Mayor
Gabe Quinto
Mayor Pro Tem
Rebecca Saltzman

THE CITY OF
EL CERRITO

AGENDA

Councilmembers
William Ktsanes
Lisa Motoyama
Carolyn Wysinger

This information can be interpreted for you free of charge. Visit City Hall at 10890 San Pablo Ave., El Cerrito, CA 94530 or learn more at www.elcerrito.gov/LanguageAccess

Esta información se puede interpretar gratuitamente. Visite el Ayuntamiento en 10890 San Pablo Ave., El Cerrito, CA 94530 o obtenga más información en www.elcerrito.gov/LanguageAccess

这些信息可免费为您解释。请访问位于 10890 San Pablo Ave., El Cerrito, CA 94530 的市政厅，或访问 www.elcerrito.gov/LanguageAccess 了解更多信息

TUESDAY, FEBRUARY 3, 2026

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

Closed Captions Available Via Zoom:
https://us06web.zoom.us/j/81633024551?pwd=mYgw0xUnbzByKTxd2y2z39iQN9O3NG.1
Meeting ID: 816 3302 4551 **Passcode:** 293336 **Dial in**: 1-408-638-0968

View:
1. Cable T.V. Broadcast on KCRT Channel 28
2. Livestream Online at www.elcerrito.gov/CouncilMeetingMaterials

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

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

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

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

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

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

2. TELECONFERENCE AND PUBLIC COMMENT INSTRUCTIONS

3. COUNCIL/STAFF COMMUNICATIONS

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

4. ORAL COMMUNICATIONS FROM THE PUBLIC

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

5. PRESENTATIONS

A. Auditor Presentation on FY 2024-25 Audit and Financial Statements

Action Proposed: Receive and file a presentation from the City's auditor, and transmittal of the Fiscal Year 2024-2025 Annual Comprehensive Financial Report.
Contact: Crystal Reams, Finance Director, Finance Department; Sheldon Chavan CPA, Managing Partner, Chavan and Associates, LLC

6. ADOPTION OF THE CONSENT CALENDAR

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

A. Black History Month Proclamation

Action Proposed: Pass a motion to approve a proclamation declaring February as Black History Month in the City of El Cerrito.
Contact: Shannon Bassi, Human Resources Manager, City Management

B. Lunar New Year Proclamation

Action Proposed: Pass a motion to approve a proclamation recognizing the cultural and historical significance of Lunar New Year in the City of El Cerrito.
Contact: Shannon Bassi, Senior Human Resources Manager, City Management

C. Proclamation Recognizing Mario Ubalde

Action Proposed: Pass a motion to approve a proclamation recognizing Mario Ubalde for his outstanding performance in the 2025 Olympic Hopes International Youth Diving Championship in Budapest, Hungary.
Contact: Holly M. Charléty, City Clerk, City Management

D. Proclamation Honoring Firefighter/Paramedic James Van Wyck Firefighter of the Year

Action Proposed: Approve a proclamation honoring Firefighter/Paramedic James Van Wyck as Firefighter of the Year in the City of El Cerrito.
Contact: Eric Saylors, Fire Chief, Fire Department

E. 2025 Meeting Report for Boards, Commissions, and Committees

Action Proposed: Receive and file a report of meetings held by City Board, Commission and Committees for the Calendar Year of 2025.
Contact: Holly M. Charléty, City Clerk, City Management

F. FY 2025-26 Second Quarter Cash and Investment Report

Action Proposed: Receive and file the City's Second Quarter Cash and Investment Report for the period October 1, 2025 to December 31, 2025.
Contact: Crystal Reams, Finance Director/City Treasurer, Finance Department

G. A Resolution Expressing Solidarity with the City of Minneapolis

Action Proposed: At the request of Councilmember Ktsanes, adopt a Resolution expressing solidarity with the City of Minneapolis, Minnesota, and its residents in the aftermath of recent United State Immigration and Customs Enforcement related shootings, and affirming the City of El Cerrito's commitment to Human Rights, Public Safety, and Accountability.
Contact: Holly M. Charléty, City Clerk City Management

H. Amendment to Existing Agreement with Avila Project Management for On-Call Engineering and Project Management Services

Action Proposed: Adopt a resolution authorizing the City Manager to execute an amendment to the existing agreement with Avila Project Management for on-call engineering and project management services, increasing the contract amount by $200,000, bringing the total not-to-exceed amount to $450,000 in Fiscal Year 2025-26.
Contact: A'shanti Coleman, Management Assistant; Yvetteh Ortiz, Public Works Director/City Engineer, Public Works Department

I. Amendment to Existing Professional Services Contract with TRB + Associates for On-Call Inspection, Plan Check, and Other Jurisdictional Services

Action Proposed: Adopt a resolution authorizing the City Manager to execute an amendment to the professional services contract with TRB + Associates increasing their contract authority from $500,000 to $950,000 for fiscal year 2026 to provide inspection, plan check and other jurisdictional services.
Contact: Jennifer Bright, Management Assistant; Melanie Mintz, Community Development Director, Community Development Department

7. PUBLIC HEARINGS

8. POLICY MATTERS

A. 2026 State Legislative Platform

Action Proposed: Adopt the proposed 2026 State Legislative Platform for the City of El Cerrito.

Contact: Alexandra Orologas, Assistant City Manager, City Management; Dane Hutchings, Founder & CEO, California Public Policy Group

B. FY 2025-26 Second Quarter General Fund Budget Update through December 31, 2025

Action Proposed: Receive and file an update on City General Fund revenues and expenses for FY 2025-26 through December 31, 2025.
Contact: Claire Coleman, Budget and Financial Services Manager; Crystal Reams, Finance Director/City Treasurer, Finance Department

C. Award of Construction Contract for the Swim Center Accessible Parking Improvements Project, City Project No. C3050.10

Action Proposed: Adopt a resolution awarding the contract for the Swim Center Accessible Parking Improvements Project, City Project No. C3050.10 (Project) to GradeTech Inc. as the lowest responsive and responsible bidder; authorizing the City Manager to execute a contract in the amount of $662,090.28 and to approve potential change orders in an amount not to exceed $100,000, for the construction of the Project; and appropriating a one-time allocation from the General Fund in the amount of $762,100 in Fiscal Year 2025-26.
Contact: Roland Lambert, Associate Engineer, Yvetteh Ortiz, Public Works Director/City Engineer, Public Works Department; Christopher Jones, Recreation Director, Recreation Department

D. City Council Policy Subcommittee Report and Recommendations

Action Proposed: Conduct a study session on proposed revisions to the City Council Policies and Rules of Order and Procedure and 2) Adopt a Resolution to approve the proposed revisions as presented or provide staff direction to return with additional modifications and 3) consider forming an Ad-Hoc Subommittee to Discuss Advisory Body Policies and implications of SB 707.
Contact: Mayor Wysinger and Councilmember Motoyama, City Council Policy Ad-Hoc Subommittee; Holly M. Charléty, City Clerk, City Management

9. CITY COUNCIL LOCAL & REGIONAL LIAISON ASSIGNMENTS

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

10. ADJOURN REGULAR CITY COUNCIL MEETING

The next regularly scheduled City Council meeting is Tuesday, February 17, 2026 at 6:00 p.m. and will be held at Hana Gardens (10870 San Pablo Ave)

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

Chavan and Associates, llp
Certified Public Accountants

City of El Cerrito

JUNE 30, 2025
AUDIT RESULTS

Audit Process

1. Audit Planning & Preparation
2. Audit Execution
3. Audit Reporting
4. Follow-up

techqualitypedia.com

Audit Standards and Auditor Responsibilities

GAAS

GAGAS

Objective

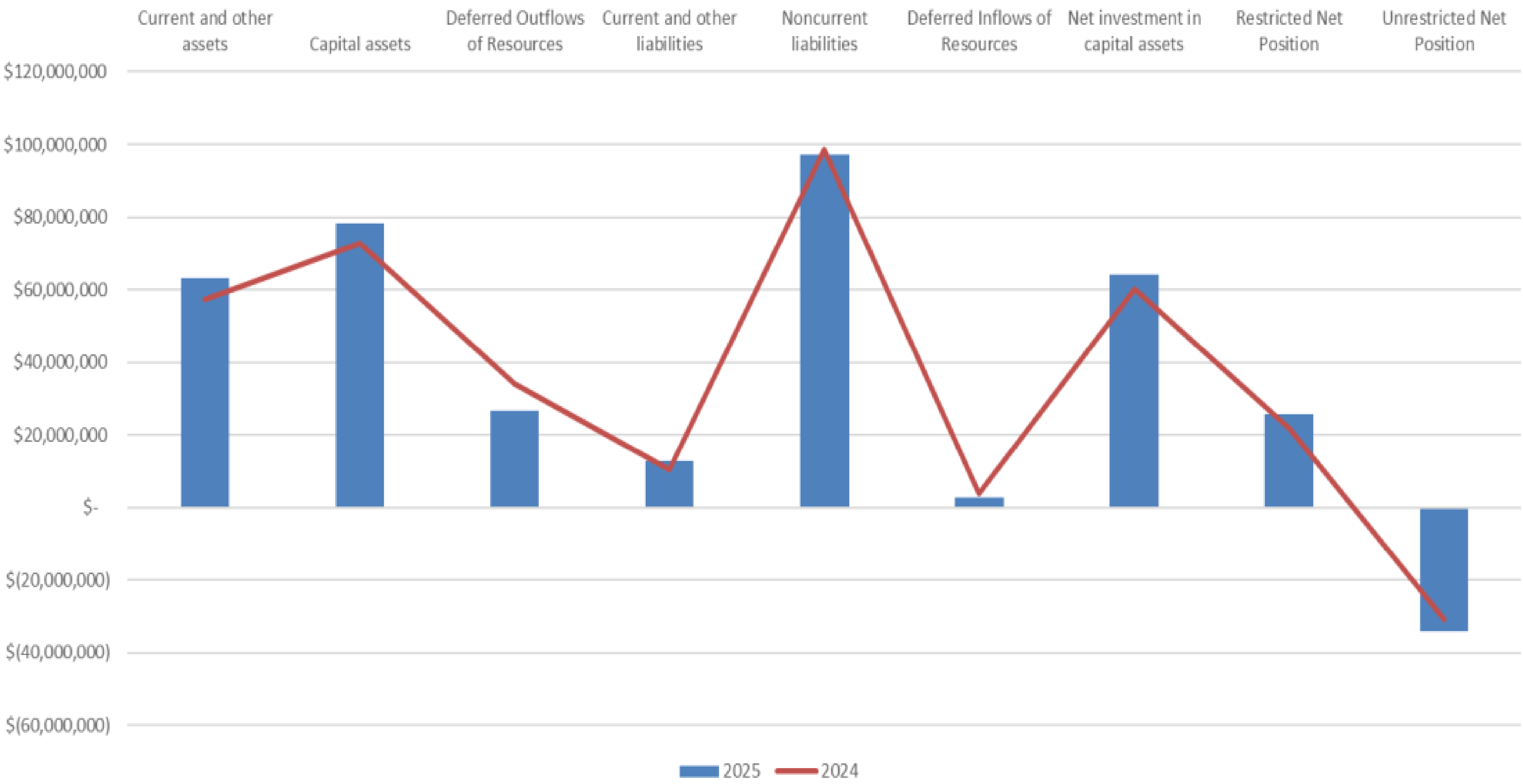
- Express an Opinion on the Financial Statements

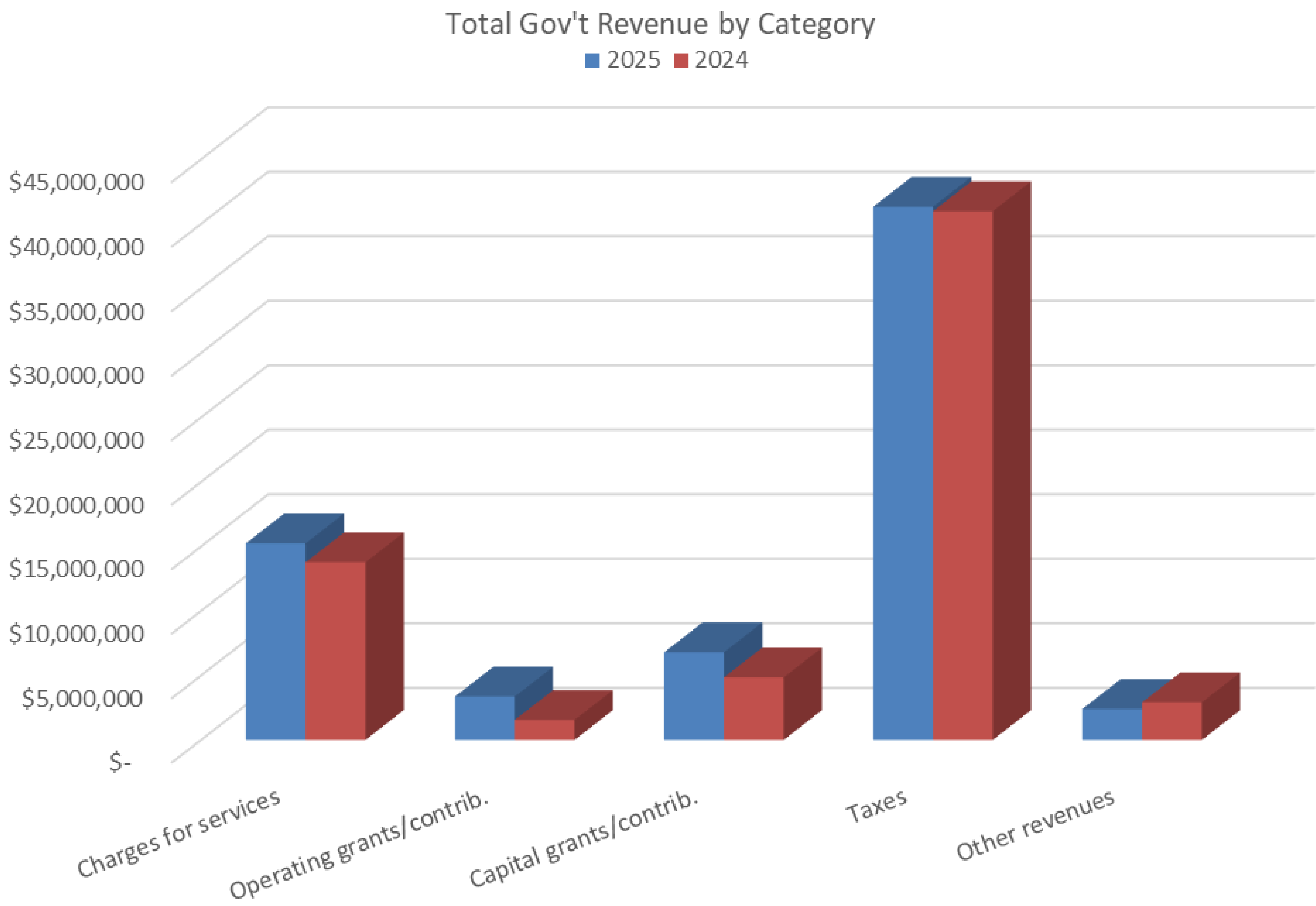
Responsibilities

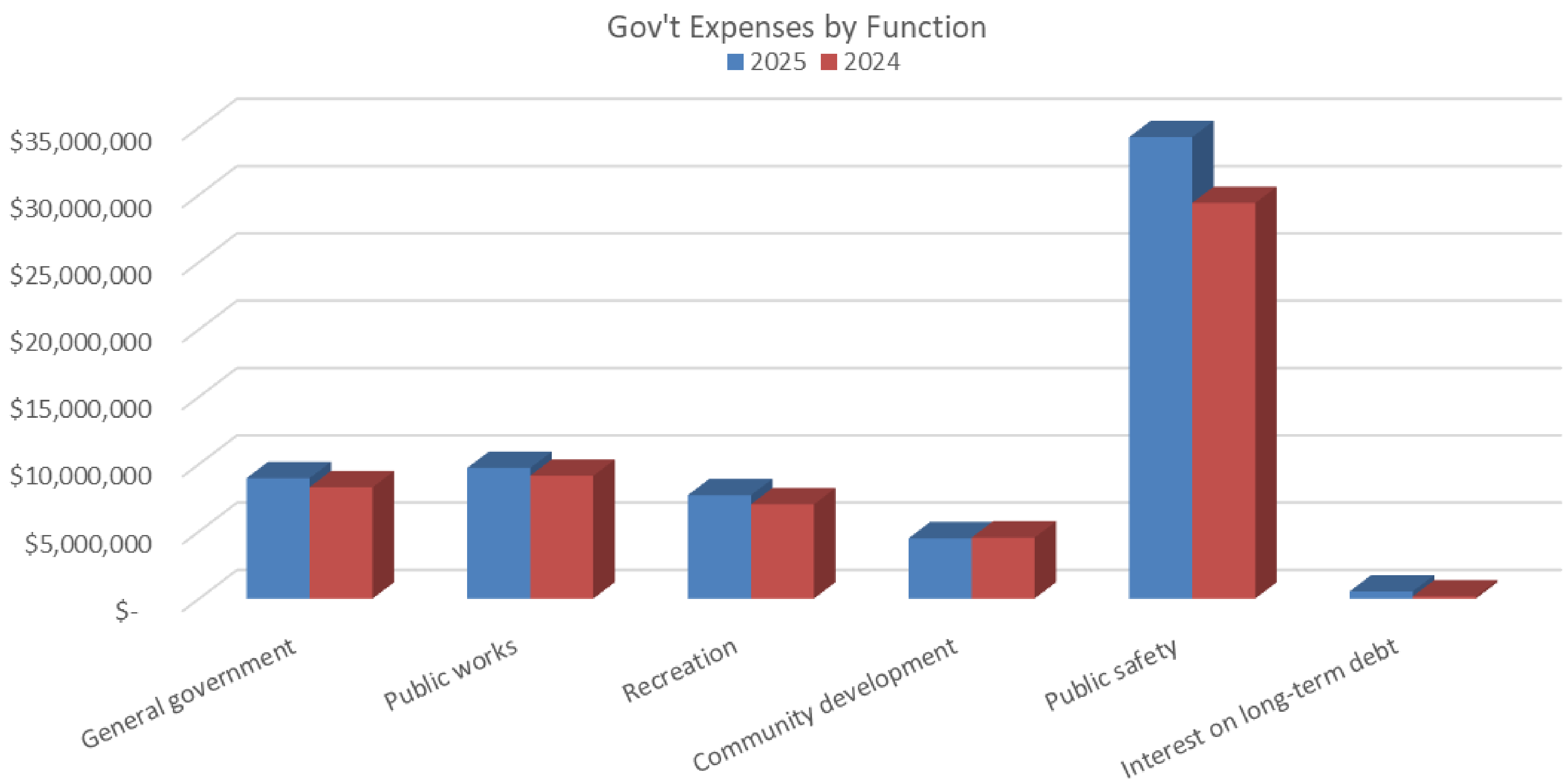
- Reasonable Assurance
- Risk Based
- Materiality
- Internal Controls

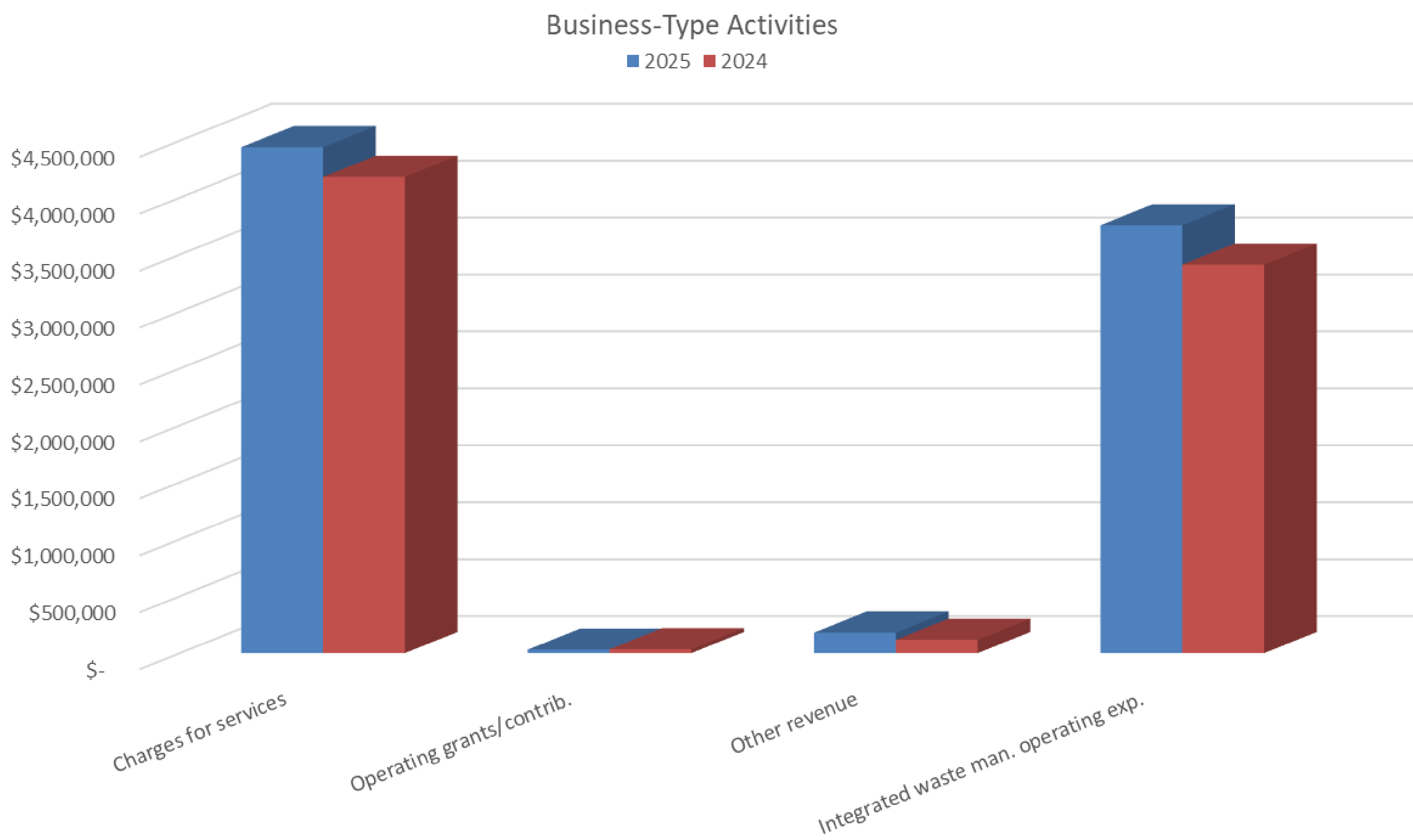
Annual Comprehensive Financial Report (ACFR)

Section	Section	Section
Section 1 • Introductory • Letter of Transmittal • Elected Officials • Organizational Chart	**Section 2** • Financial • Auditor's Opinion • MD&A • Financial Statements and Notes • Required Supplementary Information • Supplementary Information	**Section 3** • Statistical • Fiscal • Historical • Demographic Information


Current and other assets
Capital assets
Deferred Outflows of Resources
Current and other liabilities
Noncurrent liabilities
Deferred Inflows of Resources
Net investment in capital assets
Restricted Net Position
Unrestricted Net Position
$120,000,000
$100,000,000
$80,000,000
$60,000,000
$40,000,000
$20,000,000
$-
$(20,000,000)
$(40,000,000)
$(60,000,000)
2025
2024


Total Gov't Revenue by Category
2025
2024
$45,000,000
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
Charges for services
Operating grants/contrib.
Capital grants/contrib.
Taxes
Other revenues


Gov't Expenses by Function
2025
2024
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
General government
Public works
Recreation
Community development
Public safety
Interest on long-term debt


Business-Type Activities
2025
2024
$4,500,000
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
Charges for services
Operating grants/contrib.
Other revenue
Integrated waste man. operating exp.

Audit Results

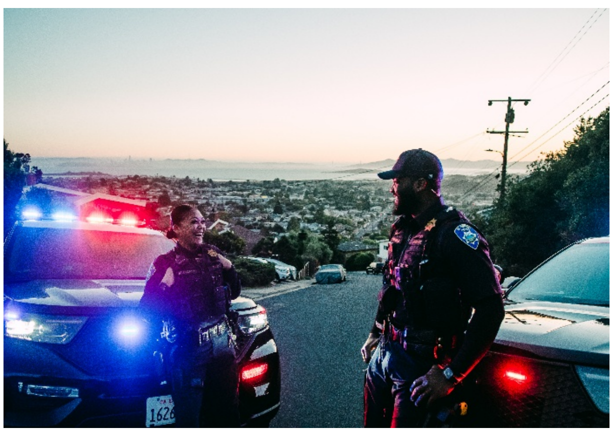
No Exceptions in Audit Opinions

No Material Weaknesses

No Significant Deficiencies

No Disagreements with Management

No Significant Passed on Adjustments



Annual Comprehensive Financial Report

as of Fiscal Year Ended June 30, 2025

El Cerrito, California

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El Cerrito, California

Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2025

City Council

Carolyn Wysinger. . . . . Mayor
Gabe Quinto. . . . . Mayor Pro Tem
William Ktsanes . . . . .Council Member
Lisa Motoyama. . . . . Council Member
Rebecca Saltzman . . . . Council Member

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

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INTRODUCTORY SECTION

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CITY OF EL CERRITO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2025
TABLE OF CONTENTS

INTRODUCTORY SECTION

FINANCIAL SECTION

REQUIRED SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

TRANSMITTAL LETTER

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December 10, 2025

Honorable Mayor, Council Members and Residents of El Cerrito:

We are pleased to present the Annual Comprehensive Financial Report (ACFR) of the City of El Cerrito for the fiscal year ended June 30, 2025. This report has been prepared in accordance with generally accepted accounting principles (GAAP) as set forth in the pronouncements of the Governmental Accounting Standards Board (GASB). We are also pleased to report that the City has received an unmodified opinion from the independent auditor, indicating the financial statements are presented, in all material respects, in accordance with the applicable financial reporting framework.

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

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

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

The City's financial statements have been audited by Chavan & Associates, LLC. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Based on the audit, the independent auditor concluded that there was a reasonable basis for rendering an unmodified opinion and that the City of El Cerrito's financial statements for the fiscal year ended June 30, 2025, are fairly presented in conformity with GAAP.

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

CITY PROFILE

The City of El Cerrito was incorporated in 1917 under the general laws of the State of California and became a charter city in 2018. The City is located in Contra Costa County in the San Francisco Bay Area. The City encompasses approximately 3.9 square miles and the current population[1] is 25,862. The City has a variety of green spaces for public enjoyment including 32 acres of developed park grounds, over 100 acres of open space in the Hillside Natural Area, and a 2.7 mile multi-use trail known as the Ohlone Greenway. El Cerrito is a community of highly educated residents, in part due to the proximity to UC Berkeley and the Bay Area high-tech economy. It is known for its temperate climate and breathtaking views of the San Francisco Bay and the Golden Gate Bridge from the hillside areas.

REPORTING ENTITY

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

City Council determines the policies of the city government, appoints the City Manager and City Attorney, and has general responsibility for effective administrative actions through the City Manager. The Council is responsible for, among other things, passing ordinances, adopting the budget, and appointing advisory boards, committees, and commissions. The City Council members also serve as the separate Board of Directors for City of El Cerrito Employees' Pension Trust Plan, the Municipal Services Corporation and the El Cerrito Public Financing Authority. The City serves as the reporting body for these entities and is financially accountable, as City staff have operational responsibility for the activities of each entity. These entities are included in the City's financial statements as part of the reporting entity. The City Council previously served as the Board of Directors for the City of El Cerrito Employees' Pension Trust Plan, which was dissolved in March 2025.

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

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

CITY SERVICES

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

[1] State of California, Department of Finance, E-1 Population Estimates for Cities. Sacramento, California, May 2025.

[2] City of El Cerrito Candidate Instructional Guide: Running for Elective Office, November 2024.

ECONOMIC CONDITIONS AND OUTLOOK

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

In Fiscal Year (FY) 2024-25, City management continued its focus on fiscal sustainability and continued work on the 2024-2029 Strategic Plan. The City's goal areas, as determined by the City Council, are High Performing Organization, Community Safety, Livability and Belonging, Infrastructure and Amenities, and Environmental Sustainability.

Local Economy

Property Taxes and Assessments continue to remain steady; the City saw a slight increase over the previous fiscal year of $0.4 million ($18.9 million in FY25 vs. $18.5 million in FY24) an increase of 2.2%. The increase reflects two main factors: the annual 2% increase (or CPI, whichever is lower) under Proposition 13, and reassessments resulting from changes in property ownership.

The City received $12.1 million in Sales and Use Tax revenue, which is $0.43 million more than the previous fiscal year.

City staff continue to monitor the housing market and the impact of elevated interest rates on home sales. After reaching a historic low of about 2.65% in January 2021, the average 30-year fixed mortgage rate had climbed to over 7% in 2023 and was around 6.8% in mid-2025. The sustained higher borrowing costs have directly affected the inventory of available properties and the number of home sales, thereby influencing the amount of the City's Real Property Transfer Tax revenue and the overall growth in the City's property tax base year over year.

EXECUTIVE FINANCIAL OVERVIEW

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

General Fund

The General Fund is the primary operating fund of the City of El Cerrito. General Fund property tax increased slightly. Most other revenue categories increased from the prior year, including sales taxes, utility taxes, and property transfer taxes. El Cerrito's diversified and resilient revenue sources outperformed budgeted estimates by $2.4 million. The total General Fund balance is $24.3 million and represents approximately 47% of total budgeted General Fund expenditures. Transfers-in totaled $.004 million from Integrated Waste Management. Offsetting this fund balance increase, transfers-out comprised of subsidies to other funds to support operations, totaling $1.36 million.

Total General Fund expenditures ended the year at $51.7 million, $0.83 million below budget. This reflects an increase of $3.1 million over FY 2023-24. The increase was largely due to increases in personnel costs and increased expenditures for repair and maintenance services as well as asset replacement.

MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Ended Fiscal Year 2024-25 with a surplus of $1.36 million and a General Fund balance of $24.3 million, equivalent to more than 40% of expenditures.
- Amended the City's Comprehensive Financial Policies to increase the City's reserve goals to 30%, including a General Fund operating reserve of 17% and an Emergency and Disaster Recovery Fund of 13%.
- Received an Operating Budget Excellence Award from the California Society of Municipal Finance Officers for the City's Fiscal Year 2024-25 and 2025-26 Biennial Budget.
- Received a Certificate of Achievement for Excellence in Financial Reporting and a Distinguished Budget Presentation Award from the Government Finance Officers Association.
- The City's Measure G, to renew an existing 1% sales tax until ended by voters, was approved with more than 81% support.
- The California State Auditor released a report recognizing the City's efforts to improve its finances and removed the City's designation as "High-Risk" under the Auditor's High Risk Local Government Agency Audit Program.
- Expanded Public Records Portal to provide increased transparency and greater access to a variety of public records.
- Developed a partnership with neighboring agencies to provide enhanced supportive services to people experiencing homelessness.
- Adopted a new Climate Action & Adaption Plan and set targets for net zero greenhouse gas emissions by 2045.
- Approved of a new Hillside Natural Area Fire Resilience and Forest Conservation Plan to guide the City's fire fuel reduction, native forest conservation, and maintenance activities in the City's more than 100-acre open space area.
- Developed an ordinance that designates Fire Hazard Severity Zones and establishes defensible space and home hardening inspection procedures for properties within high-risk areas.
- Received and put a new Type 1 Fire Engine into service.
- Developed a draft Safety Element Update that identifies both natural and human-made hazards that pose risks to the community and outlines strategies to mitigate those risks.
- Inspected over 8,000 parcels to improve defensible space during a wildfire.
- Continued a Red Flag Parking Pilot Program where on-street parking is prohibited on one side of select streets to allow access for public and emergency vehicles in a fire-related emergency.
- Hosted a delegation from the National Association of Towns and Villages of Japan to discuss wildfire safety and emergency preparedness.
- Experienced a sharp drop in stolen vehicles alongside further implementation of license plate reading cameras throughout the community.
- Continued work on development of affordable housing and the BART El Cerrito Plaza Transit-Oriented Development (TOD) project.
- Secured a $39 million Affordable Housing and Sustainable Communities grant to support the development of 70-units of affordable housing, infrastructure and sustainable transportation improvements as part of the El Cerrito Plaza TOD.
- Continued evaluating the best way to provide library services in El Cerrito.
- Developed design and completed community outreach efforts around the Richmond Street Complete Streets Project to add new bicycle and pedestrian improvements to a main thoroughfare in the community.

- Continued construction of the El Cerrito del Norte Transit-Oriented Development Complete Streets Improvement Project, while also completing construction of the Arlington Park Improvements project, Hillside Natural Area Trails Signage project, and Arlington Park Tennis Center.
- Implemented new streamlined automated solar permitting software.
- Received award from the Food Bank of Contra Costa and Solano Counties for collecting the most food through year-round barrels at a single location at the City of El Cerrito's Recycling + Environmental Resource Center.
- Expanded Senior Programming with senior social times, expanded lunch offerings, and a senior resource fair.
- Reinvigorated Arts & Culture programming, bringing back October Arts Month and initiating the City's first pavement art pilot project.
- Hosted events for Earth Day, National Night Out, Pride Month, United Against Hate Week, Tri-City Safety Day, Citywide Garage Sales, Bike to Work Day, Arbor Week, Makers' Faires, Play Like a Girl+, and more.

FINANCIAL INFORMATION

Budgeting Controls

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

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

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

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

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

Accounting System

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

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

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

Financial Policies

In November 2024, the City Council approved amendments to the City Comprehensive Financial Policy, dated November 19, 2024. The financial policies are designed to promote sound financial management and ensure that the City's fiscal integrity remains intact as staff and Council Members change. The City Comprehensive Financial Policy is reviewed by the Financial Advisory Board and recommended amendments are advanced through the City Manager and Finance Director to City Council for adoption.

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

OTHER INFORMATION

Independent Audit

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

Acknowledgments

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

diligence in assisting in the preparation of this financial report.

Karen Pinkos, City Manager

Crystal Reams, Finance Director
& City Treasurer

CITY OF EL CERRITO

ELECTED OFFICIALS
AND
ADMINISTRATIVE PERSONNEL

as of June 30, 2025

ELECTED OFFICIALS - CITY COUNCIL

Mayor	Carolyn Wysinger
Mayor Pro Tem	Gabe Qunito
Council Member	William Ktsanes
Council Member	Lisa Motoyama
Council Member	Rebecca Saltzman

ADMINISTRATIVE PERSONNAL - CITY STAFF

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

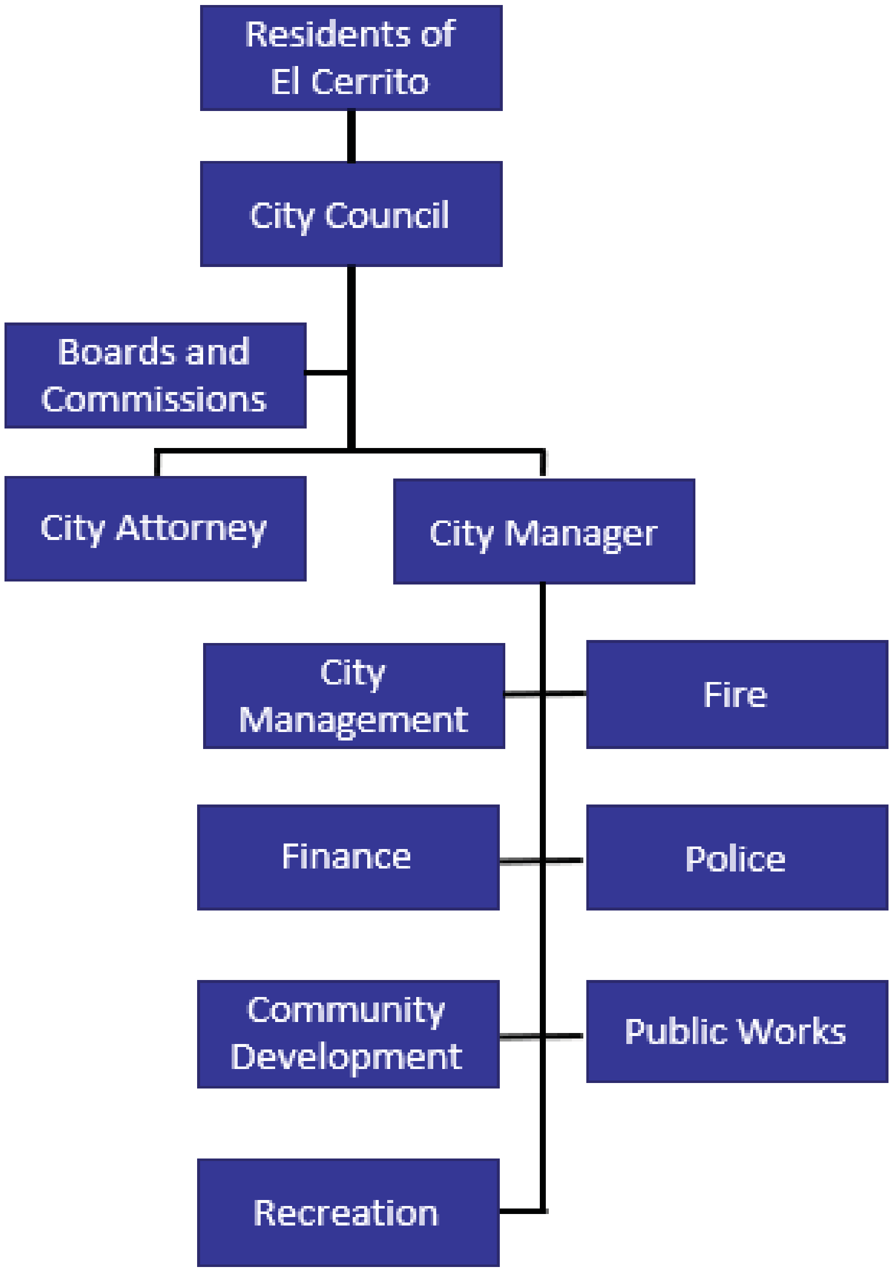
CITY ATTORNEY

Sky Woodruff

INDEPENDENT AUDITORS

Chavan & Associates, LLP Certified Public Accountants

Chart 1-1
El Cerrito City Government Organization Chart



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of El Cerrito
California

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of El Cerrito (the "City"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of El Cerrito, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

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

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

C & A LLP

Chavan & Associates, LLP
Certified Public Accountants
December 21, 2025
Morgan Hill, California

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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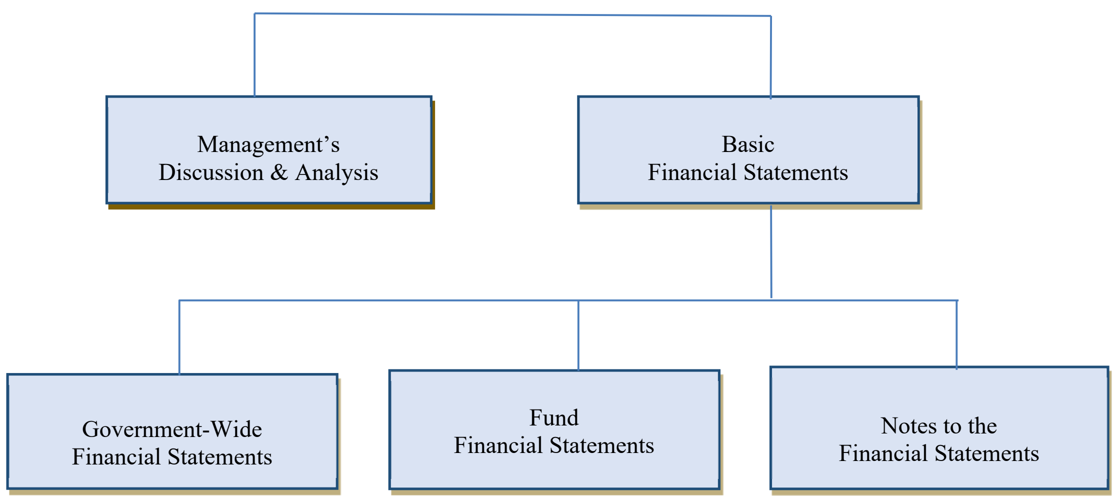
INTRODUCTION

As management of the City of El Cerrito, we offer readers of the City's financial statements this narrative overview and analysis of financial activities of the City of El Cerrito, for the fiscal year that ended on June 30, 2025. We encourage readers to consider the information presented here, in conjunction with additional information that we have furnished in our letter of transmittal. This information can be found on pages 1-7 of this report. The required components of the report are listed below.

Required Components of the Annual Financial Report



FISCAL YEAR 2024/25 FINANCIAL HIGHLIGHTS

Government-Wide Highlights

- The assets and deferred outflows of resources for the City of El Cerrito exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $55.60 million (net position). Of the net position, $64.21 million was classified as net investment in capital assets; $25.61 million recorded as restricted funds; and $34.22 million categorized as a deficit unrestricted net position (negative net position). The negative unrestricted net position is largely due to *GASB 68 – Accounting and Financial Reporting for Pensions.* This pronouncement requires local governments to record pension liabilities and related deferrals in the government-wide financial statements.

- The City's net position increased by $4.42 million. This included a $3.52 million increase in the net position of Governmental Activities and a $0.89 million increase in the net position of Business-Type Activities.

- City revenues increased by $5.39 million, or 8%, when compared to the prior year. The Fiscal Year 24/25 included $6.80 million in capital grants and $3.37 million in operating grants.

- Deferred outflows of resources decreased by $7.18 million, while deferred inflows of resources decreased by $1.06 million. This was primarily related to pension liability adjustments identified in the City's actuarial report, which include differences between expected and actual earnings; expected and actual experiences; and changes in proportional allocations. The City's pension liability in accordance with GASB 68 as of June 30, 2025 was $83.13 million as compared to $84.24 million in the prior year.

- The City's long-term debt decreased by $1.22 million as a result of scheduled debt service payments made during the year.

- The City's net capital assets increased by $5.58 million, primarily from a $4.12 million increase to construction in progress, a $1.83 million increase to buildings and improvements, a $2.30 million increase to machinery and equipment, and a $1.13 million increase to infrastructure, offset by an increase of $3.80 million to accumulated depreciation and amortization.

Fund Highlights

- At the close of Fiscal Year 24/25 the City of El Cerrito's G*overnmental Funds* reported a combined fund balance of $43.97 million, which is an increase of $2.29 million from the prior year. Approximately 45%, or $19.84, million was classified as unassigned fund balance and was available for spending at the government's discretion.

- At the end of the current fiscal year, the *General Fund's* unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) was $21.11 million, or 41% of total *General Fund* expenditures, prior to transfers.

- The fund balance in the *General Fund* increased by $1.36 million at the close of the fiscal year. This included an excess of operating revenues over expenditures of $2.40 million, minus $1.04 million in net transfers and other financing sources.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

Cerrito is improving or declining.

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

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

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

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

The Government-Wide Financial Statements can be found on pages 37-38 of this report.

Fund Financial Statements

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

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

Governmental Funds

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

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

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

The City of El Cerrito adopts an annual budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget. The basic governmental fund financial statements can be found on pages 40-43 of this report.

Proprietary Funds

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

Proprietary funds provide the same type of information as the Government-Wide Financial Statements, only in more detail. The proprietary fund financial statements provide separate information for the waste management operations, which is considered major fund for the City of El Cerrito. The basic proprietary fund financial statements can be found on pages 46-48 of this report.

Fiduciary Funds

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

NOTES TO THE FINANCIAL STATEMENTS

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

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City of El Cerrito's funding progress for its employee pension obligations. The required supplementary information can be found on pages 91-94 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the *required supplementary information*. Combining and individual fund statements and schedules can be found on pages 101-125 of this report.

A statistical section provides historical and current data on financial trends, revenue and debt capacity, demographic and economic information, and operating information. This information can be found on pages 131-149 of this document.

Government-Wide Financial Analysis

Over time, net position may serve as an indicator of a government's financial position. In the case of the City of El Cerrito, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $51.31 million at the close of Fiscal Year 24/25. This represents an increase of $3.52 million over the prior year.

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

Table 1 - Net Position

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Assets						
Current and other assets	$ 58,898,381	$ 53,902,573	$ 4,273,463	$ 3,298,270	$ 63,171,844	$ 57,200,843
Capital assets	75,193,387	69,435,665	3,167,464	3,346,955	78,360,851	72,782,620
Total Assets	$ 134,091,768	$ 123,338,238	$ 7,440,927	$ 6,645,225	$ 141,532,695	$ 129,983,463
Deferred Outflows of Resources	$ 25,561,183	$ 32,454,029	$ 1,177,273	$ 1,463,287	$ 26,738,456	$ 33,917,316
Liabilities						
Current and other liabilities	$ 12,482,403	$ 9,889,542	$ 480,945	$ 615,171	$ 12,963,348	$ 10,504,713
Noncurrent liabilities	93,342,212	94,511,038	3,665,992	3,942,391	97,008,204	98,453,429
Total Liabilities	$ 105,824,615	$ 104,400,580	$ 4,146,937	$ 4,557,562	$ 109,971,552	$ 108,958,142
Deferred Inflows of Resources	$ 2,513,353	$ 3,599,218	$ 190,974	$ 163,347	$ 2,704,327	$ 3,762,565
Net Position						
Net investment in capital assets	$ 61,458,283	$ 56,361,576	$ 2,752,264	$ 3,937,059	$ 64,210,547	$ 60,298,635
Restricted	25,607,946	21,667,676	-	-	25,607,946	21,667,676
Unrestricted	(35,751,246)	(30,236,783)	1,528,025	(549,456)	(34,223,221)	(30,786,239)
Total Net Position	$ 51,314,983	$ 47,792,469	$ 4,280,289	$ 3,387,603	$ 55,595,272	$ 51,180,072

A significant portion, or $64.21 million, of the City's net position reflects its investment in capital assets, (e.g., land, buildings, general government infrastructure, equipment, etc.), less accumulated depreciation/amortization and any outstanding debt that was used to acquire or construct those assets. Capital assets represent infrastructure which provide services to citizens and are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate the liabilities.

The $25.61 million amount classified as Restricted Net Position represents resources that are subject to external restrictions on how they may be used. These funds are restricted for governmental activities.

The remaining deficit balance of $34.22 million is classified as unrestricted. This negative unrestricted balance is largely due to *GASB 68 – Accounting and Financial Reporting for Pensions.* The City participates in the CalPERS Miscellaneous and Safety pension plans. This pronouncement requires that local governments report a proportional share of their pension plan's net pension liabilities on financial statements. In Fiscal Year 24/25, the City's proportionate share of the CalPERS pension liability was $83.13 million.

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

Governmental and Business-Type Activities

As shown in the *Statement of Changes in Net Position* schedule, the net position for Governmental Activities increased by $3.52 million in FY 24/25 mostly because of increases to operating and capital grants and contributions. During Fiscal Year 24/25, the City recognized an increase to pension expense of $4.72 million from actuarial related adjustments. Total pension expense was $15.26 million, an increase of $3.85 million. The increase in charges for services can be attributed to the reclassification and correction of taxes and other revenues to charges for services.

The net position for business-type activities increased by $0.89 million largely due to the change in application of GASB 68 when the City reallocated a portion of its net pension liabilities. An analysis of the changes in revenues and expenses by type of significant events follows:

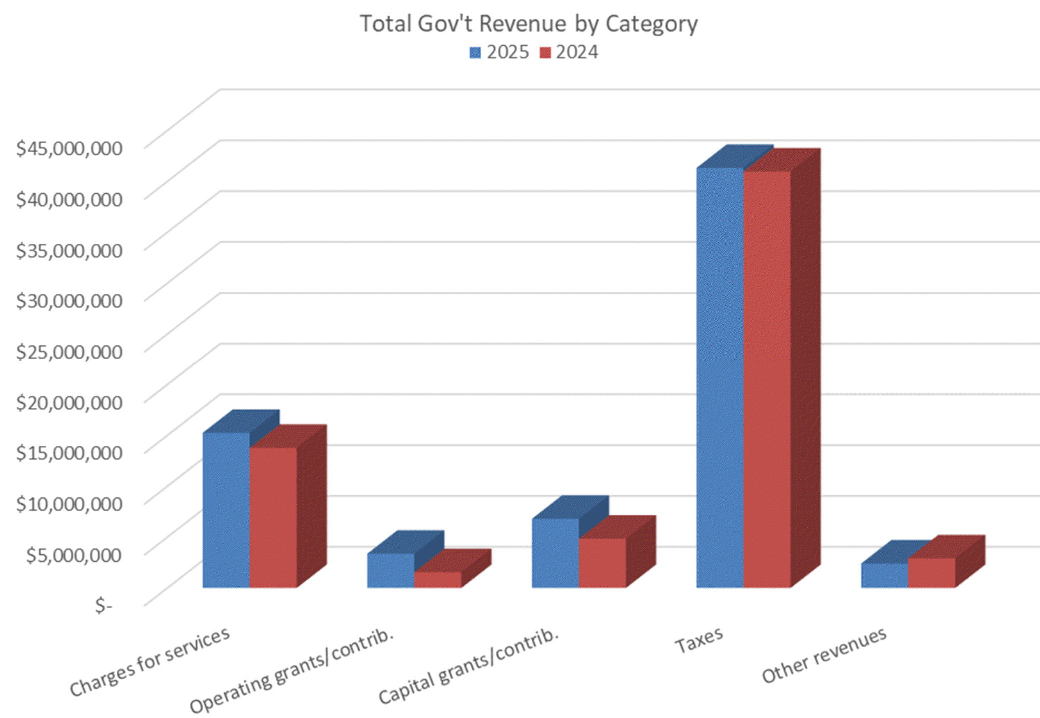
Table 2 - Statement of Changes in Net Position

Functions/Programs	Governmental Activities 2025	Governmental Activities 2024	Increase (Decrease)	Business-Type Activities 2025	Business-Type Activities 2024	Increase (Decrease)
Program Revenues						
Charges for services	$ 15,240,905	$ 13,769,470	$ 1,471,435	$ 4,443,095	$ 4,182,443	$ 260,652
Operating grants and contributions	3,368,275	1,550,711	1,817,564	30,559	33,907	(3,348)
Capital grants and contributions	6,796,593	4,841,678	1,954,915	-	-	-
Total Program Revenues	25,405,773	20,161,859	5,243,914	4,473,654	4,216,350	257,304
General Revenues						
Taxes	41,327,666	40,984,093	343,573	-	-	-
Other revenues	2,404,254	2,920,338	(516,084)	180,261	116,999	63,262
Total General Revenues	43,731,920	43,904,431	(172,511)	180,261	116,999	63,262
Expenses						
General government	8,947,901	8,271,822	676,079	-	-	-
Public works	9,702,125	9,122,950	579,175	-	-	-
Recreation	7,682,753	6,999,666	683,087	-	-	-
Community development	4,472,171	4,530,222	(58,051)	-	-	-
Public safety	34,272,713	29,383,735	4,888,978	-	-	-
Interest on long-term debt	541,187	166,298	374,889	-	-	-
Intergrated waste management	-	-	-	3,757,558	3,412,017	345,541
Total Expenses	65,618,850	58,474,693	7,144,157	3,757,558	3,412,017	345,541
Transfers	3,671	3,671	-	(3,671)	(3,671)	-
Increase / (Decrease) in Net Position	3,522,514	5,595,268	(2,072,754)	892,686	917,661	(24,975)
Prior Period Adjustments	-	2,312,154	(2,312,154)	-	(2,157,401)	2,157,401
Net Position, Beginning of Year	47,792,469	39,885,047	7,907,422	3,387,603	4,627,343	(1,239,740)
Net Position, End of Year	$ 51,314,983	$ 47,792,469	$ 3,522,514	$ 4,280,289	$ 3,387,603	$ 892,686

Governmental Activities

Governmental Revenues

The following chart summarizes the changes in revenues by category during Fiscal Year 24/25:



Significant changes in governmental revenues consisted of the following:

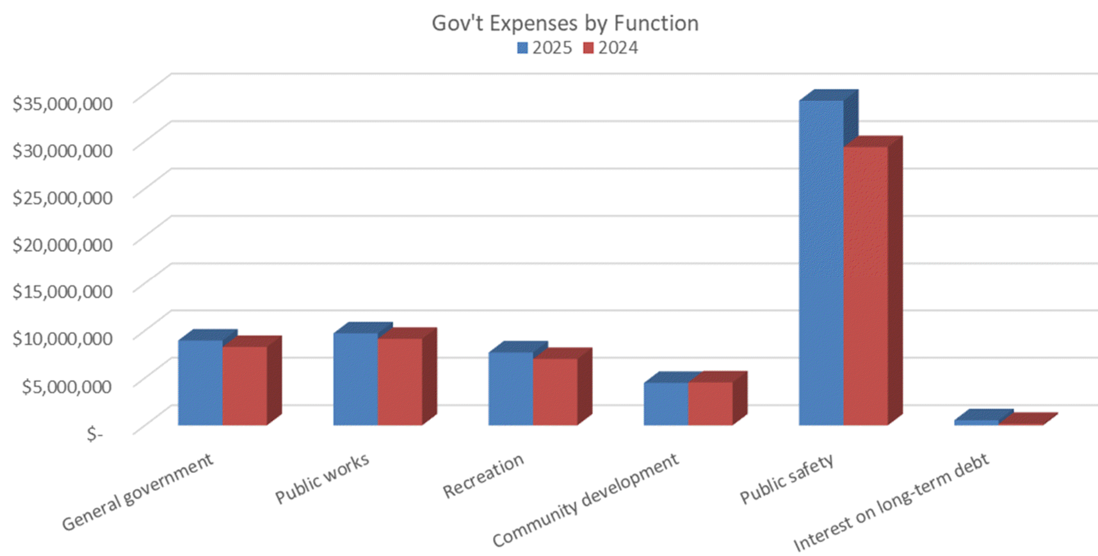
- Taxes increased by $0.34 million, with notable net changes in the following categories:
    - Property taxes increased by $0.39 or 2.1%, which reflects the continuing strength in property values.
    - Other taxes decreased by $0.81 million or 99% due to the reclassification of Cannabis revenue. Cannabis revenue is not a tax and should be classified with charges for services.
    - Sales and use taxes increased by $0.69 million or 6%, reflecting an above average increase in consumer spending.
    - Utility user taxes increased by $0.19 million or 4.8% largely due to overall utility rate increases.
- Charges for services increased by $1.47 million. Cannabis revenue was reclassified from taxes to charges for services, since this is not a tax, this increased charges for services by $0.47 million. There was also a reclassification of the City's administrative fee for the Successor Agency, this was also classified as a tax, which it is not, this increased charges for services by $0.22 million. Various other increases were due to increased program activities for recreation, community development and public safety as services continue to increase to pre-pandemic levels.

- Capital grants and contributions increased by $1.95 million due to federal, state and local grants one of the largest projects for the City is the Del Norte Complete Streets project, funded by federal, state and local contributions.

- Operating grants and contributions increased by $1.82 million, the most notable increase was $0.84 million for increased reimbursements from California Office of Emergency Services (OES) for Public Safety.

Governmental Expenses

The Fiscal Year 24/25 expenses for Governmental Activities increased by $7.14 million as illustrated in the chart below:



Significant changes in governmental expenses consisted of the following:

- The largest contributing factor to the increase in governmental activities expenses is an adjustment to pension expense as required by GASB 68 of $4.7 million, which was $2.68 million more than the prior year's pension adjustment.

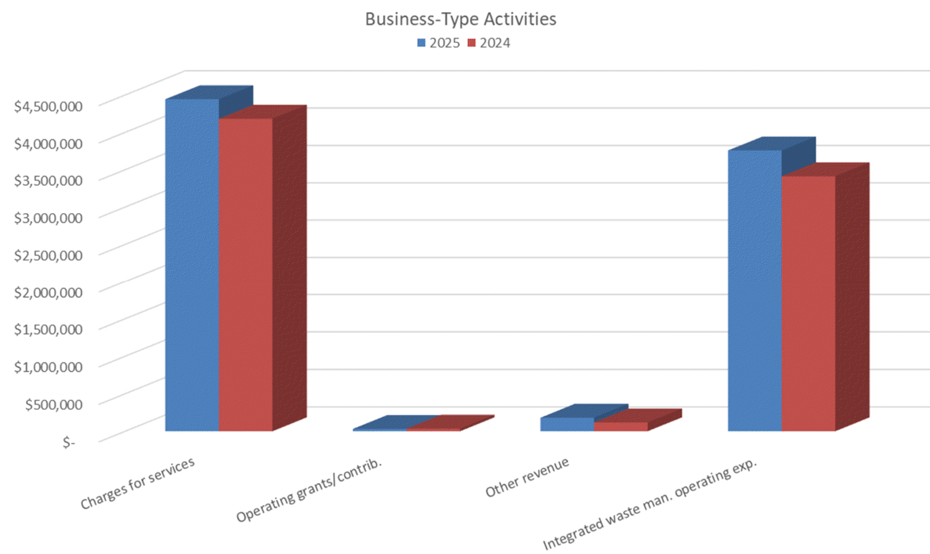
- Interest expense decreased by $0.37 million due to obligations generally requiring less interest as debt matures and adjustments related to premiums.

- Public Safety Fire had increased personnel and other costs due to higher-than-normal California Office of Emergency Services (OES) reimbursed expenses. Total reimbursed expenses for fiscal year 2025 were $1.5 million compared to $0.7 million in fiscal year 2024. Increasing expenses by over $0.8 million.

Business-Type Activities

The City's net position for business type activities increased by $0.89 million for the Integrated Waste Management enterprise fund. The increase can be attributed to rate increases.

The following chart is a summary of the changes in revenues and expenses for the City's business-type activities from Fiscal Year 23/24 to 24/25:



Charges for services included fees of $4.32 million and recycling sales of $0.12. Expenses included personnel services, services, supplies and depreciation totaling $3.76 million. Total expenses increased by $0.35 million which was entirely personnel costs.

FINANCIAL ANALYSIS OF THE CITY'S GOVERNMENTAL FUNDS

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

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

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

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

	Major Funds					
	General Fund	Low/Mod Income Housing Asset Fund	Street Improvement Fund	Capital Improvement Fund	Nonamajor Governmental Funds	Total
Total Revenues	$ 54,133,832	$ 26,252	$ 2,425,551	$ 4,187,642	$ 6,880,971	$ 67,654,248
Total Expenditures	51,733,005	14,746	393,828	6,104,765	7,819,486	66,065,830
Revenues Over (Under) Expenditures	2,400,827	11,506	2,031,723	(1,917,123)	(938,515)	1,588,418
Other financing sources	211,001	-	-	-	570,483	781,484
Transfers in	3,671	-	-	540,000	1,399,829	1,943,500
Transfers out	(1,258,329)	-	(702,500)	-	(64,000)	(2,024,829)
Net change in fund balances	1,357,170	11,506	1,329,223	(1,377,123)	967,797	2,288,573
Beginning of year	22,893,338	5,281,952	3,868,662	104,631	9,533,663	41,682,246
End of year	$ 24,250,508	$ 5,293,458	$ 5,197,885	$ (1,272,492)	$ 10,501,460	$ 43,970,819

The fund balance in the General Fund increased by $1.36 million. This included operating revenues exceeding operating expenses by $2.40 million. The operating difference can be attributed to better than anticipated tax revenues, licenses and permits, and charges for services along with decreased expenditures due to a variety of factors, including staff vacancies and the delivery or completion of items to be purchased or projects to be completed. Utility user taxes exceeded budget by $0.51 million or 14% due to utility agency rate increases. Real property transfer tax exceeded budget by $0.21 million or 7%, as housing markets slightly improved as a result of decreasing interest rates and steady home sales. Franchise fees exceeded budget by $0.2 million or by 15%. Franchise fees are based on a percentage of revenue, and as agencies increase rates there is a proportional increase to the amount the City collects in franchise fees.

The fund balance in Low and Moderate Income Housing Asset Fund increased by $11,506 due to the timing of disbursements.

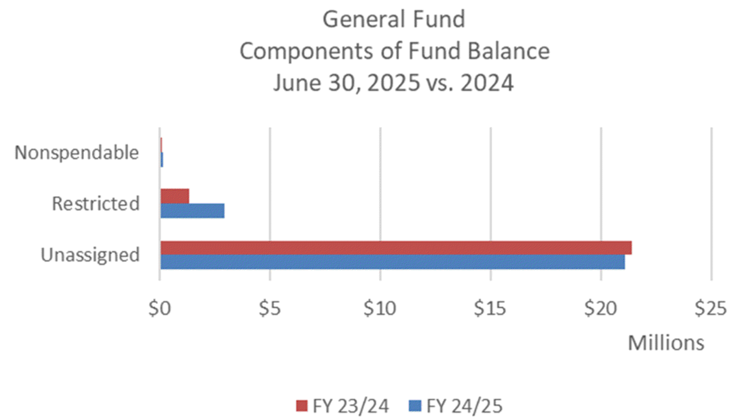
The fund balance in the Street Improvement Fund increased by $1.33 million mainly due to the timing of when active projects expend funds, and when work is performed.

The fund balance in the Capital Improvement Fund decreased by $1.38 million mainly from the ongoing work on capital improvement projects.

The fund balance in Nonmajor Funds increased by $967,797 mostly due to federal and state grants for housing predevelopment loans, on-going capital improvement programs and road maintenance and other special revenue fund programs.

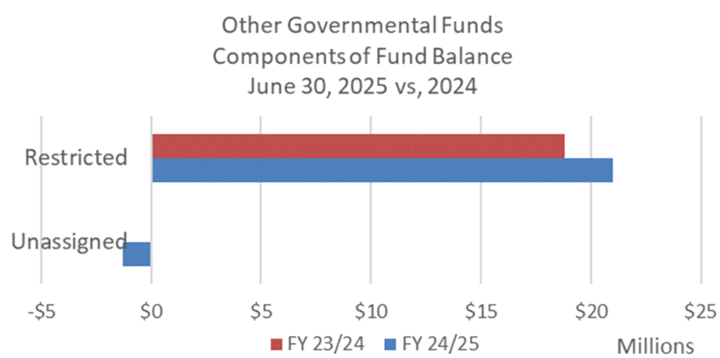
General Fund – Components of Fund Balance

In Fiscal Year 24/25, the General Fund's total fund balance represented approximately 47% of total general fund expenditures. The following chart summarizes the ending fund balance in the General Fund over the last two fiscal years:



Other Governmental Fund - Components of Fund Balance

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



CAPITAL ASSETS

The City of El Cerrito's investment in capital assets for its governmental and business-type activities as of June 30, 2025 amounts to $78.36 million (net of accumulated depreciation). The total increase in the City's capital assets, net of depreciation, was $5.58 million or 7.7%. In Governmental Activities, the net increase in capital assets was $5.76 million, or 8.3%, while business-type Activities net capital assets decreased by $179,491 or 5.4%.

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

Table 4 - Capital Assets at Year End - Net

	Governmental Activities		Business-type Activities		Total		
	2025	2024	2025	2024	2025	2024	% Change
Land	$ 6,792,165	$ 6,792,165	$ -	$ -	$ 6,792,165	$ 6,792,165	0.00%
Construction in progress	10,366,013	6,249,008	-	-	10,366,013	6,249,008	65.88%
Buildings and improvement	28,892,209	27,058,747	3,495,683	3,495,683	32,387,892	30,554,430	6.00%
Machinery and equipment	8,905,461	6,609,698	2,145,995	2,145,995	11,051,456	8,755,693	26.22%
Infrastructure	91,253,716	90,120,903	-	-	91,253,716	90,120,903	1.26%
Accumulated deprec./amort.	(71,016,177)	(67,394,856)	(2,474,214)	(2,294,723)	(73,490,391)	(69,689,579)	5.45%
Total Capital Assets, Net	$ 75,193,387	$ 69,435,665	$ 3,167,464	$ 3,346,955	$ 78,360,851	$ 72,782,620	7.66%

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

DEBT ADMINISTRATION

During the year, long-term debt from governmental activities decreased by $0.76 million and long-term debt attributable to business type activities decreased by $0.46 million, mostly from scheduled debt service payments.

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

Table 5 - Outstanding Long-Term Debt at Year End

	Governmental Activities		
	2025	2024	% Change
Revenue bonds and notes	$ 11,779,395	$ 12,590,248	-6.44%
Financed purchases	1,525,364	1,474,237	3.47%
Total outstanding long-term debt	$ 13,304,759	$ 14,064,485	-5.40%

	Business-type Activities		
	2025	2024	% Change
Revenue bonds and notes	$ 151,900	$ 450,200	-66.26%
Financed purchases	263,300	422,983	-37.75%
Total outstanding long-term debt	$ 415,200	$ 873,183	-52.45%

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

GENERAL FUND BUDGETARY HIGHLIGHTS

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

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

At the time of the FY 24/25 budget adoption, City revenues were projected to be $51.38 million, and expenditures were projected to be $50.59 million. The final budgeted revenues were $51.69 million and expenditures were $52.57 million. Actual revenues exceed the final budget by $2.44 million and actual expenditures were less than the final budget by $0.83 million.

After transfers, the original adopted budget projected a surplus change in fund balance of $0.03 million and the final budget projected a deficit of $2.13 million. The actual change in fund balance for the year was a surplus of $1.36, which was $3.27 million less than the final budgeted deficit.

The following table summarizes the City's budget vs. actual amounts for FY 24/25:

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ 34,827,302	$ 34,827,302	$ 36,217,428	$ 1,390,126
Licenses and permits	1,007,000	1,007,000	1,414,521	407,521
Fines and forfeitures	130,000	130,000	198,860	68,860
Intergovernmental	5,214,401	5,214,401	5,964,717	750,316
Use of money and property	570,000	570,000	616,575	46,575
Charges for Services	9,444,070	9,754,605	9,495,474	(259,131)
Other Revenue	190,000	190,000	226,257	36,257
Total Revenues	51,382,773	51,693,308	54,133,832	2,440,524
EXPENDITURES				
Current:				
General government	7,667,983	7,971,500	7,764,023	207,477
Public works	2,463,131	2,786,045	2,316,028	470,017
Recreation	6,601,235	6,903,467	6,383,344	520,123
Community development	3,897,923	4,168,728	3,846,961	321,767
Public Safety	29,703,351	30,476,789	30,964,493	(487,704)
Capital outlay	71,179	71,179	226,373	(155,194)
Debt service				
Principal retirement	172,987	172,987	215,408	(42,421)
Interest	16,375	16,375	16,375	-
Total Expenditures	50,594,164	52,567,070	51,733,005	834,065
Excess (Deficiency) of Revenues over Expenditures	$ 788,609	$ (873,762)	$ 2,400,827	$ 3,274,589

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The City's diversified and resilient revenue base remained strong and exceeded projections. At fiscal year ending June 30, 2025, operating revenues exceeded budget, primarily due to better than budgeted tax revenues and licenses and permits. Operating expenditures were also slightly below budget due to the timing of some expenditure disbursements. During the fiscal year, the City Council voted to utilize unassigned fund balance for major urgent capital needs, resulting in a planned budget deficit of over $2 million. Due to the higher than budgeted revenues and lower than budgeted expenditures, the year-end change in fund balance was an increase of $3.4 million, even with the additional capital projects. The General Fund balance increased by $3.4 million from the prior year, leaving a total General Fund balance of $26.19 million. This represents approximately 49% of total General Fund expenditures.

Despite the City's positive economic position, management remains cognizant of the economic trends facing the State of California. While healthy stock market gains contributed to a modest budgetary surplus, the proposed state budget provides insufficient funding to cover the costs for state mandates impacting local governments. California is also facing persistent challenges from the high cost of living, a housing shortage exacerbated by climate disasters and volatile property markets, and a homelessness and mental health crisis.

In addition, City management is mindful of the uncertainty facing the U.S. including a complex political environment, impacts from major natural disasters, slow real estate markets, interest rate changes, the uncertainty associated with international trade wars and tariffs, and an economy that is overall stagnant, with cautious consumers slowing demand and conservative spending..

Also, the City's employee costs continue to trend upwards as a result of new agreements with the City's labor unions, and as retirement contributions and lower than projected fluctuations in the CalPERS pension plan investments drives pension costs higher. General Fund Employee costs are projected at nearly 73% of Total General Fund Expenditures for Fiscal Year 2025. This proportion may increase with new contracts and with projected increases in pension related costs in FY 2026 and beyond.

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

El Cerrito's FY 25/26 General Fund Budget was balanced, with estimated revenues projected to be $0.16 greater than expenditures during the budget process. The projected FY 2026 ending General Fund balance was estimated to be $20.73 million. Taking into consideration that the General Fund ended in a more favorable position for FY 2025 at $26.19 million, this would increase the projected FY 25/26 ending fund balance to $26.35 million exceeding the City's fiscal year General Fund balance goal of 17% of the City's General Fund expenditures.

The City remains focused on financial stability and opportunities to strengthen our financial position. The City is proud of having sufficient reserves at the start of FY 2025 and commits to maintaining a healthy General Fund balance in compliance with the City's financial policies. The City's priority is to continue to provide the quality of services residents have come to expect.

REQUEST FOR INFORMATION

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

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BASIC FINANCIAL STATEMENTS

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City of El Cerrito
Statement of Net Position
June 30, 2025

ASSETS	Governmental Activities	Business-Type Activities	Total
Current Assets:			
Cash and investments	$ 38,478,939	$ 3,370,571	$ 41,849,510
Accounts receivable	6,689,695	800,497	7,490,192
Interest receivable	1,865,317	-	1,865,317
Due from other governments	2,516,198	-	2,516,198
Prepaid items and other assets	323,124	102,395	425,519
Total Current Assets	49,873,273	4,273,463	54,146,736
Noncurrent Assets:			
Loans receivable	9,025,108	-	9,025,108
Capital Assets:			
Nondepreciable	17,158,178	-	17,158,178
Depreciable, net of accumulated depreciation	58,035,209	3,167,464	61,202,673
Total Capital Assets, Net	75,193,387	3,167,464	78,360,851
Total Noncurrent Assets	84,218,495	3,167,464	87,385,959
Total Assets	$ 134,091,768	$ 7,440,927	$ 141,532,695
DEFERRED OUTFLOWS OF RESOURCES			
Pension Adjustments	$ 25,367,164	$ 1,177,273	$ 26,544,437
Deferred Loss on Refunding	194,019	-	194,019
Total Deferred Outflows of Resources	$ 25,561,183	$ 1,177,273	$ 26,738,456
LIABILITIES			
Current Liabilities:			
Accounts payable	$ 3,097,911	$ 115,347	$ 3,213,258
Accrued liabilities	1,122,323	72,410	1,194,733
Interest payable	157,841	-	157,841
Deposits payable	2,926,492	-	2,926,492
Unearned revenue	2,152,492	-	2,152,492
Compensated absences, due within one year	1,782,153	56,603	1,838,756
Long-term debt, due within one year	1,243,191	236,585	1,479,776
Total Current Liabilities	12,482,403	480,945	12,963,348
Noncurrent Liabilities:			
Net pension liability	79,676,034	3,456,898	83,132,932
Claims payable, due in more than one year	20,625	-	20,625
Compensated absences, due in more than one year	959,621	30,479	990,100
Long-term debt - due in more than one year	12,685,932	178,615	12,864,547
Total Noncurrent Liabilities	93,342,212	3,665,992	97,008,204
Total Liabilities	$ 105,824,615	$ 4,146,937	$ 109,971,552
DEFERRED INFLOWS OF RESOURCES			
Pension Adjustments	$ 2,513,353	$ 190,974	$ 2,704,327
Total Deferred Inflows of Resources	$ 2,513,353	$ 190,974	$ 2,704,327
NET POSITION			
Net investment in capital assets	$ 61,458,283	$ 2,752,264	$ 64,210,547
Restricted for:			
Capital projects	11,282,493	-	11,282,493
Debt service	77,516	-	77,516
Pensions	2,960,245	-	2,960,245
Community development	11,287,692	-	11,287,692
Total Restricted	25,607,946	-	25,607,946
Unrestricted	(35,751,246)	1,528,025	(34,223,221)
Total Net Position	$ 51,314,983	$ 4,280,289	$ 55,595,272

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

City of El Cerrito
Statement of Activities
For the Year Ended June 30, 2025

		Program Revenues						
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total	Governmental Activities	Business-Type Activities	Total
Primary Government:								
Governmental Activities:								
General government	$ 8,947,901	$ 1,612,875	$ 658,813	$ -	$ 2,271,688	$ (6,676,213)		$ (6,676,213)
Public works	9,702,125	501,889	332,501	6,733,923	7,568,313	(2,133,812)		(2,133,812)
Recreation	7,682,753	5,799,134	56,222	-	5,855,356	(1,827,397)		(1,827,397)
Community development	4,472,171	2,564,550	406,936	62,670	3,034,156	(1,438,015)		(1,438,015)
Public safety	34,272,713	4,762,457	1,913,803	-	6,676,260	(27,596,453)		(27,596,453)
Interest	541,187	-	-	-	-	(541,187)		(541,187)
Total Governmental Activities	$ 65,618,850	$ 15,240,905	$ 3,368,275	$ 6,796,593	$ 25,405,773	(40,213,077)		(40,213,077)
Business-Type Activities:								
Integrated waste management	$ 3,757,558	$ 4,443,095	$ 30,559	$ -	$ 4,473,654		$ 716,096	716,096
Total Primary Government	$ 69,376,408	$ 19,684,000	$ 3,398,834	$ 6,796,593	$ 29,879,427	$ (40,213,077)	$ 716,096	$ (39,496,981)

	Governmental Activities	Business-Type Activities	Total
General Revenues:			
Taxes:			
Property taxes and assessments	18,892,277	-	18,892,277
Sales and use taxes	12,142,660	-	12,142,660
Transient occupancy taxes	115,058	-	115,058
Franchise taxes	1,587,267	-	1,587,267
Business license taxes	1,176,343	-	1,176,343
Utility user taxes	4,206,762	-	4,206,762
Real property County transfer tax	3,207,242	-	3,207,242
Other taxes	57	-	57
Total taxes	41,327,666	-	41,327,666
Investment earnings (loss)	1,377,766	180,261	1,558,027
Other revenues	1,026,488	-	1,026,488
Total General Revenues	43,731,920	180,261	43,912,181
Transfers	3,671	(3,671)	-
Total General Revenues and Transfers	43,735,591	176,590	43,912,181
Change in Net Position	3,522,514	892,686	4,415,200
Net Position - Beginning of Year	47,792,469	3,387,603	51,180,072
Net Position - End of Year	$ 51,314,983	$ 4,280,289	$ 55,595,272

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

GOVERNMENTAL FUND FINANCIAL STATEMENTS

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

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

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

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

City of El Cerrito
Balance Sheet
Governmental Funds
June 30, 2025

	Major Funds					
	General Fund	Low/Mod Income Housing Asset Fund	Street Improvement Fund	Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments	$ 25,387,360	$ 455,410	$ 4,864,950	$ 545,962	$ 6,757,543	$ 38,011,225
Accounts receivable	1,890,204	-	-	4,054,527	744,964	6,689,695
Interest receivable	220,648	1,459,788	-	-	184,881	1,865,317
Due from other governments	1,952,392	-	376,857	-	186,949	2,516,198
Due from other funds	467,019	-	-	-	-	467,019
Loans receivable	-	5,045,108	-	-	3,980,000	9,025,108
Prepaid items and other assets	187,240	-	-	-	135,884	323,124
Total assets	$ 30,104,863	$ 6,960,306	$ 5,241,807	$ 4,600,489	$ 11,990,221	$ 58,897,686
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 1,424,412	$ 270	$ 41,010	$ 1,123,233	$ 508,986	$ 3,097,911
Accrued liabilities	1,063,940	11,680	2,912	-	43,791	1,122,323
Due to other funds	-	-	-	311,138	118,029	429,167
Deposits payable	2,394,927	-	-	-	531,565	2,926,492
Unearned revenue	729,770	-	-	1,344,163	78,559	2,152,492
Total liabilities	5,613,049	11,950	43,922	2,778,534	1,280,930	9,728,385
Deferred Inflows of Resources:						
Unavailable revenues	241,306	1,654,898	-	3,094,447	207,831	5,198,482
Total deferred inflows of resources	241,306	1,654,898	-	3,094,447	207,831	5,198,482
Fund Balances:						
Nonspendable:						
Prepaid items	143,196	-	-	-	-	143,196
Inventory	32,180	-	-	-	-	32,180
Restricted:						
Redevelopment	-	-	-	-	341,702	341,702
Debt service	-	-	-	-	77,516	77,516
Street improvements	-	-	5,197,885	-	1,935,495	7,133,380
Transportation	-	-	-	-	1,554,313	1,554,313
Public safety - police	-	-	-	-	304,475	304,475
Public safety - vehicle abatement	-	-	-	-	367,316	367,316
Parks and recreation	-	-	-	-	668,094	668,094
Storm drains	-	-	-	-	1,122,302	1,122,302
Public art	-	-	-	-	175,248	175,248
Housing	-	5,293,458	-	-	3,954,999	9,248,457
Pensions	2,960,245	-	-	-	-	2,960,245
Unassigned:						
Emergency Disaster Relief	7,500,000	-	-	-	-	7,500,000
Remaining unassigned	13,614,887	-	-	(1,272,492)	-	12,342,395
Total fund balances	24,250,508	5,293,458	5,197,885	(1,272,492)	10,501,460	43,970,819
Total liabilities, deferred inflows of resources and fund balances	$ 30,104,863	$ 6,960,306	$ 5,241,807	$ 4,600,489	$ 11,990,221	$ 58,897,686

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

City of El Cerrito
Reconciliation of the Government Funds Balance Sheet to the Government-Wide Statement of Net Position
June 30, 2025

Total Fund Balances - Total Governmental Funds	$ 43,970,819
Amounts reported for governmental activities in the statement of net position were different because:	
Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet. The capital assets were adjusted as follows:	
Capital assets	141,975,629
Less: accumulated depreciation	(68,377,756)
Total Capital Assets	73,597,873
Interest payable on long-term debt did not require current financial resources. Therefore, interest payable was not reported as a liability in Governmental Funds Balance Sheet.	(157,841)
Internal service funds are used by management to charge the costs of vehicles and equipment replacement to individual funds. The assets and liabilities of the internal service funds are included in governmental activities.	856,006
The differences from benefit plan assumptions and estimates versus actuals are not included in the plan's actuarial study until the next fiscal year and are reported as deferred inflows or deferred outflows of resources in the statement of net position.	22,853,811
The difference between the carrying value of refunded debt and the reacquisition price is deferred and amortized over the shorter of the remaining life of the refunded debt or the refunding debt.	194,019
Liabilities were reported for certain revenues that were not available to pay current period expenditures and were reported as unearned in the fund statements.	5,198,482
Long-term obligations were not due and payable in the current period. Therefore, they were not reported in the Governmental Funds Balance Sheet. The long-term liabilities were adjusted as follows:	
Long-term debt	(12,759,753)
Claims payable	(20,625)
Compensated absences	(2,741,774)
Net pension liability	(79,676,034)
Total Long-Term Obligations	(95,198,186)
Net Position of Governmental Activities	$ 51,314,983

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

City of El Cerrito
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2025

	Major Funds					
	General Fund	Low/Mod Income Housing Asset Fund	Street Improvement Fund	Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes and assessments	$ 36,217,428	$ -	$ 2,154,856	$ 66,143	$ 3,018,052	$ 41,456,479
Licenses and permits	1,414,521	-	-	-	-	1,414,521
Fines and penalties	198,860	-	-	-	-	198,860
Intergovernmental	5,964,717	-	-	3,972,713	2,337,354	12,274,784
Use of money and property	616,575	26,252	260,563	10,784	945,454	1,859,628
Charges for Services	9,495,474	-	-	-	103,042	9,598,516
Other Revenue	226,257	-	10,132	138,002	477,069	851,460
Total Revenues	54,133,832	26,252	2,425,551	4,187,642	6,880,971	67,654,248
EXPENDITURES						
Current:						
General government	7,764,023	-	6,035	-	44,813	7,814,871
Public works	2,316,028	-	119,842	-	3,651,347	6,087,217
Recreation	6,383,344	-	-	-	355,731	6,739,075
Community development	3,846,961	14,746	-	-	192,470	4,054,177
Public Safety	30,964,493	-	-	-	214,537	31,179,030
Capital outlay	226,373	-	267,951	6,104,765	1,973,049	8,572,138
Debt service						
Principal	215,408	-	-	-	834,698	1,050,106
Interest	16,375	-	-	-	552,841	569,216
Total Expenditures	51,733,005	14,746	393,828	6,104,765	7,819,486	66,065,830
Excess (Deficiency) of Revenues over Expenditures	2,400,827	11,506	2,031,723	(1,917,123)	(938,515)	1,588,418
OTHER FINANCING SOURCES (USES)						
Debt issuance	211,001	-	-	-	570,483	781,484
Transfers in	3,671	-	-	540,000	1,399,829	1,943,500
Transfers out	(1,258,329)	-	(702,500)	-	(64,000)	(2,024,829)
Total Other Financing Sources (Uses)	(1,043,657)	-	(702,500)	540,000	1,906,312	700,155
Net Change in Fund Balances	1,357,170	11,506	1,329,223	(1,377,123)	967,797	2,288,573
Fund Balances Beginning	22,893,338	5,281,952	3,868,662	104,631	9,533,663	41,682,246
Fund Balances Ending	$ 24,250,508	$ 5,293,458	$ 5,197,885	$ (1,272,492)	$ 10,501,460	$ 43,970,819

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

City of El Cerrito
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-Wide Statement of Activities
For the Year Ended June 30, 2025

Net Change in Fund Balances - Total Governmental Funds	$	2,288,573
Amounts reported for governmental activities in the Statement of Activities and Changes in net position were different because:		
Governmental Funds report capital outlay as expenditures. However, in the Government-Wide Statement of Activities and Changes in net position, the cost of those assets was allocated over their estimated useful lives as depreciation expense.		
Capital asset additions		8,779,775
Depreciation expense		(4,030,000)
Compensated absences not required to be paid with current financial resources are not reported in the governmental funds, but are accrued as noncurrent liabilities in the Government Wide Statement Net Position. The change from prior year accrued compensated absences is reported in the applicable program expense.		(867,271)
Certain revenues were not recorded or recorded as unearned revenue in the governmental funds because they did not meet the revenue recognition criteria of availability. However, they were included as revenue in the Government-Wide Statement of Activities under the full accrual basis.		1,466,268
The difference between the carrying value of refunded debt and the reacquisition price is deferred and amortized over the shorter of the remaining life of the refunded debt or the refunding debt.		(17,672)
In governmental funds, actual contributions to benefit plans are reported as expenditures in the year incurred. However, in the government-wide statement of activities, only the current year benefit expense as noted in the plans' valuation reports is reported as an expense, as adjusted for deferred inflows and outflows of resources.		(4,725,304)
Repayment of long-term debt was an expenditure in governmental funds, but the repayment reduced long-term liabilities in the Government-Wide Statement of Net Position.		268,622
Premiums from the issuance of long-term debt are amortized over the life of the bonds in the Statement of Activities and reported as proceeds when issued in governmental funds.		90,853
Internal service funds are used by management to charge the costs of vehicles and equipment replacement to individual funds. The assets and liabilities of the internal service funds are included in governmental activities.		274,683
Certain expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in the fund statements as follows:		
Insurance claims		(2,172)
Interest expense on long-term debt was reported in the Government-Wide Statement of Activities and Changes in net position, but it did not require the use of current financial resources. Therefore, interest expense was not reported as expenditures in governmental funds. The following amount represented the net change in accrued interest from from prior year.		(3,841)
Change in Net Position of Governmental Activities	$	3,522,514

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

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PROPRIETARY FUND FINANCIAL STATEMENTS

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

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

City of El Cerrito
Statement of Net Position
Proprietary Funds
June 30, 2025

	Business-Type Activities Enterprise Funds		Governmental Activities Internal Service Funds	
	Integrated Waste Management Fund		Vehicle and Equipment Replacement Fund	
ASSETS				
Current assets:				
Cash and cash equivalents	$	3,370,571	$	467,714
Accounts receivable		800,497		-
Prepaid items and other assets		102,395		-
Total current assets		4,273,463		467,714
Capital assets:				
Depreciable, net of accumulated depreciation		3,167,464		1,595,514
Total assets	$	7,440,927	$	2,063,228
DEFERRED OUTFLOWS OF RESOURCES				
Pension adjustments	$	1,177,273	$	-
Total deferred outflows of resources	$	1,177,273	$	-
LIABILITIES				
Current liabilities:				
Accounts payable	$	115,347	$	-
Accrued liabilities		72,410		-
Due to other funds		-		37,852
Compensated absences, due within one year		56,603		-
Financed purchases, due within one year		236,585		167,169
Total current liabilities		480,945		205,021
Noncurrent liabilities:				
Net pension liability		3,456,898		-
Compensated absences, due in more than one year		30,479		-
Financed purchases, due in more than one year		178,615		1,002,201
Total noncurrent liabilities		3,665,992		1,002,201
Total liabilities	$	4,146,937	$	1,207,222
DEFERRED INFLOWS OF RESOURCES				
Pension adjustments	$	190,974	$	-
Total deferred inflows of resources	$	190,974	$	-
NET POSITION				
Net Investment in capital assets	$	2,752,264	$	426,144
Unrestricted		1,528,025		429,862
Total net position	$	4,280,289	$	856,006

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

City of El Cerrito
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2025

	Business-Type Activities Enterprise Funds	Governmental Activities Internal Service Funds
	Integrated Waste Management Fund	Vehicle and Equipment Replacement Fund
OPERATING REVENUES		
Charges for services	$ 4,320,878	$ 425,000
Recycling sales	122,118	-
Other	99	-
Total operating revenues	4,443,095	425,000
OPERATING EXPENSES		
Personnel services	2,482,102	-
Services	897,969	-
Supplies	172,313	98,825
Depreciation	179,846	112,358
Total operating expenses	3,732,230	211,183
Operating income (loss)	710,865	213,817
NONOPERATING REVENUES (EXPENSES)		
Grants	30,559	-
Interest expense	(25,328)	(41,311)
Investment earnings	180,261	17,177
Total nonoperating revenues (expenses)	185,492	(24,134)
Income (loss) before operating transfers	896,357	189,683
Transfers in	-	85,000
Transfers out	(3,671)	-
Total transfers	(3,671)	85,000
Change in net position	892,686	274,683
Total net position - beginning	3,387,603	581,323
Total net position - ending	$ 4,280,289	$ 856,006

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

City of El Cerrito
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2025

	Business-Type Activities Enterprise Funds	Governmental Activities Internal Service Funds
	Integrated Waste Management Fund	Vehicle and Equipment Replacement Fund
Cash flows from operating activities:		
Receipts from customers	$ 4,401,547	$ 425,000
Payments to suppliers	(1,089,055)	(98,825)
Payments to employees	(2,188,636)	-
Net cash provided (used) by operating activities	1,123,856	326,175
Cash flows from noncapital financing activities:		
Receipts from grants	30,559	-
Interfund transactions	(3,671)	122,852
Net cash provided (used) by noncapital financing activities	26,888	122,852
Cash flows from capital financing activities:		
Acquisition of capital assets	(355)	(964,305)
Principal payments on long-term debt	(457,983)	224,113
Interest paid on long-term debt	(25,328)	(41,311)
Net cash provided (used) by capital financing activities	(483,666)	(781,503)
Cash flows from investing activities:		
Investment income (loss)	180,259	21,485
Net cash provided (used) by investing activities	180,259	21,485
Net increase (decrease) in cash and cash equivalents	847,337	(310,991)
Cash and cash equivalents - beginning	2,523,234	778,705
Cash and cash equivalents - ending	$ 3,370,571	$ 467,714
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income (loss)	$ 710,865	$ 213,817
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	179,846	112,358
Change in operating assets and liabilities:		
Accounts receivables	(41,548)	-
Prepaid items and other assets	(86,308)	-
Deferred outflows of resources	286,014	-
Accounts payable	67,535	-
Accrued liabilities	11,695	-
Compensated absences	12,222	-
Net pension liability	(44,092)	-
Deferred inflows of resources	27,627	-
Net cash provided (used) by operating activities	$ 1,123,856	$ 326,175

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

FIDUCIARY FUND FINANCIAL STATEMENTS

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

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

City of El Cerrito
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2025

	Pension Trust Fund	El Cerrito Redevelopment Agency Successor Agency Private-Purpose Trust Fund
ASSETS		
Cash and investments	$ -	$ 32,514
Total assets	$ -	$ 32,514
LIABILITIES		
Accrued liabilities	$ -	$ 115,301
Long-term liabilities:		
Due within one year	-	1,048,242
Total liabilities	$ -	$ 1,163,543
NET POSITION		
Unrestricted	$ -	$ (1,131,029)
Total Net Position	$ -	$ (1,131,029)

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

City of El Cerrito
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2025

	Pension Trust Fund	El Cerrito Redevelopment Agency Successor Agency Private-Purpose Trust Fund
ADDITIONS		
Property taxes	$ -	$ 2,344,294
Total additions	-	2,344,294
DEDUCTIONS		
General government	-	2,890
Payuments to the City	7,837	218,750
Debt service:		
Interest	-	73,897
Total deductions	7,837	295,537
Change in net position	(7,837)	2,048,757
Total net position - beginning	7,837	(3,179,786)
Total net position - ending	$ -	$ (1,131,029)

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

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NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of El Cerrito (City) was incorporated August 1, 1917. The City provides the following services: public safety (police and fire), recreation, streets and highways, recycling, public improvements, planning and zoning, and general administration services. The City's population has remained relatively stable for some years; population at June 30, 2025, was 25,552. The City operates under the Council-Manager form of government, with five elected Council members served by a full-time City Manager and staff.

A. Financial Reporting Entity

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

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

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

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

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

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

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

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

B. Basis of Presentation

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

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

Government-Wide Financial Statements

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

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

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

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

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

- Transfers in/Transfers out

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

Governmental Fund Financial Statements

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

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

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

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

The City reports the following funds as major funds:

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

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

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

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

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

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

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

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

Proprietary Funds

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

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

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

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

The City also reports the following internal service fund:

Vehicles and Equipment Replacement Internal Service Fund
The Vehicles and Equipment Replacement Internal Service Fund is used to finance and account for vehicles and equipment for each department, and managing costs associated with the acquisition of necessary capital assets.

Fiduciary Fund Financial Statements

Fiduciary fund financial statements consist of a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. Fiduciary funds are presented on an "economic resources" measurement focus and the accrual basis of accounting.

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

C. Cash, Cash Equivalents and Investments

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

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

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

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

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

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

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

D. Restricted Cash and Investments

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

E. Inventory and Prepaid Items

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

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

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

F. Interfund Receivables and Payables

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

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

G. Receivables

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

H. Loans Receivable

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

I. Lease Receivables

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

J. Capital Assets

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

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

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

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

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

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

K. Deferred Outflows/Deferred Inflows

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

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

L. Interest Payable

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

M. Compensated Absences

The City recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. The liability for compensated absences includes salary-related taxes and benefits, where applicable.

Vacation
The City's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

Sick Leave
A liability for estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

N. Deferred Compensation

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

O. Long-Term Liabilities

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

P. Lease Liabilities

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

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

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

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported separately with capital assets as right of use assets and lease liabilities are reported with long-term liabilities in the statement of net position.

Q. Benefit Plans

Pension Expense

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

For this report, the following timeframes are used:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023 to June 30, 2024

R. Fund Balances

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

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

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

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

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

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

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

S. Net Position

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

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

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

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

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

T. Interfund Transactions

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

U. Property Taxes and Special Assessments

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

V. Budgetary Information

Annually, the City Manager submits to the City Council a proposed operating budget in June for the following fiscal year, as required by the City's budget ordinance. This budget includes proposed expenditures and the revenues expected to finance them. As modified during public study sessions, the preliminary budget becomes the proposed budget. Public hearings are conducted to obtain taxpayer comments and the budget is legally enacted through passage of a resolution. The City Manager is authorized to transfer budgeted amounts within departments within funds. In addition, amendments that are made to authorize spending of increased or new special purpose revenues may be approved by the City Manager. Budget modifications between funds or increases or decreases to a fund's overall budget must be approved by the City Council. The legal level of budgetary control is at the fund level, except for the Municipal Services Corporation which requires approval by its Board.

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

W. Encumbrances

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

X. Unearned Revenue

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

Y. Use of Estimates

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

Z. Implementation of New Accounting Pronouncements

GASB Statement No. 101, *Compensated Absences*

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

This Statement requires that a liability for certain types of compensated absences - including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. The implementation of this standard did not have a material impact on the City's financial statements

GASB Statement No. 102, *Certain Risk Disclosures*

This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions for (1) the concentration or constraint (2) each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements (3) actions taken by the government prior to the issuance of the financial statements to mitigate the risk. The implementation of this standard did not have a material impact on the City's financial statements and management determined there were no were concentrations or constraints that make the City vulnerable to the risk of substantial impact.

AA. Upcoming New Accounting Pronouncements

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

GASB Statement No. 103, *Financial Reporting Model Improvements*

This Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability.

This Statement establishes new accounting and financial reporting requirements or modifies existing requirements related to (a) Management's discussion and analysis (MD&A) (b) Unusual or infrequent items (c) Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position (d) Information about major component units in basic financial statements (5) Budgetary comparison information (6) Financial trend information in the statistical section. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*

This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital as-sets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-Based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class.

This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

NOTE 2 - CASH AND INVESTMENTS

As of June 30, 2025, cash and investments were reported in the financial statements as follows:

	Government Wide Statement of Net Position			
	Governmental Activities	Business-Type Activities	Fiduciary Funds Statement of Net Position	Total
Operating cash and investments	$ 35,408,299	$ 3,370,571	$ 32,514	$ 38,811,384
Restricted cash held with fiscal agent	3,070,640	-	-	3,070,640
Total cash and investments	$ 38,478,939	$ 3,370,571	$ 32,514	$ 41,882,024

Cash and investments consisted of the following as of June 30, 2025:

Deposits:		
Cash on hand	$	2,405
Deposits with financial institutions		18,669,589
Total Deposits		18,671,994
Investments:		
Local Agency Investment Fund		20,139,390
Debt service reserves held with fiscal agent		3,070,640
Total cash and investments	$	41,882,024

A. Cash Deposits

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

The bank balances before reconciling items totaled $19,428,972 at June 30, 2025 and were different from carrying amounts due to deposits in transit and outstanding checks. The amount uninsured was $19,178,972, which was collateralized by securities held by pledging financial institutions. The City follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents. Interest income earned on pooled cash and investments is allocated to the various funds based on the period-end cash and investment balances. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

B. *Fair Value Measurements*

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

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

The City’s investments were not subject to levelling.

C. Investment Policies

City Investment Policy

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

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

Total combined corporate debt (Commercial Paper and Medium-Term Notes) may not exceed 20% of the cost value of the portfolio. The City's investment policy prohibits investments in inverse floaters, range notes, or interest only strips that are derived from a pool of mortgages in accordance with California Government Code Section 53601.6. With the exception of callable Federal Agency securities, any security that derives its value from another asset or index is prohibited. In addition, the City may not invest any funds in any security that could result in zero interest accrual if held to maturity.

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

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

D. External Investment Pool

The City's investments with LAIF at June 30, 2025, include a portion of the pooled funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

Structured Notes

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

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

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

E. Risk Disclosures

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

Credit Risk
Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of an investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. As of June 30, 2025, the City's investments were in compliance with the ratings required by the City's investment policy and Government Code.

Concentrations of Credit Risk
The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. As of June 30, 2025, the City had all of its investments with the California Local Agency Investment Fund.

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

As of June 30, 2025, the City's investments had the following maturities:

Investment Type	12 Months or Less	Fair Value	Fair Value Input Levels	Min. Legal Rating
Local Agency Investment Funds	$ 20,139,390	$ 20,139,390	n/a	n/a

NOTE 3 - LOANS RECEIVABLE

Loans receivable consisted of the following as of June 30, 2025:

Description	Loans Receivable	Interest Receivable	Balance June 30, 2025
Low/Mod Income Housing Asset Fund:			
Ohlone Gardens LP-Low and Moderate Income Housing	$ 3,500,000	$ 1,326,287	$ 4,826,287
Idaho Apartments-Low and Moderate Income Housing	545,110	-	545,110
Eden Housing-Low and Moderate Income Housing	299,998	76,126	376,124
Mayfair Affordable Bridge House Loans	350,000	46,000	396,000
ECP Parcel A.S.-$350K	350,000	11,375	361,375
Total Low/Mod Income Housing Asset Fund	5,045,108	1,459,788	6,504,896
Nonmajor Governmental Funds:			
Ohlone Gardens LP-City Housing Fund	2,860,000	-	2,860,000
Mayfair Affordable Bridge House Loans	500,000	16,750	516,750
ECP Parcel A.S.-$620K	620,000	6,200	626,200
Total Governmental Funds	$ 9,025,108	$ 1,482,738	$ 10,507,846

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

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

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

Idaho Apartments
The former Redevelopment Agency entered into an Owner Participation Agreement for Idaho Apartments in 1997 in which the Agency agreed to make a loan to the project which included rehabilitation of the deteriorated building. At that time, the developer requested assistance to help

repay a loan from a non-profit agency. In August 2000, the non-profit agency loan was replaced by another loan obtained by the developer and the Agreement was amended to reflect that fact as well as reaffirm the Agency's commitment to make a loan of up to $350,000 to repay the developer's other loan when that loan matured in 2008. The Loan bears simple interest at the rate of 2.64% per year, beginning with the date of first disbursement. No payments were due for the first ten and one- half years after the date of occupancy, which ended on December 9, 2009. Subsequent to that date, the loan is repayable from residual receipts, as defined in the Agreement. The Loan is secured by a subordinated deed of trust in the third position on the property. The Agency disbursed $350,000 to the developer during the year ended June 30, 2009. With the dissolution of the Redevelopment Agency, the City agreed to become the successor to the Redevelopment Agency's housing activities and as a result the Low and Moderate Income Housing Asset Fund assumed the loans receivable of the Redevelopment Agency's Low and Moderate Income Housing Fund. The Loan was recast in December 2017 and all previous interest accrued was added to the loan balance.

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

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

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

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

El Cerrito Plaza: Parcel A-South, 515 Richmond Street
On March 6, 2024, the City entered a Loan Agreement with ECP Parcel A South Housing Partners, LP, for $350,000 to assist with the construction of 70 affordable residential housing units on certain real property located at 515 Richmond Street. The loan bears simple interest at the rate of 3% per year

beginning with the date of first disbursement and is repayable 55 years from the date of issuance of the certificate of occupancy from residual receipts, as defined in the agreement.

Mayfair Affordable: 11690 San Pablo Avenue

On June 1, 2024, the City entered a Loan Agreement with Mayfair Affordable LLC, for $500,000 to assist with the construction of 69 affordable residential housing units on certain real property located at 11690 San Pablo Avenue. El Cerrito Project Area. The funding source for this loan originated from the HUD HOPE VI Main Street Grant Program, awarded to the City in 2021. The loan bears simple interest at the rate of 3% per year beginning with the date of first disbursement and is repayable 55 years from the date of issuance of the certificate of occupancy from residual receipts, as defined in the agreement.

NOTE 4 - INTERFUND TRANSACTIONS

Inter-fund Receivables and Payables

Amounts due to or due from other funds reflect inter-fund balances for services rendered or short-term loans expected to be repaid in the next fiscal year. Advances to or from other funds are long-term loans between funds that are to be repaid in their entirety over several years. As of June 30, 2025, there were no inter-fund receivables and payables to report.

Transfers In/Out

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

The following summarizes transfers between funds during the fiscal year ended June 30, 2025:

Fund	Transfer in	Transfer out
General Fund	$ 3,671	$ 1,258,329
Street Improvement Fund	-	702,500
Capital Improvement Fund	540,000	-
Nonmajor Funds	1,399,829	64,000
Integrated Waste Management Enterprise Fund	-	3,671
Vechicle/Equip Replacement Internal Service Fund	85,000	-
Total Transfers	$ 2,028,500	$ 2,028,500

The following summarizes interfund balances as of June 30, 2025:

Fund	Due from Other Funds	Due to Other Funds
General Fund	$ 467,019	$ -
Capital Improvement Fund	-	311,138
Nonmajor Funds	-	118,029
Vehicle and Equipment Replacement Fund	-	37,852
Total Due from/to	$ 467,019	$ 467,019

NOTE 5 - CAPITAL ASSETS

Capital assets for governmental activities consisted of the following as of June 30, 2025:

Governmental Activities	Balance June 30, 2024	Additions	Deletions/ Transfers	Balance June 30, 2025
Non-depreciable:				
Land	$ 6,792,165	$ -	$ -	$ 6,792,165
Construction in Progress	6,249,008	8,539,226	(4,422,221)	10,366,013
Total Non-Depreciable	13,041,173	8,539,226	(4,422,221)	17,158,178
Depreciable and amortizable:				
Buildings and improvements	27,058,747	1,833,462	-	28,892,209
Equipment and vehicles	6,609,698	2,816,800	(521,037)	8,905,461
Infrastructure	90,120,903	1,132,813	-	91,253,716
Total Depreciable and Amortizable	123,789,348	5,783,075	(521,037)	129,051,386
Less Accumulated Depreciation and Amortization for:				
Buildings and improvements	(11,541,700)	(766,726)	-	(12,308,426)
Equipment and vehicles	(6,031,865)	(440,811)	347,909	(6,124,767)
Infrastructure	(49,821,291)	(2,761,693)		(52,582,984)
Total Accumulated Deprec. And Amort.	(67,394,856)	(3,969,230)	347,909	(71,016,177)
Total Deprec/Amort Capital Assets - Net	56,394,492	1,813,845	(173,128)	58,035,209
Total Governmental Capital Assets	$ 69,435,665	$ 10,353,071	$ (4,595,349)	$ 75,193,387

Depreciation and amortization expense for governmental activities:

General government	$ 341,524
Public works	2,998,383
Recreation	261,131
Community development	7,379
Public safety	360,813
Total depreciation and amortization expense	$ 3,969,230

Capital assets for business-type activities consisted of the following as of June 30, 2025:

Business Type Activities	Balance June 30, 2024	Additions	Deletions/ Transfers	Balance June 30, 2025
Depreciable:				
Buildings and improvements	3,495,683	-	-	3,495,683
Equipment and vehicles	2,145,995	-	-	2,145,995
Total Depreciable	5,641,678	-	-	5,641,678
Less Accumulated Depreciation				
Buildings and improvements	(785,051)	(69,503)	-	(854,554)
Equipment and vehicles	(1,509,672)	(109,988)	-	(1,619,660)
Total Accumulated Depreciation	(2,294,723)	(179,491)	-	(2,474,214)
Total Depreciable Capital Assets - Net	3,346,955	(179,491)	-	3,167,464
Total Business Type - Capital Assets	$ 3,346,955	$ (179,491)	$ -	$ 3,167,464

NOTE 6 - NONCURRENT LIABILITIES

The City's noncurrent liabilities consisted of the following as of June 30, 2025:

Governmental Activities	Beginning	Additions	Deletions	Ending	Due Within One Year
Revenue Bonds:					
2017 Lease Revenue Bonds	$ 5,250,000	$ -	$ 330,000	$ 4,920,000	$ 345,000
2017 Sales Tax Revenue Refunding	6,250,000	-	390,000	5,860,000	410,000
Total Revenue Bonds	11,500,000	-	720,000	10,780,000	755,000
Premiums:					
2017 Lease Revenue Bonds Premium	375,821	-	31,318	344,503	-
2017 Sales Tax Revenue Refunding Premium	714,427	-	59,535	654,892	-
Total Premiums	1,090,248	-	90,853	999,395	-
Financed Purchases:					
2023 Chevy Tahoe Lease	96,440	-	53,593	42,847	42,847
2022 Fire Engine	945,257	-	105,028	840,229	108,535
Solar Photovoltaic	432,540	-	119,393	313,147	122,699
2025 Stryker EKG Monitor	-	357,243	28,102	329,141	58,634
Total Financed Purchases	1,474,237	357,243	306,116	1,525,364	332,715
Leases:					
2025 Axon police equipment	-	781,484	157,120	624,364	155,476
Total Long-Term Debt	14,064,485	1,138,727	1,274,089	13,929,123	1,243,191
Net Pension Liabilities	80,740,039	33,833,906	34,897,911	79,676,034	-
Compensated Absences	1,874,503	867,271	-	2,741,774	1,782,153
Total Long-Term Liabilities	$ 96,679,027	$ 35,839,904	$ 36,172,000	$ 96,346,931	$ 3,025,344

Business-Type Activities	Beginning	Additions	Deletions	Ending	Due Within One Year
2012 Recycling Facility Revenue Ref. Bonds	$ 450,200	$ -	$ 298,300	$ 151,900	$ 151,900
Financed Purchase - Side Loader Trucks	77,895	-	77,895	-	-
Financed Purchase - Rear Loader	345,088	-	81,788	263,300	84,685
Net Pension Liabilities	3,500,990	1,467,949	1,512,041	3,456,898	-
Compensated Absences	75,975	11,107	-	87,082	56,603
Total Long-Term Liabilities	$ 4,450,148	$ 1,479,056	$ 1,970,024	$ 3,959,180	$ 293,188

A. Governmental Activities

2017 Lease Revenue Refunding Bonds

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

2017 Sales Tax Revenue Bonds

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

General Fund revenues. For fiscal year 2025, pledged sales tax revenues amounted to 2,154,856 which represented coverage of 256% over the debt service of $701,477. The economic gain on refunding was $525,000, and the refunding resulting in the recognition of an accounting deferred loss on refunding of $514,127.

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

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

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

Financed Purchase – 2025 Stryker EKG Monitor
On September 3, 2024, the City entered into an equipment purchase agreement in the amount of $357,243 at 5.64% interest with Stryker Sales, LLC to finance the purchase of a 2025 EKG Monitor. Monthly principal and interest payments of $6,309 were due starting January 1, 2025 through June 1, 2030.

Lease – 2025 Axon Police Equipment
On September 18, 2024, the City entered into a lease for the right to use police equipment in the amount of $781,484 at 3.16% interest with Axon. Annual principal and interest payments of $157,120 were due starting January 1, 2025 through January 1, 2029.

B. Business-Type Activities

2012 Recycling Facility Revenue Refunding Bonds
On September 19, 2012, the El Cerrito Public Financing Authority issued Recycling Facility Revenue Refunding Bonds in the original principal amount of $3,405,600 at 2.36% interest to provide for the refunding and retirement of the City's outstanding Recycling Center Lease Purchase Agreement and related Site Lease. Principal and interest payments are due quarterly on July 1, October 1, January 1, and April 1, through October 1, 2025. Repayment of these bonds is from charges for services received by the Integrated Waste Management Enterprise Fund.

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

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

C. Debt Service Requirements

The following summarizes the City's debt service requirements:

	Governmental Activities		Business-Type Activities	
Year Ending June 30	Principal Payments	Interest Payments	Principal Payments	Interest Payments
2026	$ 1,243,191	$ 574,925	$ 236,585	$ 10,707
2027	1,261,169	525,029	87,685	6,321
2028	1,242,172	473,541	90,930	3,216
2029	1,225,901	422,575	-	-
2030	1,122,211	370,145	-	-
2031-2035	5,610,084	1,053,848	-	-
2036-2040	1,225,000	54,375	-	-
Total	$ 12,929,728	$ 3,474,438	$ 415,200	$ 20,244

NOTE 7 - RETIREMENT PLANS

General Information about the Pension Plans

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

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

The Plans' provisions and benefits in effect at June 30, 2025, are summarized as follows:

	Miscellaneous		Safety	
	Classic	PEPRA	Classic	PEPRA
Hire date	Before 1/1/2012	1/1/2012	Before 1/1/2013	1/1/2013
Benefit formula	2.7% @ 55	2% @ 62	3% @ 50	2.7% @ 57
Benefit vesting schedule	5 Years	5 Years	5 Years	5 Years
Benefit payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement age	50-55	52-67	50	50-57
Monthly benefits as a % of eligible compensation	2% to 2.7%	1% to 2.5%	3%	2% to 2.7%
Required employee contribution rates	8.00%	7.75%	9.00%	13.75%
Required employer contribution rates	16.02%	7.90%	27.32%	13.76%

Employees Covered
At June 30, 2025, the following employees were covered by the benefit terms for the Plans:

	Miscellaneous	Safety	Total
Active	91	62	153
Transferred	75	53	128
Separated	103	22	125
Retired	168	145	313
Total	437	282	719

Contributions
Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rates are the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2025, the City's contributions were as follows:

Miscellaneous	$ 3,116,130
Safety	7,148,153
Total Employer Contributions	$ 10,264,283

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

As of June 30, 2025, the City reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	Governmental Activities	Business-Type Activities	Total
Miscellaneous	$ 20,694,483	$ 3,456,898	$ 24,151,381
Safety	58,981,551	-	58,981,551
Total Net Pension Liability	$ 79,676,034	$ 3,456,898	$ 83,132,932

The City's net pension liability for the Plans is measured as the proportionate share of the net pension liability. The net pension liability of the Plans are measured as of June 30, 2024, and the total pension liability for the Plans used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plans as of June 30, 2024 and 2025 was as follows:

	Proportion
June 30, 2024	0.6753%
June 30, 2025	0.6855%
Change in Proportions	0.0102%

For the year ended June 30, 2025, the City recognized pension expense of $15,259,136.

At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Miscellaneous		Safety	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 3,116,130	$ -	$ 7,148,153	$ -
Changes in assumptions	620,741	-	1,453,184	-
Differences between expected and actual experiences	2,088,108	81,477	4,813,418	156,505
Change in employer's proportion	-	1,253,069	-	889,299
Net differences between the employer's contributions the employer's proportionate share of contributions	3,063,438	-	-	323,977
Net differences between projected and actual earnings on plan investments	-	-	4,241,265	-
Total	$ 8,888,417	$ 1,334,546	$ 17,656,020	$ 1,369,781

The City reported $10,264,283 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2026.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

	Net Deferred Outflows (Inflows) of Resources		
Fiscal Year Ending:	Misc	Safety	Total
2025	$ 1,320,015	$ 3,277,814	$ 4,597,829
2026	3,254,809	6,974,202	10,229,011
2027	100,647	100,252	200,899
2028	(237,730)	(1,214,182)	(1,451,912)
2029	-	-	-
Thereafter	-	-	-
Total	$ 4,437,741	$ 9,138,086	$ 13,575,827

Actuarial Assumptions
The total pension liabilities in the June 30, 2023 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.75%
Projected Salary Increase	(1)
Investment Rate of Return	6.90% (2)
Mortality	(3)

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

Discount Rate
The discount rate used to measure the total pension liability was 6.9 percent for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.9 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 6.9 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website. The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 (a)
Global equity - cap-weighted	30.00%	4.54%
Global equity non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	100.00%	

(a) In the System's ACFR, Fixed Income is included in Global Debt Securities; Liquidity Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(b) An expected inflation of 2.30% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability for the Plans, calculated using the discount rate for the Plans, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Misc	Safety	Total
1% Decrease	5.90%	5.90%	5.90%
Net Pension Liability	$ 34,269,499	$ 84,055,657	$ 118,325,156
Current Discount Rate	6.90%	6.90%	6.90%
Net Pension Liability	$ 24,151,381	$ 58,981,551	$ 83,132,932
1% Increase	7.90%	7.90%	7.90%
Net Pension Liability	$ 15,761,033	$ 38,371,207	$ 54,132,240

Pension Plan Fiduciary Net Position
Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports. See https://www.calpers.ca.gov/page/investments/about-investment-office/investment-financial-reports?stream=top.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

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

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

Encumbrances
The City uses an encumbrance system as an extension of normal budgetary accounting for governmental funds. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year-end are recorded as restricted, committed or assigned fund balance, depending on the classification of the resources to be used to liquidate the encumbrance, since they do not constitute expenditures or liabilities. Outstanding encumbrances at year-end are reappropriated for the following year. Unencumbered and unexpended appropriations lapse at year end. Encumbrances outstanding as of June 30, 2025 totaled \$8.99 million, which included \$6.6 million for the Del Norte Complete Streets.

NOTE 9 - REDEVELOPMENT AGENCY DISSOLUTION AND SUCCESSOR AGENCY ACTIVITIES

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

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

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

Commitments and Contingencies

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

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

State Asset Transfer Review
The State Controller's Office conducted a review of the propriety of asset transfers between the former Redevelopment Agency or the Successor Agency and any public agency that occurred on or after January l, 2011. The State Controller's Office completed its asset transfer review of the former Agency and released its final report in July 2014. The final report indicated the former Redevelopment Agency made unallowable transfers to the Municipal Services Corporation in fiscal years 2011 and 2012 totaling $12,550,551, consisting of cash of $2,382,232, land held for redevelopment of $4,634,789 and capital assets of $5,533,530. These transfers were deemed unallowable by the Department of Finance, disputed by the City, Successor Agency and Corporation, and subject to litigation. In 2015, the Successor Agency received a "finding of completion" from the Department of Finance confirming that the Successor Agency had fulfilled its requirement to pay back the unallowable cash transfers by entering into an Installment Payment Plan thereby entitling the Successor Agency to prepare a Long-Range Property

Management Plan (LRPMP) for Oversight Board and DOF approval. Also, in 2015 the Successor Agency prepared the LRPMP which was approved by the DOF directing the properties be transferred back to the City for disposition and development. In fiscal year 2019, consistent with the approved LRPMP, the City entered into a Compensation Agreement with each of the Affected Taxing Entities as required by the approved LRPMP. Per the Compensation Agreement the City sold the Mayfair block and Eastshore block and Potrero properties for development, at Fair Market Value or Fair Reuse Value. The net proceeds were distributed by the Auditor-Controller to the Taxing Entities in proportion to their shares of the Base Property Tax less any outstanding amount of enforceable obligation related to the properties.

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

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

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

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

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

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

As of June 30, 2025, the Successor Agency’s long-term liabilities included the following long-term debt:

Successor Agency Debt	Beginning	Additions	Deletions	Ending	Due Within One Year
2016 Revenue Refunding Bond	$ 3,105,909	$ -	$ 2,057,667	$ 1,048,242	$ 1,048,242

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

Year Ending June 30	Principal Payments	Interest Payments	Total
2026	$ 1,048,242	$ 13,155	$ 1,061,397

NOTE 10 - RISK MANAGEMENT

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

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

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

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

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

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

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

There were no material unpaid and uninsured claims outstanding at the beginning or end of the last two fiscal years. Settlements have not exceeded insurance in the past three fiscal years.

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REQUIRED SUPPLEMENTARY INFORMATION

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City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (GAAP Basis)
General Fund
For the Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ 34,827,302	$ 34,827,302	$ 36,217,428	$ 1,390,126
Licenses and permits	1,007,000	1,007,000	1,414,521	407,521
Fines and forfeitures	130,000	130,000	198,860	68,860
Intergovernmental	5,214,401	5,214,401	5,964,717	750,316
Use of money and property	570,000	570,000	616,575	46,575
Charges for Services	9,444,070	9,754,605	9,495,474	(259,131)
Other Revenue	190,000	190,000	226,257	36,257
Total Revenues	51,382,773	51,693,308	54,133,832	2,440,524
EXPENDITURES				
Current:				
General government	7,667,983	7,971,500	7,764,023	207,477
Public works	2,463,131	2,786,045	2,316,028	470,017
Recreation	6,601,235	6,903,467	6,383,344	520,123
Community development	3,897,923	4,168,728	3,846,961	321,767
Public Safety	29,703,351	30,476,789	30,964,493	(487,704)
Capital outlay	71,179	71,179	226,373	(155,194)
Debt service				
Principal retirement	172,987	172,987	215,408	(42,421)
Interest	16,375	16,375	16,375	-
Total Expenditures	50,594,164	52,567,070	51,733,005	834,065
Excess (Deficiency) of Revenues over Expenditures	788,609	(873,762)	2,400,827	3,274,589
OTHER FINANCING SOURCES (USES)				
Debt issuance	-	-	211,001	211,001
Transfers in	3,671	3,671	3,671	-
Transfers out	(758,329)	(1,258,329)	(1,258,329)	-
Total Other Financing Sources (Uses)	(754,658)	(1,254,658)	(1,043,657)	-
Net Change in Fund Balance	33,951	(2,128,420)	1,357,170	3,274,589
Fund Balance Beginning	22,893,338	22,893,338	22,893,338	-
Fund Balance Ending	$ 22,927,289	$ 20,764,918	$ 24,250,508	$ 3,274,589

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

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (GAAP Basis)
Low/Mod Income Housing Asset Special Revenue Fund
For the Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Use of money and property	$ -	$ -	$ 26,252	$ 26,252
Total Revenues	-	-	26,252	26,252
EXPENDITURES				
Current:				
Community development	35,000	35,033	14,746	20,287
Total Expenditures	35,000	35,033	14,746	20,287
Net Change in Fund Balance	(35,000)	(35,033)	11,506	46,539
Fund Balance Beginning	5,281,952	5,281,952	5,281,952	-
Prior Period Adjustments - deferred loans	-	-	-	-
Fund Balance Beginning, as Adjusted	5,281,952	5,281,952	5,281,952	-
Fund Balance Ending	$ 5,246,952	$ 5,246,919	$ 5,293,458	$ 46,539

City of City of El Cerrito
Schedule of Pension Contributions
June 30, 2025
(Last Ten Years)

Miscellaneous Plan

Fiscal Year	2016	2017	2018	2019	2020
Contractually Required Contributions	$ 1,444,945	$ 1,615,318	$ 1,780,664	$ 1,973,155	$ 2,264,141
Contributions in Relation to Actuarially Determined Contributions	1,444,945	1,615,318	1,780,664	1,973,692	2,264,141
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ (537)	$ -
Covered Payroll	$ 5,610,928	$ 6,212,072	$ 6,651,088	$ 6,927,987	$ 7,523,515
Contrib. as a % of Covered Payroll	25.75%	26.00%	26.77%	28.49%	30.09%

Fiscal Year	2021	2022	2023	2024	2025
Contractually Required Contributions	$ 2,343,260	$ 2,510,701	$ 2,734,433	$ 2,834,556	$ 3,116,130
Contributions in Relation to Actuarially Determined Contributions	2,343,260	2,510,701	2,734,433	2,834,556	3,116,130
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -
Covered Payroll	$ 6,607,688	$ 6,505,147	$ 7,095,314	$ 8,034,133	$ 8,735,374
Contrib. as a % of Covered Payroll	35.46%	38.60%	38.54%	35.28%	35.67%

Safety Plan

Fiscal Year	2016	2017	2018	2019	2020
Contractually Required Contributions	$ 3,142,334	$ 3,497,289	$ 3,927,298	$ 4,378,562	$ 4,930,336
Contributions in Relation to Actuarially Determined Contributions	3,142,334	3,497,289	3,927,298	4,379,650	4,930,336
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ (1,088)	$ -
Covered Payroll	$ 9,063,604	$ 9,597,134	$ 10,327,301	$ 10,308,155	$ 10,389,710
Contrib. as a % of Covered Payroll	34.67%	36.44%	38.03%	42.49%	47.45%

Fiscal Year	2021	2022	2023	2024	2025
Contractually Required Contributions	$ 5,370,170	$ 5,737,722	$ 6,124,456	$ 6,510,917	$ 7,148,153
Contributions in Relation to Actuarially Determined Contributions	5,370,170	5,737,722	6,124,456	6,510,917	7,148,153
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -
Covered Payroll	$ 10,283,491	$ 9,659,674	$ 5,930,384	$ 7,075,249	$ 7,607,925
Contrib. as a % of Covered Payroll	52.22%	59.40%	103.27%	92.02%	93.96%

Notes to Schedule:

Valuation Date:	June 30, 2023
Assumptions Used:	Entry Age Method used for Actuarial Cost Method
	Level Percentage of Payroll and Direct Rate Smoothing
	3.7 Years Remaining Amortization Period
	Inflation Assumed at 2.3%
	Investment Rate of Returns set at 7.15%
	CalPERS mortality table based on CalPERS' experience and include

The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016, then decreased from 7.65% to 7.15% in fiscal year 2018 and decrease from 7.15% to 6.90% in 2023.
The CalPERS mortality assumptions were adjusted in fiscal year 2019.

City of City of El Cerrito
Schedule of Proportionate Share of Net Pension Liability
June 30, 2025
(Last Ten Years)

Miscellaneous Plan

Fiscal Year	2016	2017	2018	2019	2020
Measurement Date	2015	2016	2017	2018	2019
Proportion of Net Pension Liability	0.2136%	0.3426%	0.3385%	0.3338%	0.3324%
Proportionate Share of Net Pension Liability	$ 14,658,502	$ 17,070,890	$ 19,118,301	$ 18,768,312	$ 19,855,450
Covered Payroll	$ 5,561,436	$ 5,610,928	$ 6,212,072	$ 6,651,088	$ 6,927,987
NPL as a % of Covered Payroll	263.57%	304.24%	307.76%	282.18%	286.60%

Fiscal Year	2021	2022	2023	2024	2025
Measurement Date	2020	2021	2022	2023	2024
Proportion of Net Pension Liability	0.3346%	0.3333%	0.3253%	0.3196%	0.3137%
Proportionate Share of Net Pension Liability	$ 20,881,385	$ 14,569,087	$ 23,378,038	$ 24,459,499	$ 24,151,381
Covered Payroll	$ 7,523,515	$ 6,607,688	$ 6,505,147	$ 7,095,314	$ 8,034,133
NPL as a % of Covered Payroll	277.55%	220.49%	359.38%	344.73%	300.61%

Safety Plan

Fiscal Year	2016	2017	2018	2019	2020
Measurement Date	2015	2016	2017	2018	2019
Proportion of Net Pension Liability	0.4565%	0.6242%	0.6181%	0.6181%	0.6116%
Proportionate Share of Net Pension Liability	$ 31,333,605	$ 37,772,767	$ 42,656,830	$ 43,088,187	$ 45,977,250
Covered Payroll	$ 8,802,299	$ 9,063,604	$ 9,597,134	$ 10,327,301	$ 10,308,155
NPL as a % of Covered Payroll	355.97%	416.75%	444.47%	417.23%	446.03%

Fiscal Year	2021	2022	2023	2024	2025
Measurement Date	2020	2021	2022	2023	2024
Proportion of Net Pension Liability	0.6118%	0.6012%	0.6033%	0.5948%	0.5905%
Proportionate Share of Net Pension Liability	$ 49,493,039	$ 34,381,303	$ 56,148,886	$ 59,781,530	$ 58,981,551
Covered Payroll	$ 10,389,710	$ 10,283,491	$ 9,659,674	$ 5,930,384	$ 7,075,249
NPL as a % of Covered Payroll	476.37%	334.33%	581.27%	1008.05%	833.63%

Notes to Schedule:

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

The CalPERS mortality assumptions were adjusted in fiscal year 2019.

SUPPLEMENTARY INFORMATION

City of El Cerrito
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (GAAP Basis)
Street Improvement Fund
For the Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ 2,229,000	$ 2,229,000	$ 2,154,856	$ (74,144)
Use of money and property	-	45,831	260,563	214,732
Other Revenue	5,000	5,000	10,132	5,132
Total Revenues	2,234,000	2,279,831	2,425,551	145,720
EXPENDITURES				
Current:				
General government	6,570	6,570	6,035	535
Public works	128,874	128,951	119,842	9,109
Capital outlay	3,125,000	3,145,800	267,951	2,877,849
Total Expenditures	3,260,444	3,281,321	393,828	2,887,493
Excess (Deficiency) of Revenues over Expenditures	(1,026,444)	(1,001,490)	2,031,723	3,033,213
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(702,500)	(702,500)	(702,500)	-
Total Other Financing Sources (Uses)	(702,500)	(702,500)	(702,500)	-
Net Change in Fund Balance	(1,728,944)	(1,703,990)	1,329,223	3,033,213
Fund Balance Beginning	3,868,662	3,868,662	3,868,662	-
Fund Balance Ending	$ 2,139,718	$ 2,164,672	$ 5,197,885	$ 3,033,213

City of El Cerrito
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (GAAP Basis)
Capital Improvement Fund
For the Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ 200,000	$ 66,143	$ (133,857)
Intergovernmental	1,930,000	1,930,000	3,972,713	2,042,713
Use of money and property	-	-	10,784	10,784
Other Revenue	-	-	138,002	138,002
Total Revenues	1,930,000	2,130,000	4,187,642	2,057,642
EXPENDITURES				
Capital outlay	2,140,000	13,150,940	6,104,765	7,046,175
Total Expenditures	2,140,000	13,150,940	6,104,765	7,046,175
Excess (Deficiency) of Revenues over Expenditures	(210,000)	(11,020,940)	(1,917,123)	9,103,817
OTHER FINANCING SOURCES (USES)				
Transfers in	40,000	540,000	540,000	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	40,000	540,000	540,000	-
Net Change in Fund Balance	(170,000)	(10,480,940)	(1,377,123)	9,103,817
Fund Balance Beginning	104,631	104,631	104,631	-
Fund Balance Ending	$ (65,369)	$ (10,376,309)	$ (1,272,492)	$ 9,103,817

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NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

Measure H Parcel Tax Parks and Recreation Facilities Fund accounts for the use of voter-approved special tax for the maintenance and enhancement of parks and recreation facilities including the Swim Center, playgrounds, open space and trails, park amenities, community center and clubhouses.

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

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

Park In Lieu Fund accounts for funds received through negotiations with developers to be used for park improvements.

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

Public Art Fund accounts for fees related to development that is committed to art in public places.

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

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

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

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

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Fund

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

Capital Projects Funds

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

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

City of El Cerrito

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2025

	Special Revenue Funds				
	Gas Tax Fund	National Pollution Discharge Elimination System Fund	Landscape and Lighting Assesment Fund	Measure A Parcel Tax Fund	Measure H Parcel Tax Parks & Rec Facilities Fund
ASSETS					
Cash and investments	$ 442,026	$ 538,935	$ 192,250	$ -	$ 540,966
Accounts receivable	-	16,908	13,997	-	-
Interest receivable	-	-	-	-	-
Due from other governments	62,019	-	-	-	-
Prepaid items and other assets	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total assets	$ 504,045	$ 555,843	$ 206,247	$ -	$ 540,966
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 22,992	$ 5,091	$ 82,607	$ -	$ 60,159
Accrued liabilities	7,374	5,675	4,487	-	-
Deposits payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	16,908	-	-	-
Total liabilities	30,366	27,674	87,094	-	60,159
Deferred Inflows of Resources:					
Unavailable revenues	-	-	-	-	-
Fund Balances:					
Restricted:					
Redevelopment	-	-	-	-	-
Debt service	-	-	-	-	-
Street improvements	473,679	-	119,153	-	-
Transportation	-	-	-	-	-
Public safety - police	-	-	-	-	-
Public safety - vehicle abatement	-	-	-	-	-
Parks and recreation	-	-	-	-	480,807
Storm drains	-	528,169	-	-	-
Public art	-	-	-	-	-
Housing	-	-	-	-	-
Total fund balances	473,679	528,169	119,153	-	480,807
Total liabilities and fund balances	$ 504,045	$ 555,843	$ 206,247	$ -	$ 540,966

Cont'd

City of El Cerrito
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025

	Special Revenue Funds				
	Asset Seizure Fund	Vehicle Abatement Fund	Park In Lieu Fund	SB1-Road Repair & Accountability Fund	Public Art Fund
ASSETS					
Cash and investments	$ 380,295	$ 395,625	$ 187,287	$ 1,352,506	$ 175,248
Accounts receivable	-	-	-	22,403	-
Interest receivable	-	-	-	-	-
Due from other governments	-	-	-	124,930	-
Prepaid items and other assets	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total assets	$ 380,295	$ 395,625	$ 187,287	$ 1,499,839	$ 175,248
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities:					
Accounts payable	$ -	$ 28,309	$ -	$ 157,176	$ -
Accrued liabilities	-	-	-	-	-
Deposits payable	75,820	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	75,820	28,309	-	157,176	-
Deferred Inflows of Resources:					
Unavailable revenues	-	-	-	-	-
Fund Balances:					
Restricted:					
Redevelopment	-	-	-	-	-
Debt service	-	-	-	-	-
Street improvements	-	-	-	1,342,663	-
Transportation	-	-	-	-	-
Public safety - police	304,475	-	-	-	-
Public safety - vehicle abatement	-	367,316	-	-	-
Parks and recreation	-	-	187,287	-	-
Storm drains	-	-	-	-	-
Public art	-	-	-	-	175,248
Housing	-	-	-	-	-
Total fund balances	304,475	367,316	187,287	1,342,663	175,248
Total liabilities and fund balances	$ 380,295	$ 395,625	$ 187,287	$ 1,499,839	$ 175,248

Cont'd

City of El Cerrito

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2025

	Special Revenue Funds			
	Measure J Paratransit Fund	Municipal Services Corp Fund	City Housing Trust Fund	Federal State and Local Grants Fund
ASSETS				
Cash and investments	$ 747,216	$ 379,804	$ -	$ 568,576
Accounts receivable	22,560	31,713	22,949	5,155
Interest receivable	-	-	-	184,881
Due from other governments	-	-	-	-
Prepaid items and other assets	1,437	-	-	21,870
Loans receivable	-	-	3,980,000	-
Total assets	$ 771,213	$ 411,517	$ 4,002,949	$ 780,482
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 1,624	$ 37,964	$ -	$ 45,713
Accrued liabilities	1,265	-	-	12,780
Deposits payable	-	316,963	25,000	113,782
Due to other funds	-	-	-	76,948
Unearned revenue	385	-	-	61,266
Total liabilities	3,274	354,927	25,000	310,489
Deferred Inflows of Resources:				
Unavailable revenues	-	-	22,950	184,881
Fund Balances:				
Restricted:				
Redevelopment	-	56,590	-	285,112
Debt service	-	-	-	-
Street improvements	-	-	-	-
Transportation	767,939	-	-	-
Public safety - police	-	-	-	-
Public safety - vehicle abatement	-	-	-	-
Parks and recreation	-	-	-	-
Storm drains	-	-	-	-
Public art	-	-	-	-
Housing	-	-	3,954,999	-
Total fund balances	767,939	56,590	3,954,999	285,112
Total liabilities and fund balances	$ 771,213	$ 411,517	$ 4,002,949	$ 780,482

Cont'd

City of El Cerrito

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2025

	Debt Service	Capital Projects Funds		
	Public Finance Authority Fund	Measure J Fund	Storm Drain Fund	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	$ 6,020	$ 194,896	$ 655,893	$ 6,757,543
Accounts receivable	-	609,279	-	744,964
Interest receivable	-	-	-	184,881
Due from other governments	-	-	-	186,949
Prepaid items and other assets	112,577	-	-	135,884
Loans receivable	-	-	-	3,980,000
Total assets	$ 118,597	$ 804,175	$ 655,893	$ 11,990,221
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ 14,296	$ 53,055	$ 508,986
Accrued liabilities	-	3,505	8,705	43,791
Deposits payable	-	-	-	531,565
Due to other funds	41,081	-	-	118,029
Unearned revenue	-	-	-	78,559
Total liabilities	41,081	17,801	61,760	1,280,930
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	207,831
Fund Balances:				
Restricted:				
Redevelopment	-	-	-	341,702
Debt service	77,516	-	-	77,516
Street improvements	-	-	-	1,935,495
Transportation	-	786,374	-	1,554,313
Public safety - police	-	-	-	304,475
Public safety - vehicle abatement	-	-	-	367,316
Parks and recreation	-	-	-	668,094
Storm drains	-	-	594,133	1,122,302
Public art	-	-	-	175,248
Housing	-	-	-	3,954,999
Total fund balances	77,516	786,374	594,133	10,501,460
Total liabilities and fund balances	$ 118,597	$ 804,175	$ 655,893	$ 11,990,221

Concluded

City of El Cerrito
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Special Revenue Funds				
	Gas Tax Fund	National Pollution Discharge Elimination System Fund	Landscape and Lighting Assement Fund	Measure A Parcel Tax Fund	Measure H Parcel Tax Parks & Rec Facilities Fund
REVENUES					
Taxes and assessments	$ -	$ -	$ 782,146	$ -	$ 640,578
Intergovernmental	731,460	269,507	13,997	-	-
Use of money and property	25,927	24,158	6,969	24	26,854
Charges for services	-	-	-	-	-
Other Revenue	-	219,440	6,274	-	-
Total Revenues	757,387	513,105	809,386	24	667,432
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public works	645,673	353,800	820,288	3,817	537,359
Recreation	-	-	83,242	-	51,695
Community development	-	-	-	-	-
Public safety	-	-	-	-	-
Capital outlay	-	-	-	-	51,634
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	645,673	353,800	903,530	3,817	640,688
Excess (Deficiency) of Revenues over Expenditures	111,714	159,305	(94,144)	(3,793)	26,744
OTHER FINANCING SOURCES (USES)					
Debt issuance	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	111,714	159,305	(94,144)	(3,793)	26,744
Fund Balances Beginning	361,965	368,864	213,297	3,793	454,063
Fund Balances Ending	$ 473,679	$ 528,169	$ 119,153	$ -	$ 480,807

Cont'd

City of El Cerrito
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Special Revenue Funds				
	Asset Seizure Fund	Vehicle Abatement Fund	Park In Lieu Fund	SB1-Road Repair & Accountability Fund	Public Art Fund
REVENUES					
Taxes and assessments	$ -	$ -	$ -	$ -	$ 62,670
Intergovernmental	-	8,349	-	72,643	-
Use of money and property	-	-	-	708,942	8,633
Charges for services	-	-	-	-	-
Other Revenue	-	-	187,287	7,845	-
Total Revenues	-	8,349	187,287	789,430	71,303
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public works	-	-	-	231,277	-
Recreation	-	-	-	-	-
Community development	-	-	-	-	26,384
Public safety	17,823	36,063	-	-	-
Capital outlay	-	-	-	595,358	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	17,823	36,063	-	826,635	26,384
Excess (Deficiency) of Revenues over Expenditures	(17,823)	(27,714)	187,287	(37,205)	44,919
OTHER FINANCING SOURCES (USES)					
Debt issuance	-	-		-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	(12,000)
Total Other Financing Sources (Uses)	-	-	-	-	(12,000)
Net Change in Fund Balances	(17,823)	(27,714)	187,287	(37,205)	32,919
Fund Balances Beginning	322,298	395,030	-	1,379,868	142,329
Fund Balances Ending	$ 304,475	$ 367,316	$ 187,287	$ 1,342,663	$ 175,248

Cont'd

City of El Cerrito

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Special Revenue Funds			
	Measure J Paratransit Fund	Municipal Services Corp Fund	City Housing Trust Fund	Federal State and Local Grants Fund
REVENUES				
Taxes and assessments	$ 221,759	$ -	$ -	$ -
Intergovernmental	-	-	969,999	271,399
Use of money and property	42,159	22,003	-	23,435
Charges for services	6,371	95,384	-	-
Other Revenue	-	-	-	56,223
Total Revenues	270,289	117,387	969,999	351,057
EXPENDITURES				
Current:				
General government	-	-	-	44,813
Public works	-	108,821	-	4,793
Recreation	113,299	-	-	107,495
Community development	-	549	-	165,537
Public safety	-	-	-	160,651
Capital outlay	-	-	-	570,483
Debt service:				
Principal	-	-	-	114,698
Interest	-	-	-	-
Total Expenditures	113,299	109,370	-	1,168,470
Excess (Deficiency) of Revenues over Expenditures	156,990	8,017	969,999	(817,413)
OTHER FINANCING SOURCES (USES)				
Debt issuance	-	-	-	570,483
Transfers in	-	-	-	74,000
Transfers out	-	-	-	(12,000)
Total Other Financing Sources (Uses)	-	-	-	632,483
Net Change in Fund Balances	156,990	8,017	969,999	(184,930)
Fund Balances Beginning	610,949	48,573	2,985,000	470,042
Fund Balances Ending	$ 767,939	$ 56,590	$ 3,954,999	$ 285,112

Cont'd

City of El Cerrito

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Debt Service	Capital Projects Funds		
	Public Finance Authority Fund	Measure J Fund	Storm Drain Fund	Total Nonmajor Governmental Funds
REVENUES				
Taxes and assessments	$ -	$ 609,279	$ 701,620	$ 3,018,052
Intergovernmental	-	-	-	2,337,354
Use of money and property	-	18,407	37,943	945,454
Charges for services	-	1,287	-	103,042
Other Revenue	-	-	-	477,069
Total Revenues	-	628,973	739,563	6,880,971
EXPENDITURES				
Current:				
General government	-	-	-	44,813
Public works	-	456,393	489,126	3,651,347
Recreation	-	-	-	355,731
Community development	-	-	-	192,470
Public safety	-	-	-	214,537
Capital outlay	-	4,632	750,942	1,973,049
Debt service:				
Principal	720,000	-	-	834,698
Interest	552,841	-	-	552,841
Total Expenditures	1,272,841	461,025	1,240,068	7,819,486
Excess (Deficiency) of Revenues over Expenditures	(1,272,841)	167,948	(500,505)	(938,515)
OTHER FINANCING SOURCES (USES)				
Debt issuance	-	-	-	570,483
Transfers in	1,325,829	-	-	1,399,829
Transfers out	-	(40,000)	-	(64,000)
Total Other Financing Sources (Uses)	1,325,829	(40,000)	-	1,906,312
Net Change in Fund Balances	52,988	127,948	(500,505)	967,797
Fund Balances Beginning	24,528	658,426	1,094,638	9,533,663
Fund Balances Ending	$ 77,516	$ 786,374	$ 594,133	$ 10,501,460

Concluded

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Gas Tax Fund			
	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Intergovernmental	717,882	717,882	731,460	13,578
Use of money and property	-	-	25,927	25,927
Charges for services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	717,882	717,882	757,387	39,505
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	727,848	751,322	645,673	105,649
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	727,848	751,322	645,673	105,649
Excess (Deficiency) of Revenues over Expenditures	(9,966)	(33,440)	111,714	145,154
OTHER FINANCING SOURCES (USES)				
Debt issuance	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(9,966)	(33,440)	111,714	145,154
Fund Balances Beginning, as Adjusted	361,965	361,965	361,965	-
Fund Balances Ending	$ 351,999	$ 328,525	$ 473,679	$ 145,154

Cont'd

City of El Cerrito
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	National Pollution Discharge Elimination System Fund			
	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Intergovernmental	298,686	298,686	269,507	(29,179)
Use of money and property	-	-	24,158	24,158
Charges for services	-	-	-	-
Other Revenue	-	-	219,440	219,440
Total Revenues	298,686	298,686	513,105	214,419
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	427,165	429,110	353,800	75,310
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	427,165	429,110	353,800	75,310
Excess (Deficiency) of Revenues over Expenditures	(128,479)	(130,424)	159,305	289,729
OTHER FINANCING SOURCES (USES)				
Debt issuance	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(128,479)	(130,424)	159,305	289,729
Fund Balances Beginning, as Adjusted	368,864	368,864	368,864	-
Fund Balances Ending	$ 240,385	$ 238,440	$ 528,169	$ 289,729

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and
Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Landscape and Lighting Assement Fund			
	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ 789,300	$ 789,300	$ 782,146	$ (7,154)
Intergovernmental	10,500	10,500	13,997	3,497
Use of money and property	-	-	6,969	6,969
Charges for services	-	-	-	-
Other Revenue	1,040	1,040	6,274	5,234
Total Revenues	800,840	800,840	809,386	8,546
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	819,014	821,654	820,288	1,366
Recreation	96,819	96,819	83,242	13,577
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	915,833	918,473	903,530	14,943
Excess (Deficiency) of Revenues over Expenditures	(114,993)	(117,633)	(94,144)	23,489
OTHER FINANCING SOURCES (USES)				
Debt issuance	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(114,993)	(117,633)	(94,144)	23,489
Fund Balances Beginning, as Adjusted	213,297	213,297	213,297	-
Fund Balances Ending	$ 98,304	$ 95,664	$ 119,153	$ 23,489

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Measure A Parcel Tax Fund			
	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Use of money and property	-	-	24	24
Charges for services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	-	24	24
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	-	3,817	(3,817)
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	3,817	(3,817)
Excess (Deficiency) of Revenues over Expenditures	-	-	(3,793)	(3,793)
OTHER FINANCING SOURCES (USES)				
Debt issuance	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	(3,793)	(3,793)
Fund Balances Beginning, as Adjusted	3,793	3,793	3,793	-
Fund Balances Ending	$ 3,793	$ 3,793	$ -	$ (3,793)

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

Measure H Parcel Tax Parks & Rec Facilities Fund

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ 647,000	$ 647,000	$ 640,578	$ (6,422)
Intergovernmental	-	-	-	-
Use of money and property	-	-	26,854	26,854
Charges for services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	647,000	647,000	667,432	20,432
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	737,304	770,342	537,359	232,983
Recreation	110,000	116,454	51,695	64,759
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	50,000	51,635	51,634	1
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	897,304	938,431	640,688	297,743
Excess (Deficiency) of Revenues over Expenditures	(250,304)	(291,431)	26,744	318,175
OTHER FINANCING SOURCES (USES)				
Debt issuance	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(250,304)	(291,431)	26,744	318,175
Fund Balances Beginning, as Adjusted	454,063	454,063	454,063	-
Fund Balances Ending	$ 203,759	$ 162,632	$ 480,807	$ 318,175

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Asset Seizure Fund			
	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Use of money and property	-	-	-	-
Charges for services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	75,000	75,000	17,823	57,177
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	75,000	75,000	17,823	57,177
Excess (Deficiency) of Revenues over Expenditures	(75,000)	(75,000)	(17,823)	57,177
OTHER FINANCING SOURCES (USES)				
Debt issuance	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(75,000)	(75,000)	(17,823)	57,177
Fund Balances Beginning, as Adjusted	322,298	322,298	322,298	-
Fund Balances Ending	$ 247,298	$ 247,298	$ 304,475	$ 57,177

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

Vehicle Abatement Fund

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Intergovernmental	8,000	8,000	8,349	349
Use of money and property	-	-	-	-
Charges for services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	8,000	8,000	8,349	349
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	200,000	200,000	36,063	163,937
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	200,000	200,000	36,063	163,937
Excess (Deficiency) of Revenues over Expenditures	(192,000)	(192,000)	(27,714)	164,286
OTHER FINANCING SOURCES (USES)				
Debt issuance	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(192,000)	(192,000)	(27,714)	164,286
Fund Balances Beginning, as Adjusted	395,030	395,030	395,030	-
Fund Balances Ending	$ 203,030	$ 203,030	$ 367,316	$ 164,286

Cont'd

City of El Cerrito
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Park In Lieu Fund			
	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Use of money and property	-	-	-	-
Charges for services	-	-	-	-
Other Revenue	-	-	187,287	187,287
Total Revenues	-	-	187,287	187,287
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	187,287	187,287
OTHER FINANCING SOURCES (USES)				
Debt issuance	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	187,287	187,287
Fund Balances Beginning, as Adjusted	-	-	-	-
Fund Balances Ending	$ -	$ -	$ 187,287	$ 187,287

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

SB1-Road Repair & Accountability Fund

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Intergovernmental	-	-	72,643	72,643
Use of money and property	663,891	663,891	708,942	45,051
Charges for services	-	-	-	-
Other Revenue	-	-	7,845	7,845
Total Revenues	663,891	663,891	789,430	125,539
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	261,484	264,442	231,277	33,165
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	675,500	1,121,413	595,358	526,055
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	936,984	1,385,855	826,635	559,220
Excess (Deficiency) of Revenues over Expenditures	(273,093)	(721,964)	(37,205)	684,759
OTHER FINANCING SOURCES (USES)				
Debt issuance	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(273,093)	(721,964)	(37,205)	684,759
Fund Balances Beginning, as Adjusted	1,379,868	1,379,868	1,379,868	-
Fund Balances Ending	$ 1,106,775	$ 657,904	$ 1,342,663	$ 684,759

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Public Art Fund			
	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ 62,670	$ 62,670
Intergovernmental	-	-	-	-
Use of money and property	-	-	8,633	8,633
Charges for services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	-	71,303	71,303
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Recreation	-	-	-	-
Community development	50,000	50,000	26,384	23,616
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	50,000	50,000	26,384	23,616
Excess (Deficiency) of Revenues over Expenditures	(50,000)	(50,000)	44,919	94,919
OTHER FINANCING SOURCES (USES)				
Debt issuance	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(12,000)	(12,000)
Total Other Financing Sources (Uses)	-	-	(12,000)	(12,000)
Net Change in Fund Balances	(50,000)	(50,000)	32,919	82,919
Fund Balances Beginning, as Adjusted	142,329	142,329	142,329	-
Fund Balances Ending	$ 92,329	$ 92,329	$ 175,248	$ 82,919

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Measure J Paratransit Fund			
	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ 261,720	$ 261,720	$ 221,759	$ (39,961)
Intergovernmental	-	-	-	-
Use of money and property	-	-	42,159	42,159
Charges for services	10,000	10,000	6,371	(3,629)
Other Revenue	-	-	-	-
Total Revenues	271,720	271,720	270,289	(1,431)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Recreation	359,966	360,680	113,299	247,381
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	359,966	360,680	113,299	247,381
Excess (Deficiency) of Revenues over Expenditures	(88,246)	(88,960)	156,990	245,950
OTHER FINANCING SOURCES (USES)				
Debt issuance	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(88,246)	(88,960)	156,990	245,950
Fund Balances Beginning, as Adjusted	610,949	610,949	610,949	-
Fund Balances Ending	$ 522,703	$ 521,989	$ 767,939	$ 245,950

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Municipal Services Corp Fund			
	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Use of money and property	-	-	22,003	22,003
Charges for services	-	-	95,384	95,384
Other Revenue	-	-	-	-
Total Revenues	-	-	117,387	117,387
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	108,822	108,822	108,821	1
Recreation	-	-	-	-
Community development	-	-	549	(549)
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	108,822	108,822	109,370	(548)
Excess (Deficiency) of Revenues over Expenditures	(108,822)	(108,822)	8,017	116,839
OTHER FINANCING SOURCES (USES)				
Debt issuance	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(108,822)	(108,822)	8,017	116,839
Fund Balances Beginning, as Adjusted	48,573	48,573	48,573	-
Fund Balances Ending	$ (60,249)	$ (60,249)	$ 56,590	$ 116,839

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	City Housing Trust Fund			
	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Intergovernmental	-	-	969,999	969,999
Use of money and property	-	-	-	-
Charges for services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	-	969,999	969,999
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	969,999	969,999
OTHER FINANCING SOURCES (USES)				
Debt issuance	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	969,999	969,999
Fund Balances Beginning, as Adjusted	2,985,000	2,985,000	2,985,000	-
Fund Balances Ending	$ 2,985,000	$ 2,985,000	$ 3,954,999	$ 969,999

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Federal, State, and Local Grants Fund			
	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Intergovernmental	1,260,000	1,260,000	271,399	(988,601)
Use of money and property	-	-	23,435	23,435
Charges for services	-	-	-	-
Other Revenue	167,000	167,000	56,223	(110,777)
Total Revenues	1,427,000	1,427,000	351,057	(1,075,943)
EXPENDITURES				
Current:				
General government	-	75,000	44,813	30,187
Public works	-	-	4,793	(4,793)
Recreation	100,000	145,184	107,495	37,689
Community development	1,277,000	1,226,139	165,537	1,060,602
Public safety	306,000	308,003	160,651	147,352
Capital outlay	-	-	570,483	(570,483)
Debt service:				
Principal	-	-	114,698	(114,698)
Interest and fiscal charges	-	-	-	-
Total Expenditures	1,683,000	1,754,326	1,168,470	585,856
Excess (Deficiency) of Revenues over Expenditures	(256,000)	(327,326)	(817,413)	(490,087)
OTHER FINANCING SOURCES (USES)				
Debt issuance	-	-	570,483	570,483
Transfers in	-	-	74,000	74,000
Transfers out	-	-	(12,000)	(12,000)
Total Other Financing Sources (Uses)	-	-	632,483	632,483
Net Change in Fund Balances	(256,000)	(327,326)	(184,930)	142,396
Fund Balances Beginning, as Adjusted	470,042	470,042	470,042	-
Fund Balances Ending	$ 214,042	$ 142,716	$ 285,112	$ 142,396

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Public Finance Authority Fund			
	Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Use of money and property	-	-	-	-
Charges for services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	720,000	720,000	720,000	-
Interest and fiscal charges	555,063	555,063	552,841	2,222
Total Expenditures	1,275,063	1,275,063	1,272,841	2,222
Excess (Deficiency) of Revenues over Expenditures	(1,275,063)	(1,275,063)	(1,272,841)	2,222
OTHER FINANCING SOURCES (USES)				
Debt issuance	-	-	-	-
Transfers in	1,325,829	1,325,829	1,325,829	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	1,325,829	1,325,829	1,325,829	-
Net Change in Fund Balances	50,766	50,766	52,988	2,222
Fund Balances Beginning, as Adjusted	24,528	24,528	24,528	-
Fund Balances Ending	$ 75,294	$ 75,294	$ 77,516	$ 2,222

Cont'd

City of El Cerrito
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Measure J Fund			
	Amounts			Variance with Final Budget Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES				
Taxes and assessments	$ 600,000	$ 600,000	$ 609,279	$ 9,279
Intergovernmental	-	-	-	-
Use of money and property	-	-	18,407	18,407
Charges for services	-	-	1,287	1,287
Other Revenue	-	-	-	-
Total Revenues	600,000	600,000	628,973	28,973
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	555,482	565,621	456,393	109,228
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	197,000	297,000	4,632	292,368
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	752,482	862,621	461,025	401,596
Excess (Deficiency) of Revenues over Expenditures	(152,482)	(262,621)	167,948	430,569
OTHER FINANCING SOURCES (USES)				
Debt issuance	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(40,000)	(40,000)	(40,000)	-
Total Other Financing Sources (Uses)	(40,000)	(40,000)	(40,000)	-
Net Change in Fund Balances	(192,482)	(302,621)	127,948	430,569
Fund Balances Beginning, as Adjusted	658,426	658,426	658,426	-
Fund Balances Ending	$ 465,944	$ 355,805	$ 786,374	$ 430,569

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

Storm Drain Fund

	Amounts Original	Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	$ 709,400	$ 709,400	$ 701,620	$ (7,780)
Intergovernmental	-	-	-	-
Use of money and property	-	-	37,943	37,943
Charges for services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	709,400	709,400	739,563	30,163
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	582,278	585,461	489,126	96,335
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	50,000	982,374	750,942	231,432
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	632,278	1,567,835	1,240,068	327,767
Excess (Deficiency) of Revenues over Expenditures	77,122	(858,435)	(500,505)	357,930
OTHER FINANCING SOURCES (USES)				
Debt issuance	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	77,122	(858,435)	(500,505)	357,930
Fund Balances Beginning, as Adjusted	1,094,638	1,094,638	1,094,638	-
Fund Balances Ending	$ 1,171,760	$ 236,203	$ 594,133	$ 357,930

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STATISTICAL SECTION

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STATISTICAL SECTION

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

Financial Trends

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

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

Revenue Capacity

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

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

Debt Capacity

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

9. Ratio of General Obligation Bonded Debt to Assessed Value and General Obligation on Bonded Debt Per Capita
10. Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Governmental Expenditures
11. Ratios of Outstanding Debt by Type
12. Computation of Legal Debt Margin
13. Schedule of Direct and Overlapping Debt

Demographic and Economic Information

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

14. Demographic and Economic Statistics
15. Principal Employers

Operating Information

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

16. Full-Time Equivalent Employees by Function
17. Operating Indicators by Function
18. Construction Value
19. Miscellaneous Statistics

Sources

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

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City of El Cerrito

Table 1

Net Position by Component
Last Ten Fiscal Years

Governmental activities:	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Net investment in capital assets	$ 61,687,197	$ 60,263,647	$ 58,942,988	$ 55,950,869	$ 54,638,042	$ 53,652,456	$ 53,377,263	$ 53,389,633	$ 56,361,576	$ 61,458,283
Restricted	16,401,240	16,468,323	17,041,501	14,255,506	15,240,589	15,859,381	16,029,304	17,767,175	21,667,676	25,607,946
Unrestricted	(46,508,497)	(45,697,093)	(50,908,159)	(54,698,365)	(59,443,810)	(55,481,269)	(53,818,045)	(31,271,761)	(30,236,783)	(35,751,246)
Total net position	$ 31,579,940	$ 31,034,877	$ 25,076,330	$ 15,508,010	$ 10,434,821	$ 14,030,568	$ 15,588,522	$ 39,885,047	$ 47,792,469	$ 51,314,983

Business-type activities:	2016	2017	2018	2019	2020	2021	2022	2023	2023	2024
Net investment in capital assets	$ 674,225	$ 950,099	$ 1,106,285	$ 1,287,089	$ 1,477,133	$ 1,679,420	$ 1,363,893	$ 2,199,706	$ 2,473,772	$ 2,752,264
Unrestricted	72,217	(84,655)	(91,433)	(237,733)	152,426	1,079,923	2,514,386	2,427,637	913,831	1,528,025
Total net position	$ 746,442	$ 865,444	$ 1,014,852	$ 1,049,356	$ 1,629,559	$ 2,759,343	$ 3,878,279	$ 4,627,343	$ 3,387,603	$ 4,280,289

Primary Government	2016	2017	2018	2019	2020	2021	2022	2023	2023	2024
Net investment in capital assets	$ 62,361,422	$ 61,213,746	$ 60,049,273	$ 57,237,958	$ 56,115,175	$ 55,331,876	$ 54,741,156	$ 55,589,339	$ 58,835,348	$ 64,210,547
Restricted	16,401,240	16,468,323	17,041,501	14,255,506	15,240,589	15,859,381	16,029,304	17,767,175	21,667,676	25,607,946
Unrestricted	(46,436,280)	(45,781,748)	(50,999,592)	(54,936,098)	(59,291,384)	(54,401,346)	(51,303,659)	(28,844,124)	(29,322,952)	(34,223,221)
Total net position	$ 32,326,382	$ 31,900,321	$ 26,091,182	$ 16,557,366	$ 12,064,380	$ 16,789,911	$ 19,466,801	$ 44,512,390	$ 51,180,072	$ 55,595,272

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

City of El Cerrito

Table 2

Changes in Net Position
Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses:										
Governmental activities:										
General government	$ 4,791,816	$ 5,138,555	$ 5,758,535	$ 6,723,883	$ 6,853,922	$ 5,811,523	$ 7,884,210	$ 4,892,654	$ 8,271,822	$ 8,947,901
Public works	5,276,434	7,296,766	8,956,800	8,800,985	8,041,340	7,677,819	9,260,749	6,244,845	9,122,950	9,702,125
Recreation	4,838,539	5,335,946	6,319,879	6,852,784	6,579,645	4,691,509	6,089,667	3,896,266	6,999,666	7,682,753
Community development	2,094,643	2,867,664	2,877,501	2,683,918	2,881,181	3,452,703	4,262,818	2,376,676	4,530,222	4,472,171
Public safety	18,620,431	20,310,165	24,291,518	26,250,994	26,853,126	26,208,413	30,989,792	16,455,373	29,383,735	34,272,713
Interest	845,437	982,440	852,986	837,272	844,041	879,070	716,380	630,504	166,298	541,187
Total governmental activities expenses	36,467,300	41,931,536	49,057,219	52,149,836	52,053,255	48,721,037	59,203,616	34,496,318	58,474,693	65,618,850
Business-type activities:										
Integrated waste management	1,940,519	2,376,867	2,420,952	2,606,192	2,793,637	2,662,806	2,815,640	3,243,285	3,412,017	3,757,558
Program Revenues:										
Governmental activities:										
Charges for services:										
General government	137,038	1,096,168	1,116,938	983,618	947,409	1,037,096	547,024	480,288	468,692	1,612,875
Public works	514,039	331,297	433,727	453,911	317,062	410,676	593,215	557,706	735,339	501,889
Recreation	3,112,985	3,611,541	3,785,511	4,385,622	3,108,433	2,142,292	3,932,395	4,398,223	4,958,617	5,799,134
Community development	1,439,678	1,848,830	1,813,313	1,917,141	1,841,512	1,756,009	3,096,993	2,673,576	2,896,914	2,564,550
Public safety	2,819,113	3,048,763	3,504,858	3,437,116	3,522,587	3,746,725	4,093,311	4,526,164	4,709,908	4,762,457
Operating grants and contribution	2,496,255	1,942,080	2,410,442	3,534,462	2,329,117	5,632,909	4,797,917	1,437,171	1,550,711	3,368,275
Capital grants and contributions	1,573,560	2,039,912	3,013,832	5,093,007	2,767,468	3,317,784	1,280,680	1,709,112	4,841,678	6,796,593
Total governmental program revenues	12,092,668	13,918,591	16,078,621	19,804,877	14,833,588	18,043,491	18,341,535	15,782,240	20,161,859	25,405,773
Business-type activities:										
Charges for services:										
Integrated waste management	2,318,342	2,366,205	2,555,397	2,581,473	3,337,310	3,779,477	3,877,922	3,920,346	4,182,443	4,443,095
Operating grants and contribution	37,213	25,683	24,634	62,894	40,201	16,784	60,016	32,471	33,907	30,559
Total business-type activities	2,355,555	2,391,888	2,580,031	2,644,367	3,377,511	3,796,261	3,937,938	3,952,817	4,216,350	4,473,654
Total primary government program revenues	14,448,223	16,310,479	18,658,652	22,449,244	18,211,099	21,839,752	22,279,473	19,735,057	24,378,209	29,879,427
Net revenues (expense)										
Governmental activities:	(24,374,632)	(28,012,945)	(32,978,598)	(32,344,959)	(37,219,667)	(30,677,546)	(40,862,081)	(18,714,078)	(38,312,834)	(40,213,077)
Business-type activities:	415,036	15,021	159,079	38,175	583,874	1,133,455	1,122,298	709,532	804,333	716,096
Total primary gov't net revenue (expense)	$ (23,959,596)	$ (27,997,924)	$ (32,819,519)	$ (32,306,784)	$ (36,635,793)	$ (29,544,091)	$ (39,739,783)	$ (18,004,546)	$ (37,508,501)	$ (39,496,981)

Source: Financial statements

Continued

City of El Cerrito

Table 2

Changes in Net Position
Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General revenues and special items:										
Governmental activities:										
Taxes:										
Property taxes	$ 11,211,539	$ 12,770,037	$ 13,360,216	$ 14,242,520	$ 14,381,441	$ 15,213,912	$ 16,683,058	$ 17,813,125	$ 18,503,332	$ 18,892,277
Sales taxes	7,234,366	7,477,393	8,215,732	8,318,511	8,134,818	9,708,892	9,671,196	12,110,514	11,457,300	12,142,660
Transient occupancy taxes	139,084	134,171	145,489	147,550	118,891	126,164	113,434	107,817	89,451	115,058
Franchise and other taxes	1,453,351	1,375,048	1,279,037	1,244,897	1,637,666	1,364,257	1,181,509	1,604,218	1,854,938	1,587,267
Business license taxes	787,122	775,413	846,900	910,104	918,799	924,358	1,040,618	1,069,964	1,128,561	1,176,343
Utility user taxes	3,291,255	3,360,277	2,965,675	3,207,892	3,165,974	3,444,484	3,403,776	4,100,286	4,015,551	4,206,762
Real property county transfer tax	-	-	-	1,102,563	3,467,532	4,419,107	4,863,035	4,157,840	3,129,523	3,207,242
Other taxes	180,447	154,863	147,623	1,935	2,811	213,044	581,641	706,695	805,437	57
Other	2,640,631	481,324	300,264	340,572	344,875	176,593	1,146,385	1,887,516	2,920,338	2,404,254
Transfers	356,418	9,671	9,671	3,671	3,671	3,671	3,671	3,671	3,671	3,671
Special item	-	-	-	(6,773,576)	-	(1,321,189)	-	-	-	-
Total governmental activities	27,294,213	26,538,197	27,270,607	22,746,639	32,176,478	34,273,293	38,688,323	43,561,646	43,908,102	43,735,591
Business-type activities:										
Other	-	-	-	-	-	-	309	43,203	116,999	180,261
Transfers	(356,418)	(9,671)	(9,671)	(3,671)	(3,671)	(3,671)	(3,671)	(3,671)	(3,671)	(3,671)
Total business-type activities:	(356,418)	(9,671)	(9,671)	(3,671)	(3,671)	(3,671)	(3,362)	39,532	113,328	176,590
Total primary government	$ 26,937,795	$ 26,528,526	$ 27,260,936	$ 22,742,968	$ 32,172,807	$ 34,269,622	$ 38,684,961	$ 43,601,178	$ 44,021,430	$ 43,912,181
Change in net position:										
Governmental activities:	$ 2,919,581	$ (1,474,748)	$ (5,707,991)	$ (9,598,320)	$ (5,043,189)	$ 3,595,747	$ (2,173,758)	$ 24,847,568	$ 5,595,268	$ 3,522,514
Business-type activities:	58,618	5,350	149,408	34,504	580,203	1,129,784	1,118,936	749,064	917,661	892,686
Total primary government	$ 2,978,199	$ (1,469,398)	$ (5,558,583)	$ (9,563,816)	$ (4,462,986)	$ 4,725,531	$ (1,054,822)	$ 25,596,632	$ 6,512,929	$ 4,415,200

Source: Financial statements

Concluded

City of El Cerrito

Table 3

Fund Balances of Governmental Funds
Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General fund:										
Nonspendable	$ 170,353	$ 994,742	$ 2,321,077	$ 1,650,928	$ 1,667,511	$ 25,694	$ 200,339	$ 108,865	$ 126,751	$ 175,376
Restricted	10,187	10,205	-	-	-	-	-	-	1,372,890	2,960,245
Assigned	-	-	-	-	-	7,117,568	-	-		
Unassigned	1,713,302	(186,227)	(2,233,507)	(1,707,620)	(1,777,532)	-	16,423,835	23,034,216	21,393,697	21,114,887
Total general fund	$ 1,893,842	$ 818,720	$ 87,570	$ (56,692)	$ (110,021)	$ 7,143,262	$ 16,624,174	$ 23,143,081	$ 22,893,338	$ 24,250,508
All other governmental funds:										
Nonspendable	$ -	$ -	$ -	$ -	$ 1,087	$ -	$ -	$ -	$ -	$ -
Restricted	10,017,073	15,608,545	16,077,928	13,130,770	14,198,963	14,735,254	14,976,465	16,392,159	18,788,908	20,992,803
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	(1,157,537)	(802,928)	(1,368,372)	(322,255)	(513)	-	(91,408)	(312,572)	-	(1,272,492)
Total all other governmental funds	$ 8,859,536	$ 14,805,617	$ 14,709,556	$ 12,808,515	$ 14,199,537	$ 14,735,254	$ 14,885,057	$ 16,079,587	$ 18,788,908	$ 19,720,311
Total fund balances	$ 10,753,378	$ 15,624,337	$ 14,797,126	$ 12,751,823	$ 14,089,516	$ 21,878,516	$ 31,509,231	$ 39,222,668	$ 41,682,246	$ 43,970,819

Source: City Financial Statements

City of El Cerrito

Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

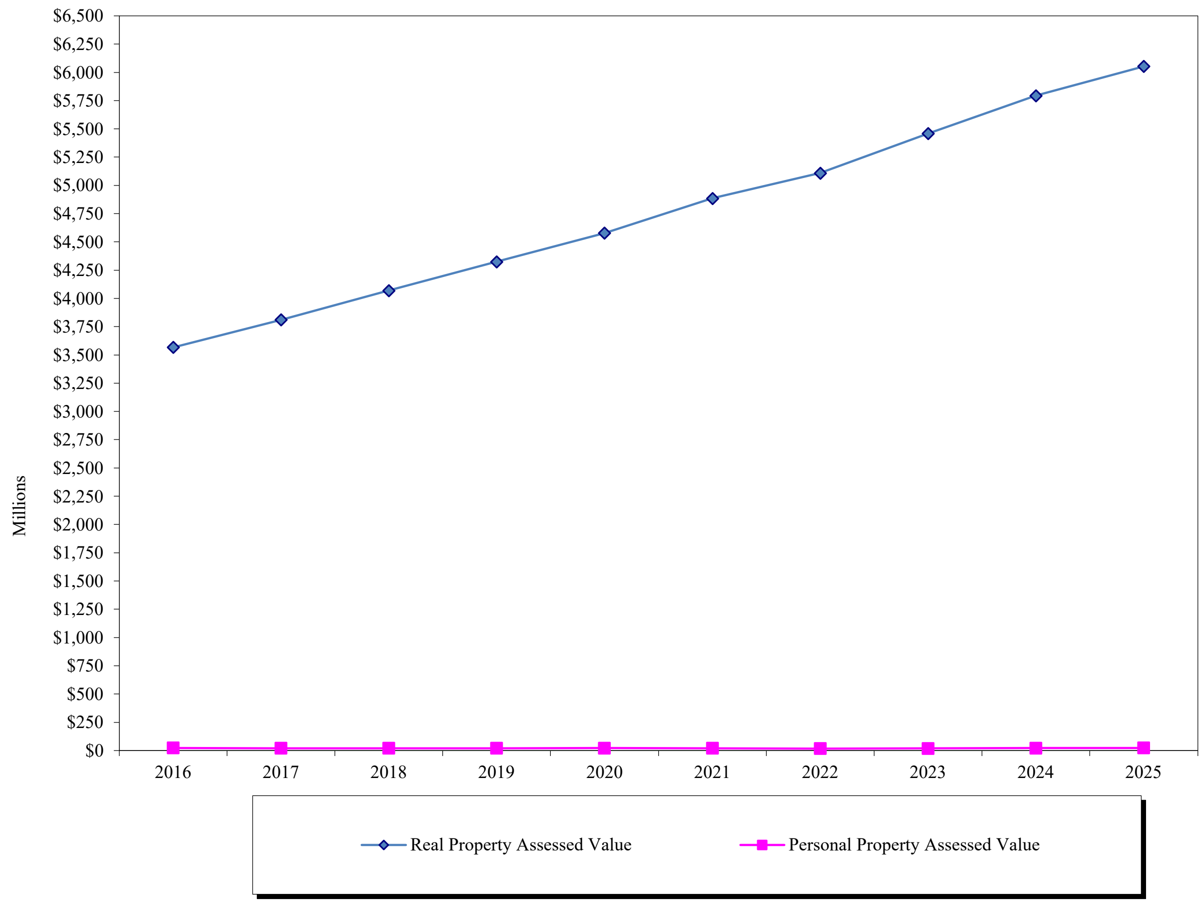
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues:										
Taxes and assessments	$ 25,956,002	$ 27,511,526	$ 23,829,757	$ 31,367,715	$ 33,650,613	$ 36,544,925	$ 37,688,070	$ 41,758,461	$ 41,158,336	$ 41,456,479
Licenses and permits	607,729	719,843	765,706	775,876	784,982	656,881	1,440,972	1,051,537	1,272,849	1,414,521
Fines and forfeitures	326,544	350,855	222,173	232,298	227,463	177,525	155,301	115,407	231,231	198,860
Use of money and property	415,534	451,388	373,954	261,611	377,294	206,631	633,226	1,140,544	1,750,297	12,274,784
Intergovernmental revenues	6,833,050	4,759,518	4,115,543	9,609,792	6,034,335	10,725,849	9,332,700	6,510,628	7,989,866	1,859,628
Charges for services	4,406,143	5,766,594	6,099,394	6,944,795	5,491,613	4,996,957	7,412,088	7,863,312	8,599,499	9,598,516
Other revenues	808,134	678,047	377,394	582,815	609,522	243,033	293,963	539,696	668,341	851,460
Total revenues	39,353,136	40,237,771	35,783,921	49,774,902	47,175,822	53,551,801	56,956,320	58,979,585	61,670,419	67,654,248
Expenditures:										
Current:										
General government	4,363,219	4,928,339	5,250,720	5,949,944	6,005,738	5,185,148	5,966,264	6,989,134	7,600,860	7,814,871
Public works	2,748,364	3,831,414	4,222,203	4,639,984	4,492,288	4,334,149	4,982,804	5,253,023	6,042,116	6,087,217
Recreation	4,685,966	5,067,725	5,436,565	6,037,006	5,686,943	3,995,975	4,524,341	5,450,814	6,376,884	6,739,075
Community development	2,387,886	2,778,502	2,582,282	2,531,783	2,600,092	2,641,433	3,368,116	3,642,138	4,337,131	4,054,177
Public safety	19,327,886	20,277,045	21,259,359	23,379,730	23,513,886	23,805,434	24,526,394	25,260,769	28,025,047	31,179,030
Capital outlay	2,068,310	1,272,245	3,235,420	5,033,324	1,815,683	1,652,600	2,400,690	2,643,268	5,239,077	8,572,138
Debt Service										
Principal	941,573	1,233,745	754,416	1,075,004	1,161,158	1,010,506	958,585	993,130	905,276	1,050,106
Interest	850,250	1,443,688	800,605	827,463	841,589	888,569	743,237	636,500	608,569	569,216
Total expenditures	37,373,454	40,832,703	43,541,570	49,474,238	46,117,377	43,513,814	47,470,431	50,868,776	59,134,960	66,065,830
Revenue Over (Under) expenditures	1,979,682	(594,932)	(7,757,649)	300,664	1,058,445	10,037,987	9,485,889	8,110,809	2,535,459	1,588,418
Other Financing Sources (Uses):										
Debt issuance	-	15,690,000	-	116,121	302,439	-	-	150,000	-	781,484
Debt premiums	-	1,694,909	-	-	-	-	-	-	-	-
Payments to escrow	-	(17,384,909)	-	-	-	-	-	-	-	-
Land held for resale	-	-	-	-	-	(628,756)	-	-	-	-
Sale of capital assets	7,290	-	-	-	-	-	-	-	-	-
Transfer in	2,592,090	1,194,371	1,426,901	3,506,366	1,718,961	4,672,166	4,581,534	1,333,536	4,427,795	1,943,500
Transfer out	(2,262,534)	(1,211,562)	(1,444,092)	(3,529,556)	(1,742,152)	(4,668,495)	(4,577,863)	(1,329,865)	(4,504,080)	(2,024,829)
Total other financing sources (uses)	336,846	(17,191)	(17,191)	92,931	279,248	(625,085)	3,671	153,671	(76,285)	700,155
Special items:										
Advance to El Cerrito Successor Agency write-off	-	-	-	-	-	(1,321,189)	-	-	-	-
Land Sale Proceeds to the Contra Costa County	-	-	-	(3,457,547)	-	-	-	-	-	-
Land Sale/Transfers to Successor Agency Fund	-	-	-	(1,202,453)	-	-	-	-	-	-
Land held for resale		-	-	1,420,347	-	-	-	-	-	-
Sale of land from Contra Costa County				800,755	-	-	-	-	-	-
Total special items	-	-	-	(3,239,653)	-	(1,321,189)	-	-	-	-
Net Change in fund balance	$ 2,316,528	$ (612,123)	$ (7,774,840)	$ (2,846,058)	$ 1,337,693	$ 8,091,713	$ 9,489,560	$ 8,264,480	$ 2,459,174	$ 2,288,573
Debt service as a percentage of non-capital expenditures	4.9%	6.8%	3.6%	3.9%	4.4%	4.5%	3.6%	3.2%	2.8%	2.8%

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

City of El Cerrito

Table 5

Net Assessed Value of Property
Last Ten Fiscal Years



Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Total Assessed Value (1)	% Change From Prior Year	Total Direct Rate (2)
2016	3,566,630,684	22,782,122	3,589,412,806	10.0%	1.0%
2017	3,810,090,943	20,431,443	3,830,522,386	6.7%	1.0%
2018	4,070,176,177	19,170,357	4,089,346,534	6.8%	1.0%
2019	4,324,516,299	19,462,999	4,343,979,298	6.2%	1.0%
2020	4,578,246,770	21,498,246	4,599,745,016	5.9%	1.0%
2021	4,884,779,461	19,572,301	4,904,351,762	6.6%	1.0%
2022	5,108,805,259	18,572,935	5,127,378,194	4.5%	1.0%
2023	5,459,016,809	18,839,778	5,477,856,587	6.8%	1.0%
2024	5,794,012,816	21,268,595	5,815,281,411	6.2%	1.0%
2025	6,052,457,772	23,528,731	6,075,986,503	4.5%	1.0%

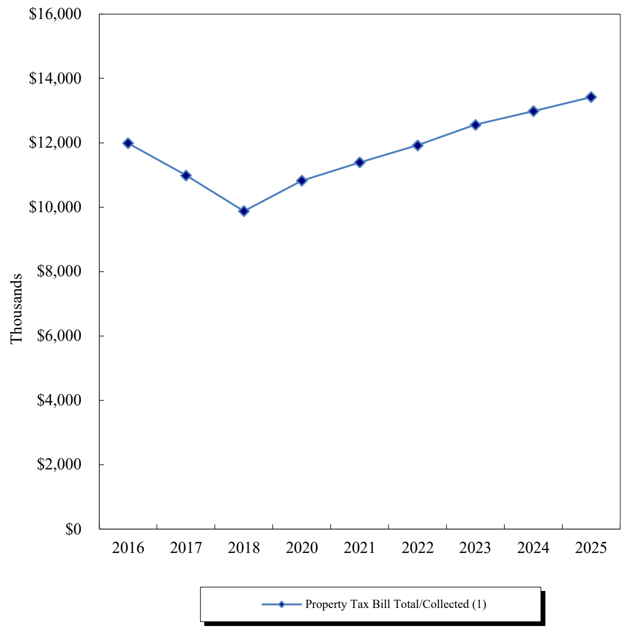
Source: HdL Propety Tax ACFR report

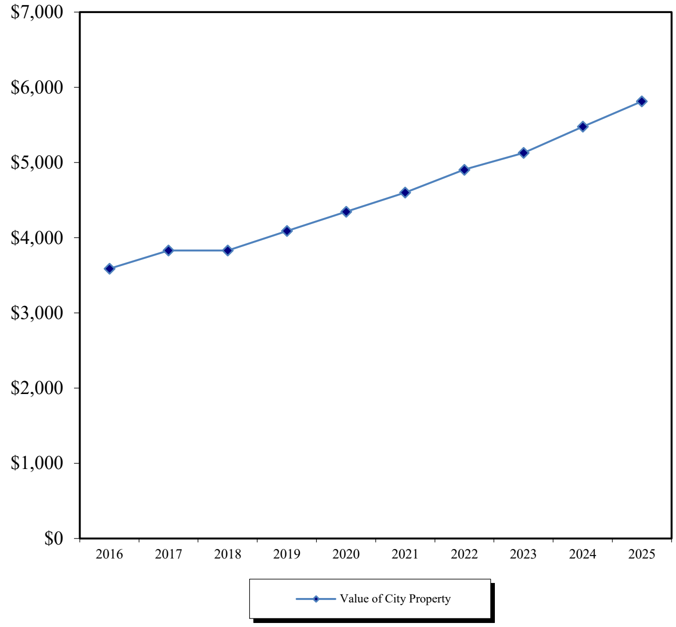
Notes:

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

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

City of El Cerrito
Property Tax Levies and Collections
Last Ten Fiscal Years





Fiscal Year	City Property Tax Levy	Special Assessments	Property Tax Bill Total/Collected (1)	% Change From Prior Year	Value of City Property Subject to Local Tax Rate
2016	9,843,212	2,142,122	11,985,334	11.9%	3,589,412,806
2017	8,844,201	2,141,740	10,985,941	-8.3%	3,830,522,386
2018	7,765,728	2,110,456	9,876,184	-10.1%	3,830,522,386
2019	8,256,068	2,112,686	10,368,754	5.0%	4,089,346,534
2020	8,694,410	2,132,185	10,826,595	4.4%	4,343,979,298
2021	9,263,625	2,128,244	11,391,869	5.2%	4,599,745,016
2022	9,773,075	2,151,037	11,924,112	4.7%	4,904,351,762
2023	10,414,459	2,146,099	12,560,559	5.3%	5,127,378,194
2024	10,835,771	2,145,690	12,981,461	3.4%	5,477,856,587
2025	11,265,950	2,151,314	13,417,264	3.4%	5,815,281,411

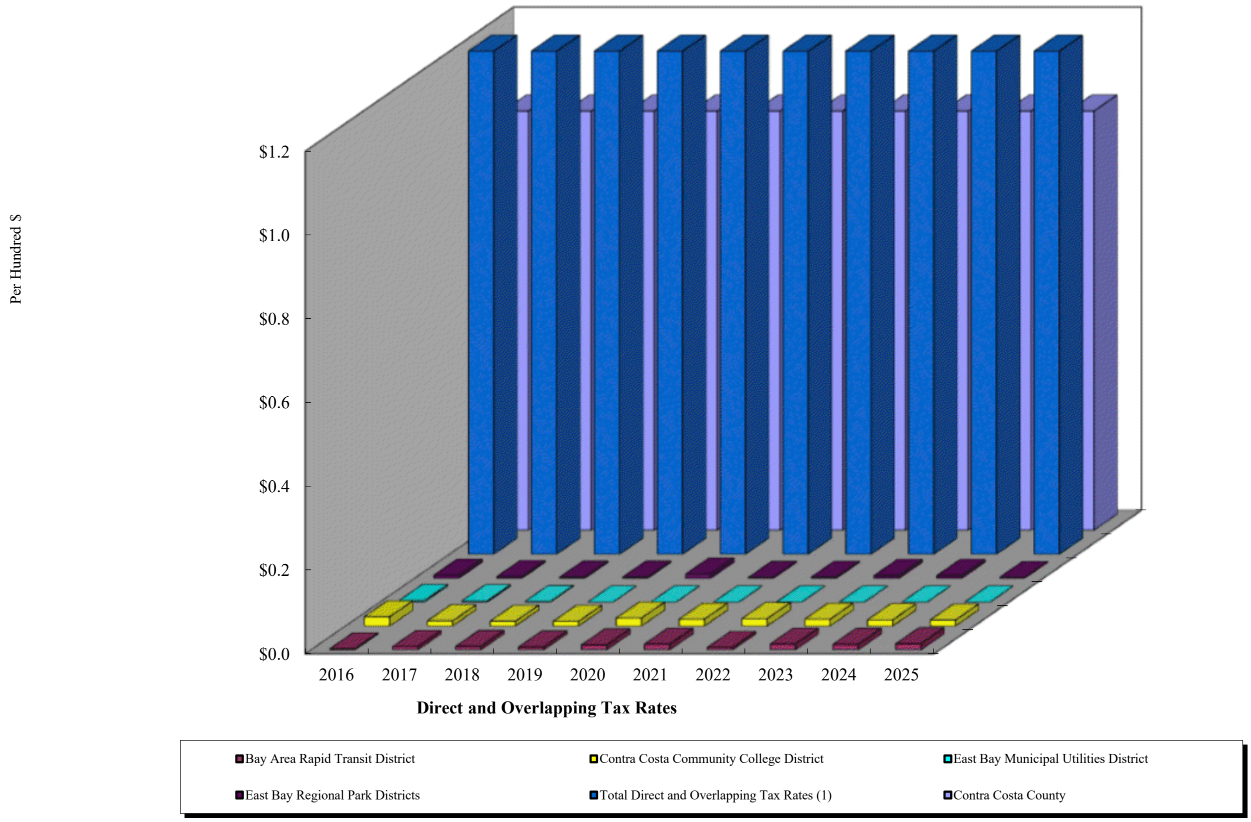
Source: Contra Costa County Auditor-Controller’s Office. Amount are net of collection fees.

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

City of El Cerrito

Table 7

Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years



Fiscal Year	Contra Costa County	Bay Area Rapid Transit District	Contra Costa Community College District	East Bay Municipal Utilities District	East Bay Regional Park Districts	Richmond Retirement	West Contra Costa Unified School Districts	Total Direct and Overlapping Tax Rates (1)	Total Direct Rate
2016	1.00000	0.00260	0.02200	0.00340	0.00670		0.27810	1.31280	0.22670
2017	1.00000	0.00800	0.01200	0.00280	0.00320		0.26040	1.28640	0.22642
2018	1.00000	0.00840	0.01140	0.00110	0.00210		0.23970	1.26270	0.22619
2019	1.00000	0.00700	0.01100		0.00210		0.23900	1.25910	0.22601
2020	1.00000	0.01200	0.01880		0.00940		0.23790	1.27810	0.22586
2021	1.00000	0.01390	0.01610		0.00140	0.14000	0.24320	1.41460	0.22562
2022	1.00000	0.00600	0.01760		0.00200		0.29390	1.31950	0.22551
2023	1.00000	0.01400	0.01620		0.00580		0.25640	1.29240	0.22325
2024	1.00000	0.01340	0.01460		0.00570		0.24640	1.28010	0.22319
2025	1.00000	0.01480	0.01420		0.00130		0.24890	1.27920	1.22319

Source: HdL Report page 8

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

City of El Cerrito

Table 8

Principal Property Taxpayers
Current Year and Nine Years Ago

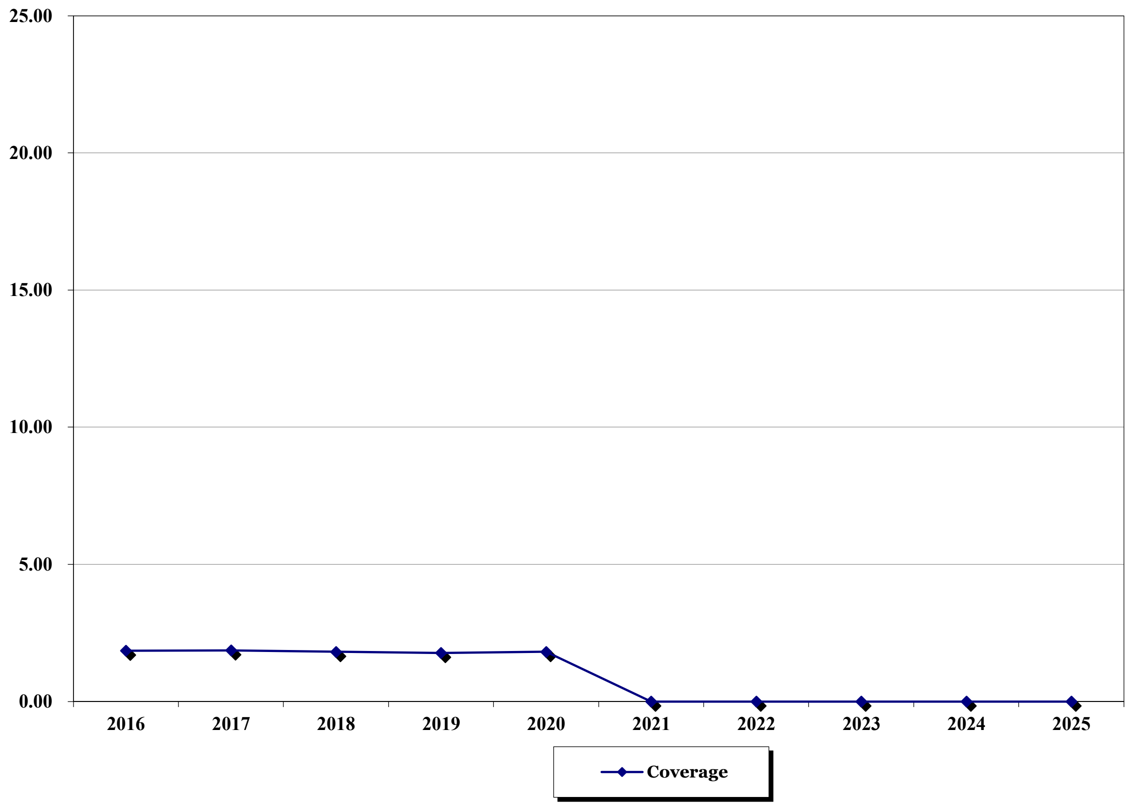
	2024-2025			2015-2016		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total City Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total City Taxable Assessed Value**
MCD-RCCA El Cerrito LLC	$107,285,314	1	1.77%	$90,893,240	1	2.53%
KMF X El Cerrito LLC	64,301,256	2	1.06%	46,481,716	2	
HD Reliant Mayfair LLC	44,117,115	3	0.73%			0.00%
El Cerrito Shopping Center LLC	43,781,560	4	0.72%	43,196,883	3	
Del Norte Place Apartments LP	40,916,002	5	0.67%			
Creekside Walk Ventures LLC	32,906,792	6	0.54%			
Save Mart Portfolio Own NLP California	27,828,271	7	0.46%			
Peak Del Norte LLC	24,124,530	8	0.40%			
San Pablo Playland Apartments	20,128,697	9	0.33%			
Civic Plaza Riley Group LLC	18,873,501	10	0.31%	15,941,148	5	0.44%
MG Garden View Apartments LP				17,289,546	4	0.48%
Lucky FLA NORCAL Investor LLC				15,750,000	6	0.44%
Pepper Lane SE Square Loop				14,791,821	8	0.41%
Longs Drugs Stores INC				10,788,771	9	0.30%
St Johns Land Partnership				10,666,996	10	0.30%
Ohlone Gardens LP				15,274,517	7	0.43%
Subtotal	$424,263,038		6.98%	$281,074,638		7.83%
Total Net Assessed Valuation: Fiscal Year 2024-2025 & 2015-2016	***$6,075,986,503***			$ 3,589,412,806		

Source: HdL

City of El Cerrito

Table 9

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



Fiscal Year	Taxes and Assessments (1)		Debt Service Requirements: Principal (3)	Interest (3)	Total	Coverage	
2016	668,220		328,200	33,640	361,840	1.85	(2)
2017	667,971		332,300	27,167	359,467	1.86	
2018	654,469		340,800	20,570	361,370	1.81	
2019	633,080		343,500	13,864	357,364	1.77	
2020	646,806		350,400	7,064	357,464	1.81	
2021	-	(4)	185,200	1,815	187,015	-	
2022	-	(4)	300,000	276,763	576,763	-	
2023	-	(4)	310,000	267,763	577,763	-	
2024	-	(4)	320,000	255,363	575,363	-	
2025	-	(4)	330,000	242,563	572,563	-	

Notes:

(1) Includes all taxes and assessments from the Measure A Parcel Tax Fund 206
(2) The 2002 Lease Revenue Bonds were refunded and retired by the 2012 Lease Revenue Refunding Bonds during the fiscal year. Retirements exclude the refunded bond principal and interest of $2,685,000 and $65,181, respectively.
(3) Include debt service payment in Fund 834
(4) The debt was paid off in FY2021 with the reserve amount.

Source: City of El Cerrito Annual Financial Statements

City of El Cerrito

Table 9

Revenue Bond Coverage
Sales Tax Revenue Bonds
Last Ten Fiscal Years

Fiscal Year	Taxes and Assessments [1]	Debt Service Requirements: Principal (3)	Debt Service Requirements: Interest (3)	Debt Service Requirements: Total	Coverage
2016	1,800,599	280,000	457,228	737,228	2.44
2017	1,428,094	290,000	447,078	737,078	1.94
2018	$1,590,085	$315,000	$385,700 (2)	$700,700	2.27
2019	$1,630,826	$325,000	$379,400	$704,400	2.32
2020	$1,631,894	$330,000	$372,900	$702,900	2.32
2021	$1,881,749	$340,000	$366,300	$706,300	2.66
2022	$1,809,481	$350,000	$356,099	$706,099	2.56
2023	$2,316,365	$360,000	$342,100	$702,100	3.30
2024	$2,154,278	$380,000	$327,700	$707,700	3.04
2025	$2,154,856	$390,000	$312,500	$702,500	3.07

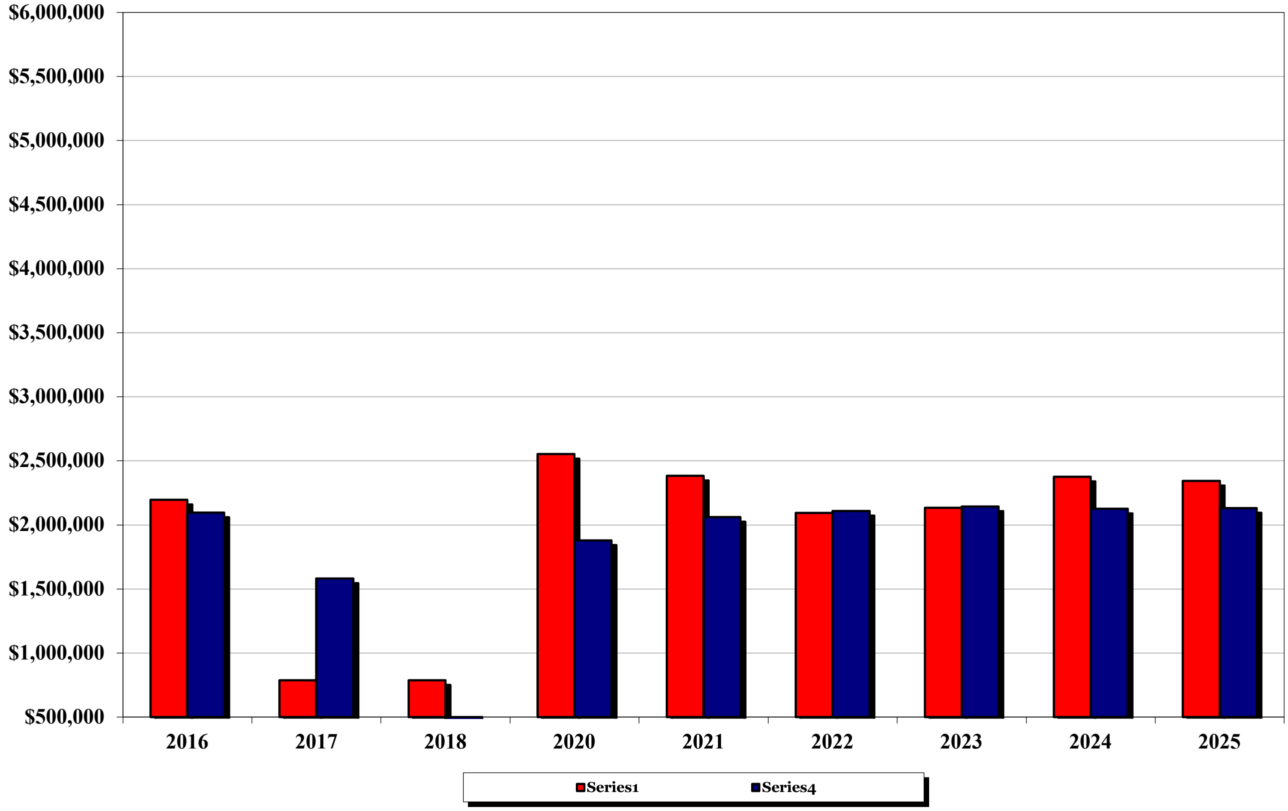
Notes:

(1) Includes all taxes and assessments from the Street Improvement Fund 211.
(2) The 2008 Sales tax revenue bonds were refinanced in FY17. Interest in FY18 is for the 2017 Refinanced Sales tax bonds.
(3) Include debt payments from Fund 836.

City of El Cerrito

Table 9

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



Fiscal Year	Tax Increment Revenue	Debt Service Requirements: Principal	Interest	Total	Coverage
2016	2,195,420 (3)	1,425,000 (4)	670,676 (4)	2,095,676	1.05
2017	788,216 (3)	1,530,000 (4)	52,705 (4)	1,582,705	0.50
2018	788,216 (5)	-	-	-	NA
2019	2,138,127	-	856,584	856,584	2.50
2020	2,554,468	1,559,000	321,351	1,880,351	1.36
2021	2,382,794	1,791,984	268,640	2,060,624	1.16
2022	2,094,578	1,909,309	198,531	2,107,840	0.99
2023	2,132,794	1,957,533	186,650	2,144,183	0.99
2024	2,376,718	2,006,975	120,415	2,127,390	1.12
2025	2,344,294	2,057,667	73,897	2,131,564	1.10

Source: City of El Cerrito Annual Financial Statements

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

City of El Cerrito

Table 10

Ratio of Outstanding Debt by Type

Last Ten Fiscal Years

	Governmental Activities				
Fiscal Year	Leases	2017 COP Revenue Bonds	Financed Purchases	2017 Sales Tax Revenue Bonds	Total Governmental Activities
2016	-	9,667,200	1,713,138	10,930,707	22,311,045
2017	-	8,259,900	1,495,838	9,781,172	19,536,910
2018	-	7,572,411	1,273,713	9,406,637	18,252,761
2019	-	7,292,411	1,046,649	9,022,102	17,361,162
2020	-	6,976,093	1,180,596	8,632,567	16,789,256
2021	-	6,649,775	990,291	8,233,032	15,873,098
2022	-	6,318,457	907,386	7,823,497	15,049,340
2023	-	5,977,139	1,781,146	7,403,962	15,162,247
2024	-	5,625,821	1,474,237	6,964,427	14,064,485
2025	624,364	5,264,503	1,525,363	6,514,892	13,929,122

	Business-Type Activities				
Fiscal Year	Financed Purchases	Revenue Refunding Bonds	Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
2016	405,057	2,593,600	25,309,702	2%	1,000
2017	291,878	2,347,900	22,176,688	2%	843
2018	176,676	2,647,698	21,077,135	2%	874
2019	59,414	1,838,200	19,258,776	2%	772
2020	405,049	1,573,800	18,768,105	2%	763
2021	330,775	1,309,400	17,513,273	1%	711
2022	742,786	1,025,600	16,817,726	1%	661
2023	585,442	741,400	16,489,089	1%	648
2024	422,833	450,200	14,937,518	1%	599
2025	263,300	151,900	14,344,322	0%	558

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

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

City of El Cerrito

Table 11

Computation of Legal Bonded Debt Margin
June 30, 2025

ASSESSED VALUATION:		
Secured property assessed value, net of exempt real property	$ 6,075,986,503	
BONDED DEBT LIMIT (3.75% OF ASSESSED VALUE) (a)		$ 911,397,975
AMOUNT OF DEBT SUBJECT TO LIMIT:		
Total Bonded Debt	$ 11,779,395 (b)	
Less Tax Allocation Bonds and Revenue Bonds, Financed purchases are not subject to limit	$ 11,779,395	
Amount of debt subject to limit		$ -
LEGAL BONDED DEBT MARGIN		$ 911,397,975

Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total net debt applicable to the limit as a percentage of debt limit
2016	$ 538,411,921	$ -	$ 493,003,720	0%
2017	$ 574,578,358	$ -	$ 538,411,921	0%
2018	$ 613,401,980	$ -	$ 574,578,358	0%
2019	$ 651,596,895	$ -	$ 613,401,980	0%
2020	$ 689,961,752	$ -	$ 689,961,752	0%
2021	$ 735,652,764	$ -	$ 689,961,752	0%
2022	$ 769,106,729	$ -	$ 735,652,764	0%
2023	$ 821,678,488	$ -	$ 821,678,488	0%
2024	$ 872,292,212	$ -	$ 872,292,212	0%
2025	$ 911,397,975	$ -	$ 911,397,975	0%

NOTE:

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

(b) ACFR Long term debt schedule

City of El Cerrito

Table 12

Direct and Overlapping Governmental Activities Debt
As of June 30, 2024

2023-24 Assessed Valuation:	$6,075,986,503			
	% Applicable (1)	Total Debt at June 30, 2024		Estimated Share of Direct and Overlapping Debt at June 30, 2024
OVERLAPPING TAX AND ASSESSMENT DEBT:				
Bay Area Rapid Transit District	0.580%	$ 2,391,260,000		$ 13,869,308
Contra Costa Community College District	2.181%	$ 591,875,000		$ 12,908,794
West Contra Costa Unified School District	14.068%	$ 1,279,679,975		$ 180,025,379
East Bay Regional Park District	0.905%	$ 145,930,000		$ 1,320,667
West Contra Costa Healthcare District Parcel Tax Obligations	12.896%	$ 40,155,000		$ 5,178,389
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT				$ 213,302,536
DIRECT AND OVERLAPPING GENERAL FUND DEBT:				
Contra Costa County General Fund Obligations	2.168%	$ 150,845,000		$ 3,270,320
Alameda-Contra Costa Transit District Certificates of Participation	1.700%	$ 9,600,000		$ 163,200
West Contra Costa Unified School District General Fund Obligations	14.068%	$ 2,845,000		$ 400,235
Contra Costa Mosquito Abatement District General Fund Obligations	2.175%	$ 8,050,000		$ 175,088
City of El Cerrito Long-Term Debt (Gov't Activities)	**100.00%**	**$ 13,929,123**		**$ 13,929,123**
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT				$ 17,937,965
Less: Contra Costa County obligations supported by revenue funds				$ 753,308
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT				$ 17,184,657
<u>**OVERLAPPING TAX INCREMENT DEBT (Successor Agencies):**</u>	100%	$ 1,048,242		$ 1,048,242
TOTAL DIRECT DEBT				**$ 13,929,123**
TOTAL GROSS OVERLAPPING DEBT				$ 213,302,536
TOTAL NET OVERLAPPING DEBT				$ 17,184,657
GROSS COMBINED TOTAL DEBT				$ 231,240,501 (2)
NET COMBINED TOTAL DEBT				$ 230,487,193

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

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

<u>Ratios to 2024-25 Assessed Valuation:</u>

Direct Debt ($13,929,123)	**0.23%**
Total Overlapping Tax and Assessment Debt	3.51%
Combined Total Debt	3.81%
Net Total Debt	3.79%

Source Data: California Municipal Statistics, Inc.

City of El Cerrito

Table 13

Demographic and Economic Statistics
Last Ten Fiscal Years

Calendar Year	City Population (1)	Total Personal Income (2)	Median Population Age (1)	Median Household Income (1)	Unemployment Rate (1)	Public School Enrollment (3)	Contra Costa County Population (1)	City Population % of County
2016	24,954	1,138,226,802	44.4	45,613	4.4%	(6)	1,126,745	2.21%
2017	24,600	1,113,784,000	43.8	45,275	3.9%	(6)	1,139,429	2.16%
2018	24,646	2,283,944,820	43.6	92,670	4.2%	(6)	1,149,363	2.14%
2019	25,459	2,556,643,698	43.6	100,422	4.2%	(6)	1,155,879	2.20%
2020	24,953	2,505,830,166	43.6	100,422	13.4%	(6)	1,155,879 (4)	2.16%
2021	24,953	2,702,359,994	43.6 (4)	108,298 (5)	4.2%	4,310 (8)	1,159,540 (7)	2.15%
2022	25,710	3,004,856,250	42.0 (4)	116,875	4.2% (4)	4,310 (4)	1,151,798	2.23%
2023	25,484	3,068,630,376	41.8 (4)	120,414	3.7%	4,153 (8)	1,147,653	2.22%
2024	25,552	3,076,818,528	41.8 (4)	120,414	3.2%	4,152 (8)	1,155,025	2.21%
2025	25,962	3,309,505,950	42.4	127,475	3.2%	4,570 (8)	1,151,037	2.26%

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

City of El Cerrito

Table 14

Principal Employers
Last Fiscal Year and Nine Years Ago

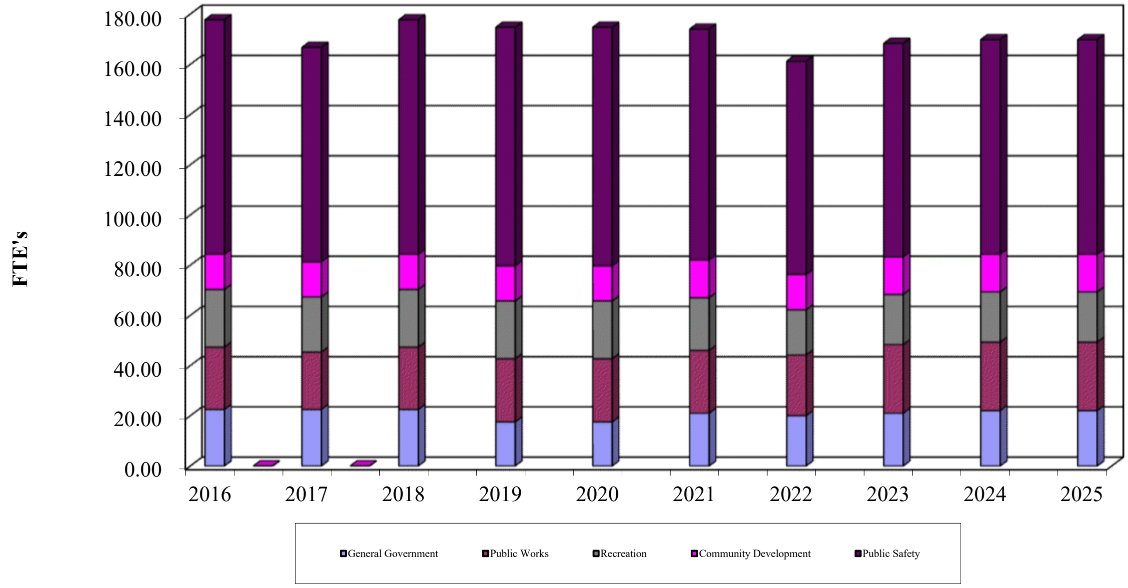
		2025			2016	
Business Name	Rank	Number of Employees	Percent of Total Employment (%)	Rank	Number of Employees	Percent of Total Employment (%)
City of El Cerrito	1	169	1.19%			
Safeway Store	2	141	0.99%			
Ross Dress for Less	3	95	0.67%			
Marshalls	4	92	0.65%			
El Cerrito Honda	6	73	0.51%			
Lucky's	5	70	0.49%			
FatApple's Restaurant	7	67	0.47%			
Berkeley Country Club	8	65	0.46%			
McDonalds	9	46	0.32%			
Shields Nursing Center	10	42	0.30%			
DD's Discounts	11	35	0.25%			
Denny's	12	28	0.20%			
CVS/Pharmacy	13	24	0.17%			
Jack In The Box	15	31	0.22%			
Total Top Employers		809	5.70%			
Total Labor Force [(1)]		14,200				

Source: City of El Cerrito Community Development
Source: 2015-16 information and ranking unavailable
(1) Total City Labor Force provided by EDD Labor Force Data

City of El Cerrito

Table 15

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



	2016		2017		2018	2019	2020	2021	2022	2023	2024	2025
Function												
General Government	22.50		22.50		22.50	17.50	17.50	21.00	20.00	21.00	22.00	22.00
Public Works	24.80		22.80		24.80	25.20	25.20	25.00	24.20	27.30	27.30	27.30
Recreation	23.00		22.00		23.00	23.00	23.00	21.00	18.00	20.00	20.00	20.00
Community Development	14.00	(a)	14.00	(a)	14.00	14.00	14.00	15.00	14.00	15.00	15.00	15.00
Public Safety	93.40		85.40		93.40	95.00	95.00	92.00	85.00	85.00	85.50	85.50
Total	172.70		177.70		166.70	174.70	174.70	174.00	161.20	168.30	169.80	169.80

Source: City of El Cerrito Adopted Budget FY24-25 FY 25-26 - Position Listing
Notes: (a) Includes Environmental Services Division

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

Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Function/ Program										
Community Development:										
Planning:										
Number of Permits	163	174	187	183	164	160	167	123	124	159
Building:										
Permits Issued	1,164	1,167	1,304	1,263	1,126	1,204	1,580	1,271	1,284	1,346
Annual Inspections	8,824	8,959	8,715	7,918	8,080	6,288	7,373	7,097	5,261	5,266
Public Safety:										
Fire:										
Number of Responses	3,326	3,451	3,553	3,516	3,620	3,762	4,189	4,695	4,458	3,496
Police:										
Number of Responses	23,855	25,834	26,011	26,810	22,962	24,886	18,452	18,276	23,647	25,408
Recreation: **										
Activity Category	**Enrollments**									
60 & Better!										
Enrollments by Session	1,913	1,374	1,245	933	707	103	142	201	269	203
Enrollments By Day	268	250	135	584	2,228	789	4,323	6,152	6,814	9,270
Adults										
Enrollments by Session	2,878	2,566	2,523	2,395	2,471	4,483	2,662	3,487	3,162	3,207
Enrollments By Day	419	764	1,002	1,925	1,566	28,846	3,926	3,816	5,479	5,461
Youth										
Enrollments by Session	8,911	11,504	13,821	14,329	9,535	7,994	7,818	9,980	11,198	15,316
Enrollments By Day	74,564	66,404	70,087	63,167	46,921	5,859	45,945	41,661	44,309	45,862

Enrollments by Session: 1 enrollment = multiple classes per session
Enrollments By Day: 1 enrollment = 1 class (i.e. drop-ins)

Facility Category	**Reservations**									
Community Center	3,133	2,947	2,928	3,012	2,444	639	2,290	3,355	5,572	4,128
Swim Center	462	395	730	311	179	16,263	340	618	799	556
Parks & Clubhouses	7,731	7,508	8,859	8,303	9,009	9,216	9,551	9,327	12,007	10,880
Pass Type	**Transactions**									
Aquatics										
Sales	4,024	3,614	2,650	2,941	2,357	114	4,426	2,897	3,132	1,900
Visits	37,732	34,452	26,596	31,118	23,269	-	45,666	42,774	45,821	48,917
Childcare Sales	49	115	114	782	691	-	450	385	396	N/A
Senior										
Sales	-	-	-	-	-	-	77	68	93	76
Visits	1,839	1,645	1,893	1,085	-	-	338	345	378	347
Tennis Sales	144	150	62	-	5	25	2	24	9	25

Sales: Purchasing a pass
Visits: # of times pass used (if applicable - i.e. a punch pass)

POS Type	**Sales**									
Admin										
Inventory	-	-	-	-	2	130	396	400	378	329
Service	4	4	23	24	29	8	120	41	40	51
Adult Service	109	94	148	206	85	-	8	17	76	654
Aquatics										
Inventory	610	673	619	609	414	2	164	262	214	257
Service	37,947	29,549	28,191	26,195	19,196	12	32,711	24,748	31,608	30,153
Senior Service	1	-	-	2,176	1,471	602	355	299	245	276
Special Event										
Inventory	-	-	-	-	-	-	-	-	17	13
Service	583	712	1,126	35	887	-	2	137	60	42
Youth Service	7	14	12	10	12	21	23	26	20	8

Inventory: Sales of goods (i.e. goggles)
Service: Program Drop-Ins (i.e. lap swim)

* The Police Department reported reduced calls for service due to COVID.
**Recreation statistics format changed for FY 2023-24 due to a new system and analytics design.

Source: City of El Cerrito departments

EL CERRITO CITY COUNCIL PROCLAMATION
Recognizing February as Black History Month in the City of El Cerrito

WHEREAS, much of the City of El Cerrito's honor, strength and distinction can be attributed to the diversity of cultures and traditions that are celebrated by our residents; and

WHEREAS, African Americans have played a significant role in the history of our nation and California's economic, cultural, spiritual, and political development while working tirelessly to promote their culture and history; and

WHEREAS, as a result of their determination, hard work, and perseverance, African Americans have made valuable and lasting contributions to our community and our state, achieving exceptional success in all aspects of society including business, education, politics, science, and the arts; and

WHEREAS, in 1976, Black History Month was formally adopted to honor and affirm the importance of Black History throughout our American experience, and is full of individuals who took a stance against prejudice, advanced the cause of civil rights, strengthened families, communities, and our nation; and

WHEREAS, all Americans are encouraged to reflect on past successes and challenges of African Americans and look to the future to improve society so that we live up to the ideals of freedom, equality, and justice; and

WHEREAS, the Pan-African flag, also known as the UNIA (Universal Negro Improvement Association) flag, was created in 1920 to represent people of the African diaspora and to symbolize black liberation in the United States. The flag is an emblem of Black pride and symbolizes the union of governance, people, and territory.

NOW THEREFORE, the City Council of the City of El Cerrito does hereby declare February as Black History Month in the City of El Cerrito and invites everyone to recognize and celebrate the diversity and character of our community and highlight the importance of sharing our culture, customs, and traditions with those around us. And furthermore, recognizes Black History Month by flying the Pan-African Flag at City Hall during the month of February.

Dated: February 3, 2026

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Gabe Quinto, Mayor

EL CERRITO CITY COUNCIL PROCLAMATION
Recognizing the Cultural and Historical Significance of Lunar New Year in the City of El Cerrito

WHEREAS, Lunar New Year begins on the second new moon following the winter solstice, or the first day of the new year according to the lunisolar calendar, and extends until the full moon 15 days later; and

WHEREAS, February 17, 2026, marks the first day of Lunar New Year and the Year of Horse for calendar year 2026; and

WHEREAS, Lunar New Year began in China more than 4,000 years ago and is widely celebrated in East and Southeast Asia; and

WHEREAS, Lunar New Year is often referred to as Spring Festival in various Asian countries; and

WHEREAS, the Asian diaspora has expanded the Lunar New Year celebration into an annual worldwide event; and

WHEREAS, Lunar New Year is celebrated by Asian Americans and many non-Asian Americans in El Cerrito and throughout California and the entire United States; and

WHEREAS, participants celebrating Lunar New Year travel to spend the holiday reuniting with family and friends, enjoying community activities and cultural performances; and

WHEREAS Lunar New Year is traditionally a time to wish others good fortune, health, peace, prosperity, and happiness.

NOW, THEREFORE, the City Council of the City of El Cerrito recognizes the cultural and historical significance of Lunar New Year; in observance of Lunar New Year, expresses its deepest respect for Asian Americans and all individuals in El Cerrito and throughout the world who celebrate this significant occasion; and wishes Asian Americans and all individuals who observe this holiday a happy and prosperous new year.

Dated: February 3, 2026

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Gabe Quinto, Mayor

EL CERRITO CITY COUNCIL PROCLAMATION
COMMENDING AND CONGRATULATING MARIO UBALDE FOR AN OUTSTANDING PERFORMANCE IN THE OLYMPIC HOPES INTERNATIONAL YOUTH DIVING CHAMPIONSHIP IN HUNGARY

WHEREAS, Mario Ubalde, a student and lifelong resident of the City of El Cerrito, has distinguished himself through dedication, discipline, and excellence in the sport of competitive diving; and

WHEREAS, at the Amateur Athletic Union (AAU) National Diving Championship, he won silver medals in both the 1-meter and 3-meter springboard events, thereby achieving All-American status in each event; and

WHEREAS, through this exceptional multi-medal performance at the National Championships, he earned an invitation to represent the United States as a member of the AAU National Team; and

WHEREAS, as a member of the National Team, he traveled to Budapest, Hungary, where he proudly represented the United States at the Olympic Hopes International Youth Diving Championship; and

WHEREAS, at the Olympic Hopes International Youth Diving Championship, he placed fifth overall, the highest finish attained by an American competitor in his division.

NOW THEREFORE, the City Council of the City of El Cerrito does hereby commend and honor Mario Ubalde for his outstanding athletic achievements in diving, his commitment to excellence, and for bringing distinction to the City of El Cerrito through his accomplishments at both the national and international levels.

Dated: February 3, 2026

Gabe Quinto, Mayor

EL CERRITO CITY COUNCIL PROCLAMATION
Commending and Congratulating Firefighter/Paramedic James Van Wyck for his Selection as El Cerrito Fire Department Firefighter of the Year 2025

WHEREAS, Firefighter James Van Wyck began his career with the El Cerrito Fire Department as a Firefighter/Paramedic on October 10, 2020, and has consistently adapted to and excelled in the many diverse roles critical to the success of the El Cerrito–Kensington Fire Department; and

WHEREAS, Firefighter Van Wyck has significantly advanced the department's emergency medical services by configuring and implementing the LifePak 35 EKG monitors, ensuring the department remained at the forefront of patient care technology; and

WHEREAS, Firefighter Van Wyck developed comprehensive training curricula and successfully trained the entire department on the use of the LifePak 35 EKG monitors and mechanical CPR devices, enhancing clinical performance and patient outcomes; and

WHEREAS, Firefighter Van Wyck assumed responsibility for managing the department's EMS supply ordering and EMS budget, demonstrating exceptional organizational skill and fiscal responsibility; and

WHEREAS, Firefighter Van Wyck devoted countless hours to reorganizing and developing a comprehensive tracking system for EMS supplies, improving efficiency, accountability, and operational readiness throughout the stations; and

WHEREAS, Firefighter Van Wyck researched, implemented, and trained department members on video laryngoscopy equipment, significantly improving airway management during critical medical emergencies; and

WHEREAS, Firefighter Van Wyck assisted in the configuration, testing, and implementation of the department's new electronic patient care reporting system, contributing to improved documentation, data accuracy, and regulatory compliance; and

WHEREAS, Firefighter Van Wyck further supported the department by assisting with the configuration, testing, and implementation of the new records management system, strengthening data integration and operational effectiveness; and

WHEREAS, Firefighter Van Wyck consistently demonstrates professionalism, humility, integrity, and a positive attitude, earning the respect of his peers and being selected by his colleagues as the 2026 Firefighter of the Year for his exemplary leadership, dedication, and service to the department;

NOW THEREFORE, the City Council of the City of El Cerrito does hereby commend and congratulate Firefighter James Van Wyck on the occasion of his recognition as Firefighter of the Year. The City Council extends sincere appreciation to Firefighter James Van Wyck for his devotion to the community and residents of El Cerrito.

Dated: February 3, 2026

Gabe Quinto, Mayor

AGENDA BILL

Agenda Item No. 6.E.

Date: February 3, 2026
To: El Cerrito City Council
From: Holly M. Charléty, City Clerk, City Management
Subject: 2025 Meeting Report for Boards, Commissions, and Committees

ACTION PROPOSED

Receive and file a report of meetings held by City Board, Commission and Committees for the Calendar Year of 2025.

BACKGROUND/ANALYSIS

In 2023, the City Council formed an Ad-Hoc committee to review and discuss areas pertaining to City Board, Commissions, and Committees (Advisory Bodies). Subsequent to two study sessions held, the City Council adopted a resolution implementing modifications to several areas, including the meeting frequency of Advisory Bodies. The El Cerrito Municipal Code was modified to reduce the minimum meeting schedule to quarterly (from Monthly), to allow more flexibility on the meeting needs of each individual advisory body. Part of the direction in the adopted resolution included an annual report to the City Council detailing the total meetings held in the prior calendar year. This information is presented below.

Advisory Body/Month	1	2	3	4	5	6	7	8	9	10	11	12	Total Mtgs Held in 2025
Arts & Culture Commission (ACC)	1	1	1	0	1	1	0	1	1	0	1	0	8
Citizens Street Oversight Committee (CSOC)*	0	0	0	0	0	0	0	0	0	0	0	1	1
Civil Service Commission (CSC)**	0	0	0	0	0	0	0	0	0	0	0	0	0
Committee on Aging (COA)	1	1	0	1	1	1	0	0	1	1	1	0	8
Community Safety Committee (CommSC)	0	1	1	1	1	1	1	1	0	1	1	0	9
Design Review Board (DRB)	0	0	0	0	1	0	0	0	1	1	0	1	4
Economic Development Committee (EDC)	1	0	1	1	1	1	1	1	1	1	0	1	10
Environmental Quality Committee (EQC)	1	1	1	1	1	1	0	0	1	1	0	1	9
Financial Advisory Board (FAB)	1	1	1	1	1	1	1	1	1	1	1	1	12
Human Relations Commission (HRC)	1	0	1	1	1	0	0	0	0	1	0	1	6
Parks & Recreation Commission (PRC)	0	1	0	1	1	0	0	1	0	1	0	1	6
Planning Commission (PC)	1	1	1	0	1	1	0	0	1	1	1	0	8
Urban Forest Committee (UFC)	1	1	1	1	1	1	1	0	1	0	1	1	10

* Set dates by Charter
**Meets as needed

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:

AGENDA BILL

Agenda Item No. 6.F.

Date: February 3, 2026
To: El Cerrito City Council
From: Crystal Reams, Finance Director/City Treasurer, Finance Department
Subject: FY 2025-26 Second Quarter Cash and Investment Report

ACTION PROPOSED

Receive and file the City's Second Quarter Cash and Investment Report for the period October 1, 2025 to December 31, 2025.

BACKGROUND

It is the policy of the City of El Cerrito ("City") to invest public funds in a manner which provides for the safety of the principal while providing enough liquidity to cover the City's short and long-term needs while generating the appropriate yield. All investment activity will conform to the California Government Code, Sections 53601 through 53659.

ANALYSIS

The FY 2025-26 Second Quarter Cash and Investment Report for October 1, 2025 through December 31, 2025 shows that the City's total cash and investments as of December 31, 2025, had a par value of $32,699,897.44 in the following accounts.

- $18,582,447.82 (LAIF) (Excludes investment earnings)
  - $211,414.79 Investment Earnings Q2 paid Jan 15, 2026
- $2,958,341.07 (Mechanics Bank) (Includes interest earnings)
  - $16.65 Interest Earned October 2025
  - $13.28 Interest Earned November 2025
  - $38.78 Interest Earned December 2025
- $8,053,094.70 (Mechanics Bank Money Market) (Includes interest earnings)
  - $14,161.22 Interest Earned October 2025
  - $10,042.52 Interest Earned November 2025
  - $11,259.85 Interest Earned December 2025
- $3,103,663.85 (Section 115 Trust PARS/US Bank) (Includes investment earnings)
  - $22,820.48 Investment Earnings October 2025
  - $15,888.94 Investment Earnings November 2025
  - $(553.38) Investment Earnings December 2025
- $2,350.00 (Petty Cash Funds)

These funds are available to meet operating expenses for the next six months.

STRATEGIC PLAN CONSIDERATIONS
The City's Investment Policy, Comprehensive Financial Policy, and Strategic Plan sets form guidelines for the investment of City funds and aligns with California Government code, Section 53646 and Section 53600-53609. The purpose of the City's Investment Policy is to provide guidelines for prudent investment of the City's idle funds and ensure policies, procedures, systems, and best practices in fiscal management.

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

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

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

FINANCIAL CONSIDERATIONS
The Quarterly Cash and Investment Report complies with the City of El Cerrito Investment Policy and California Government Code Section 53646.

LEGAL CONSIDERATIONS
The City's investments comply with standards reflected in the City of El Cerrito Investment Policy.

Reviewed by:

Karen Pinkos, City Manager

Attachments:
1. FY 26 Q2 Quarterly Cash & Investment Report

Attachment A

City of El Cerrito
Quarterly Cash and Investment Report
for the Quarter Ending December 31, 2025

Category	Trustee/Broker	Month Ending	PAR Value (Actual Value)	Quarter End Interest Rate	Market value
Pooled Investments	California State Treasurer (LAIF)	December 31, 2025	$ 18,582,447.82	4.20%	$ 18,582,447.82
Cash with Bank	Mechanics Bank	December 31, 2025	$ 2,958,341.07	0.01%	$ 2,958,341.07
Money Market Account	Mechanics Bank	December 31, 2025	$ 8,053,094.70	3.74%	$ 8,053,094.70
Section 115	PARS/US Bank	December 31, 2025	$ 3,103,663.85	N/A	$ 3,103,663.85
Petty Cash Funds	City Management	December 31, 2025	$ 2,350.00	N/A	$ 2,350.00
Total Cash and Investments			**$ 32,699,897.44**		**$ 32,699,897.44**

I certify that this report is in compliance with the City of El Cerrito Investment Policy and the California government Code Section 53646.
The City has sufficient cash to meet the next six months of estimated expenditures as required by the Code.

Crystal Reams

Crystal Reams, Finance Director/City Treasurer

RESOLUTION 2026-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL CERRITO EXPRESSING SOLIDARITY WITH THE CITY OF MINNEAPOLIS, MINNESOTA, AND ITS RESIDENTS IN THE AFTERMATH OF RECENT UNITED STATES IMMIGRATION AND CUSTOMS ENFORCEMENT (ICE) RELATED SHOOTINGS, AND AFFIRMING THE CITY OF EL CERRITO'S COMMITMENT TO HUMAN RIGHTS, PUBLIC SAFETY, AND ACCOUNTABILITY

WHEREAS, the City of El Cerrito, California, values human life, dignity, civil liberties, and the right of all residents to live free from fear and violence, regardless of immigration status; and

WHEREAS, the recent fatal shootings of Alex Pretti and Renée Good by ICE agents in the City of Minneapolis, Minnesota, as well as other incidents involving federal immigration enforcement activities across the country, have resulted in the loss of life, trauma to families and communities, and widespread public concern and outrage; and

WHEREAS, these incidents have prompted grief, peaceful protest, and calls for transparency, accountability, and ending ICE's occupation of Minneapolis; and

WHEREAS, the City of El Cerrito recognizes that effective public safety depends on strong relationships between residents and local institutions, and that fear of immigration enforcement undermines crime reporting, emergency response, and community well-being; and

WHEREAS, the City of El Cerrito affirms the fundamental rights to peaceful protest, due process, and equal protection under the law, regardless of immigration status; and

WHEREAS, cities across the United States share a responsibility to stand together in moments of national tragedy and to support one another in the pursuit of justice, transparency, and community well-being.

NOW, THEREFORE BE IT RESOLVED, the City Council of the City of El Cerrito hereby expresses its solidarity with the City of Minneapolis and its residents, and extends its condolences to the families, loved ones, and communities affected by these tragic events.

BE IT FURTHER RESOLVED, that the City Council supports calls for transparent, independent, and impartial investigations into the recent shootings, and urges that all law-enforcement actions be evaluated consistently with constitutional protections, civil rights, and community safety.

BE IT FURTHER RESOLVED, that the City Council affirms its commitment to policies and practices that uphold human dignity, limit the use of force, and promote accountability, while respecting the role of local governments in protecting their residents.

BE IT FURTHER RESOLVED, that the City Council reaffirms its support for peaceful civic engagement and democratic expression, recognizing these as essential to a healthy and just society.

BE IT FURTHER RESOLVED, that the City Council calls on Congress to stop funding ICE.

BE IT FURTHER RESOLVED, that the City Clerk shall transmit a copy of this resolution to the City of Minneapolis, United States Representative John Garamendi, Senator Alex Padilla, and Senator Adam Schiff.

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

I CERTIFY that at a regular meeting on February 3, 2026 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:

____
Gabe Quinto, Mayor

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AGENDA BILL

Agenda Item No. 6.H.

Date: February 3, 2026
To: El Cerrito City Council
From: A'shanti Coleman, Management Assistant; Yvetteh Ortiz, Public Works Director/City Engineer, Public Works Department
Subject: Amendment to Existing Agreement with Avila Project Management for On-Call Engineering and Project Management Services

ACTION PROPOSED

Adopt a resolution authorizing the City Manager to execute an amendment to the existing agreement with Avila Project Management for on-call engineering and project management services, increasing the contract amount by $200,000, bringing the total not-to-exceed amount to $450,000 in Fiscal Year 2025-26.

BACKGROUND

The City regularly requires the assistance of consulting firms to provide a range of engineering services and deliver capital projects. The type of work performed by these firms varies in scope and duration. The work may be an urgent, short-term assignment or may be part of a larger capital project or planning process. As a result, agreements for on-call services with multiple consulting firms are appropriate to allow for prompt procurement of services and to cover a variety of specialties as needs arise.

In February 2024, City staff issued a Request for Qualifications (RFQ) seeking qualified consultants to provide on-call engineering and project management services. Nine firms emerged as the most qualified to provide the required services. Subsequently, the City Council authorized the City Manager to execute consulting agreements with BKF Engineers, CSW/Stuber-Stroeh Engineering Group (CSW), Avila Project Management, Pakpour Consulting Group, Nichols Consulting Engineers (NCE), and Kimley- Horn and Associates, Inc., Bellecci DBA Sanbell-Bay Area, Tetra Tech, and Theis Engineering and Associates, Inc. for three years with the option to extend for up to two additional years in amount not to exceed $250,000 per fiscal year (Resolutions 2024-36, 2024-43, and 2024-61).

The scope of services provided by these firms includes, but is not limited to, design development and cost estimating, detailed design with preparation of plans, specifications and estimates, feasibility and alternative analysis, management and reporting for capital projects and associated grant funding, and review of land development plans, among other engineering support and staff augmentation services. Over the last couple of years, the Public Works Department has more heavily relied on consulting firms to augment staffing levels due to the number and variety of projects underway as well as backfill staff vacancies.

ANALYSIS

Each on-call agreement is written as a master agreement, with specific scopes and fees determined on a task order basis. As needs arise, one or more of the firms are asked to submit a proposal on the scope, schedule, and fee for an individual task, depending on its complexity and specialty required. Once a proposal is agreed upon, City staff execute a task order to begin work.

To meet current and anticipated needs, City staff requests that the City Council authorize the City Manager to increase the contract authority for Avila Project Management by $200,000, bringing the total not-to-exceed amount to $450,000 in Fiscal Year 2025-26. Task orders issued to Avila Project Management in Fiscal Year 2025-26 are summarized below.

Task Order No. 17 - Access Modifications, Sidewalk, and ADA (Pre-Construction)	$17,500
Task Order No. 18 - 2025 Surface Seal Project	$48,000
Task Order No. 19 - Access Modifications, Sidewalk, and ADA (Construction)	$114,689
Task Order No. 20 - Miscellaneous Maintenance Projects	$25,000
Task Order No. 21 - 2026 Surface Seal Project (Initial Design)	$34,704
Total Amount Authorized	$239,893

Additional services are needed for the detailed design and bidding of the 2026 Surface Seal Project and to partially backfill current staff vacancies. This firm continues to provide efficient and effective project management and engineering services given its extensive experience working with the City and familiarity with the City’s processes and needs. This increase in contract authority will allow City staff to continue issuing task orders to maintain timely delivery of projects and engineering services.

STRATEGIC PLAN CONSIDERATIONS

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

- *High Performing Organization* by performing engineering services and delivering capital projects in a professional, efficient, and timely manner.

ENVIRONMENTAL CONSIDERATIONS

This proposed action will not result in a project as defined by the California Environmental Quality Act (CEQA). No further environmental review is needed.

FINANCIAL CONSIDERATIONS

No funding is being requested as a part of this action. An executed agreement and any amendments does not guarantee any task orders will be issued, and the firm will only perform work that has been approved in a task order. Each task order will be subject to funding available for a specific project in the Capital Improvement Program or department operating budgets, which are both approved by the City Council as part of the annual budget or mid-year update.

LEGAL CONSIDERATIONS

The City Attorney has reviewed this action and found that legal considerations have been addressed, and will review and approve the final form of the amendment.

Reviewed by:

Karen Pinkos, City Manager

Attachments:

1. Resolution

RESOLUTION NO 2026-XX

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL CERRITO AUTHORIZING THE CITY MANAGER TO EXECUTE AN AMENDMENT TO THE EXISTING AGREEMENT WITH AVILA PROJECT MANAGEMENT FOR ON-CALL ENGINEERING AND PROJECT MANAGEMENT SERVICES, INCREASING THE CONTRACT AMOUNT BY $200,000 BRINGING THE TOTAL NOT-TO-EXCEED AMOUNT TO $450,000 IN FISCAL YEAR 2025-26

WHEREAS, the City regularly requires the assistance of consulting firms to provide a range of engineering services and deliver capital projects; and

WHEREAS, it is common for cities to enter into one or more agreements for these services on an on-call basis; and

WHEREAS, Resolutions No. 2024-36, 2024-43, and 2024-61 authorized the City Manager to execute agreements with multiple firms to provide on-call engineering and project management services for an amount not to exceed $250,000 per fiscal year for each firm; and

WHEREAS, additional engineering and project management services are needed for the 2026 Surface Seal Project and other miscellaneous projects, and Avila Project Management has extensive experience working with the City and continues to provide efficient and effective services; and

WHEREAS, this increase in contract authority will allow the City to issue task orders to maintain timely delivery of projects and engineering services; and

WHEREAS, each task order issued under the agreement will be subject to funding available for a specific project in the Capital Improvement Program or department operating budgets, which are both approved by the City Council as part of the annual budget or mid-year update.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of El Cerrito that the City Manager is hereby authorized to amend the agreement with Avila Project Management to increase the contract amount by $200,000 bringing the total not-to-exceed to $450,000 in Fiscal Year 2025-26.

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

I CERTIFY that at a regular meeting on February 3, 2026 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:

____
Gabe Quinto, Mayor

AGENDA BILL

Agenda Item No. 6.I.

Date: February 3, 2026
To: El Cerrito City Council
From: Jennifer Bright, Management Assistant; Melanie Mintz, Community Development Director, Community Development Department
Subject: Amendment to Existing Professional Services Contract with TRB + Associates for On-Call Inspection, Plan Check, and Other Jurisdictional Services

ACTION PROPOSED

Adopt a resolution authorizing the City Manager to execute an amendment to the professional services contract with TRB + Associates increasing their contract authority from $500,000 to $950,000 for fiscal year 2026 to provide inspection, plan check and other jurisdictional services.

BACKGROUND/ANALYSIS

The City regularly requires the assistance of vendors to provide a range of jurisdictional services and deliver projects. The type of work performed by these firms varies in scope and duration. The work may be an urgent, short-term assignment or may be part of a larger project, planning process, or specialty services. As a result, agreements for on-call services with multiple consulting firms are appropriate to allow for prompt procurement of services and to cover a variety of specialties as needs arise.

The Community Development Department established on-call contracts with multiple vendors (Resolutions 2017-24 and 2023-67) to facilitate the provision of various services in Building, Planning, Engineering, and the Fire Department in order to effectively and efficiently respond to service needs. The contracts were established after a Request for Qualifications (RFQ) process (Resolution 2023-67) to establish a list of qualified vendors that could provide the City with needed building inspection, residential rental inspection, plan check, solar plan review, engineering technician, and related specialty services on an as-needed basis. Multiple vendors were qualified in order to assure the City's needs could be met in a timely fashion. The vendors assist the City by providing plan check services for large and specialized projects, ensuring timely delivery of services, and filling staff vacancies due to illness, vacation, and/or unfilled positions. Utilization of the contracts is based upon available budget, the number and type of projects that arise in a given year, and specialization.

Not-to-exceed amounts per vendor were established based on staff's best estimates at the time for which vendors would be available for anticipated work. Due to qualifications of available personnel to match the City's needs, the Department has previously returned to the City Council to modify specific contract amounts with the most responsive vendors. Resolution 2023-67 provided for returning to the City Council with a contract amendment if the cost of a series of tasks with any one firm exceeds the contract amount in one year. Resolution 2024-88 authorized the City Manager to execute an amendment to the contract with TRB + Associates to increase the contract authority to an amount not to exceed $500,000 per fiscal year.

TRB + Associates has successfully provided permit technician, plan check, and Building Official staffing services as well as outside plan check for several larger projects. To meet current and anticipated needs, City staff requests that the City Council authorize the City Manager to increase the contract authority for TRB + Associates by $450,000, bringing the total not-to-exceed amount to $950,000 in Fiscal Year 2025-26. This increase in contract authority will allow City staff to continue to maintain timely delivery of staffing and plan check services. This firm continues to provide efficient and effective services given its experience working with the City and familiarity with the City's processes and needs.

STRATEGIC PLAN CONSIDERATIONS

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

- *High Performing Organization* by enabling the City to provide services in a professional and timely manner.

ENVIRONMENTAL CONSIDERATIONS

The proposed action does not constitute a project as defined by the California Environmental Quality Act (CEQA). No further environmental review is needed.

FINANCIAL CONSIDERATIONS

There are no funds being requested as part of this action. The adopted FY 2025-26 Department operating budget includes sufficient funding for the proposed increase in the not-to-exceed amount for this contract. Costs for plan check and inspection services are covered by fees established in the Master Fee Schedule.

LEGAL CONSIDERATIONS

The proposed action has been reviewed by the City Attorney and there are no additional legal considerations.

Reviewed by:

Karen Pinkos, City Manager

Attachments:

1. Resolution

RESOLUTION 2026-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL CERRITO AUTHORIZING THE CITY MANAGER TO EXECUTE AN AMENDMENT TO AN EXISTING ON-CALL PROFESSIONAL SERVICES AGREEMENTS WITH TRB + ASSOCIATES TO MODIFY THE TOTAL NOT-TO-EXCEED AMOUNT FROM $500,000 AUTHORIZED BY RESOLUTION 2024-88 TO $950,000 FOR FY26 WITH NO ADDITIONAL BUDGET APPROPRIATIONS REQUIRED

WHEREAS, Resolution 2023-67 authorized the City Manager to execute professional services agreements with multiple qualified consultants to provide services on an on-call basis with an annual not to exceed amount of $2,000,000 for all consultants for a period of three years with an option to extend for an additional two years. Funding for the consultant services is part of the departmental operating budgets adopted by Council annually; and

WHEREAS, Resolution 2023-67 specified various not-to-exceed amounts on a per vendor basis and specified that if the cost of a series of tasks with any one firm exceeds the contracted amount in one year, staff will bring a contract amendment before the City Council for approval; and

WHEREAS, Resolution 2024-88 authorized the City Manager to execute an amendment to the professional services agreement between the City and TRB + Associates to increase the contract authority to an amount not to exceed $500,000 per fiscal year; and

WHEREAS, for FY26, due to the mix of services needed by the City and the availability of TRB + Associates personnel, an additional $450,000 contract authority is required to continue to efficiently and effectively meet service delivery and operational needs; and

WHEREAS, no additional budget is required as the requested contract authority is accounted for in the departments' operating budgets;

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of El Cerrito that the City Manager is hereby authorized to approve an amendment to the existing on-call professional services agreement with TRB + Associated from $500,000 to a total not-to-exceed amount of $950,000

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

I CERTIFY that at a regular meeting on February 3, 2026 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:

____
Gabe Quinto, Mayor

AGENDA BILL

Agenda Item No. 8.A.

Date: February 3, 2026
To: El Cerrito City Council
From: Alexandra Orologas, Assistant City Manager, City Management; Dane Hutchings, Founder & CEO, California Public Policy Group
Subject: 2026 State Legislative Platform

ACTION PROPOSED

Adopt the proposed 2026 State Legislative Platform for the City of El Cerrito.

On February 18, 2025, the City Council reviewed and provided direction on the City of El Cerrito's first State Legislative Platform. Following Council input, the City's legislative advocate, California Public Policy Group (CPPG), worked with City staff to refine and update the Legislative Platform to reflect Council feedback, emerging legislative issues, and the City's current strategic priorities. On April 1, 2025, the City Council formally adopted the 2025 State Legislative Platform.

The proposed 2026 State Legislative Platform (Exhibit A) builds upon the framework adopted in 2025 and continues to serve as a guiding document for the City's state-level advocacy efforts. CPPG tracks, reviews, and analyzes introduced and amended legislation and advocates on legislation and state budget issues that may impact the City of El Cerrito. Maintaining a legislative advocate with a physical presence in Sacramento is important for monitoring legislation and funding opportunities that could affect the City, as well as for building relationships with elected officials and their offices to ensure the City's priorities are effectively communicated. A key component of CPPG's scope of work is the development and annual review of the City's Legislative Platform, which provides a clear policy foundation to support timely engagement on legislation that may directly or indirectly impact the City's priorities, programs, and operations. Legislative Advocacy letters from 2025 can be accessed on the City's State Legislative Platform website.

Key updates and changes reflected in the proposed 2026 State Legislative Platform (in tracked changes) include the addition of a new opposition statement clarifying the City's position on protecting its authority to levy real estate and documentary transfer taxes. In addition, revisions were made to community safety-related statements that strengthen first responder safety and preparedness by addressing the unique risks associated with electric vehicle and lithium-ion battery incidents, including exposure protections and updated safety standards. Staff welcome any additional feedback on the proposed 2026 State Legislative Platform prior to City Council consideration.

The proposed 2026 State Legislative Platform provides a comprehensive and flexible policy framework that enables the City to proactively engage in the state legislative process while ensuring that advocacy positions remain consistent with City Council direction. Adoption of the Platform will allow the City to respond in a timely manner to legislative proposals that may impact the City's programs, operations, fiscal health, and community priorities. The proposed Legislative Platform also reaffirms the City's advocacy process, including the authority for the Mayor (or Mayor Pro Tem, in their absence) to sign advocacy letters when positions are clearly consistent with the adopted platform, and the requirement that any item falling outside the platform be brought forward to the City Council for consideration.

The Legislative Platform is intended to remain a living document and will be brought forward annually to ensure it remains responsive to changing legislative and local conditions. In order for the City to continue participating effectively in the state legislative process and to clearly communicate its positions to state legislators, policymakers, regulatory agencies, and the public, staff recommends that the City Council adopt the proposed 2026 State Legislative Platform.

STRATEGIC PLAN CONSIDERATIONS

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

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

ENVIRONMENTAL CONSIDERATIONS

This section is not applicable to this agenda item.

FINANCIAL CONSIDERATIONS

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. Proposed 2026 City of El Cerrito State Legislative Platform

CITY OF EL CERRITO
PROPOSED 2026~~5~~ STATE LEGISLATIVE PLATFORM

ADOPTED BY THE EL CERRITO CITY COUNCIL ON XX/XX/XXXX

PURPOSE

The City of El Cerrito's 2025 State Legislative Platform confirms the City Council's framework and views on current issues that have the potential to directly or indirectly impact the City. The legislative platform is a guiding document for the City to utilize to promote and preserve the City's interests at the state level. It serves as the foundation of a focused advocacy strategy and reference guide for legislative positions and objectives that provide direction for the City Council and staff throughout the following year. The intent of the legislative platform is to codify a process that allows the City to maintain quick and sustained engagement on legislative issues important to the City. The platform is designed to clearly and precisely convey to state legislators, policymakers, and the public where the City stands on important policy issues.

The City will continue to work on the legislative platform in collaboration with constituents, legislative consultants, and elected representatives to ensure that the platform is a living document that is adjusted as the City's priorities and goals evolve over time. City staff will coordinate with state advocacy services and regional partners as appropriate to monitor and assess legislative, administrative, and regulatory proposals and will take action in alignment with the adopted legislative platform to advance and protect the City's interests, as necessary.

In advance of each new legislative session, or each year should the City Council request it, the Council will consider modifying its platform by taking into consideration emerging and ongoing legislative trends, issues emerging locally that may require state policy reform, the Council's strategic priorities, or other factors deemed appropriate by the City to ensure its policy statements reflect the direction of the City Council.

LEGISLATIVE ADVOCACY POSITION ADOPTION

If the position is clearly consistent with the adopted platform, the City Manager is authorized to request the Mayor, or in absence of the Mayor the Mayor Pro Tem, to sign advocacy letters on behalf of the City without taking the item to the City Council. The City Council is then promptly notified of the position adopted by the City.

In the case where a pending state legislative proposal falls outside of the scope of the approved legislative platform or there is any ambiguity, that item will be placed on a future City Council agenda for review and consideration by the full City Council.

The City's legislative positions, as further defined below, may be supported with additional advocacy efforts, including but not limited to:

- Position letters, including updating position letters as legislation is amended and/or advances through the process.
- Preparing staff and Council member testimony to legislative committees and other legislative and regulatory bodies.
- Meetings with Members and/or staff of the Legislature or with staff of regulatory agencies.
- Attending meetings with state legislative, regulatory, and administrative agencies
- Negotiating amendments/comments/policy on legislative, regulatory, or administrative actions.
- Seeking funding for key programs and City initiatives.

Individual Council Member Positions: This platform is not intended to limit the prerogative of individual Council members from expressing their individual support for or opposition to any Local measure, or State proposition, State or Federal legislation, or grassroots advocacy actions. However, in doing so, the member shall clearly state that they are speaking for themselves, not on behalf of the Council body or the City collectively.

Council members representing the City on regional or other bodies should use their discretion in taking formal action, particularly with respect to adopting formal advocacy positions on legislative proposals that relate to the City's adopted legislative platform. Council members should provide legislative positions taken by regional or other bodies on which they serve to the City Clerk for distribution to the City Council.

Possible positions that can be adopted on legislation include:

Support: A support position indicates to the Legislature, regulatory agencies, and other stakeholders that the City is in favor of the legislation in question.

Oppose: An oppose position indicates to the Legislature, regulatory agencies, and other stakeholders that the City is against the legislation in question.

Oppose Unless Amended: An oppose unless amended position indicates to the legislature, regulatory agencies, and other stakeholders that the City is against the legislation in question, unless requested changes are adopted to address the City's policy concerns.

Neutral: A neutral position indicates to the Legislature, regulatory agencies, and other stakeholders that the City has formally removed their prior adopted position due to changes being made to the legislation or proposal (e.g., a bill that the City had an "oppose unless amended" position on was amended to address the City's concerns, therefore the City is formally withdrawing its opposition and moving to a "Neutral" position). A neutral position therefore indicates that the City is impartial on the legislation in question.

Sponsor: A sponsor position indicates to the Legislature, regulatory agencies, and other stakeholders that the City is not only in strong support of the legislation in question but is publicly leading the advocacy effort. This position is only used when a Member of the Legislature has agreed to author a specific legislative proposal on behalf of the City.

Watch: A watch is an **internal** position which indicates that the City is closely monitoring and evaluating the legislation in question. Should factors change, the City reserves the right to adopt a formal external position.

LEGISLATIVE PLATFORM STATEMENTS

This platform is guided by the El Cerrito Strategic Plan 2024-2029, including the Vision, Mission, and Values statements adopted by the City Council, as well as the Goals, Goal Statements, and specific Strategies identified in the Plan.

Legislative policy statements will allow City staff to address legislative and regulatory issues in a timely manner. All legislative platform statements have been grouped within a goal of the 2024-2029 Strategic Plan.

High-Performing Organization

Ensure the City maintains a strong financial position and a high-performing organization where employees feel a sense of inclusion and belonging

1. Support legislation that provides the ability to conduct public meetings using a hybrid approach of remote and in-person options.
2. Support legislation that lowers the voting threshold for raising funding for public infrastructure or services.
3. Support legislation that promotes the public's right to access records while considering both the fiscal and operational constraints of the organization.
4. Oppose legislation that would negatively impact the City's finances, responsibilities, or legal authority.
5. Oppose legislation or ballot measures that would reduce, eliminate, or otherwise limit the City's authority to levy real estate or documentary transfer taxes.
6. ~~5.~~ Monitor and evaluate legislation that impacts the City's ability to enter into contract specialized service agreements and/or retain temporary employees as needed.

Community Safety

Maintain public safety responsiveness and ensure community emergency preparedness.

1. Support legislation and funding mechanisms that promote and incentivize home hardening and fuels mitigation.
2. Support legislation and funding mechanisms that allow for increased fuels mitigation.
3. Support legislation and funding that promotes responsible, proven crime-fighting technology.
4. Support legislation and funding mechanisms that prevent and reduce drug related crimes while providing proactive funding tools needed to combat the opioid and fentanyl crisis—including the creation of substance abuse education and treatment programs.

5. Support legislation that promotes funding for training and wellness of Police Officers and Firefighters.
6. Support legislation and funding that provides resources, training, and protections for first responders exposed to toxic substances resulting from electric vehicle and lithium-ion battery incidents.

~~6.~~7. Support legislation that aligns building codes, fire codes, and product safety standards with the unique fire and explosion risks associated with electric vehicle and lithium-ion battery charging infrastructure.

~~7.~~8. Oppose legislation that seeks to reduce the City's adopted Fire Hazard Abatement Program and vegetation management standards, as well as any proposals aimed at eliminating state fire hazard severity zones without allowing local authorities to grant exemptions based on specific characteristics.

~~8.~~9. Oppose legislation that restricts the police department's ability to maintain encrypted communication when necessary to its fundamental operations—and support funding efforts for mandated encryption requirements.

~~9.~~10. Support legislation and/or funding mechanisms that promote the creation and use of emergency operations and community resilience centers.

~~10.~~11. Support legislation that promotes more efficient and effective ambulance response times.

Livability and Belonging

Promote a high quality of life and sense of community for current and future generations

1. Support legislation and increased funding that rewards Prohousing designated jurisdictions.
2. Support legislation that takes a comprehensive approach to housing production, recognizing all factors that contribute to the State's housing crisis, and works to close the economic gap, ensuring projects are feasible without imposing excessive financial burdens on cities.
3. Support legislation that permits flexibility for cities over the entitlement process.
4. Support legislative and/or funding proposals to humanely support unhoused populations including multi-jurisdictional outreach and mental health programs.
5. Support legislation that promotes affordable home insurance rates for at-risk residents.
6. Support and advocate funding for the development of accessible and inclusive parks and recreational spaces for all community members, including compliance with ADA standards.
7. Support legislation that supports senior services to enhance the quality of life for older adults.
8. Oppose legislation that penalizes cities that have been acting in good faith to support housing.
9. Oppose legislation that will increase the cost of the Regional Housing Needs Assessment process for Prohousing designated local agencies.

10. Support legislation that promotes walkable and/or bikeable communities.
11. Support legislation that provides funding for the development, maintenance, rehabilitation, and environmental sustainability of parks, recreation facilities, and open spaces consistent with the El Cerrito Parks and Recreation Facilities Master Plan and other related City planning efforts.

Infrastructure and Amenities
Advance climate-focused, sustainable infrastructure efforts that have community benefit.

1. Support legislation that provides funding mechanisms for public library facilities and programs.
2. Support legislation and/or funding mechanisms that will aid the City in needed upgrades and/or replacement of the City's main Public Safety Building.
3. Support legislation and funding mechanisms that promote or facilitate interregional transportation projects and cooperation.
4. Support legislation and/or funding mechanisms that promote, sustain, and expand service levels of BART, AC Transit, and other regional transit providers.
5. Support legislation and/or funding mechanisms that promote complete streets programs and street improvements at the state and local levels.
6. Support legislation that promotes the proper and cost-effective disposal of solid waste.
7. Support legislation and funding that supports pragmatic management and implementation of clean water programs and stormwater infrastructure.
8. Support legislation that supports and enables City services for children, including childcare, summer camps, and other youth-focused programs.
9. Oppose legislation that substantially increases vehicle capacity on roads without equal investment in supporting transit and alternatives that lessen vehicle demand.
10. Support legislation that increases the reliability and stability of electrical grids.

Environmental Sustainability
Promote environmental sustainability and stewardship by engaging in initiatives that reduce our carbon footprint, conserve natural resources, and foster a culture of environmental responsibility.

1. Support legislation and funding mechanisms that facilitate the implementation of the City's Climate Action & Adaption Plan to achieve Carbon Neutrality by 2045.
2. Support legislation that promotes the creation, management, funding, and maintenance of urban greening projects and urban forests, including street trees, parks, and open spaces.
3. Support legislation that facilitates and funds infrastructure to support electric vehicle charging.
4. Support legislation and regulatory policies that support Community Choice Aggregation (CCA) autonomy in policymaking and decision-making.
5. Support energy efficiency programs tailored to address local needs and concerns.

AGENDA BILL

Agenda Item No. 8.B.

Date:	February 3, 2026
To:	El Cerrito City Council
From:	Claire Coleman, Budget and Financial Services Manager; Crystal Reams, Finance Director/City Treasurer, Finance Department
Subject:	FY 2025-26 Second Quarter General Fund Budget Update through December 31, 2025

ACTION PROPOSED

Receive and file an update on City General Fund revenues and expenses for FY 2025-26 through December 31, 2025.

BACKGROUND AND ANALYSIS

The El Cerrito City Council adopted an annual Budget for FY 2025-26 on June 17, 2025, 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 attached FY 2025-26 Second Quarter General Fund Update reflects the second quarter of revenues collected and expenditures completed by the City.

The report shows the second quarter revenues at $22.7 million (42% of budget) and expenditures at a total of $28.4 million (52% of budget). The projected year-end total General Fund Balance is estimated to be $22.6 million. This includes $7.5 million designated for the Emergency Disaster Relief Fund (EDRF) and $3 million in the Section 115 Trust, and represents 36% of expenditures (excluding the Section 115 Pension Trust) and 41% (including the Section 115 Pension Trust).

Staff have calculated these numbers based on the most current information as of the date of the report, but it is important to note that City revenues and expenditures are highly cyclical and vary throughout the year. Some major expenses are paid up front at the beginning of the fiscal year, including insurance premiums, while most major revenue types (property taxes, sales taxes, utility taxes) are received on a lag.

STRATEGIC PLAN CONSIDERATIONS

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

- *High Performing Organization* by ensuring the City maintains a strong financial position – and will allow the City Manager to develop a plan to ensure that Citywide revenue meets the cost of providing Citywide services, including adequate reserves in the face of significant unanticipated revenue shortfalls; and ensures procedures that represent best practices in financial management.

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

FINANCIAL CONSIDERATIONS
The FY 2025-26 General Fund Second Quarter Update reflects revenues totaling $22.7 million (42% of budget), and expenditures of a total of $28.4 million (52% of budget). The projected year-end total fund balance is estimated to be $22.6 million; this includes $7.5 million designated for the EDRF and $3 million in the Section 115 Trust.

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

Reviewed by:

Karen Pinkos, City Manager

Attachments:
1. FY 2025-26 2nd Quarter General Fund Update

General Fund Budget Update

Quarter 2 FY 2025-26
10/01/2025 – 12/31/2025

EXECUTIVE SUMMARY

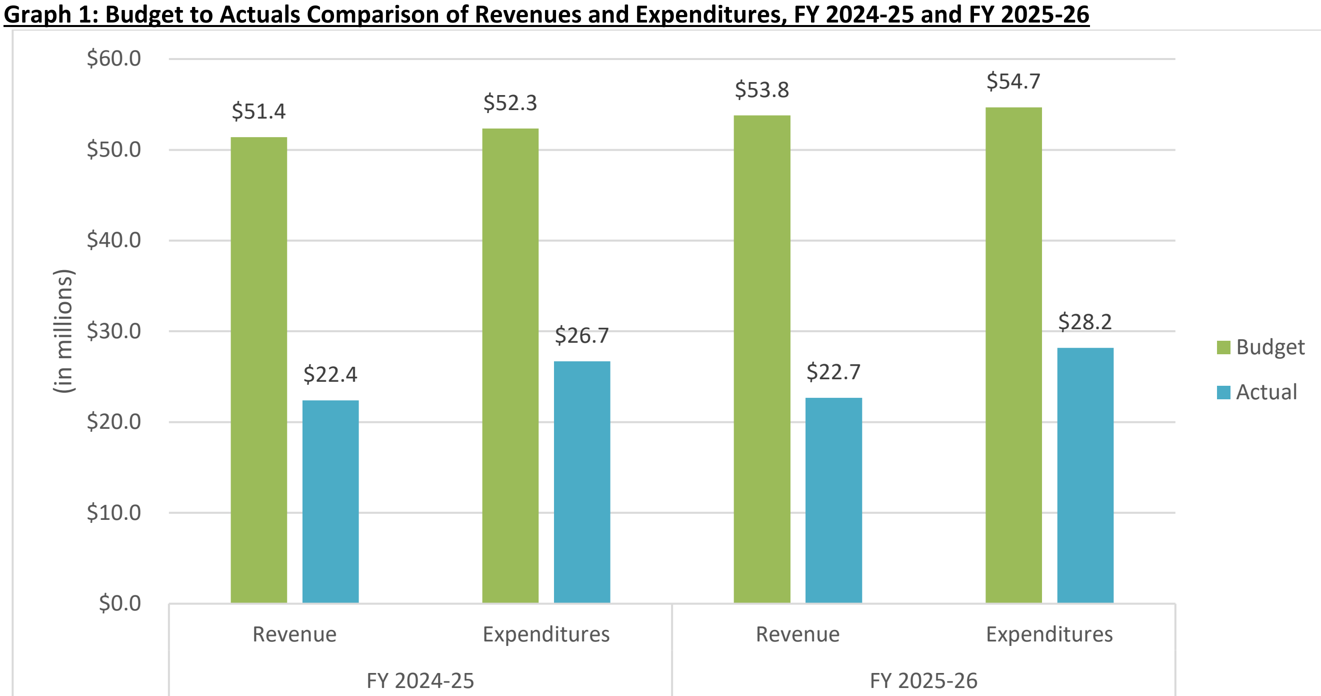
The City of El Cerrito is pleased to submit the fiscal year (FY) 2025-26 Second Quarter General Fund Budget Update for the period of October 1 through December 31, 2025. This report provides a high-level overview of the City's budget status, including how revenues and expenditures are progressing relative to the budget.

As of December 31, 2025, General Fund revenues total 42% of the adopted budget and General Fund expenditures total 52% of the adopted budget, consistent with normal timing patterns. Major revenues such as property, sales, and utility taxes are received on a lag, and receipts to date align with the expected mid-year timing of these revenue sources, including the first tranche of property taxes received in December. Expenditures include several large expenses paid at the beginning of the year and some programs that occur early in the fiscal year.

During the second quarter of FY 2025-26, the City Council approved several large projects using one-time fund balance, resulting in a planned, one-time budgeted use of fund balance for the fiscal year. Staff project an ending General Fund balance of approximately $22.6 million, equal to about 41% of annual expenditures.

Graph 1 compares revenues and expenditures for the second quarter of FY 2024-25 and FY 2025-26.

Graph 1: Budget to Actuals Comparison of Revenues and Expenditures, FY 2024-25 and FY 2025-26



GENERAL FUND REVENUES

For the second quarter of FY 2025-26, General Fund revenues total 42% of the amended budget. This is similar to the City's budget progress for FY 2024-25, when revenues received by December 31 were 44% of budget.

Table 1 shows General Fund revenues by classification for the second quarter of FY 2024-25 and FY 2025-26.

Table 1: Quarter 2 General Fund Revenue by Classification

Classification	FY 2024-25			FY 2025-26			% Change in Actuals FY25 to FY26
	Amended Budget	Q2 Actuals	% of Budget	Amended Budget	Q2 YTD Actuals	% of Budget	
Property Taxes	$16,461,935	$6,229,490	38%	$18,080,310	$6,583,387	36%	6%
Sales Taxes	4,517,790	1,490,431	33%	4,616,381	1,490,344	32%	0%
Measure R Sales Tax	4,459,000	1,393,404	31%	4,581,000	1,392,474	30%	0%
Transient Occupancy Taxes	100,000	32,058	32%	100,000	31,794	32%	-1%
Franchise Fees	1,380,000	378,026	27%	1,380,000	463,906	34%	23%
Business License Taxes	1,182,817	1,091,059	92%	1,206,473	1,126,281	93%	3%
Property Transfer Taxes	3,000,000	1,142,806	38%	3,200,000	1,076,936	34%	-6%
Utility Users' Taxes	3,694,260	1,405,934	38%	3,700,000	1,431,785	39%	2%
Other Taxes	1,500	-	0%	1,500	2,707	180%	-
Taxes Totals	**$34,797,302**	**$13,163,208**	**38%**	**$36,865,664**	**$13,599,614**	**37%**	**3%**
Licenses & Permits	$1,007,000	$847,094	84%	1,073,280	830,691	77%	-2%
Fines & Forfeitures	130,000	82,035	63%	130,000	106,549	82%	30%
Use of Money and Property	957,000	277,563	29%	830,600	471,503	57%	70%
Intergovernmental Revenues	5,334,401	2,748,080	52%	5,551,044	2,662,750	48%	-3%
Charges for Services	7,528,702	4,592,047	61%	7,550,502	4,200,961	56%	-9%
Other Revenue	630,000	174,578	28%	747,200	280,741	38%	61%
Other Financing Sources	1,002,039	501,020	50%	1,031,502	515,751	50%	3%
Totals	**$51,386,444**	**$22,385,625**	**44%**	**$53,779,792**	**$22,668,560**	**42%**	**1%**

Taxes

The City received the first tranche of **Property Taxes** in December. The City will also receive a large tranche in April and a final true-up in June. As of December 31, 2025, Property Tax receipts total 36% of the annual budget, which is consistent with the expected mid-year timing of these revenues.

Sales and Use Taxes are received on a two-to-three-month lag depending on when the funds are remitted to the City by the California Department of Tax and Fee Administration (CDTFA). As of December 31, 2025, the City has received four months of sales and use tax receipts, and total receipts to date are consistent with the amended budget but remain flat compared with the same period of the prior fiscal year.

Transient Occupancy Taxes (TOT), also known as hotel taxes, comprise a very small component of El Cerrito's budget. This is due to the small number of hotel/motel businesses in the city. TOT receipts are received quarterly, and the City recorded the first quarterly payment for FY 2025-26 during the second quarter.

Franchise Fees are charges imposed on a utility or service provider as consideration (i.e., rent or compensation) for the privilege of using the city's public rights-of-way or other public property to operate its business. The City has video/cable franchisees, energy (electric and gas) franchisees, and solid waste franchisees. Franchise fees are trending higher in FY 2025-26 than in the prior fiscal year primarily due to changes in rates by energy and solid waste franchisees.

Business License Taxes are paid primarily at the beginning of the fiscal year by anyone doing business in El Cerrito. As per El Cerrito Municipal Code, the Business License Tax rate increases by inflation as calculated by the change in consumer price index (CPI) each fiscal year. The City has received 93% of the budgeted revenues for Business License Taxes. The remainder of the budget accounts for new businesses and businesses who are delayed on their tax payments.

Property Transfer Taxes (RPTT) are received on a two-month lag from the County, who collects property taxes and property transfer taxes on behalf of El Cerrito. As of December 31, the City had received four months of property transfer tax receipts and eight refund requests through the RPTT rebate program for seismic upgrades and energy and water conservation projects. While the housing market continues to stagnate due to high interest rates and economic uncertainty, a steady number of properties continue to change ownership annually. The difference in receipts for the second quarter of 2025-26 versus the same period of FY 2024-25 is attributable to the number of properties that sold in that period and is highly variable.

Utility Users' Taxes (UUT) receipts are trending as expected for the second quarter of the fiscal year, and slightly above the prior year's second quarter receipts. UUT is received from filers on a monthly, quarterly, or annual basis based on the annual tax amount that they remit. In 2024, El Cerrito contracted with HdL for UUT administration and collections services, improving both revenue capture and forecasting accuracy. Staff estimate that most of the increase in revenue from FY 2024-25 to FY 2025-26 is due to a combination of increased utility rates for water and power (electricity and gas), as well as HdL's enforcement of deadlines and penalties.

Other Revenue

While taxes comprise the majority of El Cerrito's revenues, other revenue sources also provide important funds for services.

- **Licenses and Permits** primarily reflect Community Development permits (building, electrical, mechanical, plumbing). Revenues in this category are offset by expenses (e.g., permit review), since these revenues are limited to cost recovery. Revenues are trending lower in FY 2025-26 compared to FY 2024-25, but the timing of large projects varies widely depending on market conditions and individual project-based decisions.
- **Fines & Forfeitures** are trending higher in the current year than the prior year. This category includes vehicle citation fees and fines and penalties for late payment of taxes. This is primarily due to higher parking citation revenue and higher business license fines in the second quarter of FY 2025-26 than the same period of FY 2024-25.
- **Use of Money and Property** includes interest income and rental charges. The increase in interest in FY 2025-26 over FY 2024-25 is due to the investment of the City's Section 115 Trust in November 2024 with a moderately conservative investment approach. Due to the timing of the investment, interest earnings on the Trust were not generated during the first quarter of FY 2024-25. The City is also trending higher on rental revenues in the Recreation department.
- **Intergovernmental Revenues** include state reimbursements and funds from other governmental agencies. These revenues are trending on budget. Major factors include unexpected Excess VLF revenues from the State and higher Kensington reimbursements due to increases in Fire Department operational costs, offset by lower reimbursements from the California Office of Emergency Services (CalOES) due to lower needs for incident support from the El Cerrito Fire Department in FY 2025-26.
- **Charges for Services** include fees such as recreation program fees, planning and inspection fees, and other charges for service citywide. This category is trending lower in the current fiscal year due to fewer months of recreation summer camps (9 weeks instead of 10 as in FY 2024-25), revenue decreases associated with the school strike, lower childcare program demand, and lower entitlement fees than the prior year.
- **Other Revenue** includes donations, sales of property, some insurance claim reimbursements, and cannabis revenues. This category is trending above expectations for this time in the fiscal year.
- **Other Financing Sources** includes transfers in from other funds for overhead costs supported by the General Fund. This category is largely determined during budget development based on the City's debt obligations and is trending exactly on budget.

Table 2 shows General Fund revenues by department for the second quarter of FY 2024-25 and FY 2025-26. The large majority of revenues are received in Non-departmental, primarily from taxes collected. Revenues received in the Community Development and Recreation Departments are primarily from user fees, while Fire Department revenues largely consist of reimbursements for service from Kensington and from CalOES.

As noted above, revenues are highly cyclical and depend on the type of work done by the department and their unique cycles. A portion of Recreation's busiest time of year has already passed in July and August, resulting in high revenues during the first half of the year. Recreation Department revenues total 57% of the annual budget, compared with 66% at the same point in FY 2024-25, primarily due to a shorter summer camp season, costs associated with the school strike, and lower childcare program demand.

While business licenses were collected during July as usual, planning and building permit activity was lower than the prior year, resulting in a Community Development budget that is trending below the prior year. The number of permits is trending similar to prior years, but the types of projects being permitted have lower associated fees than those in past years, resulting in a decrease in planning fee revenue. These fees are set on a cost-recovery basis, so some City costs will decrease with lower fee revenue, but some fixed City costs will remain the same even if revenue decreases. Public Works revenues are trending higher than the prior year due to higher building and encroachment permit activity. Fire revenues are trending slightly below budget due to lower CalOES reimbursements.

Table 2: Quarter 2 General Fund Revenues by Department

Department	FY 2024-25			FY 2025-26			% Change in Actuals FY25 to FY26
	Amended Budget	Q2 Actuals	% of Budget	Amended Budget	Q2 YTD Actuals	% of Budget	
Administration	$11,500	$10,468	91%	$16,000	$10,605	66%	1%
Community Development	2,517,396	1,712,862	68%	$2,621,572	1,676,905	64%	-2%
Fire	5,384,101	2,774,088	52%	$5,605,111	2,678,617	48%	-3%
Non-departmental	37,083,964	13,818,475	37%	$38,900,554	14,554,023	37%	5%
Police	186,000	116,013	62%	$188,080	129,955	69%	12%
Public Works	599,132	241,593	40%	$622,117	299,576	48%	24%
Recreation	5,604,351	3,712,126	66%	$5,826,358	3,318,879	57%	-11%
Totals	**$51,386,444**	**$22,385,625**	**44%**	**$53,779,792**	**$22,668,560**	**42%**	**1%**

GENERAL FUND – EXPENDITURES

As of December 31, 2025, General Fund expenditures total 52% of the FY 2025-26 adopted budget, which is consistent with normal expenditure timing patterns. Below is a list of what each classification includes.

- **Personnel**: Full-time and part-time staff salaries and benefits, including pension costs.
- **Purchased Professional & Technical Services**: Outsourced services, consulting services, temporary staffing, software licenses and maintenance.
- **Purchased Property Services**: Utilities, landscape maintenance, janitorial services, and other miscellaneous repair and maintenance services.
- **Other Purchased Services**: Insurance, telephone and internet services, travel and training, dues and subscriptions, and legal notices.
- **Supplies**: Office supplies, medical and safety supplies, uniforms, fuel, employee and volunteer recognition, infrastructure and building supplies, and postage.
- **Property & Capital**: Equipment, vehicles, building maintenance, and capital outlay.
- **Financing Costs**: principal and interest for city debt; licenses, fees, and charges; and bank and credit card fees.
- **Other Financing Uses**: Transfers out of the General Fund.

Table 3 shows General Fund expenditures by classification for the second quarter of FY 2024-25 and FY 2025-26.

Table 3: Quarter 2 General Fund Expenditures by Classification

Classification	FY 2024-25			FY 2025-26			% Change in Actuals FY25 to FY26
	Amended Budget	Q2 Actuals	% of Budget	Amended Budget	Q2 YTD Actuals	% of Budget	
Personnel	38,019,416	19,738,152	52%	39,641,566	$20,622,222	52%	4%
Purchased Professional & Technical Services	5,298,500	2,060,535	39%	5,396,155	2,061,273	38%	0%
Purchased Property Services	2,258,877	957,593	42%	2,378,761	1,059,060	45%	11%
Other Purchased Services	3,859,771	2,939,699	76%	4,384,411	3,496,255	80%	19%
Supplies	876,170	344,096	39%	899,845	316,426	35%	-8%
Property & Capital	736,513	103,425	14%	499,942	67,994	14%	-34%
Financing Costs	539,822	175,952	33%	530,949	186,678	35%	6%
Other Financing Uses	758,329	379,165	50%	945,035	564,167	60%	49%
Totals	**$52,347,399**	**$26,698,616**	**51%**	**54,676,664**	**28,374,075**	**52%**	**6%**

Personnel expenditures increased 4% from FY 2024-25 to FY 2025-26 due to negotiated cost-of-living adjustments, market adjustments from the City's Classification and Compensation study, merit and step increases, and higher medical benefit costs. Expenditures for Purchased Professional & Technical services are trending on budget and vary depending on the timing of special projects and permit activity. Other Purchased Services include the City's insurance payments, which went up over 17% from FY 2024-25 to FY 2025-26 and are paid at the beginning of the fiscal year. Other Purchased Services also increased from FY 2024-25 due to the one-time Council Chambers Audio-Visual project in FY 2025-26.

Table 4 shows expenditures by department for the second quarter of FY 2024-25 and FY 2025-26.

Table 4: Quarter 2 General Fund Expenditures by Department

Department	FY 2024-25			FY 2025-26			% Change in Actuals FY25 to FY26
	Amended Budget	Q2 Actuals	% of Budget	Amended Budget	Q2 YTD Actuals	% of Budget	
Administration	7,729,678	4,560,781	59%	$8,700,991	$5,463,354	63%	20%
Community Development	4,133,728	1,669,001	40%	$4,116,506	1,708,069	41%	2%
Fire	15,338,246	8,357,032	54%	$16,147,007	8,518,858	53%	2%
Non-departmental	882,691	395,703	45%	$1,065,674	561,187	53%	42%
Police	15,052,742	7,283,638	48%	$15,326,561	7,676,742	50%	5%
Public Works	2,481,847	1,113,544	45%	$2,604,358	1,124,585	43%	1%
Recreation	6,728,467	3,318,918	49%	$6,715,567	3,321,280	49%	0%
Total	**$52,347,399**	**$26,698,616**	**51%**	**$54,676,664**	**$28,374,075**	**52%**	**6%**

Expenditures in most departments are tracking close to the same point in FY 2024-25, with higher year-over-year costs in City Administration driven by insurance and software subscription increases and higher Police Department costs driven by negotiated salary increases. The increase from FY 2024-25 to FY 2025-26 in the Police Department is due to negotiated salary increases, while the increase in non-departmental expenditures is due to the timing of payments to the County for additional library services. Non-departmental expenditures include library services, debt service, and operating transfers out to other funds.

Through December 31, 2025, the City Council has approved $912,646 in General Fund expenditure amendments. When combined with the originally projected surplus of $15,774, these actions result in a planned use of fund balance of $896,872 for FY 2025-26. If the City Council approves the proposed pool renovation project at the February 3, 2026 meeting, expenditures will increase by an additional $762,100. Table 5 lists the amendments approved through December 31, 2025.

Table 5. City Council-Approved General Fund Budget Amendments in FY 2025-26 as of December 31, 2025

Department	Description	Amount
Citywide	Incomplete Purchase Orders from FY25	$ 291,695
City Council	Audio-Visual System Improvements	317,535
Public Works/Recreation	Pool Replaster	183,300
Fire	Local 1230 New MOU	120,116
	Total General Fund Expenditure Increases	**$ 912,646**

GENERAL FUND BALANCE

The FY 2024-25 General Fund balance was $24.3 million. Table 6 provides updated projections for FY 2025-26. The projected General Fund balance is $22.6 million, or 41% of expenditures. Of this amount, approximately $12 million remains after excluding the Section 115 Trust, Emergency and Disaster Relief Fund (EDRF), and non-spendable funds.

According to the City's Comprehensive Financial Policy, the minimum recommended General Fund Reserve is 17% of expenditures, or $9.3 million. Based on current projections, the City will have $2.7 million in discretionary reserves at the end of FY 2025-26. The Comprehensive Financial Policy also recommends funding the EDRF at 13% of expenditures, which would be $7.09 million. The City's current EDRF funding level of $7.5 million is higher than the policy level based on FY 2025-26 budgeted expenditures.

Table 6: FY 2025-26 Quarter 2 General Fund Balance

Fund Balance Projection		
FY25 General Fund - Total Fund Balance		**$ 24,250,508**
EDRF	(7,500,000)	
Section 115	(2,960,245)	
Non-Spendable	(175,376)	
FY26 Projected Revenue	53,779,792	
FY26 Projected Expenditures	(54,676,664)	
Anticipated Pool Renovation Expenses	(762,100)	
Change in fund balance		(1,658,972)
Projected Total Ending FY26 Fund Balance		22,591,536
EDRF (Internally Restricted)	(7,500,000)	
Section 115 (Restricted)	(2,960,245)	
Non-Spendable	(175,376)	(10,635,621)
Projected FY26 Unrestricted Fund Balance		11,955,915
FY26 Expenditure Proposed Budget	54,676,664	
FY26 17% Reserve Goal		(9,295,033)
Projected discretionary as of June 30, 2026		2,660,882
FY 26 Projected Ending Total Fund Balance		22,591,536
Projected unassigned (less Section 115)		11,955,915
Projected unassigned percent as of June 30, 2026		22%

Section 115 Pension Trust and Non-Spendable amounts shown here reflect FY 2025 audited values.
Pool expenditures will be presented for City Council consideration at the February 3, 2026 meeting.

CONCLUSION

As of the second quarter of FY 2025-26, revenues and expenditures remain closely aligned with the adopted budget and reserves remain above policy thresholds. Additional approved appropriations increases are expected to utilize a portion of the City's discretionary unassigned fund balance during the fiscal year. Staff will continue to monitor trends and adjust forecasts as updated information becomes available.

AGENDA BILL

Agenda Item No. 8.C.

Date: February 3, 2026
To: El Cerrito City Council
From: Roland Lambert, Associate Engineer, Yvetteh Ortiz, Public Works Director/City Engineer, Public Works Department; Christopher Jones, Recreation Director, Recreation Department
Subject: Award of Construction Contract for the Swim Center Accessible Parking Improvements Project, City Project No. C3050.10

ACTION PROPOSED

Adopt a resolution awarding the contract for the Swim Center Accessible Parking Improvements Project, City Project No. C3050.10 (Project) to GradeTech Inc. as the lowest responsive and responsible bidder; authorizing the City Manager to execute a contract in the amount of $662,090.28 and to approve potential change orders in an amount not to exceed $100,000, for the construction of the Project; and appropriating a one-time allocation from the General Fund in the amount of $762,100 in Fiscal Year 2025-26.

BACKGROUND

The Project implements accessible parking, path of travel, and related upgrades, part of the Swim Center improvements discussed and approved by the City Council at its August 19, 2025 and October 21, 2025 meetings. The Project consists of reconstruction of existing accessible parking spaces and paths of travel between the parking spaces, building entrances, and Moeser Lane to meet current codes, including Americans with Disabilities Act (ADA) requirements, resurfacing of the parking lot pavement, reconstruction of existing landscaping planters with required stormwater treatment facilities, and installation of Electric Vehicle Supply Equipment (EVSE) infrastructure and two dual-port charging stations, including ADA-compliant access. More substantial rehabilitation of the parking lot pavement was bid as Additive Alternate 1 to allow flexibility of award within available funding.

The Notice Inviting Bids for the Project was advertised in the West County/East Bay Times on December 10 and 17, 2025. Additionally, the notice along with a complete set of Contract Documents was sent to builder and construction exchanges in the Bay Area and Northern California and made available for purchase through an online plan room used by the City. The notice was also posted on the City's website.

A non-mandatory pre-bid conference was held on December 17, 2025, and two addenda were issued. Addendum No. 1 amended the Bid Proposal form in response to bidder questions to provide clarity; added Additive Alternate 2 to reroute an electrical conduit over the Locker Room building to maintain electrical service during a future pool deck replacement; added a required Stormwater Control Plan; and included design team responses addressing City Building permit plan-check comments.

Addendum No. 2 addressed additional bidder questions and clarified the limits of work (square footage) for Additive Alternate 1.

ANALYSIS
Twelve bids were received by the advertised Bid Opening date and time of January 14, 2026, at 2 p.m. The bids were publicly opened and read by the City Clerk. All bids were checked for completeness and GradeTech Inc., the apparent low bidder at the time of the Bid Opening, was found to be responsive. City staff determined that the bid from BuildCorp Inc. was non-responsive because it was submitted on the incorrect Bid Proposal form.

The results of the bids are summarized below.

Name and Location of Bidder	Base Bid Total	Additive Alternate 1 Rehab Pavement	Additive Alternate 2 Reroute Electrical Conduit
Engineer's Estimate	$913,654.00	$58,750.00	$25,000.00
GradeTech Inc. Livermore, CA	$551,090.28	$81,000.00	$30,000.00
JPB Designs Sacramento, CA	$671,580.00	188,000.00	$90,000.00
Frontline General Engineering Construction Tracy, CA	$677,562.83	102,987.50	$8,371.20
ModernScapes Innovation Oakley, CA	$687,857.00	$160,500.00	$22,500.00
RNR Paving Inc. San Ramon, CA	$703,616.50	$105,735.68	$35,000
Cestarollo Construction San Rafael, CA	$744,850.00	$120,000.00	$20,000
FBD Vanguard Construction Livermore, CA	$782,943.50	$115,025.00	$20,160
BuildCorp Inc. San Francisco, CA	Not Applicable *Non-Responsive*	$171,500.00	Not Applicable

Mark Lee Young Kay Inc Oakland, CA	$1,016,787.00*	$200,000.00	$1.00
Kerex Engineering Pacheco, CA	$951,685.00*	$180,000	$ 0.00
Molokai Electric LLC Sacramento, CA	$998,000.00	$295,000	$185,000.00
S&H Construction Inc. Fremont, CA	$1,045,125.00*	$40,000	$60,000

*Conformed bid total based on unit price bid.

The Base Bid of $551,090.28, Additive Alternate 1 of $81,000.00, and Additive Alternate 2 of $30,000.00, totaling $662,090.28 submitted by GradeTech Inc. are well below the Engineer's Estimate totaling $994,829.00. Several factors likely contributed to bids coming in below the Engineer's Estimate. The Project was widely advertised and attracted 12 bidders, creating strong competitive pressure that often drives prices down. Low bidders may have readily available crews, favorable subcontractor pricing (especially for electrical and paving trades), and recent experience with ADA, stormwater, and EVSE work, allowing them to price the scope more efficiently. Overall, these market dynamics and firm specific efficiencies help explain why several proposals came in well below the Engineer's Estimate.

City staff recommend that the City Council award a construction contract in the amount of $662,090.28 for the Base Bid plus Additive Alternates 1 and 2 to GradeTech Inc. as the lowest responsive and responsible bidder.

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

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

ENVIRONMENTAL CONSIDERATIONS
The Project is categorically exempt from review under the California Environmental Quality Act (CEQA) pursuant to Section 15301 (Existing Facilities) because the Project is a repair to an existing facility involving negligible or no expansion of use beyond that presently existing.

Additionally, under this exemption the restoration or rehabilitation of deteriorated or damaged facilities to meet current standards of public health and safety is exempt, unless it is determined that the damage was substantial and resulted from an environmental hazard such as an earthquake, landslide, or flood. There are no such environmental hazard present here.

FINANCIAL CONSIDERATIONS

Based on the Project bid results and previously approved soft costs, the estimated cost for construction totals $1,015,071, a decrease of $326,036 from the amount previously reported in August and October 2025. The estimated cost for both Swim Center approved projects (Lap Pool Replaster and Accessible Parking Lot & Related Upgrades) totals $1,645,355, a decrease of $665,776 as summarized below. Additional details are provided in Attachment 2.

Original Estimate (August 2025)	$2,311,131
Current Estimate (January 2026)	$1,645,355
Difference/Savings	**-$665,776**

The City Council has previously approved budget in the amount of $883,300, including $200,000 from Measure H and $683,300 from discretionary General Fund reserves. This leaves a balance of just under $762,100 to complete the construction of the Project. City staff requests a budget appropriation in this amount from the General Fund unassigned balance to fully fund the Project in Fiscal Year 2025-26.

LEGAL CONSIDERATIONS

The City Attorney has reviewed the proposed actions and found that legal considerations have been addressed.

Reviewed by:

Karen Pinkos, City Manager

Attachments:

1. Resolution
2. January 2026 Updated Cost Estimate

RESOLUTION 2026-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL CERRITO AWARDING THE CONTRACT FOR THE SWIM CENTER ACCESSIBLE PARKING IMPROVEMENTS PROJECT, CITY PROJECT NO. C3050.10 (PROJECT) TO GRADETECH INC. AS THE LOWEST RESPONSIVE AND RESPONSIBLE BIDDER; AUTHORIZING THE CITY MANAGER TO EXECUTE A CONTRACT IN THE AMOUNT OF $662,090.28 AND TO APPROVE POTENTIAL CHANGE ORDERS IN AN AMOUNT NOT TO EXCEED $100,000 FOR THE CONSTRUCTION OF THE PROJECT; AND APPROPRIATING A ONE-TIME ALLOCATION FROM THE GENERAL FUND IN THE AMOUNT OF $762,100 IN FISCAL YEAR 2025-26

WHEREAS, the Project implements the Swim Center Parking Lot ADA & Path of Travel, Stormwater Bioretention, & Electric Vehicle Charging Improvements approved by the City Council at its August 18, 2025 meeting; and

WHEREAS, the Project consists of reconstruction of existing accessible parking spaces and paths of travel between the parking spaces, building entrances, and Moeser Lane to meet current codes, including Americans with Disabilities Act (ADA) requirements, rehabilitation of the parking lot pavement, reconstruction of existing landscaping planters with required stormwater treatment facilities, and installation of Electric Vehicle Supply Equipment (EVSE) infrastructure and two dual-port charging stations, including ADA-compliant access; and

WHEREAS, the Notice Inviting Bids for the Project was advertised in the West County/East Bay Times on December 10 and 17, 2025 and the notice and complete set of Contract Documents were sent to builder and construction exchanges and made available to contractors through an online planroom; and

WHEREAS, a non-mandatory pre-bid meeting was held on December 17, 2025, and two addenda were issued; and

WHEREAS, twelve bids were publicly opened and read by the City Clerk on January 14, 2026, at 2 p.m., the advertised Bid Opening date and time; and

WHEREAS, all bids were checked for completeness and GradeTech Inc., the apparent low bidder at the time of the Bid Opening, was found to be responsive; and

WHEREAS, the bid submitted by BuildCorp Inc. (San Francisco, CA) was determined to be non-responsive as it did not meet the Bid Proposal form requirements; and

WHEREAS, the Base Bid of $551,090.28, Additive Alternate 1 of $81,000.00, and Additive Alternate 2 of $30,000.00, totaling $662,090.28 submitted by GradeTech Inc. are well below the Engineer's Estimate; and

WHEREAS, GradeTech Inc. submitted the lowest responsible and responsive bid; and

WHEREAS, a one-time allocation of funds is required from the General Fund unassigned balance to complete the Project; and

WHEREAS, the Project is categorically exempt from review under the California Environmental Quality Act (CEQA) pursuant to Section 15301 (Existing Facilities) because the project is a repair to an existing facility involving negligible or no expansion of use beyond that presently existing.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of El Cerrito that is hereby:

1) Awards a contract for the Swim Center Accessible Parking Improvements Project, City Project No. C3050.10 (Project) to GradeTech Inc. as the lowest responsive and responsible bidder; and
2) Authorizes the City Manager to execute a contract in the amount of $662,090.28 and to approve potential change orders in an amount not to exceed $100,000 for the construction of the Project; and
3) Amends the Fiscal Year 2025-26 Adopted Budget to appropriate $762,100 from the General Fund unassigned balance

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

I CERTIFY that at a regular meeting on February 3, 2026, 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:

____
Gabe Quinto, Mayor

CITY COUNCIL-APPROVED SWIM CENTER PROJECTS
UPDATED COST ESTIMATE
January 2026

PROJECT NAME
Lap Pool Replaster

ITEM	COST ESTIMATE AUG 2025	COST ESTIMATE CURRENT
CONTRACTOR COSTS		
Base Bid	$ 538,704	$ 224,133
Additive Alternate 1		$ 3,970
SUBTOTAL HARD COSTS	**$ 538,704**	**$ 228,103**
HARD COSTS 15% CONTINGENCY	**$ 80,806**	**$ 34,215**
TOTAL HARD COSTS	**$ 619,510**	**$ 262,318**
SOFT COSTS (Percentages based on Subtotal Hard Costs)		
Permitting Fees	$ 15,951	$ 15,951
Pre-Construction Project Management	$ 29,540	$ 54,015
Testing and Inspection	$ 3,000	$ 3,000
Construction Project Management	$ 65,000	$ 65,000
SUBTOTAL SOFT COSTS	**$ 113,491**	**$ 137,966**
SOFT COSTS CONTINGENCY (ORIGINALLY 15%)	**$ 17,024**	**$ 10,000**
TOTAL SOFT COSTS	**$ 130,515**	**$ 147,966**
TOTAL HARD & SOFT COSTS	**$ 750,024**	**$ 410,284**
FULL SCOPE DESIGN FEE	**$ 220,000**	**$ 220,000**
GRAND TOTAL	**$ 970,024**	**$ 630,284**
DIFFERENCE/SAVINGS		**$ (339,740)**

PROJECT NAME
Accessible Parking and Related Upgrades

ITEM	COST ESTIMATE AUG 2025	COST ESTIMATE CURRENT
CONTRACTOR COSTS		
Base Bid	$ 966,597	$ 551,091
Additive Alternate 1		$ 81,000
Additive Alternate 2		$ 30,000
SUBTOTAL HARD COSTS	**$ 966,597**	**$ 662,091**
HARD COSTS 15% CONTINGENCY	**$ 144,990**	**$ 100,000**
TOTAL HARD COSTS	**$ 1,111,587**	**$ 762,091**
SOFT COSTS (Percentages based on Subtotal Hard Costs)		
Design Fee	$ 5,000	$ 25,400
Permitting Fees	$ 17,356	$ 17,356
Pre-Construction Project Management	$ 29,540	$ 29,540
Testing and Inspection	$ 27,500	$ 27,500
Construction Project Management	$ 120,186	$ 120,186
SUBTOTAL SOFT COSTS	**$ 199,582**	**$ 219,982**
SOFT COSTS CONTINGENCY (15%)	**$ 29,937**	**$ 32,997**
TOTAL SOFT COSTS	**$ 229,520**	**$ 252,980**
TOTAL HARD & SOFT COSTS	**$ 1,341,106**	**$ 1,015,071**
DIFFERENCE/SAVINGS		**$ (326,036)**

APPROVED SWIM CENTER PROJECTS GRAND TOTAL	**$ 2,311,131**	**$ 1,645,355**
TOTAL DIFFERENCE/SAVINGS		**$ (665,775)**

AGENDA BILL

Agenda Item No. 8.D.

Date: February 3, 2026
To: El Cerrito City Council
From: Mayor Wysinger and Councilmember Motoyama, City Council Policy Ad-Hoc Subommittee; Holly M. Charléty, City Clerk, City Management
Subject: City Council Policy Subcommittee Report and Recommendations

ACTION PROPOSED

Conduct a study session on proposed revisions to the City Council Policies and Rules of Order and Procedure and 2) Adopt a Resolution to approve the proposed revisions as presented or provide staff direction to return with additional modifications and 3) consider forming an Ad-Hoc Subommittee to Discuss Advisory Body Policies and implications of SB 707.

BACKGROUND

On February 1, 2025, the City Council held a Workshop Retreat during which the City Council and staff discussed City Council meetings and reinstating remote public comments, including safeguards for members and staff against disruptions and hate speech. Mayor Wysinger shared her plans to create a City Council Ad-Hoc Subcommittee (Subcommittee) to work with staff and bring back a proposal to the full City Council.

On February 4, 2025, Mayor Wysinger created a Subcommittee comprised of Councilmember Motoyama and Mayor Wysinger for the purpose of reviewing the City Council Administrative Policies and Rules of Order and Procedure ("Policy") for City Council meetings. Over the past several months, the Subcommittee has met with City staff to review, discuss, and provide direction on proposed modifications to the Policy.

On October 3, 2025, Senate Bill 707 (SB 707) was signed into law. This bill makes several modifications to the Brown Act, which governs how legislative body meetings are held. Several of the required regulations must be in place by July 1, 2026 including a requirement to hold open and public meetings of "eligible bodies" (City Council is an eligible body) with an opportunity for members of the public to attend and participate virtually.

In addition, SB 707 introduces new regulations that define "subsidiary bodies" and allows for certain provisions regarding remote meetings and participation. City Boards, Commissions and Committees would be considered subsidiary bodies. These regulations are optional, but will require City Council discussion and direction. Staff recommends that the City Council discuss this separately, and consider doing so with the formation of a City Council Ad-Hoc Subcommittee to discuss SB 707, as well as review policies and other local regulations in effect for City Boards, Commissions, and Committees as determined by the Subcommittee.

ANALYSIS

The proposed revisions to the City Council Policy include provisions to ensure compliance with the requirements of SB707, as well as recommendations from both staff and the Subcommittee as agreed upon by the Subcommittee for discussion with the City Council. Below provides a summary of the proposed modifications:

1. The document in its entirety has been rearranged and reordered to provide more logical grouping by topics of information contained within the document. During this process several areas were identified and removed that contained duplicate information in the document such as order of items on the agenda and procedures related to public participation. The document now contains the following sections:
    - City Council Policies
    - Rules of Order and Procedures
        - Duties
        - Procedural Matters
            - Bringing Matters Before City Council
            - Meetings, Schedule, and Council Chamber Use
            - General Meeting Protocol
        - Agenda/Order of Business
            - Meeting Agenda and Materials
            - Agenda Sequence and Order of Business
            - Description of Items of Business
        - Conduct of Meetings
            - Public Participation
            - Teleconferencing Technology
            - Decorum
            - Parliamentary Procedure
    - Enforcement of Policies and Penalties for other Misconduct by Members

2. Content that is more appropriately included in City Administrative Policies has been removed, such as preparation and distribution of meeting materials. In addition, the title of the document has the word "Administrative" removed as these are the type of policies approved by the City Manager. The policies included in this document are not administrative but rather procedural in nature.

3. *Bringing Matters Before City Council* has been modified to provide clarity to the multiple ways in which an item can be placed on the agenda including:
    - A request by an individual Councilmember approved by the Mayor.
        - A denied request may be subsequently requested at a City Council meeting (preferably during Council Communications), and must be approved by a majority vote of the City Council.
    - A request by an external party approved by the Mayor or City Manager.

- A request for a future agenda item as a result of direction or action by the City Council.
- A request by City staff approved by the City Manager.

4. *Formal City Council Positions* has been updated to reflect the process with the new legislative platform adopted by the City Council.

5. *Oral Communications* has been updated to include language regarding ability to participate in person or using the teleconferencing platform provided by the City.

6. *Responses to Public Comment* has been added to clarify that during public comment, Councilmembers will not respond to ensure that the Brown Act is not violated.

7. *Time Limitations* has been modified to reiterate the Mayor's discretion to reduce speaker time, and provides an optional process to follow regarding reductions in time, as follows:
   - 1-10 speakers, 3 minutes
   - 11-20 speakers, 2 minutes
   - 21-30 speakers, 1 minute
   - 31+ speakers, 1 minute and the total time for public comments may be reduced

8. *Teleconferencing Technology* section was added to ensure compliance with SB707 requirements. This section indicates that a two-way audio-visual platform, with safeguards to minimize meeting disruptions, is to be used to allow remote public participation. The section includes language specified in SB707 regarding the procedure to be followed should the technology fail during the meeting.

   A subsection regarding *Suspending Remote Participation* is also included to provide language allowing for the suspension of remote participation by individuals in the case where conditions exist that impact the ability of the City Manager to provide a harassment free work environment for staff, or a significant disruption is causing the inability to conduct the business of the meeting.

9. *Decorum by Councilmembers* was modified to clarify and reduce inappropriate interactions during meetings, and strive to minimize the use of electronic devices during the meeting for any purpose other than city business.

10. *Speaker Decorum* was updated to include clear language defining what is considered a disruption, and that an individual may be removed for disruptive conduct after the presiding officer has issued a warning.

11. *Enforcement of Decorum* was expanded to clarify the process for addressing disruptions, and the ability to clear the chambers of attendees if certain conditions exist.

In addition, a section was added for the *Verbal Conduct Denigrating Individuals Based on a Protected Category* which provides a specific process for addressing disruptive behavior that includes a person engaging in denigrating verbal conduct against an individual for any reason related to a protected category such as race, religion, or national origin.

All other modifications are administrative in nature, and attempt to clarify, create consistency, or otherwise create a more cohesive document.

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
The City Attorney has reviewed all documents and found them to be in compliance with applicable laws.

Reviewed by:

Karen Pinkos, City Manager

Attachments:
1. Resolution
2. Exhibit A to Resolution
3. Council Rules of Order (Redline)

RESOLUTION 2026-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL CERRITO ADOPTING CITY COUNCIL POLICIES AND RULES OF ORDER AND PROCEDURE AND SUPERSEDING RESOLUTION 2020-59

WHEREAS, on November 3, 1997 the City Council adopted Resolution 1997-99 regarding Council Meeting Rules and Procedures; and

WHEREAS, on December 1, 2020 the City Council Adopted Resolution 2020-59 expanding the Council Meeting Rules and Procedures and adopted the City Council Administrative Policies and Rules of Order and Procedure; and

WHEREAS, on February 1, 2025 the City Council held a Workshop Retreat during which the City Council and staff discussed City Council meetings and remote public comments, safeguards for members and staff if brought back; and

WHEREAS, on February 4, 2025 the Mayor created an ad-hoc committee comprised of Councilmember Motoyama and Mayor Wysinger for the purpose of reviewing the City Council Administrative Policies and Rules of Order and Procedure (Policy); and

WHEREAS, the City Council Policy Ad-Hoc Committee met several times with staff to review, discuss, and provide direction on proposed modifications to the Policy; and

WHEREAS, on February 3, 2026 the Ad-Hoc Committee presented proposed modifications to the Policy and recommended adoption; and

WHEREAS, it is the City Council's desire to adopt the City Council Policies and Rules of Order and Procedure incorporated and attached hereto as Exhibit A and to make the findings included in Exhibit A related to disruption of meetings.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of El Cerrito adopts the attached Administrative Policies and Rules of Order and Procedure.

BE IT FURTHER RESOLVED, that the City Manager is authorized to make non-substantive administrative changes to the policy without Council Approval.

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

I CERTIFY that at a regular meeting on February 3, 2026 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:

____
Gabe Quinto, Mayor

Exhibit A

El Cerrito City Council Policies and Rules of Order and Procedure

Last Adopted: February 3, 2026

Table of Contents

SECTION ONE: PREAMBLE

A. CITY COUNCIL AUTHORITY

The purpose for establishing City Council Policies and Rules of Order is to provide an effective environment for the City Council to exercise leadership. This document may be amended by a majority vote of the City Council and should be reviewed on a regular basis to ensure that the document remains helpful to the Council in providing a framework for effective leadership. Until such time as they are amended and adopted by resolution, these Policies and Rules of Order and Procedure shall govern the order and conduct of business of the City Council and other legislative bodies that meet concurrently with the City Council. The rules and procedures set forth herein are not exclusive and do not limit the inherent power and general legal authority of the City Council, or of its Mayor, to govern the conduct of City Council meetings as may be considered appropriate from time to time or in particular circumstances for purposes of orderly and effective conduct of the affairs of the City. A majority of the City Council present at a City Council meeting shall have the authority to waive provisions of the policy and procedures unless otherwise required by law.

SECTION TWO: CITY COUNCIL POLICIES

A. CITY COUNCIL CODE OF CONDUCT

Members of City Council shall abide by the following code of conduct. Members shall:

1) Work for the common good of the people of El Cerrito and not for any private or personal interest.

2) Endeavor to treat all members of the public and issues before them in a fair and equitable manner.

3) Make impartial decisions, free of bribes, unlawful gifts, narrow political interests and financial or other personal interests that impair independence of judgment or action.

4) Decisions will be fair, objective, made in public (unless allowed or required to be made in closed session), and understandable.

5) Fully participate in their meetings and other public forums while demonstrating respect and courtesy to others, practicing civility and decorum in discussions and debate, listening courteously and attentively, and engaging in effective communication. Members of City Council are expected to contact the City Manager or the City Clerk if they cannot attend a scheduled meeting.

6) Act in an efficient manner, making decisions based upon research and facts in accordance with the Brown Act to allow full and equal participation in the public process.

7) Refrain from abusive conduct, personal charges or verbal attacks upon the character, motives, ethics or morals of other members, staff or members of the public. Refrain from negative comments regarding any person or group based on their race, ethnicity, sex, gender, sexual orientation, national origin, immigration status, religion, disability, age, marital status, or membership in any other protected category.

8) Respect and preserve the confidentiality of information provided to them concerning confidential matters of the City, and refrain from disclosing any information received confidentially without proper legal authorization nor use such information to advance the personal, financial, or private interests of themselves or others.

9) Use their title only when conducting official City business, for informational purposes, or as an indication of background and expertise, carefully considering whether they are exceeding or appearing to exceed their authority.

10) Respect established channels of communication with City staff, treat staff members professionally, and not attempt to pressure or influence discussions, recommendations, workloads, schedules or department priorities without the approval of a majority of the City Council providing direction directly to the City Manager.

11) In unofficial settings, members of City Council shall be clear in representing to the public, other agencies, and the media whether their comments or statements represent the official position of the City or a personal viewpoint.

    In addition, the Councilmember appointed to the role of Mayor shall be clear in making oral or written public statements that they represent their personal viewpoint as the Mayor, or upon approval of a majority of the City Council, represent the viewpoint of the full City Council. The Mayor shall report out at a City Council Meeting, any statements made representing the viewpoint of the full City Council.

12) Complete 2 hours of Ethics Training in compliance with AB1234 every two years for the duration of their term.

13) Complete 2 hours of Sexual Harassment Prevention Training in compliance with AB1661 every two years for the duration of their term.

B. SELECTION OF CITY COUNCIL OFFICERS

At the second regular City Council Meeting in December of each year or when appropriate, the City Council shall select from among its members a Mayor and a Mayor Pro Tempore (Mayor Pro Tem) to serve for the following year in accordance with the following process:

- A newly elected Councilmember, who is not an incumbent, will serve a minimum of one year on the City Council before qualifying to serve as Mayor.

- The current Mayor Pro Tem will succeed the outgoing Mayor and become the new Mayor.

- The new Mayor Pro Tem will be the Councilmember who has received the highest number of votes, compared to the other Councilmembers elected at the same time. However, if the highest vote-getter in the applicable election cycle has already served as Mayor, and another Councilmember elected in the same cycle has not, preference should be given to the Councilmember who has not yet served as Mayor. This process continues until all Councilmembers elected in the same year have served as Mayor.

- An appointed Councilmember shall join the rotation only after first being elected.

- Newly elected and re-elected Councilmembers are added onto the existing order of rotation in the order of the number of votes received, from the highest number of votes to the lowest.

- A Councilmember may decline to serve as Mayor or Mayor Pro Tem. This will drop the Councilmember back one position in the rotation.

This format will be followed unless altered by a majority vote of the City Council. The City Council has the ultimate discretion to elect or not elect any Councilmember for any office. The new Mayor and Mayor Pro Tem shall take office upon a majority vote of the Council. The term of office for the Mayor and Mayor Pro Tem shall be for one calendar year or until the next rotation occurs.

At any time during the term of office for a Mayor or Mayor Pro Tem, an agenda item may be requested by vote of a majority of the City Council to consider removal of a Mayor or Mayor Pro Tem from their appointed role. Subsequently, the formal action of removing a member from their appointed role shall require the vote of a super majority. In the case of removal, the City Council shall select a new member to complete the remaining term of office in place of the removed member.

C. COMMUNICATION WITH CITY ADMINISTRATION

Except for the purpose of inquiry, the City Council shall deal with City employees solely through the City Manager. When a Councilmember requires more than a simple answer to a question, the request shall be referred to the City Manager. No individual Councilmember shall give orders to any subordinates of the City Manager either publicly or privately or discuss the performance of any City employee with any person other than the City Manager.

D. COMMUNICATION WITH THE PUBLIC

Public service is the first duty of all City Officials, and the public is best served when it is treated well. Councilmembers should always clearly demonstrate their respect for members of the public, both in word and in action. This means keeping communication flowing smoothly and efficiently, giving members of the public feedback on their ideas, treating all sides fairly, understanding there may be something to learn from the public, and always being as encouraging and constructive as possible.

When using social media, Councilmembers must clearly disclose that they are expressing their own personal opinion, and not an official position of the City. When appropriate, posting a disclaimer to this effect is advised. Councilmembers must also use caution when communicating on social media in that it does not become a conduit to communicate with fellow Councilmembers regarding City business.

No member of the City Council shall issue any press release or formal statement on behalf of the City without the express approval of the City Manager. The Councilmember appointed to the role of Mayor shall be clear in making oral or written public statements that they represent their personal viewpoint as the Mayor, or upon approval of a majority of the City Council, represent the viewpoint of the full City Council. The Mayor shall report out at a City Council Meeting any statements made representing the viewpoint of the full City Council.

E. CITY COUNCIL EXPENDITURES

The City Council recognizes the value and benefits to the City when Councilmembers attend meetings and functions for the purpose of advancing knowledge and information relating to municipal government. The City Council also recognizes the obligation to be accountable to the public when attending functions at City expense as set forth by the Policy Regarding Reimbursement and Use of Public Resources (Reimbursement Policy). If a Councilmember makes the decision to represent the City Council in capacities other than Local Liaison assignments, related expenses are not expressly authorized for reimbursement.

During the budget setting process, the City Council shall review the budget allocated for travel and training and make a determination as to the amount of money allocated to each Councilmember for reimbursement of such activities. Each Councilmember will then have the discretion to determine how to use their allocation of funds, in compliance with the Reimbursement Policy.

Whenever a Councilmember, at City expense, participates in any travel for City business or for City-related educational purposes, he or she shall provide a brief oral or written report (including the purpose of the trip and any observations that may be of value to the City) at the next regular City Council meeting. If any Councilmember fails to adhere to this Section, a majority of the City Council may, after discussion at an open session of the City Council:

1) Order that the City withhold any and all unpaid expense reimbursements related to the trip until such time as the report is properly filed and accepted by a majority of the City Council; and

2) Limit or prohibit the expenditure of City funds for said Councilmember to travel or attend any function of any kind, whether within the state or out-of-state, for a term to be determined by a majority of the City Council in each instance.

A Councilmember may request a City issued device for the purpose of conducting official City business. In general, no one Councilmember shall be issued more than one device. Any additional requests for issuance of a device shall require prior approval by the City Council.

SECTION THREE: RULES OF ORDER AND PROCEDURE

A. DUTIES

1. Duties of Mayor and Mayor Pro Tempore

The Mayor is recognized as the official head of the City Council for all ceremonial purposes and shall preside over the meetings of the City Council and preserve strict order and decorum. The Mayor shall state every question coming before the Council. The Mayor shall announce the decision of the City Council on all subjects, and decide all questions of order and subject, however, to an appeal to the City Council, in which event a majority vote of the City Council shall govern and conclusively determine such question of order. When a motion is made, it shall be stated by the Mayor or the City Clerk before debate.

The Mayor, unless unavailable, shall sign all ordinances, resolutions, proclamations and any other documents that have been adopted by the City Council and require an official signature, except when the City Manager has been authorized by City Council action to sign documents. In the event the Mayor is unavailable, the Mayor Pro Tem's signature may be used. The Mayor Pro Tem shall perform the duties of the Mayor during the Mayor's absence. In the event the Mayor and Mayor Pro Tem are absent, the Councilmember with the longest years of City Council service will serve as Mayor Pro Tem.

The City Council seating order shall be at the discretion of the Mayor. The Mayor Pro Tem is traditionally seated immediately to the left.

City Council liaison assignments are typically made at the first meeting in January by the Mayor.

Liaison assignments include appointment of a Councilmember to each City Board, Commission, and Committee. Council liaisons shall conduct business in accordance with Resolution 2013-68 regarding Council and Staff Relations with City Commissions, Boards, Committees and Task Forces.

The City Clerk will maintain and keep on file a list of Standing Committees, Ad Hoc Committees, regional agencies and organizations, and joint powers agencies to which Councilmembers are appointed.

2. Duties of Councilmembers

Promptly at the time established by ordinance on the date of each regular meeting, members of the City Council shall take their regular stations in the Council Chambers and the business of the City Council shall be taken up for consideration and disposition.

B. PROCEDURAL MATTERS

1. Bringing Matters Before City Council

Matters for the agenda may be requested and approved in the following ways:

- A request by an individual Councilmember approved by the Mayor.
  - A denied request may be subsequently requested at a City Council meeting (preferably during Council Communications), and must be approved by a majority vote of the City Council.
- A request by an external party approved by the Mayor or City Manager.
- A request for a future agenda item as a result of direction or action by the City Council.
- A request by City staff approved by the City Manager.

All agenda reports shall be reviewed by the City Manager. The City Manager, in consultation with the Mayor and City Clerk, determines placement and timing of all items on the Agenda.

Boards, Commissions, and Committee Recommendations
Recommendations submitted by boards, commissions and committees are submitted through the staff liaison and must follow procedures and timelines for submittal of reports as established by resolution or administrative procedure. The City Manager may, at their discretion, prepare a companion report and analysis of a board or commission's recommendation.

Emergency and Non-Agendized Items
Emergency and non-agendized items may be added to an agenda only in accordance with state law.

Emergency items are rare and are only those matters affecting public health or safety such as work stoppages, disasters, and other severe emergencies that severely impair the public health and/or safety qualify for emergency meetings. Notice of the City Council's proposed consideration of any such emergency matter shall be given in the manner required by law for such an emergency pursuant to Government Code Section 54956.5.

Non-agendized items may be added to the agenda only if the City Council makes findings that:

- The need to consider the item arose after the posting of the agenda; and
- There is a need to take immediate action at this meeting of the City Council.

In both cases, a four-fifths vote is required to add the item to the agenda for consideration. If less than five members of City Council are present, the findings require a unanimous vote of those present.

Proclamations

Ceremonial proclamations are often requested of the City in recognition of an event or individual. Proclamations are not statements of policy but a manner in which the City can make special recognition of an event or individual.
The Mayor, without formal action of the City Council, may review such requests and make the determine as to whether any recognition will be given and what form that recognition will take (for example, Certificate of Appreciation, Certificate of Recognition, Certificate of Commendation, Proclamation, or Resolution). Individual Councilmembers do not have the authority to issue proclamations. Certificates and Proclamations may be sent directly to the requestor or presented at a City Council meeting as arranged with the requesting body and at the Mayor's discretion.

Formal City Council Positions

Formal support or opposition by the City Council for any form of a legislative platform, specific legislation, or other matters shall be approved by a majority of the City Council. If a position is adopted as part of a legislative platform, the Mayor is authorized to submit a formal letter of support or opposition on behalf of the City Council without separate approval. Any such letter sent shall “cc” the full City Council and be reported by the Mayor at the next regular City Council meeting.

The City Council shall not take action on any matter that has no direct effect on the local affairs of the City of El Cerrito and over which the City, as a California municipal corporation, has no jurisdiction. If a Councilmember requests consideration of a formal position, they shall furnish with the request, proposed language in the form of a letter, resolution, or other documentation that provides a direct connection or effect on the City El Cerrito.

Presentations

Any request for a presentation should include general information regarding the purpose and content of the presentation; information on the presenters; contact information; and the length of the presentation. The City Manager and the Mayor will review the request and, if approved, will recommend a presentation date and allotted time based on the Council's schedule.

2. Meetings, Schedule, and Council Chamber Use

Regular Meetings
Regular meetings of the City Council, as established by ordinance, shall be held generally on the first and third Tuesday of each month taking into consideration holidays and election dates as specified in El Cerrito Municipal Code Section 2.04.010 and 2.04.040. Regular City Council meetings, in accordance with the time established by ordinance, shall commence at 6:00 p.m. City Council meetings may be scheduled and noticed concurrently with meetings of the El Cerrito Public Financing Authority.

Special Meetings
Special meetings may be called by the Mayor at any time or by a majority of members at a duly noticed meeting of the Council. Written notice must be given to the City Council and to the media 24 hours prior to a special meeting. Notice requirements of the Brown Act shall be complied with for all meetings.

Closed Session
Closed sessions may be held at any time authorized by law, to consider or hear any matter which is authorized by law. The Mayor or any three Councilmembers may call a closed session.

City Council Recess Periods
A recess period is defined as a period of time longer than 21 days without a regular or special meeting of the City Council.

During any recess period, the City Manager is authorized to take such ministerial actions for matters of operational urgency as would normally be taken by the City Council during the period of recess except for those duties specifically reserved to the City Council by the Municipal Code, and including such emergency actions as are necessary for the immediate preservation of the public peace, health or safety; and the authority to extend throughout the period of time established by the City Council for the period of recess.

The City Manager shall make a full and complete report to the City Council at its first regularly scheduled meeting following the period of recess of actions taken by the City Manager pursuant to this section, at which time the City Council may make such findings as may be required and confirm said actions of the City Manager.

Use of City Council Chambers
City staff is responsible for maintaining a calendar on the use of the City Council Chambers and all requests for reservations shall be cleared through the City Manager's Office. Use of the City Council Chambers by the City Council shall take precedence over any other use. Service of food or drink within the Council Chambers shall not be allowed.

City Council Chamber Capacity
City Council Chamber attendance shall be limited to the posted seating capacity thereof. Entrance to City Hall will be appropriately regulated by the City Manager on occasions when the City Council Chamber capacity is likely to be exceeded. While the City Council is in session, members of the public shall not remain standing in the City Council Chambers except to address the City Council and sitting on the floor shall not be permitted. The City Council proceedings may be conveyed by live television broadcast in the City Council Chamber Vestibule, City Hall Lobby, Hillside Conference Room or by loudspeaker to those who have been unable to enter the Council Chambers.

Alternate Facilities for Council Meetings
The City Council shall approve in advance a proposal that a City Council meeting be held at a facility other than the City Council Chambers. If the City Manager has reason to anticipate that the attendance for a meeting will be substantially greater than the capacity of the City Council Chambers and insufficient time exists to secure the approval of the City Council to hold the meeting at an alternate facility, the City Manager shall make arrangements for

the use of a suitable alternate facility to which such meeting may be recessed and moved, if the Mayor authorizes the action. If a suitable alternate facility is not available, the City Council may reschedule the matter to a date when a suitable alternate facility will be available. Alternate facilities are to be selected from those facilities previously approved by the City Council as suitable for meetings away from the City Council Chambers.

3. General Meeting Protocol

Call to Order - Presiding Officer
The Mayor, or in the Mayor's absence, the Mayor Pro Tem, shall take the chair precisely at the hour as stated on the agenda and shall immediately call the meeting to order, unless a preceding meeting runs past the stated start time of the meeting. Upon the arrival of the Mayor, the Mayor Pro Tem shall immediately relinquish the chair at the conclusion of the business presently before the Council. In the absence of the two officers specified in this section, the Councilmember present with the longest period of City Council service shall preside.

Roll Call
A majority of the members of the City Council in office shall constitute a quorum. Before the City Council shall proceed with the business of the Council, the City Clerk shall call the roll of the members and the names of those present shall be entered in the minutes. The later arrival of any absentee shall also be entered in the minutes.

Quorum Call
During the course of the meeting, should the Mayor note a City Council quorum is lacking, the Mayor shall call this fact to the attention of the City Clerk. The City Clerk shall issue a quorum call. If a quorum has not been restored within three minutes of a quorum call, the meeting shall be deemed automatically adjourned.

Adjournment
In order to allow for thoughtful, clear-headed consideration of City business by the public and the City Council, no City Council meeting shall continue past 11:00 p.m, unless a majority of the City Council votes to suspend this rule and extend the meeting to discuss specified items. If a City Council meeting is continued past 11:00 p.m., the Mayor should ensure that the meeting is adjourned no later than midnight.

Any items not completed at a regularly scheduled City Council meeting shall be continued to the next regular business meeting, or by a majority vote of the City Council to an adjourned regular meeting.

C. AGENDA/ORDER OF BUSINESS

1. Meeting Agenda and Materials

No action or item of business shall be introduced, discussed or acted upon by the City Council at its meeting without being published on the agenda of the meeting and posted in accordance with the requirements of the Ralph M. Brown Act. Exceptions to this rule are limited to emergency matters and matters that are allowed to be added to the agenda under the Brown Act as defined and discussed above.

Meeting agendas shall be posted online and at any other locations specified by ordinance or resolution by the City Clerk or designee not less than 72 hours prior to a regular meeting, and not less than 24 hours prior to a special meeting.

Whenever possible, all meeting materials shall be posted on the City's website at the same time as the meeting agenda.

Any supplemental materials distributed to the City Council or provided at the meeting shall be made available to the public.

2. Agenda Sequence and Order of Business

The Mayor or City Manager may re-order the agenda in the interests of accommodating public comment or public hearing testimony, the appearance of elected officials, or the conservation of resources. Any items not considered or withdrawn from the agenda will be carried over to the next available regular meeting unless a specific date is set by the City Council.

The City Council agenda for a regular business meeting shall generally be arranged in the following order:

1) Roll Call
2) Pledge of Allegiance/moment of silence
3) City Council and City Staff Communications
   i. Reports of Closed Session, advisory body appointments, and information reports on matters of general interest
4) Oral Communications from the Public
   i. Non-agenda items, Consent Calendar and Presentation items
   ii. Public Hearings and Policy Items will be heard at the time the City Council discusses the item
5) Presentations
   i. May include Proclamations, Awards, and external presentations of information
6) Consent Calendar
7) Public Hearings
8) Policy Matters
   i. May include workshops or study sessions
9) City Council Assignments / Liaison Reports
   i. Local and Regional Liaison Assignment Reports
   ii. Required reporting under AB1234 for meetings attended at the public's expense
10) Adjournment

A duly noticed closed session may be held at any time during a meeting consistent with applicable law.

3. Description of Items of Business

Consent Calendar

There shall be a Consent Calendar on all regular meeting agendas on which shall be included those matters which the Mayor, Councilmembers, and the City Manager deem to be routine and of such nature that no debate or inquiry will be necessary at the City Council meetings. Typical consent calendar items include the final adoption of ordinances, non-policy items, resolutions approving agreements, awards of contracts, minor budgetary adjustments, meeting minutes, status reports, confirmation of committee appointments, proclamations and reports of routine City operations.

City Council Minutes shall be submitted for approval on the Consent Calendar. The primary purpose of the City Council Meeting Minutes shall be to record start and end time, City Council attendance, and the actions taken by the City Council.

It is the policy of the City Council that Councilmembers wishing to ask questions concerning Consent Calendar items should ask questions of the City Manager prior to the City Council meeting so that the need for discussion of consent calendar items can be minimized. This practice allows the City Manager time to notify staff that a presentation of the item may be required.

Upon motion of any member of the Council, all items on the Consent Calendar shall be acted upon together and, if the motion is approved, each item shall be deemed to have received the action recommended.

There will be no separate discussion of matters on the Consent Calendar. A Councilmember may vote "no" or may abstain on any consent calendar item without comment or discussion. Upon request by any Councilmember or the City Manager, any item may be removed from the Consent Calendar. At the discretion of the Mayor, any item removed from the Consent Calendar may be discussed and voted on prior to or immediately after voting on the Consent Calendar.

Public Hearings

The City Council, in setting the time and place for a public hearing, may limit the amount of time to be devoted to presentations by the public. Notices of Public Hearings will be posted, published and mailed as required by law.

When the Public Hearing is called, staff will summarize the application/project/appeal/matter as contained in the staff report. The City Council may ask questions for clarification. Public Hearings relating to land use and zoning matters or appeals include formal presentations by applicants and appellants.

When a public hearing is expected to be contentious and lengthy and/or the City Council's regular meeting schedule is heavily booked, the City Council, in conjunction with the City Manager and their staff, may schedule a special meeting exclusively for the public hearing. No other matters shall be placed on the agenda for the special meeting. All public comment will be considered as part of the public hearing and no separate time will be set aside for public comment not related to the public hearing at this meeting.

One representative for an appellant or applicant of an appeal shall be allowed fifteen minutes each for an initial presentation during the public hearing and ten minutes each for rebuttal following the other comments on the matter.

The Mayor, subject to alteration by the City Council, may establish overall time limits for applicants, appellants and other speakers at public hearings and set up such other procedures that may facilitate the orderly and efficient conduct of such hearings.

When all parties have been heard and there are no additional requests to speak, the Mayor shall ask for a motion to close the Public Hearing. After a motion and second, a majority vote of the quorum shall be sufficient to close the public hearing.

Once the public hearing has been closed, no member of the public shall be permitted to address the City Council or the staff from the audience, except at the discretion of the Mayor.

After the public hearing is closed, any member of the City Council may make a motion to:

- Continue the matter to a date certain or uncertain to allow for further deliberation; or
- Do one of the following:
  - Approve the application/project/matter as submitted;
  - Conditionally approve the application/project/ matter with certain revisions or added conditions;
  - Remand a land use matter back to the Planning Commission;
  - Remand a design matter back to the Design Review Board; or
  - Deny the application/project/matter.

If the public hearing is an appeal to the City Council, the motion shall also indicate that the appeal is granted or denied.

Study Sessions and Public Discussions
The City Council or City Manager may from time to time, schedule a matter for general City Council discussion and direction to staff. Formal action would be scheduled on a subsequent City Council agenda. In general, public comment at City Council study sessions will be heard after the staff presentation and Council questions.

Requests for Technical Assistance and/or Reports
A majority vote of the City Council shall be required to direct the City Manager to provide technical assistance, develop a report, initiate staff research, or respond to requests for information or service generated by an individual Councilmember.

D. CONDUCT OF MEETINGS

1. Public Participation

Members of the public or other interested parties have multiple avenues to participate in City Council meetings by providing public comments on both matters listed on the agenda, or on matters not on the agenda but within the subject matter jurisdiction of the City Council.

Written Communications
Interested parties or their authorized representatives may address the City Council by written communications in regard to matters of concern to them.

Communications received by the City Clerk by the deadline listed on the agenda will be provided to the City Council in advance of the meeting. Those received after the deadline will be posted with meeting materials on the City's website after the meeting.

If a member of the public desires to present written communications to the City Council at the meeting, the communication shall be submitted to the City Clerk. Members of the public are requested to provide 7 copies of each written communication so that sufficient copies are available for review during the meeting by the City Council and staff, and to provide a copy for the official record.

All communications shall be simply deemed received without any formal action by the Council. A Councilmember may refer a communication to the City Manager for action, if appropriate, or request that a consent or action item be prepared for placement on a future agenda.

Oral Communications
Any person wishing to address the City Council may do so both in person, or using the teleconferencing platform provided by the City. The city shall provide a voluntary method to submit a request to speak that will include a name for speaker identification, the topic of comments when not on the agenda, or the agenda item they wish to speak on. The same method will be used for both in person and remote speakers.

Videos, PowerPoint or similar presentations may accompany in-person testimony but are subject to the discretion of the Mayor and the same speaking time limits. Prior notice of at least 72 hours and coordination with the City Clerk is required and the Mayor reserves the privilege to limit such requests as necessary for the effective conduct of the meeting. They are not allowed by members of the public participating via a teleconferencing platform provided by the City.

Addressing the City Council
The purpose of addressing the City Council is to communicate formally regarding matters that relate to agendized City Council business or resident concerns within the subject matter jurisdiction of the City Council. Any person desiring to address the City Council shall first secure the permission of the Mayor to do so. Comment and testimony are to be directed to the Mayor and Council.

Responses to Public Comment
The Brown Act restricts discussion of items that are not listed on the agenda. During any period of public comment, Councilmembers shall not respond to comments by members of the public in order to ensure that a Brown Act is not violated.

At any time while Council is in session, dialogue between and inquiries from residents at the lectern and individual Councilmembers, members of staff, or the seated audience is not permitted.

Addressing the City Council after Motion Made
When a motion is pending before the Council, no person other than a Councilmember shall address the City Council without first securing the permission of the Mayor or City Council to do so.

Speaker Protocol
Each person addressing the City Council shall first give their name and city of residence in an audible tone of voice, or through other means as a reasonable accommodation, for the record. All remarks shall be addressed to the City Council as a whole and not to any member thereof. No one other than the City Council and the person having the floor shall be permitted to enter into any discussion, either directly or through a member of the Council, without the permission of the Mayor. No question shall be asked of a Councilmember except through the Mayor. Groups and organizations are encouraged to designate a spokesperson whenever possible.

Time Limitations
While the City Council encourages and embraces the need for and right of public participation, it acknowledges that public comments may need to be limited in the interest of fairness to other persons wishing to speak and to other individuals or groups having business before the City Council. Each speaker shall limit comments to three minutes.

If a large number of people wish to speak, the time per speaker or the total amount of time allowed for public comments may be shortened by the Mayor so that the number of persons wishing to speak may be accommodated within the time available. Two opportunities for the public to speak on the same issue will not be permitted unless mandated by state or local law.

While the Mayor retains the discretion to determine any reductions in speaker time, they may also choose to adhere to the following process:

- 1-10 speakers, 3 minutes
- 11-20 speakers, 2 minutes
- 21-30 speakers, 1 minute
- 31+ speakers, 1 minute and the total time for public comments may be reduced

Yielding of Time
It is understood that a person making a request to speak does so on their own behalf. For this reason and to guarantee all persons an ample opportunity to be heard, all speakers will be recognized for the same amount of time. No speaker will be allowed to yield all or part of their time to another, and no speaker will be credited with time requested but not used by another.

2. Teleconferencing Technology

Unless an exception applies, members of the public must be allowed to participate in City Council meetings either in person or through a two-way audiovisual platform or two-way telephonic system. The audiovisual platform or telephonic system shall be approved by the City Manager.

One of the exceptions to the availability of a two-way audiovisual platform or two-way telephonic service for the public to participate in City Council meetings is that adequate telephonic or internet service is operational at the meeting location

If a two-way audiovisual platform is used, a call-in option must be publicly posted and provided. If the audiovisual platform selected by the City manager includes any automatic captioning function, it must be activated during a meeting. If a two-way audiovisual platform is used for a meeting, members of the public will be restricted to the use of audio only when allowed to participate in the meeting. If a two-way audiovisual platform is not used, a two-way telephonic service for the public to participate in a meeting must be provided.

The teleconferencing platform used shall provide the following safeguards for minimizing meeting disruptions:

- Ability to restrict the use of any chat features to ensure no violations of the Brown Act occur.
- Webinar format to allow City Staff to prevent use of video and audio functions by members of the public.

Should improved technology become available or legislation approved that allows for increased protection against meeting disruptions, the City Manager is authorized to make such changes.

If at any time during the meeting the teleconference technology fails, pursuant to Government Code § 54953.4 et seq, the following procedure shall be completed in order to attempt to restore the service:

- The City Council shall immediately recess the open meeting
    - During the recess, good faith attempts to restore services must occur
    - During the recess the City Council may meet in closed session

- The City Council shall not reconvene the meeting until at least one hour has passed following the disruption, or services are restored, whichever occurs earliest.
- Upon reconvening, if services have not been restored, the City Council shall adopt, by rollcall vote, the following findings:
    - That a good faith effort to restore services has been made in accordance with the adopted City Council Rules of Order and Procedures, section D.2; and

    - The public interest in continuing the meeting outweighs the public interest in remote public access.

Suspending Remote Participation
If conditions exist that impact the ability of the City Manager to provide a harassment free work environment for staff, or remote public comments are creating a significant or ongoing disruption to the City Council meeting, the City Manager in conjunction with the Mayor, City Attorney, and Police Chief, are authorized to prevent disruptive speakers from continuing with public comments following the decorum protocols below.

3. Decorum

Councilmembers and staff shall conduct the business of the City recognizing that stewardship of the public interest must be of primary concern. Working for the common good of the people of the City assuring fair and equal treatment of all persons and issues which come before the City Council and work earnestly to preserve appropriate order and decorum during all meetings. No person shall disrupt the orderly conduct of the City Council meeting.

As defined in Government Code section 54957.95(b), “disruption” means engaging in behavior during a meeting of the City Council that actually disrupts, disturbs, impedes, or renders infeasible the orderly conduct of the meeting and includes, but is not limited to, one of the following:

- A failure to comply with reasonable and lawful regulations adopted by a legislative body pursuant to Section 54954.3 or any other law.
- Engaging in behavior that constitutes use of force or a true threat of force. “True threat of force” means a threat that has sufficient indicia of intent and seriousness, that a reasonable observer would perceive it to be an actual threat to use force by the person making the threat.

By way of example only, the City Council finds that the following are examples of prohibited disruptive behavior within the meaning of section 54957.95(b):

- shouting, making disruptive noises, such as boos or hisses
- creating or participating in a physical disturbance
- speaking out of turn or in violation of applicable rules

- preventing or attempting to prevent others who have the floor from speaking
- preventing others from observing the meeting
- approaching the City Council dais or speaker podium without consent
- refusing to obey the lawful and reason orders of the Mayor or Council.

Neither Councilmembers nor any persons addressing the City Council shall make personal, slanderous, or profane remarks to any member of the Council, staff or the general public.

Noise emanating from the audience within the City Council Chamber or lobby area which disrupts meetings shall not be permitted. All cellular phones and other consumer devices shall be muted while in the Chamber. Refusal shall be grounds for removal.

Decorum by Councilmembers
While the City Council is in session, Councilmembers must respect the Mayor's authority to conduct each meeting and preserve order and decorum. A member shall not delay or interrupt the proceedings or the peace of the City Council. This includes disruption by conversation, leaving the dais during city proceedings to interact with members of the audience, or otherwise.

Members shall not disrupt any member while speaking, nor refuse to obey the orders of the Council, or the Mayor, except as otherwise herein provided. Members shall make the public feel welcome, value each other's time and respect each other's opportunity to speak including limiting negative non-verbal reactions when opinions differ.

Members shall continually attempt to build consensus on an item through an opportunity for dialogue; but when this is not possible, the majority vote shall prevail and the majority shall show respect for the opinion of the minority. While seated at the Council dais, Councilmembers will strive to minimize the use of electronic devices for any other purpose than conducting the meeting.

Speaker Decorum
Speakers are to address their comments to the City Council from the lectern. Each person addressing the City Council shall do so in an orderly manner and shall not engage in conduct that disrupts, disturbs, or otherwise impedes the orderly conduct of the City Council meeting. Staff shall only respond to public comment or inquiry if requested to do so by the Mayor. Any person, who so disrupts the meeting shall, at the discretion of the Mayor or a majority of the City Council, be subject to removal from that meeting. Any speaker who violates the rules of order and decorum and who fails to heed a warning from the Mayor or law enforcement official will be escorted out of the City Council Chamber and may be placed under arrest.

The City Council finds that continued use of loud, threatening, profane, or abusive language or verbal conduct that denigrates an individual because of their race, color, gender, religion, sexual orientation, age, national origin, disability, or other protected category after a verbal warning from the presiding officer impedes the orderly conduct of the meeting and constitutes a disruption within the meaning of Government Code section 54957.95(b). It interferes with the Council's ability to accomplish its functions in a reasonably efficient matter by causing a distraction from Council business, chilling other members of the public's participation, interfering with the ability of those present to listen and understand the business and proceedings of the Council, and may constitute or contribute to employment or other types of discrimination.

Prior to ordering the removal of the individual for disruptive conduct, the presiding officer shall issue a warning the individual that their behavior is disrupting the meeting and shall follow the procedures below if applicable.

Enforcement of Decorum

The Mayor may call a recess if a speaker or group of speakers become unruly and/or interferes with the orderly conduct of the meeting. Any law enforcement officers on duty or whose services are commanded by the Mayor shall be Sergeant-at-Arms of the City Council meetings. They shall carry out all orders and instructions given by the Mayor for the purpose of maintaining order and decorum at the City Council meetings. Any recess called to enforce decorum shall include the suspension of any audio/video feeds.

Upon instructions of the Mayor or a majority of the City Council, it shall be the duty of the Sergeant-of-Arms, or any officer present, to escort outside or place under arrest any person who violates the order and decorum of the meeting, and cause them as necessary, to be prosecuted under the provisions of applicable law.

At any time the Mayor may delegate the City Attorney to act as parliamentarian regarding enforcement of decorum. If the disruption is significant and is preventing the business of the meeting to be conducted, the Mayor may clear the room in order to continue the business of the meeting. Representatives of the media, except those participating in the disturbance, shall be allowed to continue attending the meeting. (Gov. Code § 54957.9.)

Verbal Conduct Denigrating Individuals Based on a Protected Category

When a person disrupts a meeting (within the meaning of Government Code section 54957.95(b)) by engaging in verbal conduct that denigrates an individual because of their race, color, gender, religion, sexual orientation, age, national origin, disability, or other protected category, the presiding officer shall take the following actions:

1) The Mayor or designee shall stop the speaker to issue a warning by reading the relevant portions of the City's Respect in the Workplace Policy. The Mayor or designee may ask the City Clerk to mute the speaker on the teleconferencing platform provided by the City. The Mayor or designee shall state that the City does not condone comments in violation of the City's Policy and that the speaker's harassment is unwanted and unwelcome and disrupts the meeting by interfering with the Council's ability to accomplish its functions in a reasonably efficient matter by causing a distraction from City business, chilling participation from other members of the public, interfering with the ability of those present to listen and understand the business and proceedings of the City, and may constitute or contribute to other forms of discrimination.

2) The Mayor or designee shall state that any City employee present may be excused from attendance at the meeting during the speaker's remarks.

3) The Mayor or designee shall hold the speaker's time and the speaker may resume speaking after the presiding officer's warning statement, unless the speaker's comments continue to disrupt, disturb, or impede the orderly conduct of the meeting. If the speaker continues to disrupt, disturb, or impede the orderly conduct of the meeting, the Mayor or designee may prohibit the speaker from further commenting or may order the speaker to be removed from the meeting.

4) After the end of the speaker's comments, any Councilmember may make a brief response to such comments, if desired.

4. Parliamentary Procedure

Rosenburg's Rules of Order shall apply in all cases with the following exceptions:

- The City Council shall normally attempt to arrive at consensus through discussion before a motion is made.
- The Mayor may consider requests for, or call a recess at any time during a Council meeting without a motion.

The following outlines relevant components of Roseburg's Rules of Order which City Council meetings shall operate under:

Motions

When a motion is made, the Mayor should determine if any member of the body wishes to second the motion. In general, the Mayor should not make or second a motion unless they are convinced that no other member of the body will do so.

No more than three motions shall be on the floor at any given time. When there are two or three motions to consider at the same time, the vote shall first be on the most recent motion made. The three basic motions are as follows:

- **A Basic Motion** puts forward a proposed decision for the body's consideration.
- **A Motion to Amend** takes the basic motion that is before the body and seeks to change it in some way.
- **A Substitute Motion** completely changes the basic motion that is before the body.

Rules of Debate
The basic rule of motions is that they are subject to discussion and debate. The Mayor is free to participate in the debate, however should strive to be the last to speak. The debate can continue as long as members of the body wish to discuss an item, subject to the decision of the Mayor that it is time to move on and take action.

Motions Not Subject to Debate
There are exceptions to the general rule of free and open debate on motions. The exceptions all apply when there is a desire of the body to move on. The following motions are not debatable, and the Mayor must immediately call for a vote of the body without debate on the motion**:**

- **Motion to adjourn.** This motion, if passed, requires the body to immediately adjourn to its next regularly scheduled meeting. It requires a simple majority vote. If all items of business have concluded, the Mayor may adjourn the meeting without a motion.
- **Motion to table.** This motion, if passed, requires discussion of the agenda item to be halted and the agenda item to be placed on "hold." The motion can contain a specific date/time in which the item can come back to the body or no specific time, in which case a motion to take the item off the table and bring it back to the body will have to be taken at a future meeting.
- **Motion to limit debate.** As a practical matter, when a member calls out "I move the previous question" or "I move the question" or "I call the question", the Mayor can treat it as a "request" rather than as a formal motion. The Mayor can simply inquire of the body, "any further discussion?" If no one wishes to have further discussion, then the Mayor can go right to the pending motion that is on the floor.

However, if even one person wishes to discuss the pending motion further, then the Mayor should treat the call for the "question" as a formal motion and should ask for a second, stop debate, and vote on the motion to limit debate.
The motion to limit debate requires a two-thirds vote of the body.

Voting
It is the policy of the City Council that all members present at a meeting fully participate in the discussion of a matter and shall vote for or against a motion, unless disqualified by conflict of interest or other legal reason. Votes are counted for "those present", therefore if a Councilmember abstains from voting, their vote shall be counted as a "No" vote for the purpose of determining if the motion passes.

Failure of a seated member to orally express a vote constitutes an affirmative vote. No ordinance, resolution, recommendation or motion shall be passed or become effective without an affirmative vote by the majority with a quorum present.

If the vote is a voice vote, the Mayor or City Clerk shall declare the result for the record. The Mayor may also request a vote by roll call. Vote by roll call is required for any meeting in which any member is participating via teleconference. Regardless of the manner of voting, the results reflecting all yes and no votes and the Councilmembers who cast them must be clearly set forth for the record. To be adopted, a motion requires the yes vote of a majority of the quorum present, unless the vote of four or five Councilmembers is required by statute, ordinance, or resolution.

If a member is disqualified, the member shall not participate in the consideration of the matter, shall not be counted for the purpose of the quorum, and shall leave the dais during the consideration of the matter; provided, however that if the matter is being considered on the Consent Calendar and has not been removed, from the Consent Calendar, the Councilmember may remain on the dais and disclose the reason for disqualification.

A tie vote is equivalent to a motion that has failed and means no action has been taken. Should a tie vote occur, the City Council may make additional motions until an action receives three affirmative votes. If no motions are made, then the tie vote shall be treated as no action and the Mayor may treat the matter as concluded and move on to the next item on the agenda. If the matter involves an appeal, and an affirmative vote does not occur, the result is that the decision appealed stands as decided by the decision-making person or body from which the appeal was taken.

Voting Disqualification

Any Councilmember shall not vote upon any matter on which the member is disqualified due to a conflict of interest, or any quasi-judicial action regarding that in which the Councilmember is biased. No member of the City Council who is disqualified shall vote upon the matter on which he or she is disqualified. Any member shall openly state or have the Mayor announce the fact and nature of such disqualification in the open meeting and shall not be subject to further inquiry. A member who is disqualified by conflict of interest shall leave the dais during the debate and must not vote on such matter. This shall not prohibit the member from remaining in the Chamber as a member of the public to hear other testimony and to provide their own testimony to the City Council as a member of the public. The member may remain on the dais for Consent Calendar items if the member states that they are abstaining from the vote due to the described conflict of interest before the Consent Calendar is voted on in one motion.

SECTION FOUR: ENFORCEMENT OF POLICIES AND PENALTIES FOR OTHER MISCONDUCT BY MEMBERS

The City Council acknowledges that members will not always agree on matters of public policy and that they will have different styles of communicating with each other and the public. Those kinds of differences can result in tensions between members. The City Council values a respectful working relationship among the members. When tensions between members occur, the City Council strongly encourages members to speak directly to each other in an effort to resolve the matter to maintain the ability of the City Council to work collectively for the public benefit. The process described below is intended to address violations of the City Council policies and other forms of misconduct, and not to be a method of resolving disagreements between members of the City Council.

The City Council also acknowledges that members retain the constitutional rights to free speech, and that as elected officials, they have an obligation to speak publicly about matters of concern to constituents. The procedures are not intended to limit the rights and obligations of Councilmembers. They are not intended to penalize legitimate disagreements about matters of public policy. They are intended to apply to the speech and actions of Councilmembers only to the extent that a Councilmember's speech or actions violate these policies or constitute misconduct.

The procedures in this section shall apply in the following three situations: (1) When any member of the City Council reasonably believes that another member of the City Council has acted in violation of this policy. (2) When a member of the City Council has been convicted of a crime. (3) When a decision maker with competent jurisdiction has issued a final determination that a member of the City Council has violated a law related to the conduct of public business.

Examples of laws related to the conduct of public business include, without limitation, the Brown Act; the Political Reform Act and related Fair Political Practices Commission regulations; Government Code § 1090 and related provisions of the Government Code; and other California laws establishing requirements for or limitations on the activities of local government elected officials. The procedures in this section shall apply to (2) and (3) only after the exhaustion or expiration of all available appeals. For the purposes of this section, "misconduct" refers to either (2) or (3), or both.

The process described in this section is applicable only to assertions made by one member of the City Council against another. It does not apply to a complaint against a member of the City Council by a member of the public or by an employee or official of the City. Complaints against a member of the City Council by a member of the public or an employee or official of the City will be handled through other processes, as required by law or other City policy.

Any Councilmember may request the City Attorney to deliver a general reminder to the entire City Council that a particular type of behavior is a violation of this policy, and that violations, could cause a member to be subject to the penalties described in this section.

Any Councilmember may privately admonish another Councilmember if they believe a violation has occurred.

Any Councilmember who believes that another Councilmember has violated these policies or committed misconduct may file a written complaint with the City Manager and/or the City Attorney. For the purposes of this section, any complaint which names more than one Councilmember shall be considered a separate complaint for each named Councilmember. Once a formal complaint has been filed, the following process shall be followed:

1. Within 10 days of receipt, the City Attorney shall provide written notice to the accused Councilmember, providing the opportunity to respond to the complaint in writing.
2. The accused Councilmember shall have 10 days from receipt of written notice to respond to the complaint in writing.
3. The written complaint and response shall be presented to the full City Council at the next available meeting under Policy Items.
4. The City Council shall review each complaint, the response, and any information provided in support of each Councilmember's position. If the subject of the complaint is the Mayor, the Mayor Pro Tempore shall preside over the matter. The Councilmember who filed the complaint shall not preside over the matter. All members of the City Council may participate in consideration of and vote upon a complaint. The interest of the Councilmember who filed the complaint and the Councilmember who is the subject of the complaint shall not be treated as disqualifying Any action on a complaint shall require a majority vote of those participating. The City Council may take the following actions on a complaint:

    a. No action.
    b. Public admonishment orally or in writing.
    c. Determine that additional information is necessary to make a decision.
        i. In this case, the City Council may direct the City Manager and City Attorney to assist them in retaining an appropriate investigator to gather more information and evaluate the information obtained.
        ii. Prior to a final investigation report being presented to the City Council the accused Councilmember and the Councilmember who filed the complaint shall have 10 days from receipt of a draft report to respond in writing.
        iii. The City Council shall resume its deliberations on a complaint at a meeting scheduled after a final investigation report is submitted.
    d. Censure:
        i. Censure is the most severe form of action. Censure is a formal statement of the City Council officially reprimanding one of its members. It is a punitive action, which serves as a penalty, but it carries no fine or suspension of the rights provided by California and Federal law to the member as an elected official. Censure cannot be used to remove a member of the City Council from elected office.

ii. In addition to a public reprimand, censure can also include such actions as the disapproval of expense reimbursement requests; de-authorization of attendance at conferences, seminars and other activities at the City's expense; removal of the member from local liaison or other intergovernmental meeting assignments; removal of a member from the role of Mayor or Mayor Pro Tempore; and other such remedies as may be deemed appropriate by the City Council and are allowed by California law.

iii. Censure may be imposed without an investigation; however, any action taken by the City Council to impose censure shall be taken by written resolution.

SECTION FIVE: HISTORY

November 03, 1997	Adopted, Resolution No. 1997-99
December 01, 2020	Revised, Resolution No. 2020-59
February 3, 2026	Revised, Resolution No. 2026-XX

El Cerrito City Council
~~Administrative~~ Policies and Rules of Order and Procedure

Last Adopted:
~~December 1, 2020~~ February 3, 2026

Table of Contents

SECTION ONE: PREAMBLE

A. CITY COUNCIL AUTHORITY

The purpose for establishing City Council ~~Administrative~~ Policies and ~~Protocols~~ Rules of Order is to provide an effective environment for the City Council to ~~provide~~ exercise leadership. This document may be amended by a majority vote of the City Council and should be reviewed on a regular basis to ensure that the document remains helpful to the Council in providing a framework for effective leadership.

~~For the purpose of this document, a "Policy" is the protocol, principle, or rule that guides City business and serves as a framework for the City Council to use.~~ Until such time as they are amended ~~or new rules are~~and adopted by resolution, these Policies and R~~r~~ules of Order and Procedure shall ~~prevail to~~ govern the order and conduct of business of the City Council and other legislative bodies that meet concurrently with the City Council. The rules and procedures set forth herein are not exclusive and do not limit the inherent power and general legal authority of the City Council, or of its Mayor, to govern the conduct of City Council meetings as may be considered appropriate from time to time or in particular circumstances for purposes of orderly and effective conduct of the affairs of the City. A majority of the City Council present at a City Council meeting shall have the authority to waive provisions of the policy and procedures unless otherwise required by law.

SECTION TWO: ~~ADMINISTRATIVE~~ CITY COUNCIL POLICIES

A. CITY COUNCIL CODE OF CONDUCT

Members of City Council shall abide by the following code of conduct. Members shall:

1) Work for the common good of the people of El Cerrito and not for any private or personal interest.

2) Endeavor to treat all members of the public and issues before them in a fair and equitable manner.

3) Make impartial decisions, free of bribes, unlawful gifts, narrow political interests and financial or other personal interests that impair independence of judgment or action.

4) Decisions will be fair, objective, made in public (unless allowed or required to be made in closed session), and understandable.

5) Fully participate in their meetings and other public forums while demonstrating respect and courtesy to others, practicing civility and decorum in discussions and debate, listening courteously and attentively, and engaging in effective communication. Members of City Council are expected to contact the City Manager or the City Clerk if they cannot attend a scheduled meeting.

6) Act in an efficient manner, making decisions based upon research and facts in accordance with the Brown Act to allow full and equal participation in the public process.

7) Refrain from abusive conduct, personal charges or verbal attacks upon the character, motives, ethics or morals of other members, staff or members of the public. Refrain from negative comments regarding any person or group based on their race, ethnicity, sex, gender, sexual orientation, national origin, immigration status, religion, disability, age, marital status, or membership in any other protected category.

8) Respect and preserve the confidentiality of information provided to them concerning confidential matters of the City, and refrain from disclosing any information received confidentially without proper legal authorization nor use such information to advance the personal, financial, or private interests of themselves or others.

9) Use their title only when conducting official City business, for informational purposes, or as an indication of background and expertise, carefully considering whether they are exceeding or appearing to exceed their authority.

10) Respect established channels of communication with City staff, treat staff members professionally, and not attempt to pressure or influence discussions, recommendations, workloads, schedules or department priorities without the approval of a majority of the City Council providing direction directly to the City Manager.

11) In unofficial settings, members of City Council shall be clear in representing to the public, other agencies, and the media whether their comments or statements represent the official position of the City or a personal viewpoint.

    In addition, the Councilmember appointed to the role of Mayor shall be clear in making oral or written public statements that they represent their personal viewpoint as the Mayor, or upon approval of a majority of the City Council, represent the viewpoint of the full City Council. The Mayor shall report out at a City Council Meeting, any statements made representing the viewpoint of the full City Council.

12) Complete 2 hours of Ethics Training in compliance with AB1234 every two years for the duration of their term.

13) Complete 2 hours of Sexual Harassment Prevention Training in compliance with AB1661 every two years for the duration of their term.

B. SELECTION OF CITY COUNCIL OFFICERS

At the ~~first~~ second regular City Council Meeting in December of each year or when appropriate, the City Council shall select from among its members a Mayor and a Mayor Pro Tempore (Mayor Pro Tem) to serve for the following year in accordance with the following process:

- A newly elected Councilmember, who is not an incumbent, will serve a minimum of one year on the City Council before qualifying to serve as Mayor.

- The current Mayor Pro Tem will ~~replace~~ succeed the outgoing Mayor and become the new Mayor.

  The new

- Mayor Pro Tem will be the Councilmember who has received the highest number of votes, compared to the other Councilmembers elected at the same time. ~~P~~However, if the highest vote-getter in the applicable election cycle has already served as Mayor, and another Councilmember elected in the same cycle has not, preference ~~will~~ should be given to ~~those~~ the Councilmember who ~~have~~ has not yet served as Mayor. This process continues until all Councilmembers elected in the same year have served as M~~m~~ayor.

- An appointed Councilmember shall join the rotation only after first being elected.

- Newly elected and re-elected Councilmembers are added onto the existing order of rotation in the order of the number of votes received, from the highest number of votes to the lowest.

- A Councilmember may decline to serve as Mayor or Mayor Pro Tem. This will drop the Councilmember back one position in the rotation.

This format will be followed unless altered by a majority vote of the City Council. The City Council has the ultimate discretion to elect or not elect any Councilmember for any office. The new Mayor and Mayor Pro Tem shall take office upon a majority vote of the Council. The term of office for the Mayor and Mayor Pro Tem shall be for one calendar year or until the next rotation occurs.

At any time during the term of office for a Mayor or Mayor Pro Tem, an agenda item may be requested by vote of a majority of the City Council to consider removal of a Mayor or Mayor Pro Tem from their appointed role. Subsequently, the formal action of removing a member from their appointed role shall require the vote of a super majority. In the case of removal, the City Council shall select a new member to complete the remaining term of office in place of the removed member.

C. COMMUNICATION WITH CITY ADMINISTRATION

Except for the purpose of inquiry, the City Council shall deal with City employees~~,~~ solely through the City Manager. When a Councilmember requires ~~information involving~~ more than a simple answer to a question, the request shall be referred to the City Manager. No individual ~~City~~ Councilmember shall give orders to any subordinates of the City Manager either publicly or privately or discuss the performance of any City employee with any person other than the City Manager.

D. COMMUNICATION WITH THE PUBLIC

Public service is the first duty of all City Officials, and the public is best served when it is treated well. Councilmembers should always clearly demonstrate their respect for members of the public, both in word and in action. This means keeping communication flowing smoothly and efficiently, giving members of the public feedback on their ideas, treating all sides fairly, understanding there may be something to learn from the public, and always being as encouraging and constructive as possible.

When using social media, Councilmembers must clearly disclose that they are expressing their own personal opinion, and not an official position of the City. When appropriate, posting a disclaimer to this effect is advised.
Councilmembers must also use caution when communicating on social media in that it does not become a conduit to communicate with fellow Councilmembers regarding City business.

No member of the City Council shall issue any press release or formal statement on behalf of the City without the express approval of the City Manager. The Councilmember appointed to the role of Mayor shall be clear in making oral or written public statements that they represent their personal viewpoint as the Mayor, or upon approval of a majority of the City Council, represent the viewpoint of the full City Council. The Mayor shall report out at a City Council Meeting~~,~~ any statements made representing the viewpoint of the full City Council.

E. CITY COUNCIL EXPENDITURES

The City Council recognizes the value and benefits to the City when Councilmembers attend meetings and functions for the purpose of advancing knowledge and information relating to municipal government. The City Council also recognizes the obligation to be accountable to the public when attending functions at City expense as set forth by the Policy Regarding Reimbursement and Use of Public Resources (Reimbursement Policy). ~~Expenses related to local liaison appointments are typically covered in the City Council budget. However, i~~If a Councilmember makes the decision to represent the City Council in ~~other~~ capacities other than Local Liaison assignments, related expenses are not expressly authorized for reimbursement.

During the budget setting process, the City Council shall review the budget allocated for travel and~~&~~ training~~, as well as events & field trips~~ and make a determination as to the amount of money allocated to each Councilmember for reimbursement of such activities. Each Councilmember will then have the discretion to determine how to use their allocation of funds, in compliance with the Reimbursement Policy.

Whenever a Councilmember, at City expense, participates in any travel for City business or for City-related educational purposes, he or she shall provide a brief oral or written report (including the purpose of the trip and any observations that may be of value to the City) at the next regular City Council meeting.
If any Councilmember fails to adhere to this Section, a majority of the City Council may, after discussion at an open session of the City Council:

1) Order that the City withhold any and all unpaid expense reimbursements related to the trip until such time as the report is properly filed and accepted by a majority of the City Council; and

2) Limit or prohibit the expenditure of City funds for said Councilmember to travel or attend any function of any kind, whether within the state or out-of-state, for a term to be determined by a majority of the City Council in each instance.

A Councilmember may request a City issued device for the purpose of conducting official City business. In general, no one Councilmember shall be issued more than one device. Any additional requests for issuance of a device shall require prior approval by the City Council.

SECTION THREE: RULES OF ORDER AND PROCEDURE

A. DUTIES

1. Duties of Mayor and Mayor Pro Tempore

The Mayor is recognized as the official head of the City Council for all ceremonial purposes and shall preside ~~at~~ over the meetings of the City Council and preserve strict order and decorum ~~at all regular and special meetings of the Council~~. The Mayor shall state every question coming before the Council. The Mayor shall announce the decision of the City Council on all subjects, and decide all questions of order and subject, however, to an appeal to the City Council, in which event a majority vote of the City Council shall govern and conclusively determine such question of order. When a motion is made, it shall be stated by the Mayor or the City Clerk before debate.

The Mayor, unless unavailable, shall sign all ordinances, resolutions, proclamations and any other documents that have been adopted by the City Council and require an official signature, except when the City Manager has been authorized by City Council action to sign documents. In the event the Mayor is unavailable, the Mayor Pro Tem's signature may be used. The Mayor Pro Tem shall perform the duties of the Mayor during the Mayor's absence. In the event the Mayor and Mayor Pro Tem are absent, the Councilmember with the longest years of City Council service will serve as Mayor Pro Tem.

The City Council seating order shall be at the discretion of the Mayor. The Mayor Pro Tem is traditionally seated immediately to the left.

City Council liaison assignments are ~~traditionally~~ typically made at the ~~second~~ first meeting in ~~December~~ January by the Mayor.

Liaison assignments include appointment of a Councilmember to each City Board, Commission, and Committee. Council liaisons shall conduct business in accordance with Resolution 2013-68 regarding Council and Staff Relations with City Commissions, Boards, Committees and Task Forces.

The City Clerk will maintain and keep on file a list of Standing Committees, Ad Hoc Committees, regional agencies and organizations, and joint powers agencies to which Councilmembers are appointed.

2. Duties of Councilmembers

Promptly at the time established by ordinance on the date of each regular meeting, members of the City Council shall take their regular stations in the Council Chambers and the business of the City Council shall be taken up for consideration and disposition.

B. PROCEDURAL MATTERS

1. Bringing Matters Before City Council

~~**1) Requesting Matters for Placement on the Agenda**~~

Matters for the agenda may be requested and approved in the following ways:

- A request by ~~any member of the City Council~~an individual Councilmember approved by the Mayor.
    - A denied request may be subsequently requested at a City Council meeting (preferably during Council Communications), and must be approved by a majority vote of the City Council.
- A request by an external party approved by the Mayor or City Manager.
- A request for a future agenda item as a result of direction or action by the City Council.
- ~~and requires approval of the Mayor for placement on the agenda. Matters~~ A request~~ed~~ by City staff ~~are~~ approved by the City Manager.

~~**Items Authored by the City Staff.**~~

All ~~A~~agenda reports shall be reviewed by the City Manager. ~~The City Manager can recommend that the matter be referred to a commission or back to the originating department for adherence to required form, additional analysis, or suggest other appropriate action including scheduling the matter for a later meeting to allow for appropriate revisions.~~ The City Manager, in consultation with the Mayor and City Clerk, determines placement and timing of all items on the Agenda.

~~Items Submitted by~~ Boards, ~~and~~ Commissions, and Committee Recommendations~~.~~

Recommendations submitted by boards, commissions and committees are submitted through the staff liaison and must follow procedures and timelines for submittal of reports as established by resolution or administrative procedure. The City Manager may, at their discretion, prepare a companion report and analysis of a board or commission's recommendation.

Emergency and Non-Agendized Items~~.~~
Emergency and non-agendized items may be added to an agenda only in accordance with state law.

Emergency items are rare and are only those matters affecting public health or safety such as work stoppages, disasters, and other severe emergencies that severely impair the public health and/or safety qualify for emergency meetings. Notice of the City Council's proposed consideration of any such emergency matter shall be given in the manner required by law for such an emergency pursuant to Government Code Section 54956.5.

~~Adding an emergency item requires a four-fifths vote of the Council. Emergency items are very rare. More likely, after the agenda is posted, an item arises that the City Council would like to act on.~~ Non-agendized items may be added to the agenda only if the City Council makes findings that:

- ~~1) t~~The need to consider the item arose after the posting of the agenda; and ~~2)~~
- ~~t~~There is a need to take immediate action at this meeting of the City Council.

In both cases, ~~These findings must be approved by~~ a four-fifths vote is required to add the item to the agenda for consideration. ~~; i~~If less than five members of City Council are present, the findings require a unanimous vote of those present.

Proclamations
Ceremonial proclamations are often requested of the City in recognition of an event or individual. Proclamations are not statements of policy but a manner in which the City can make special recognition of an event or individual.
The Mayor, without formal action of the City Council, may review such requests and make the determine as to whether any recognition will be given and what form that recognition will take (for example, Certificate of Appreciation, Certificate of Recognition, Certificate of Commendation, Proclamation, or Resolution). Individual Councilmembers do not have the authority to issue proclamations. Certificates and Proclamations may be sent directly to the requestor or presented at a City Council meeting as arranged with the requesting body and at the Mayor's discretion.

Formal City Council Positions
Formal support or opposition by the City Council for any form of a legislative platform, specific legislation, or other matters shall be approved by a majority of the City Council. If a position is adopted as part of a legislative platform, the Mayor

is authorized to submit a formal letter of support or opposition on behalf of the City Council without separate approval. Any such letter sent shall "cc" the full City Council and be reported by the Mayor at the next regular City Council meeting. ~~Any individual Councilmember may request the Mayor for approval to add an item to the agenda for consideration.~~

~~The Mayor shall report out at a City Council Meeting, any statements made representing the viewpoint of the full City Council.~~
The City Council shall not take action on any matter that has no direct effect on the local affairs of the City of El Cerrito and over which the City, as a California municipal corporation, has no jurisdiction. If a Councilmember requests consideration of a formal position, they ~~The requesting Councilmember~~ shall furnish with the request, proposed language in the form of a letter, resolution, or other documentation that provides a direct connection or effect on the City El Cerrito.

~~Scheduling a~~ Presentations
~~Any request for a presentation to the City Council will be submitted as an agenda item and follow the timelines for submittal of agenda reports. Presentations are also scheduled as necessary to recognize persons or groups, or to promote events. Ceremonial requests are reviewed by the Mayor.~~
Any request for a presentation should include general information regarding the purpose and content of the presentation; information on the presenters; contact information; and the length of the presentation. The City Manager and the Mayor will review the request and, if approved, will recommend a presentation date and allotted time based on the Council's schedule.

~~The City Clerk will notify City staff responsible for the presentation or the presenters themselves of the date and time of the presentation and will coordinate use of any presentation equipment and the receipt of additional electronic or written material for transmittal with the agenda packet.~~

~~3.~~2. Meetings, Schedule, and Council Chamber Use

Regular Meetings
Regular meetings of the City Council, as established by ordinance, shall be held generally on the first and third Tuesday of each month taking into consideration holidays and election dates as specified in El Cerrito Municipal Code Section 2.04.010 and 2.04.040. Regular City Council meetings, in accordance with the time established by ordinance, shall commence at ~~7~~6:00 p.m. City Council meetings may be scheduled and noticed concurrently with meetings of the ~~El Cerrito Municipal Services Corporation,~~ El Cerrito Public Financing Authority ~~and/or the El Cerrito Employees' Pension Trust Board.~~.
~~The agenda for the regular business meetings shall include the following: Pledge of Allegiance (or moment of silence), Ceremonial Items (as needed); City Council and City Staff Communications; Oral Communications from the~~

~~Public; Presentations, Consent Calendar (including Information Reports); Public Hearings; and Policy Matters (Appeals, Old Business, New Business). Workshops and Study Sessions may be included as part of the Presentation or Policy Matter Calendar or scheduled and noticed as separate special meetings. Upon request by the Mayor or any Councilmember, any item may be removed from the Consent Calendar. At the discretion of the Mayor, any item removed from the Consent Calendar may be discussed and voted on prior to or immediately after voting on the Consent Calendar.~~

~~Any item not considered or withdrawn from the agenda will automatically be carried over as Old Business to the next regular business meeting unless another date is set by the Council.~~

Special Meetings

Special meetings may be called by the Mayor at any time or by a majority of members at a duly noticed meeting of the Council. Written notice must be given to the City Council and to the media 24 hours prior to a special meeting. Notice requirements of the Brown Act shall be complied with for all meetings.

Closed Session

Closed sessions may be held at any time authorized by law, to consider or hear any matter which is authorized by law. The Mayor or any three Councilmembers may call a closed session.

City Council Recess Periods

A recess period is defined as a period of time longer than 21 days without a regular or special meeting of the City Council.

During any recess period, the City Manager is authorized to take such ministerial actions for matters of operational urgency as would normally be taken by the City Council during the period of recess except for those duties specifically reserved to the City Council by the Municipal Code, and including such emergency actions as are necessary for the immediate preservation of the public peace, health or safety; and the authority to extend throughout the period of time established by the City Council for the period of recess.

The City Manager shall make a full and complete report to the City Council at its first regularly scheduled meeting following the period of recess of actions taken by the City Manager pursuant to this section, at which time the City Council may make such findings as may be required and confirm said actions of the City Manager.

Use of City Council Chambers

City staff is responsible for maintaining a calendar on the use of the City Council Chambers and all requests for reservations shall be cleared through the City Manager's Office. Use of the City Council Chambers by the City Council shall take precedence over any other use. Service of food or drink within the Council Chambers shall not be allowed.

City Council Chamber Capacity
City Council Chamber attendance shall be limited to the posted seating capacity thereof. Entrance to City Hall will be appropriately regulated by the City Manager on occasions when the City Council Chamber capacity is likely to be exceeded. While the City Council is in session, members of the public shall not remain standing in the City Council Chambers except to address the City Council and sitting on the floor shall not be permitted. The City Council proceedings may be conveyed by live television broadcast in the City Council Chamber Vestibule, City Hall Lobby, Hillside Conference Room or by loudspeaker to those who have been unable to enter the Council Chambers.

Alternate Facilities for Council Meetings
The City Council shall approve in advance a proposal that a City Council meeting be held at a facility other than the City Council Chambers. If the City Manager has reason to anticipate that the attendance for a meeting will be substantially greater than the capacity of the City Council Chambers and insufficient time exists to secure the approval of the City Council to hold the meeting at an alternate facility, the City Manager shall make arrangements for the use of a suitable alternate facility to which such meeting may be recessed and moved, if the Mayor authorizes the action. If a suitable alternate facility is not available, the City Council may reschedule the matter to a date when a suitable alternate facility will be available. Alternate facilities are to be selected from those facilities previously approved by the City Council as suitable for meetings away from the City Council Chambers.

~~B.~~

~~1.~~3. General Meeting Protocol

Call to Order - Presiding Officer
The Mayor, or in the Mayor's absence, the Mayor Pro Tem, shall take the chair precisely at the hour as stated on the agenda and shall immediately call the meeting to order, unless a preceding meeting runs past the stated start time of the meeting. Upon the arrival of the Mayor, the Mayor Pro Tem shall immediately relinquish the chair at the conclusion of the business presently before the Council. In the absence of the two officers specified in this section, the Councilmember present with the longest period of City Council service shall preside.

Roll Call
A majority of the members of the City Council in office shall constitute a quorum. Before the City Council shall proceed with the business of the Council, the City Clerk shall call the roll of the members and the names of those present shall be entered in the minutes. The later arrival of any absentee shall also be entered in the minutes.

Quorum Call
During the course of the meeting, should the Mayor note a City Council quorum is lacking, the Mayor shall call this fact to the attention of the City Clerk. The City Clerk shall issue a quorum call. If a quorum has not been restored within three minutes of a quorum call, the meeting shall be deemed automatically adjourned.

Adjournment
In order to allow for thoughtful, clear-headed consideration of City business by the public and the City Council, ~~all~~ no City Council meeting~~s~~ shall continue past ~~adjourn no later than~~ 11:00 p.m, unless a majority of the City Council votes to suspend this rule and extend the meeting to discuss specified items. If a City Council meeting is continued past 11:00 p.m., the Mayor should ensure that the meeting is adjourned no later than midnight. ~~Extension of a meeting to finish on-going business shall require a motion to suspend City Council policy to a time certain and vote by a majority vote of the City Council.~~

Any items not completed at a regularly scheduled City Council meeting shall be continued ~~If the Council has pending business at the time of adjournment, the City Council may adjourn to a convenient, additional session to complete work on the agenda, or the unfinished business may be allowed to carry over~~ to the next regular business meeting, or by a majority vote of the City Council to an adjourned regular meeting.

~~C. MEETINGS~~

~~F. Council Meeting Schedule~~

~~D.~~C. AGENDA/ORDER OF BUSINESS

1. ~~Declaration of Policy~~Meeting Agenda and Materials

No ~~ordinance, resolution,~~ action or item of business shall be introduced, discussed or acted upon by the City Council at its meeting without being published on the agenda of the meeting and posted in accordance with ~~this section~~the requirements of the Ralph M. Brown Act. Exceptions to this rule are limited to emergency matters and matters that are allowed to be added to the agenda under the Brown Act ~~and items carried over,~~ as defined and discussed ~~in Section L.~~above.

~~Distribution and Posting of Agenda~~

~~The City Clerk shall post each agenda for a City Council regular m~~Meeting agendas shall be posted online ~~no less than 72 hours in advance of the meeting and shall post each agenda for a special meeting no less than 24 hours in advance of the meeting online and in the official bulletin board~~ and at any other locations specified by ordinance or resolution~~.~~ by the City Clerk or designee not less than 72 hours prior to a regular meeting, and not less than 24 hours prior to a special meeting.

~~The City Clerk shall maintain an affidavit indicating the location, date and time of posting for each agenda.~~ Whenever possible, all meeting materials shall be ~~The City Clerk shall also post agenda packets, minutes and all legal notices for City Council meetings~~ posted on the City's website at the same time as the meeting agenda.

~~Not later than the third day prior to said meeting, copies of the agenda shall be sent by the City Clerk to any resident of the City of El Cerrito who so requests in writing. Copies shall also be available free of charge in the City Clerk's Office.~~

~~**Distribution of the Packet**~~

~~Not later than the third day prior to said meeting, the City Clerk shall distribute the packet to each member of the City Council and place a packet for public review at the El Cerrito Library. The agenda packet will also be made available to members of the press upon request and will be posted on the City's website.~~

Any supplemental materials distributed to ~~members of~~ the City Council or provided at the meeting ~~after the posting of the agenda will be available for public review in the City Clerk's Office and at the City Council meeting. If supplemental materials are made available to the members of the City Council at the meeting, a copy will be available for public review in the City Council Chambers. All supplemental materials~~ shall be ~~posted online after the meeting.~~ made available to the public.

2. Agenda Sequence and Order of Business

The Mayor or City Manager may re-order the agenda ~~prior to its publication~~ in the interests of accommodating public comment or public hearing testimony, the appearance of elected officials, or the conservation of resources. Any items not considered or withdrawn from the agenda will be carried over to the next available regular meeting unless a specific date is set by the City Council.

The City Council agenda for a regular business meeting shall generally be arranged in the following order:

1) Roll Call
2) Pledge of Allegiance ~~(or~~/ moment of silence~~)~~
3) ~~Preliminary Matters:~~ City Council and City Staff Communications
   i. ~~(Ceremonial,~~ Reports of Closed Session, ~~City Council and City Staff Communications)~~ advisory body appointments, and information

reports on matters of general interest

4) Oral Communications from the Public
   i. Non-agenda items, ~~General public comment and comments relating to the~~ Consent Calendar and Presentation items ~~which do not otherwise appear on the Agenda.~~
   ii. Public Hearings and Policy Items ~~Public Comments relating to items on the action calendar are presented~~will be heard at the time the City Council discusses ~~each~~ the~~action~~ item.~~)~~

5) Presentations ~~(~~
   ~~iii.~~i. May include Proclamations, Awards, ~~Workshops and Study Sessions~~and external presentations of information.~~)~~

~~3)~~6) Consent Calendar ~~(including Minutes, Proclamations, Routine Matters without controversy and Information Reports)~~

~~4)~~7) Public Hearings

8) Policy Matters ~~(including Old Business, New Business, and work sessions which require City Council direction)~~
   i. May include workshops or study sessions

9) City Council Assignments / Liaison Reports
   i. Local and Regional Liaison Assignment Reports
   ii. Required reporting under AB1234 for meetings attended at the public's expense

~~5)~~10) Adjournment

A duly noticed closed session may be held at any time during a meeting consistent with applicable law.

3. Description of Items of Business

Consent Calendar

There shall be a Consent Calendar on all regular meeting agendas on which shall be included those matters which the Mayor, Councilmembers, and the City Manager deem to be routine and of such nature that no debate or inquiry will be necessary at the City Council meetings. Typical consent calendar items include the final adoption of ordinances, non-policy items, resolutions approving agreements, awards of contracts, minor budgetary adjustments, meeting minutes, status reports, confirmation of committee appointments, proclamations and reports of routine City operations.

City Council Minutes shall be submitted for approval on the Consent Calendar. The primary purpose of the City Council Meeting Minutes shall be to record start and end time, City Council attendance, and the actions taken by the City Council.

It is the policy of the City Council that Councilmembers wishing to ask questions concerning Consent Calendar items should ask questions of the City

Manager prior to the City Council meeting so that the need for discussion of consent calendar items can be minimized. This practice allows the City Manager time to notify staff that a presentation of the item may be required.

Upon motion of any member of the Council, all items on the Consent Calendar shall be acted upon together and, if the motion is approved, ~~adopted, or accepted,~~ each item shall be deemed to have received the action recommended.

There will be no separate discussion of matters on the Consent Calendar. A Councilmember may vote "no" or may abstain on any consent calendar item without comment or discussion. Upon request by any Councilmember or the City Manager, any item may be removed from the Consent Calendar. ~~Requests by a member of the public to remove an item from the Consent Calendar shall only be honored if subsequently sponsored by a Councilmember.~~ At the discretion of the Mayor, any item removed from the Consent Calendar may be discussed and voted on prior to or immediately after voting on the Consent Calendar.

Public Hearings
The City Council, in setting the time and place for a public hearing, may limit the amount of time to be devoted to presentations by the public. Notices of Public Hearings will be posted, published and mailed as required by law.

When the Public Hearing is called, staff will summarize the application/project/appeal/matter as contained in the staff report. The City Council may ask questions for clarification. Public Hearings relating to land use and zoning matters or appeals include formal presentations by applicants and appellants.

~~Anyone desiring to speak to the City Council on the subject of the public hearing are asked to submit a written request to the City Clerk at the meeting at which the public hearing is held. In the conduct of the public hearing, the Mayor may request that those making presentations avoid repetition in order to permit maximum information to be provided to the City Council within the time allotted to the hearing.~~

~~Speakers may testify on public hearing matters only during the designated public hearing and not as part of Public Comment. The City Clerk will call out speaker names in the same order as speaker cards are received. The City Council may allow the elderly, disabled and those with childcare needs to speak early during public hearings.~~

~~Public Hearings may be placed on the agenda for a regular business meeting.~~ When a public hearing is expected to be contentious and lengthy and/or the City Council's regular meeting schedule is heavily booked, the City Council, in conjunction with the City Manager and their staff, may schedule a special meeting exclusively for the public hearing. No other matters shall be placed on the agenda for the special meeting. All public comment will be considered as part of the public hearing and no separate time will be set aside for public comment not related to the public hearing at this meeting.

~~1) **Public Hearings.** Interested persons or their authorized representatives may address the City Council by reading protests, petitions, or communications relating to matters then under consideration.~~

~~**P. Time Limitations for Public Hearing**~~

~~Each speaker shall be limited to three minutes with the exception that one~~ One representative for an appellant or applicant of an appeal shall be allowed fifteen minutes each for an initial presentation during the public hearing and ten minutes each for rebuttal following the other comments on the matter.

~~No person may speak without first being recognized by the Mayor.~~ The Mayor, subject to alteration by the City Council, may establish overall time limits for applicants, appellants and other speakers at public hearings and set up such other procedures that may facilitate the orderly and efficient conduct of such hearings.

When all parties have been heard and there are no additional requests to speak, the Mayor shall ask for a motion to close the Public Hearing. After a motion and second, a majority vote of the quorum shall be sufficient to close the public hearing. ~~Any member of the City Council may make a motion to:~~

~~a) Continue the Public Hearing to a date certain or uncertain to allow for further study and discussion; or b)~~
~~Close the Public Hearing and do one of the following: 1)~~
~~a~~Approve the application/project/matter as submitted; 2)~~
~~c~~Conditionally approve the application/project/ matter with certain revisions or added conditions; 3)~~
~~r~~Remand a land use matter back to the Planning Commission; 4)~~
~~r~~Remand a design matter back to the Design Review Board; or 4)~~
~~d~~Deny the application/project/matter.~~
~~When more than one public hearing is scheduled, the Mayor may call a City Council recess between the hearings.~~

Once the public hearing has been closed, no member of the public shall be permitted to address the City Council or the staff from the audience, except at the discretion of the Mayor.

After the public hearing is closed, any member of the City Council may make a motion to:

- Continue the matter to a date certain or uncertain to allow for further deliberation; or

- Do one of the following:
  - Approve the application/project/matter as submitted;
  - Conditionally approve the application/project/ matter with certain revisions or added conditions;
  - Remand a land use matter back to the Planning Commission;
  - Remand a design matter back to the Design Review Board; or
  - Deny the application/project/matter.

If the public hearing is an appeal to the City Council, the motion shall also indicate that the appeal is granted or denied.

~~Persons who believe they cannot adequately present their testimony or evidence within the time limits provided herein are encouraged to submit their comments in writing to the City Clerk for distribution to the Council. To ensure that these written comments are distributed to the City Council with the agenda staff report and supporting written materials, the City Clerk must receive the written comments by the Monday eight days prior to the City Council meeting at which the hearing is scheduled. If that is not possible, then the written comments should be submitted to the City Clerk at the earliest feasible time prior to the meeting.~~

~~Work~~ Study Sessions and Public Discussions
The City Council or City Manager may from time to time, schedule a matter for general City Council discussion and direction to staff. ~~Official/~~Formal action ~~on a work session item will take place at the conclusion of the work session or~~would be scheduled on a subsequent City Council agenda. In general, public comment at City Council ~~work~~ study sessions will be heard after the staff presentation and Council questions. ~~At the time the work session discussion is scheduled, the City Council may seek comment from others if they so determine as appropriate.~~

Requests for Technical Assistance and/or Reports
A majority vote of the City Council shall be required to direct the City Manager to provide technical assistance, develop a report, initiate staff research, or respond to requests for information or service generated by an individual Councilmember.

D. CONDUCT OF MEETINGS

1. Public Participation

Members of the public or other interested parties have multiple avenues to participate in City Council meetings by providing public comments on both matters listed on the agenda, or on matters not on the agenda but within the subject matter jurisdiction of the City Council.

Written Communications.

Interested parties or their authorized representatives may address the City Council by written communications in regard to matters of concern to them.

Communications received by the City Clerk ~~prior to close of business on the day of a City Council meeting shall be duplicated and~~by the deadline listed on the agenda will be provided ~~submitted~~ to the City Council in advance of the meeting. Those received after the deadline will be posted with meeting materials on the City's website after the meeting.

If a member of the public desires to present written communications to the City Council at the meeting, the communication shall be submitted to the City Clerk. ~~if related to an item which is on the agenda for that meeting. Written materials brought to the meeting for distribution to the City Council shall be provided with~~ Members of the public are requested to provide ~~no less than~~ 7 copies of each written communication so that sufficient copies are available for review during the meeting by the City Council and staff, and to provide a ~~to the City Clerk who will retain an original~~ copy for the official record. ~~Parties that display models and large exhibits may withdraw them. The City Clerk can request that substitute photographs be submitted as part of the record.~~

~~**Comments from the Public**~~

~~An oral communication period is convened at the beginning of each City Council meeting to provide an opportunity for members of the public to address the City Council on items of interest to the public which are within the subject matter jurisdiction of the Council but not on the agenda, items placed on the Consent Calendar, and Presentation items. Each speaker shall limit their remarks to no more than three minutes.~~

~~Public Comment shall be limited to matters on the agenda only for all special meetings.~~

~~In order to increase the number of persons who can be heard by the City Council when there are a large number of persons who wish to be heard on one or more matters, the Mayor may make adjustments to these rules, for example, by increasing or shortening the amount of time per speaker, increasing or shortening the total time allotted for public comment or for a subject and/or require the pooling of time per side on a subject.~~

~~Speakers are asked to give their names and the city of their residence prior to making their public comments. To expedite the public comment period, the City Clerk will announce the name of the speaker and the city of residence if provided on the speaker card.~~

~~Councilmembers may ask questions, but the City Council shall not discuss or act in connection with a speaker's comments if the subject is not on the agenda for action. A Councilmember may, however, refer a subject to the City Manager or other resources for factual information or for action, if appropriate.~~

~~Communications~~

~~Members of the public are encouraged to present written comments to the City Clerk in advance of the meeting, as a way to fully communicate their thoughts on agenda or non-agenda items. This provides the City Council with a greater opportunity to review and consider issues and/or concerns expressed in written communications prior to a meeting. Letters from the public will not appear on the City Council agenda as individual matters for discussion but will be distributed as part of the City Council packet with the exception that communications regarding appeals will be listed on the agenda with the appeal.~~

~~All communications regarding an appeal must have been received by the City Clerk no later than the Monday eight days prior to the meeting in order to be included in the agenda packet.~~

All communications shall be simply deemed received without any formal action by the Council. A Councilmember may refer a communication to the City Manager for action, if appropriate, or request that a consent or action item be prepared for placement on a future agenda.

Oral Communications~~.~~

Any person wishing to address the City Council may do so both in person, or using the teleconferencing platform provided by the City. The city shall provide a voluntary method to submit a request to speak that will include a name for speaker identification, the topic of comments when not on the agenda, or the agenda item they wish to speak on. The same method will be used for both in person and remote speakers.

~~Members of the public wishing to speak to the City Council are requested to complete, and turn into the City Clerk prior to the item being called, a speaker slip indicating the agenda item or subject matter on which they wish to speak. Public comment relating to presentation items, consent calendar items, or City business that is not otherwise listed on the agenda are heard at the beginning of the meeting. Public comment relating to any other item listed on the agenda are received at the time that item is taken up for consideration by the Council. No person shall address the City Council without first being recognized by the Mayor. Any person wishing to address the City Council is requested to complete a speaker card with their name, city of residence and/or organization and submit to the City Clerk before the Mayor calls for Oral Communications or calls for public comment on a particular agenda item.If a member of the public desires to present written communications to the City Council during the City Council meeting, the communication shall be submitted to the City Clerk. Members of the~~

~~public are requested to provide 7 copies of each written communication so that sufficient copies are available for review during the meeting by the City Council, City Staff, and members of the public.~~

Videos, PowerPoint or similar presentations may accompany in-person testimony but are subject to the discretion of the Mayor and the same speaking time limits. Prior notice of at least 72 hours and coordination with the City Clerk is required and the Mayor reserves the privilege to limit such requests as necessary for the effective conduct of the meeting. They are not allowed by members of the public participating via a teleconferencing platform provided by the City.

~~State law prohibits the City Council from taking action on any item not listed on the Agenda unless the City Council makes a determination that an emergency exists or that the need to take immediate action on the item arose subsequent to the final posting of the agenda.~~

Addressing the City Council

The purpose of addressing the City Council is to communicate formally regarding matters that relate to agendized City Council business or ~~citizen~~ resident concerns within the subject matter jurisdiction of the City Council. Any person desiring to address the City Council shall first secure the permission of the Mayor to do so. Comment and testimony are to be directed to the Mayor and Council.

Responses to Public Comment

The Brown Act restricts discussion of items that are not listed on the agenda. During any period of public comment, Councilmembers shall not respond to comments by members of the public in order to ensure that a Brown Act is not violated.

At any time while Council is in session, ~~D~~dialogue between and inquiries from ~~citizens~~ residents at the lectern and individual Councilmembers, members of staff, or the seated audience is not permitted. ~~Under the following headings of business, unless the Mayor rules otherwise, any qualified and interested person shall have the right to address the City Council in accordance with the following conditions and upon obtaining recognition by the Mayor:~~

Addressing the City Council after Motion Made

When a motion is pending before the Council, no person other than a Councilmember shall address the City Council without first securing the permission of the Mayor or City Council to do so.

~~Public~~ Speaker Protocol

Each person addressing the City Council shall first give their name and city of residence in an audible tone of voice, or through other means as a reasonable accommodation, for the record. All remarks shall be addressed to the City Council as a ~~body~~ whole and not to any member thereof. No one other than the City Council and the person having the floor shall be permitted to enter into any discussion, either directly or through a member of the Council, without the permission of the Mayor. No question shall be asked of a Councilmember except through the Mayor. Groups and organizations are encouraged to designate a spokesperson whenever possible.

Time Limitations~~.~~

While the City Council encourages and embraces the need for and right of public participation, it acknowledges that public comments ~~must~~ may need to be limited in the interest of fairness to other persons wishing to speak and to other individuals or groups having business before the City Council. Each speaker shall limit comments to three minutes.

If a large number of people wish to speak, ~~this~~ the time per speaker or the total amount of time allowed for public comments may be shortened by the Mayor so that the number of persons wishing to speak may be accommodated within the time available. Two opportunities for the public to speak on the same issue will not be permitted unless mandated by state or local law.

While the Mayor retains the discretion to determine any reductions in speaker time, they may also choose to adhere to the following process:

- 1-10 speakers, 3 minutes
- 11-20 speakers, 2 minutes
- 21-30 speakers, 1 minute
- 31+ speakers, 1 minute and the total time for public comments may be reduced

Yielding of Time~~.~~

It is understood that a person making a request to speak does so on their own behalf. For this reason and to guarantee all persons an ample opportunity to be heard, all speakers will be recognized for the same amount of time. No speaker will be allowed to yield all or part of their time to another, and no speaker will be credited with time requested but not used by another.

2. Teleconferencing Technology

Unless an exception applies, members of the public must be allowed to participate in City Council meetings either in person or through a two-way audiovisual platform or two-way telephonic system. The audiovisual platform or telephonic system shall be approved by the City Manager.

One of the exceptions to the availability of a two-way audiovisual platform or two-way telephonic service for the public to participate in City Council meetings is that adequate telephonic or internet service is operational at the meeting location

If a two-way audiovisual platform is used, a call-in option must be publicly posted and provided. If the audiovisual platform selected by the City manager includes any automatic captioning function, it must be activated during a meeting. If a two-way audiovisual platform is used for a meeting, members of the public will be restricted to the use of audio only when allowed to participate in the meeting. If a two-way audiovisual platform is not used, a two-way telephonic service for the public to participate in a meeting must be provided.

The teleconferencing platform used shall provide the following safeguards for minimizing meeting disruptions:

- Ability to restrict the use of any chat features to ensure no violations of the Brown Act occur.
- Webinar format to allow City Staff to prevent use of video and audio functions by members of the public.

Should improved technology become available or legislation approved that allows for increased protection against meeting disruptions, the City Manager is authorized to make such changes.

If at any time during the meeting the teleconference technology fails, pursuant to Government Code § 54953.4 et seq, the following procedure shall be completed in order to attempt to restore the service:

- The City Council shall immediately recess the open meeting
    - During the recess, good faith attempts to restore services must occur
    - During the recess the City Council may meet in closed session
- The City Council shall not reconvene the meeting until at least one hour has passed following the disruption, or services are restored, whichever occurs earliest.
- Upon reconvening, if services have not been restored, the City Council shall adopt, by rollcall vote, the following findings:
    - That a good faith effort to restore services has been made in accordance with the adopted City Council Rules of Order and Procedures, section D.2; and
    - The public interest in continuing the meeting outweighs the public interest in remote public access.

Suspending Remote Participation

If conditions exist that impact the ability of the City Manager to provide a harassment free work environment for staff, or remote public comments are creating a significant or ongoing disruption to the City Council meeting, the City Manager in conjunction with the Mayor, City Attorney, and Police Chief, are authorized to prevent disruptive speakers from continuing with public comments following the decorum protocols below.

3. Decorum

Councilmembers and staff shall conduct the business of the City ~~of El Cerrito~~ recognizing that stewardship of the public interest must be of primary concern. Working for the common good of the people of the City ~~of El Cerrito~~ assuring fair and equal treatment of all persons and issues which come before the City Council and work earnestly to preserve appropriate order and decorum during all meetings. No person shall disrupt the orderly conduct of the City Council meeting.

As defined in Government Code section 54957.95(b), "disruption" means engaging in behavior during a meeting of the City Council that actually disrupts, disturbs, impedes, or renders infeasible the orderly conduct of the meeting and includes, but is not limited to, one of the following:

- A failure to comply with reasonable and lawful regulations adopted by a legislative body pursuant to Section 54954.3 or any other law.
- Engaging in behavior that constitutes use of force or a true threat of force. "True threat of force" means a threat that has sufficient indicia of intent and seriousness, that a reasonable observer would perceive it to be an actual threat to use force by the person making the threat.

By way of example only, the City Council finds that the following are examples of ~~P~~prohibited disruptive behavior within the meaning of section 54957.95(b) ~~includes but is not limited to~~:

- shouting, making disruptive noises, such as boos or hisses~~,~~
- creating or participating in a physical disturbance ~~,~~
- speaking out of turn or in violation of applicable rules~~,~~
- preventing or attempting to prevent others who have the floor from speaking~~,~~
- preventing others from observing the meeting~~,~~
- approaching the City Council dais or speaker podium without consent~~,~~
- ~~or~~ refusing to obey the lawful and reason orders of the Mayor or Council.

~~Any message to or contact with any member of the City Council while the City Council is in session shall be through the City Clerk.~~ Neither Councilmembers nor any persons addressing the City Council shall make personal, slanderous, or profane remarks to any member of the Council, staff or the general public.

Noise emanating from the audience within the City Council Chamber or lobby area which disrupts meetings shall not be permitted. All cellular phones and other consumer devices shall be muted while in the Chamber. Refusal shall be grounds for removal.

Decorum by Councilmembers

While the City Council is in session, Councilmembers must respect the Mayor's authority to conduct each meeting and preserve order and decorum. A member shall not ~~, by conversation otherwise,~~ delay or interrupt the proceedings or the peace of the City Council. This includes disruption by conversation, leaving the dais during city proceedings to interact with members of the audience, or otherwise.

Members shall not ~~nor~~ ~~disturb~~ disrupt any member while speaking, nor refuse to obey the orders of the Council, or the Mayor, except as otherwise herein provided. Members shall make the public feel welcome, value each other's time and respect each other's opportunity to speak including limiting negative non-verbal reactions when opinions differ.

Members shall continually ~~while~~ attempt~~ing~~ to build consensus on an item through an opportunity for dialogue; but when this is not possible, the majority vote shall prevail and the majority shall show respect for the opinion of the minority. While seated at the Council dais, Councilmembers will strive to minimize the use of electronic devices for any other purpose than conducting the meeting.

Speaker Decorum~~.~~

Speakers are to address their comments to the City Council from the ~~podium~~lectern. Each person addressing the City Council shall do so in an orderly manner and shall not engage in conduct that disrupts, disturbs, or otherwise impedes the orderly conduct of the City Council meeting. Staff shall only respond to public comment or inquiry if requested to do so by the Mayor. Any person, who so disrupts the meeting shall, at the discretion of the Mayor or a majority of the City Council, be subject to removal from that meeting. Any speaker who violates the rules of order and decorum ~~or~~ and who fails to heed a warning from the Mayor or law enforcement official will be escorted out of the City Council Chamber~~s~~ and may be placed under arrest.

The City Council finds that continued use of loud, threatening, profane, or abusive language or verbal conduct that denigrates an individual because of their race, color, gender, religion, sexual orientation, age, national origin, disability, or other protected category after a verbal warning from the presiding officer impedes the orderly conduct of the meeting and constitutes a disruption within the meaning of Government Code section 54957.95(b). It interferes with the Council's ability to accomplish its functions in a reasonably efficient matter by causing a distraction from Council business, chilling other members of the public's participation, interfering with the ability of those present to listen and understand the business and proceedings of the Council, and may constitute or contribute to employment or other types of discrimination.

Prior to ordering the removal of the individual for disruptive conduct, the presiding officer shall issue a warning the individual that their behavior is disrupting the
meeting and shall follow the procedures below if applicable.

Enforcement of Decorum

The Mayor may call a recess if a speaker or group of speakers become unruly and/or interferes with the orderly conduct of the meeting. Any law enforcement officers on duty or whose services are commanded by the Mayor shall be Sergeant-at-Arms of the City Council meetings. They shall carry out all orders and instructions given by the Mayor for the purpose of maintaining order and decorum at the City Council meetings. Any recess called to enforce decorum shall include the suspension of any audio/video feeds.

Upon instructions of the Mayor or a majority of the City Council, it shall be the duty of the Sergeant-of-Arms, or any officer present, to escort outside or place under arrest any person who violates the order and decorum of the meeting, and cause them as necessary, to be prosecuted under the provisions of applicable law.

At any time the Mayor may delegate the City Attorney to act as parliamentarian regarding enforcement of decorum. If the disruption is significant and is preventing the business of the meeting to be conducted, the Mayor may clear the room in order to continue the business of the meeting. Representatives of the media, except those participating in the disturbance, shall be allowed to continue attending the meeting. (Gov. Code § 54957.9.)

Verbal Conduct Denigrating Individuals Based on a Protected Category

When a person disrupts a meeting (within the meaning of Government Code section 54957.95(b)) by engaging in verbal conduct that denigrates an individual because of their race, color, gender, religion, sexual orientation, age, national origin, disability, or other protected category, the presiding officer shall take the following actions:

1) The Mayor or designee shall stop the speaker to issue a warning by reading the relevant portions of the City's Respect in the Workplace Policy. The Mayor or designee may ask the City Clerk to mute the speaker on the teleconferencing platform provided by the City. The Mayor or designee shall state that the City does not condone comments in violation of the City's Policy and that the speaker's harassment is unwanted and unwelcome and disrupts the meeting by interfering with the Council's ability to accomplish its functions in a reasonably efficient matter by causing a distraction from City business, chilling participation from other members of the public, interfering with the ability of

those present to listen and understand the business and proceedings of the City, and may constitute or contribute to other forms of discrimination.

2) The Mayor or designee shall state that any City employee present may be excused from attendance at the meeting during the speaker's remarks.

3) The Mayor or designee shall hold the speaker's time and the speaker may resume speaking after the presiding officer's warning statement, unless the speaker's comments continue to disrupt, disturb, or impede the orderly conduct of the meeting. If the speaker continues to disrupt, disturb, or impede the orderly conduct of the meeting, the Mayor or designee may prohibit the speaker from further commenting or may order the speaker to be removed from the meeting.

4) After the end of the speaker's comments, any Councilmember may make a brief response to such comments, if desired.

4. Parliamentary Procedure

~~**P. Rosenburg's Rules of Order**~~

Rosenburg's Rules of Order shall apply in all cases with the following exceptions:

- ~~that t~~The City Council shall normally attempt to arrive at consensus through discussion before a motion is made.
- The Mayor may consider requests for, or call a recess at any time during a Council meeting without a motion.

The following outlines relevant components of Roseburg's Rules of Order which City Council meetings shall operate under:

Motions ~~and Precedence of Motions~~

When a motion is made, the Mayor should determine if any member of the body wishes to second the motion. In general, the Mayor should not make or second a motion unless they are convinced that no other member of the body will do so. ~~While it is good practice for a motion to require a second, it is not an absolute requirement, and the Mayor can proceed with consideration and vote on a motion with no second. This is a matter left to the discretion of the Mayor.~~

No more than three motions shall be on the floor at any given time. When there are two or three motions to consider at the same time, the vote shall first be on the most recent motion made. The three basic motions are as follows:

- ~~The~~ A **Basic Motion**~~. One that~~ puts forward a proposed decision for the body's consideration.
- ~~The~~ A **Motion to Amend**~~. A motion to amend~~ takes the basic motion that is before the body and seeks to change it in some way. ~~A motion to amend seeks to retain the basic motion on the floor but modify it in some way.~~
- ~~The~~ A **Substitute Motion**~~. If a member wants to~~ completely ~~do away with~~ changes the basic motion that is before the body.~~, they would move a substitute motion. A substitute motion seeks to throw out the basic motion on the floor and substitute a new and different motion to replace it.~~

Rules of Debate

The basic rule of motions is that they are subject to discussion and debate. The Mayor is free to participate in the debate, however should strive to be the last to speak. The debate can continue as long as members of the body wish to discuss an item, subject to the decision of the Mayor that it is time to move on and take action.

Motions Not Subject to Debate

There are exceptions to the general rule of free and open debate on motions. The exceptions all apply when there is a desire of the body to move on. ~~A motion to adjourn, motion to recess, motion to table or motion to limit debate~~ The following motions are not debatable ~~(that is, when the following motions are made and seconded~~, and the Mayor must immediately call for a vote of the body without debate on the motion~~).~~:

- **Motion to adjourn.** This motion, if passed, requires the body to immediately adjourn to its next regularly scheduled meeting. It requires a simple majority vote. If all items of business have concluded, the Mayor may adjourn the meeting without a motion.

- ~~**Motion to recess.** This motion, if passed, requires the body to immediately take a recess. Normally, the Mayor determines the length of the recess which may be a few minutes or an hour. It requires a simple majority vote.~~

- **Motion to table.** This motion, if passed, requires discussion of the agenda item to be halted and the agenda item to be placed on "hold." The motion can contain a specific date/time in which the item can come back to the body or no specific time, in which case a motion to take the item off the table and bring it back to the body will have to be taken at a future meeting.

- **Motion to limit debate.** As a practical matter, when a member calls out "I move the previous question" or "I move the question" or "I call the question", the Mayor can treat it as a "request" rather than as a formal motion. The Mayor can simply inquire of the body, "any further discussion?" If no one wishes to have further discussion, then the Mayor can go right to the pending motion that is on the floor.

However, if even one person wishes to discuss the pending motion further, then the Mayor should treat the call for the "question" as a formal motion and should ask for a second, stop debate, and vote on the motion to limit debate.
The motion to limit debate requires a two-thirds vote of the body.

Voting

It is the policy of the City Council that all members present at a meeting fully participate in the discussion of a matter and shall vote for or against a motion, unless disqualified by conflict of interest or other legal reason. Votes are counted for "those present", therefore if a Councilmember abstains from voting, their vote shall be counted as a "No" vote for the purpose of determining if the motion passes.

Failure of a seated member to orally express a vote constitutes an affirmative vote. No ordinance, resolution, recommendation or motion shall be passed or become effective without an affirmative vote by the majority with a quorum present.

If the vote is a voice vote, the Mayor or City Clerk shall declare the result for the record. The Mayor may also request a vote by roll call. Vote by roll call is required for any meeting in which any member is participating via teleconference. Regardless of the manner of voting, the results reflecting all yes and no votes and the Councilmembers who cast them must be clearly set forth for the record. To be adopted, a motion requires the yes vote of a majority of the quorum present, unless the vote of four or five Councilmembers is required by statute, ordinance, or resolution.

If a member is disqualified, the member shall not participate in the consideration of the matter, shall not be counted for the purpose of the quorum, and shall leave the dais during the consideration of the matter; provided, however that if the matter is being considered on the Consent Calendar and has not been removed, from the Consent Calendar, the Councilmember may remain on the dais and disclose the reason for disqualification.

A tie vote is equivalent to a motion that has failed and means no action has been taken. Should a tie vote occur, the City Council may make additional motions until an action receives three affirmative votes. If no motions are made, then the tie vote shall be treated as no action and the Mayor may treat the matter as concluded and move on to the next item on the agenda. If the matter involves an appeal, and an affirmative vote does not occur, the result is that the decision appealed stands as decided by the decision-making person or body from which the appeal was taken.

Voting Disqualification

Any Councilmember shall not vote upon any matter on which the member is disqualified due to a conflict of interest, or any quasi-judicial action regarding that in which the Councilmember is biased. No member of the City Council who is disqualified shall vote upon the matter on which he or she is disqualified. Any member shall openly state or have the Mayor announce the fact and nature of such disqualification in the open meeting and shall not be subject to further inquiry. A member who is disqualified by conflict of interest shall leave the dais during the debate and must not vote on such matter. This shall not prohibit the member from remaining in the Chamber as a member of the public to hear other testimony and to provide their own testimony to the City Council as a member of the public. The member may remain on the dais for Consent Calendar items if the member states that they are abstaining from the vote due to the described conflict of interest before the Consent Calendar is voted on in one motion.

~~**E. Definitions**~~

~~For purposes of this section, the terms listed herein shall be defined as follows:~~

~~**"Agenda Item"** means an item placed on the agenda for a vote by the City Council. For purposes of this section, appeals shall be considered action items. All information from the City Manager or Department Director concerning any item to be acted upon by the City Council shall be submitted as a report on the agenda and not as an off-agenda memorandum and shall be available for public review, except to the extent such report is privileged and thus confidential such as an attorney-client communication concerning a litigation matter or any other matter deemed a closed session matter as allowed under the Brown Act.~~

~~Agenda items shall contain all relevant documentation, including the following as applicable:~~

1) ~~A descriptive title that adequately informs the public of the subject matter and general nature of the item or report and action requested;~~

2) ~~Whether the matter is to be presented on the Consent Calendar, Presentations, Public Hearings or Policy Matters;~~

3) ~~Recommendations of the City Manager or their staff, if applicable containing the recommended action to be taken by the City Council with respect to that particular item, and the rationale for the recommendation;~~

4) ~~Fiscal impacts of the recommendation;~~

5) ~~A description of the current situation and its effects;~~

6) ~~Background information as needed;~~

7) ~~Alternative actions considered (if applicable);~~

8) ~~For awards of contracts; the abstract of bids in those cases where such is required;~~

~~**"Agenda"** means the compilation of the descriptive titles of agenda items submitted to the City Clerk, arranged in the sequence established in Section P.~~

~~**"Packet"** means the agenda plus all its corresponding agenda reports and attachments.~~

~~**"Emergency Matter"** arises when prompt action is necessary due to the disruption or threatened disruption of public facilities and a majority of the City Council determines that:~~

~~1) a work stoppage or other activity which severely impairs public health, safety, or both;~~

~~2) a crippling disaster which severely impairs public health, safety or both.~~

~~**"Old Business"** Items carried over from a prior agenda of a meeting as uncompleted items.~~

~~**F. Procedure for Bringing Matters before City Council**~~

~~**2) Scheduling Public Hearings Mandated by State, Federal, or Local Statute**~~
~~The City Clerk may schedule a public hearing at an available time and date in those cases where State, Federal or local statute mandates the City Council hold a public hearing.~~

~~**3) Submission of Agenda Items**~~
~~Except for Old Business, as a condition to placing an item on the agenda, agenda items from departments, including agenda items from commissions, shall be furnished to the City Clerk at a time established by the City Manager. The City Manager has set a deadline of 12:00 p.m. on Monday eight days prior to the regular City Council Meeting at which the item is to be presented. If Monday falls on a holiday, the agenda item shall be submitted to the City Clerk on the preceding Thursday, twelve days before a meeting.~~

~~**G. Packet Preparation and Posting**~~

~~**1) Preparation of the Packet**~~
~~Not later than the Thursday prior to the City Council Meeting, the City Clerk shall prepare the agenda packet, which shall include the agenda plus all of its corresponding agenda reports and attachments. No item shall be considered if not included in the packet, except that a correction or supplement to an item already included in the packet may be considered. Reports carried over as Old Business shall be reproduced again at the City Manager's discretion.~~

~~**2) Failure to Meet Deadlines**~~
~~The City Clerk shall not accept any agenda item or revised agenda item after established deadlines unless authorized by the City~~

~~Manager.~~

~~Matters not included on the published agenda may not be discussed and acted upon unless otherwise authorized by State law or providing the City Council finds one of the following conditions is met:~~

~~a) Four-fifths of the City Council determines that the subject meets the criteria of "Emergency" as defined in Section M.~~

~~b) Four-fifths of the City Council determines that there is a need to take immediate action and that the need for action came to the attention of the City subsequent to the posting of the agenda as required by law.~~

~~**H. CONDUCT OF MEETING**~~

~~**Q. Information Reports Called Up for Discussion**~~
~~Reports for Information designated for discussion at the request of any Councilmember shall be added to the appropriate section of the agenda and may be acted upon at that meeting or carried over as pending business until discussed or withdrawn.~~

~~**I. PROCEDURAL MATTERS**~~

~~**R. Persons Authorized to Sit at Presentation Tables**~~
~~No person, except City officials, their representatives and representatives of boards and commissions and those recognized by the Mayor shall be permitted to sit at the tables in the front of the City Council Dais without the express consent of the Council, or if prearranged with the City Manager as a reasonable accommodation.~~

~~**J. FACILITIES**~~

SECTION FOUR: ENFORCEMENT OF POLICIES AND PENALTIES FOR OTHER MISCONDUCT BY MEMBERS

The City Council acknowledges that members will not always agree on matters of public policy and that they will have different styles of communicating with each other and the public. Those kinds of differences can result in tensions between members. The City Council values a respectful working relationship among the members. When tensions between members occur, the City Council strongly encourages members to speak directly to each other in an effort to resolve the matter to maintain the ability of the City Council to work collectively for the public benefit. The process described below is intended to address violations of the City Council policies and other forms of misconduct, and not to be a method of resolving disagreements between members of the City Council.

The City Council also acknowledges that members retain the constitutional rights to free speech, and that as elected officials, they have an obligation to speak publicly about matters of concern to constituents. The procedures are not intended to limit the rights and obligations of Councilmembers. They are not intended to penalize legitimate disagreements about matters of public policy. They are intended to apply to the speech and actions of Councilmembers only to the extent that a Councilmember's speech or actions violate these policies or constitute misconduct.

The procedures in this section shall apply in the following three situations: (1) When any member of the City Council reasonably believes that another member of the City Council has acted in violation of this policy. (2) When a member of the City Council has been convicted of a crime. (3) When a decision maker with competent jurisdiction has issued a final determination that a member of the City Council has violated a law related to the conduct of public business.

Examples of laws related to the conduct of public business include, without limitation, the Brown Act; the Political Reform Act and related Fair Political Practices Commission regulations; Government Code § ~~section~~ 1090 and related provisions of the Government Code; and other California laws establishing requirements for or limitations on the activities of local government elected officials. The procedures in this section shall apply to (2) and (3) only after the exhaustion or expiration of all available appeals. For the purposes of this section, "misconduct" refers to either (2) or (3), or both.

The process described in this section is applicable only to assertions made by one member of the City Council against another. It does not apply to a complaint against a member of the City Council by a member of the public or by an employee or official of the City. Complaints against a member of the City Council by a member of the public or an employee or official of the City will be handled through other processes, as required by law or other City policy.

Any Councilmember may request the City Attorney to deliver a general reminder to the entire City Council that a particular type of behavior is a violation of this policy, and that violations, could cause a member to be subject to the penalties described in this section.

Any Councilmember may privately admonish another Councilmember if they believe a violation has occurred.

Any Councilmember who believes that another Councilmember has violated these policies or committed misconduct may file a written complaint with the City Manager and/or the City Attorney. For the purposes of this section, any complaint which names more than one Councilmember shall be considered a separate complaint for each named Councilmember. Once a formal complaint has been filed, the following process shall be followed:

1. Within 10 days of receipt, the City Attorney shall provide written notice to the accused Councilmember, providing the opportunity to respond to the complaint in writing.
2. The accused Councilmember shall have 10 days from receipt of written notice to respond to the complaint in writing.

3. The written complaint and response shall be presented to the full City Council at the next available meeting under Policy Items.
4. The City Council shall review each complaint, the response, and any information provided in support of each Councilmember's position. If the subject of the complaint is the Mayor, the Mayor Pro Tempore shall preside over the matter. The Councilmember who filed the complaint shall not preside over the matter. All members of the City Council may participate in consideration of and vote upon a complaint. The interest of the Councilmember who filed the complaint and the Councilmember who is the subject of the complaint shall not be treated as disqualifying Any action on a complaint shall require a majority vote of those participating. The City Council may take the following actions on a complaint:

    a. No action.
    b. Public admonishment orally or in writing.
    c. Determine that additional information is necessary to make a decision.
        i. In this case, the City Council may direct the City Manager and City Attorney to assist them in retaining an appropriate investigator to gather more information and evaluate the information obtained.
        ii. Prior to a final investigation report being presented to the City Council the accused Councilmember and the Councilmember who filed the complaint shall have 10 days from receipt of a draft report to respond in writing.
        iii. The City Council shall resume its deliberations on a complaint at a meeting scheduled after a final investigation report is submitted.
    d. Censure:
        i. Censure is the most severe form of action. Censure is a formal statement of the City Council officially reprimanding one of its members. It is a punitive action, which serves as a penalty, but it carries no fine or suspension of the rights provided by California and Federal law to the member as an elected official. Censure cannot be used to remove a member of the City Council from elected office.
        ii. In addition to a public reprimand, censure can also include such actions as the disapproval of expense reimbursement requests; de-authorization of attendance at conferences, seminars and other activities at the City's expense; removal of the member from local liaison or other intergovernmental meeting assignments; removal of a member from the role of Mayor or Mayor Pro Tempore; and other such remedies as may be deemed appropriate by the City Council and are allowed by California law.
        iii. Censure may be imposed without an investigation; however, any action taken by the City Council to impose censure shall be taken by written resolution.

SECTION FIVE: HISTORY

November 03, 1997	Adopted, Resolution No. 1997-99
December 01, 2020	Revised, Resolution No. 2020-59
February 3, 2026	Revised, Resolution No. 2026-XX

SUPPLEMENTAL AGENDA MATERIALS
CITY COUNCIL MEETING
February 3, 2026
(revised 2/4/2026)

REGULAR CITY COUNCIL MEETING (6:00 PM)

Public Comments (Not on the Agenda and Consent Calendar)

Agenda Item No. 8.A. – 2026 State Legislative Platform
Presentation

Agenda Item No. 8.B. – FY 2025-26 Second Quarter General Fund Budget Update through December 31, 2025
1. Presentation
2. Public Comments

Agenda Item No. 8.C. – Award of Construction Contract for the Swim Center Accessible Parking Improvements Project, City Project No. C3050.10
Presentation

Agenda Item No. 8.D. – City Council Policy Subcommittee Report and Recommendations
Public Comments

CITY HALL 10890 San Pablo Avenue, El Cerrito, CA 94530
Telephone (510) 215-4305 Fax (510) 215-4379 http://www.el-cerrito.org

LINE # 7 BUS PARTY!
February 7, 2026
Meet Your
AC Transit Directors
Harpreet Sandhu
and Jean Walsh!

Catch the # 7 that leaves Del Norte at 4:30 pm* Saturday, February 7 anywhere along the route, i.e.,

→ Barrett & San Pablo	4:34 pm
→ Barrett & Tulare	4:36 pm
→ Barret & Carquinez	4:37 pn
→ Barrett & Arlington	4:38 pm
→ Arlington & Brewster (south)	4:44 pm
→ Arlington & Moeser	4:45 pm
→ Arlington & Coventry	4:49 pm
→ Solano & The Alameda	4:55 pm
→ Shattuck & Allston	5:05 pm

Join us for a few stops or ride with us all the way to ***Yeti Sports Bar*** in South Berkeley.

- **Free refreshments**
- **Bus bling,**
- **Door prizes** (Must RSVP)

Meet elected officials who make decisions affecting our favorite bus. RSVP:

or contact Joanna Pace
(510) 860-3696

REMEMBER:

* THE # 7 SCHEDULE HAS BEEN CHANGED (AGAIN!) STARTING SUNDAY, FEBRUARY 1.

BE SURE YOU HAVE THE NEW AC TRANSIT APP (FREE!)

AC Transit
Moving the East Bay since 1960

From: Ira Sharenow
To: City Clerk; Holly Charléty
Cc: William Ktsanes; Gabe Quinto; Lisa Motoyama; Rebecca Saltzman
Subject: Public Comment: Items not on the agenda
Date: Saturday, January 31, 2026 7:18:39 AM

The council should save the taxpayers $80,000 and hold the vote to give the council the right to raise taxes for 30+ years in November 2026.

The library was supposed to be built in affordable housing Parcel C West in El Cerrito Plaza. The city has not even applied for funding for that affordable housing building, Since there is no Parcel C West, there cannot be a library there. Construction of Parcel C West is years away, if it is ever built.

After the signatures were gathered, the city changed the estimated cost for building the library from $21 million to $37 million. That means the 17 cents per square foot library is not adequate to pay both for the bonds repayment and for the vast array of operating costs.

El Cerrito’s library consultants recommended 63 dedicated parking spaces for the library, but the current proposal has zero dedicated parking spaces. The city is supposed to create a “parking district” with meters and more ticketing. Setting up the parking district will cost several million dollars. There is no funding to create the parking district. Moreover the city has not had an adequate discussion with the community. So no plans and no funding for parking.

Over about the last half dozen years, Contra Costa County library usage has declined more than 20%.

I realize the proposal for an over-sized library is the centerpiece of a grandiose scheme to create a “downtown” based on a consultant’s vision of 20 years ago. But the plan lacks details.

Several wealthy city officials and former city officials (salaries over $200,000 per year and likely pensions over $100,000 per year combined with long time home ownership, so low property taxes) are promoting the tax measure which will enable the council to raise taxes every year for 30+ years without further citizen votes. But not everyone in El Cerrito is so well off financially.

The government failed to secure a state library grant of up to $10 million.

The city also failed to build when financing, labor, and construction costs were more favorable.

Given the above, please write a letter to the library proponents and ask them to withdraw their proposal.

If they fail to do so, then please have a November 2026 vote and save the taxpayers $80,000. I do realize the city is in financial trouble and a June vote would enable the city to start taxing in December 2026, years before a library could possibly be built.

Ira Sharenow

El Cerrito, CA

From:	Michael Coan
To:	City Clerk
Cc:	William Ktsanes; Gabe Quinto; Lisa Motoyama; Rebecca Saltzman; Carolyn Wysinger
Subject:	public comments – not on the agenda
Date:	Saturday, January 31, 2026 3:26:38 PM

Caution! This message was sent from outside your organization. Allow sender | Block sender

I question the timing of the ballot: why is the council considering spending $80,000+ for a June election. A November election is free. The city does not have extra money to spend.

The "Library Tax" is a misnomer. There is NO SITE to build the library. The Parcel C West affordable housing building has not been approved. The proposal has not even been submitted.

The cost for this proposal suddenly jumped from $21 million to $37 million. The proposed tax will not cover this cost. If this proposal passes, does the city council propose to tax the people for 30 or more years? (without a library?)

Why is a 20,000 square foot structure needed? With usage declining, is this 10 year-old proposal correct? Perhaps the needs should be re-assessed.

The solution to this problem of a proposed tax for a phantom library is for the petition proponents to withdraw the ballot measure.
Another solution is for the City Council to campaign for a NO vote.

Thank you
Michael Coan

From: Cordell Hindler
To: City Clerk
Subject: Public Comments
Date: Monday, February 2, 2026 2:47:26 PM

Caution! This message was sent from outside your organization.

Hello Mayor Quinto, Council Members and Staff,

I am submitting the Following Comments into the Record:

1. for a future Agenda, the Council Should consider revisit of having the Public to Participate Remotely

2. I am Proud of the EL Cerrito Gauchos for winning the State Championship

Sincerely
Cordell

From: jhammer
To: City Clerk
Subject: public comments -- not on the agenda
Date: Monday, February 2, 2026 9:01:12 PM

City Council Members:

I love our library and use it frequently. The staff there do an amazing job despite the physical limitations of the current building. El Cerrito needs a new library, but I feel the push for a siting at BART Parcel C is misguided. Aside from the lack of planned parking, that area is already a traffic and pedestrian safety nightmare what with BART track pylons, multiple pedestrian crosswalks, the Ohlone Greenway crossing. With the proposed housing and library plan, this situation will only worsen.

I also find the financing/taxation plan for the library confusing and iffy. Apparently, Parcel C hasn't even been approved yet. And to propose a tax for a new library that doesn't have a definite location identified or assured is a bit like the cart before the horse.

If a more transparent, and less unstable plan for a new library were put before residents for a vote, I feel "yes" votes would be more likely. But the BART location is not a sure thing, the library would not be on City-owned property, and the BART location is too far south to easily serve all residents of the city. As a friend of mine joked, "It's so far south it should be called the Albany Public Library." A library sited more toward the center of El Cerrito would be better and more fair.

Another issue that gives me pause is the spending of an extra $80,000 for an early June vote on this matter. That does not seem fiscally responsible. Instead, it has the appearance of an end run to change the ballot passage rate to 51%. of voters instead of the usual two thirds.

Yes, a new library is a great idea and sorely needed for El Cerrito. Library usage would increase if there were a new library building that addressed the needs of El Cerrito residents better than the small, old building on Stockton.

I believe a better site for the new library is the property at 10936 San Pablo that was purchased by the City for $1.6 million. The City owns that property and the one north of it. A library there would be close to bus routes along the San Pablo Avenue and would add to the "civic hub" with the public buildings nearby (City Hall, Police, Fire).

I've heard that the City has a plan for that property to, at some time in the future, create a "Public Safety Complex." However, when funding is available for that, the existing public safety buildings can be extended upward. As the county library best practices for a library are for a single story structure, the former Life in Christ location at 10936 San Pablo, along with the parking lot north of it, would have a large footprint for construction of such a single story structure. That location should be a serious candidate for the new library.

Money is always an issue and some people will always bristle at tax increases, but I feel the residents of El Cerrito would be much more likely to accept taxation for a library plan that is on more solid footing than the present one. We need a library on City-owned property, close to transportation, with parking available, and in a location that is more equidistant north/south.

In addition, once a new library is completed, the existing library building on Stockton could be used as a very nice dedicated Senior Center — an important community amenity that has been missing here for too long — and is just as important as a new and improved library.

I hope you will consider these shared thoughts. Thank you.

Jenny Hammer
El Cerrito resident since 2000

CALIFORNIA PUBLIC POLICY GROUP

City of El Cerrito 2026 Legislative Platform Adoption

February 3, 2026

Dane Hutchings, *Founder + CEO, California Public Policy Group*
Ethan Nagler, *Associate Lobbyist, California Public Policy Group*

2025: Year in Review

2025 City of El Cerrito Highlights

- More than 430 individual touchpoints for the City.

- Tracked more than 910 pieces of legislation on behalf of the City and achieved the desired outcome on 62% of the City's positioned legislation.
    - AB 339 (Ortega) Local public employee organizations: notice requirements.
        - Chaptered
    - SB 707 (Durazo) Open meetings: meeting and teleconference requirements.
        - Chaptered
    - SB 63 (Wiener) San Francisco Bay area: local revenue measure: public transit funding.
        - Status: Chaptered
        - Position: Support
    - AB 330 (Rogers) Local Prepaid Mobile Telephony Services Collection Act.
        - Status: Chaptered
        - Position: Support

- SB 423 (Gonzalez)—transfer taxes—held.

Looking Ahead: 2026

Policy Themes

- Local government revenue, e-bikes, housing and land use, CEQA clean up, election year politics, immigration.

Legislative Update

- 2026-27 budget proposal released on January 9.
- Hundreds of pieces of legislation introduced so far.
- Anticipating 2,000+ more bills introduced before February 20.
- Senator Monique Limón (D-Santa Barbara) has assumed office as Senate President Pro Tempore.

El Cerrito State Legislative Delegation

- Senator Jesse Arreguín (D-Berkeley) is new the chair of the Senate Housing Committee and remains chair of the Senate Public Safety Committee and a member of the Senate Local Government Committee.
- Assemblymember Buffy Wicks (D-Oakland) remains chair of the Assembly Appropriations Committee and is the chair of the newly formed Select Committee on Housing Construction Innovation.

CPPG

CALIFORNIA PUBLIC POLICY GROUP

2026 Legislative Platform

Legislative Platform Background

Purpose

- The platform is aligned with the City's Strategic Plan 2024-2029.
- The platform communicates the City's state policy priorities to the public, the Legislature, and the Administration.
- The platform provides guidance and direction to City staff and state representatives regarding City's state funding and policy priorities.
- No modification of existing legislative platform statements.
- 3 proposed additions that reflect legislative trends.

Legislative Platform Proposed Statement

Proposed New Language: High-Performing Organization

- *"Oppose legislation or ballot measures that would reduce, eliminate, or otherwise limit the City's authority to levy real estate or documentary transfer taxes."*

Legislative Platform Proposed Statement

Proposed New Language: Community Safety

- *“Support legislation and funding that provides resources, training, and protections for first responders exposed to toxic substances resulting from electric vehicle and lithium-ion battery incidents.”*

Legislative Platform Proposed Statement

Proposed New Language: Community Safety

- *"Support legislation that aligns building codes, fire codes, and product safety standards with the unique fire and explosion risks associated with electric vehicle and lithium-ion battery charging infrastructure."*

CALIFORNIA PUBLIC POLICY GROUP

Questions/Discussion
Thank You!

General Fund Update
Q2 Fiscal Year 2025-26

February 3, 2026

EL CERRITO

Summary

- Compares Q2 performance in FY 2024-25 versus FY 2025-26
- City finances are cyclical
  - Many revenues received on a lag
  - Some expenditures prepaid and programs completed early in year
- Approved uses of one-time fund balance increased projected year-end deficit

Revenues Overview

- Licenses & Permits - trending on budget but lower than prior FY
  - Highly variable in timing of permit applications
- Fines & Forfeitures - trending above budget and above prior year due to higher citation activity
- Use of Money and Property- trending higher due to investment returns from Section 115
- Charges for Services - trending on budget but lower than prior year due to changes in permit activity and lower Recreation program revenue

Revenue Classification	FY 2025-26			% Change in Actuals FY25 to FY26
	Amended Budget	Q2 YTD Actuals	% of Budget	
Taxes	$36,865,664	$13,599,614	37%	3%
Licenses & Permits	$1,073,280	$830,691	77%	-2%
Fines & Forfeitures	$130,000	$106,549	82%	30%
Use of Money and Property	$830,600	$471,503	57%	70%
Intergovernmental Revenues	$5,551,044	$2,662,750	48%	-3%
Charges for Services	$7,550,502	$4,200,961	56%	-9%
Other Revenue	$747,200	$280,741	38%	61%
Other Financing Sources	$1,031,502	$515,751	50%	3%
Totals	**$53,779,792**	**$22,668,560**	**42%**	**1%**

Revenues - Taxes

- Taxes are highly cyclical, often received quarterly or on a lag
- Property taxes received primarily in Dec, April, and June
- Sales taxes on 2-3mo lag, trending as expected
  - El Cerrito slightly outperforming statewide trends
- RPTT trending on budget, highly volatile and received on a lag

Revenue Classification	FY 2025-26			% Change in Actuals FY25 to FY26
	Amended Budget	Q2 YTD Actuals	% of Budget	
Property Taxes	$18,080,310	$6,583,387	36%	6%
Sales Taxes	$4,616,381	$1,490,344	32%	0%
Measure R Sales Tax	$4,581,000	$1,392,474	30%	0%
Transient Occupancy Taxes	$100,000	$31,794	32%	-1%
Franchise Fees	$1,380,000	$463,906	34%	23%
Business License Taxes	$1,206,473	$1,126,281	93%	3%
Property Transfer Taxes	$3,200,000	$1,076,936	34%	-6%
Utility Users' Taxes	$3,700,000	$1,431,785	39%	2%
Other Taxes	$1,500	$2,707	180%	-
Taxes Totals	**$36,865,664**	**$13,599,614**	**37%**	**3%**

Revenues by Department

- Revenues cyclical by department depending on work calendar
- Recreation revenues received earlier for summer programs
  - Lower than prior year due to fewer weeks of summer camp, school strike, and lower childcare demand
  - Anticipated impact of pool closure for repairs already included in the budget
- Permit volume for Public Works and Community Development similar to prior year
  - Lower fee projects in Community Development

Department	FY 2025-26			% Change in Actuals FY25 to FY26
	Amended Budget	Q2 YTD Actuals	% of Budget	
Administration	$16,000	$10,605	66%	1%
Community Development	2,621,572	1,676,905	64%	-2%
Fire	5,605,111	2,678,617	48%	-3%
Non-departmental	38,900,554	14,554,023	37%	5%
Police	188,080	129,955	69%	12%
Public Works	622,117	299,576	48%	24%
Recreation	5,826,358	3,318,879	57%	-11%
Totals	**$53,779,792**	**$22,668,560**	**42%**	**1%**

Expenditures Overview

- Personnel - increases year over year due to negotiated COLAs and step/merit increases
- Professional & Technical Services - cyclical depending on project timing and temp support needs
- Other Purchased Services - citywide insurance premiums, paid at the beginning of the year, also Council AV Project
- Property & Capital - trending lower due to purchase timing
- Other Financing Uses - transfers out of the General Fund, including for large approved capital projects

Expenditure Classification	FY 2025-26			% Change in Actuals FY25 to FY26
	Amended Budget	Q2 YTD Actuals	% of Budget	
Personnel	$39,641,566	$20,622,222	52%	4%
Purchased Professional & Technical Services	5,396,155	2,061,273	38%	0%
Purchased Property Services	2,378,761	1,059,060	45%	11%
Other Purchased Services	4,384,411	3,496,255	80%	19%
Supplies	899,845	316,426	35%	-8%
Property & Capital	499,942	67,994	14%	-34%
Financing Costs	530,949	186,678	35%	6%
Other Financing Uses	945,035	564,167	60%	49%
Totals	**$54,676,664**	**$28,374,075**	**52%**	**6%**

Expenditures by Department

- Administration increased due to insurance premiums and software subscription costs
- Increase in Police costs from new bargaining agreements
- Increase in Non-Departmental expenditures due to:
  - Timing of payments to the County for additional library services
  - Additional transfers out to the CIP fund for the Pool Replastering

Department	FY 2025-26			% Change in Actuals FY25 to FY26
	Amended Budget	Q2 YTD Actuals	% of Budget	
Administration	$8,700,991	$5,463,354	63%	20%
Community Development	4,116,506	1,708,069	41%	2%
Fire	16,147,007	8,518,858	53%	2%
Non-departmental	1,065,674	561,187	53%	42%
Police	15,326,561	7,676,742	50%	5%
Public Works	2,604,358	1,124,585	43%	1%
Recreation	6,715,567	3,321,280	49%	0%
Total	**$54,676,664**	**$28,374,075**	**52%**	**6%**

Budget Amendments

- Amendments approved by the City Council after budget adoption
- Includes amendments approved as of December 31st
- Offset by original projected surplus of $15,774, increases use of General Fund balance by $896,872

Department	Description	Amount
Citywide	Incomplete Purchase Orders from FY25	$ 291,695
City Council	Audio-Visual System Improvements	317,535
Public Works/ Recreation	Pool Replaster	183,300
Fire	Local 1230 New MOU	120,116
	Total General Fund Expenditure Increases	**$ 912,646**

Fund Balance

- FY25: $24.3M →
  FY26: $22.6M
- Reserves: 22% not incl. Pension Trust or EDRF
- $2.7M discretionary reserves projected at year-end for FY26
- Includes anticipated use of fund balance for pool renovation
  - Council to consider at February 3 meeting

Fund Balance Projection		
FY25 General Fund - Total Fund Balance		**$ 24,250,508**
FY26 Projected Revenue	53,779,792	
FY26 Projected Expenditures	(54,676,664)	
Change in fund balance		(1,658,972)
FY 26 Projected Ending Total Fund Balance		**22,591,536**
Projected unassigned percent as of June 30, 2025		22%

Conclusion

- Overall trending similarly to prior fiscal year (FY)
- Approved amendments increasing planned use of fund balance
- Staff will come back to Council at February 17th meeting with adjustments for General Fund and some Special Revenue/Enterprise Funds

Thank you!

From:	Ira Sharenow
To:	City Clerk; Holly Charléty
Cc:	William Ktsanes; Gabe Quinto; Lisa Motoyama; Rebecca Saltzman
Subject:	Public Comment: Item 8B GF Quarterly Update
Date:	Tuesday, February 3, 2026 7:16:31 AM

I do not share management's positive opinion of the general fund reserve amount. I believe that the upcoming tax proposal can completely wipe out the general fund as the debt service coverage ratio is inadequate.

On February 19, 2026, the El Cerrito council is likely to vote to put a tax measure on the June 2, 2026 primary ballot. The cost will be about $80,000. The alternative is the November 2026 general election ballot. That would be free.

If the tax passes, this is what will likely happen.

Tax collections will start in December 2026 and the maximum tax rate will be increased every year.

NO LIBRARY WILL BE BUILT IN PLAZA PARCEL C WEST, AFFORDABLE HOUSING, BECAUSE THERE IS NO FUNDING TO BUILD PARCEL C WEST.

If a miracle occurs and funding for the affordable housing project becomes available, the tax proposal is inadequate to pay for a $37 million bond issuance. In other words, 17 cents per square foot is inadequate.

Even if the maximum tax rate was much larger, there still would be a problem in that the language in the petition limits the debt service coverage ratio(DSCR) to 1.15 when the need is to have a DSCR of close to 2.0. An inadequate DSCR means a much higher interest rate, and it is possible the bonds would not sell at all.

In other words, there would be a need to put general fund money at risk.

Please ask library proponents to withdraw their proposal and come back with something that is less damaging to the general fund.

Ira Sharenow
El Cerrito, CA

Construction Contract Award for Swim Center Accessible Parking Improvements, City Project No. C3050.10

El Cerrito City Council

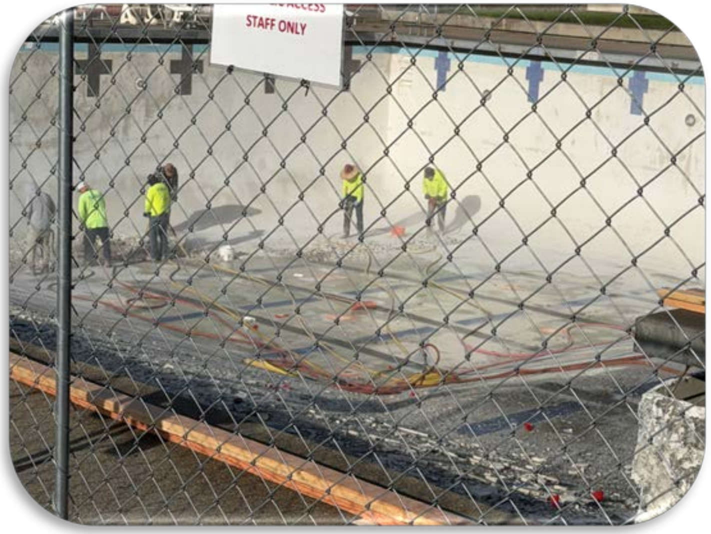
February 3, 2026

THE CITY OF EL CERRITO

Proposed Actions

Award	Award the construction contract for the Swim Center Accessible Parking Improvements Project, City Project No. C3050.10 (Project) to GradeTech Inc.
Authorize	Authorize the City Manager to execute a contract in the amount of $662,090.28 and to approve potential change orders in an amount not to exceed $100,000
Appropriate	Appropriate a one-time allocation from the General Fund in the amount of $762,100

Background Swim Center Improvements



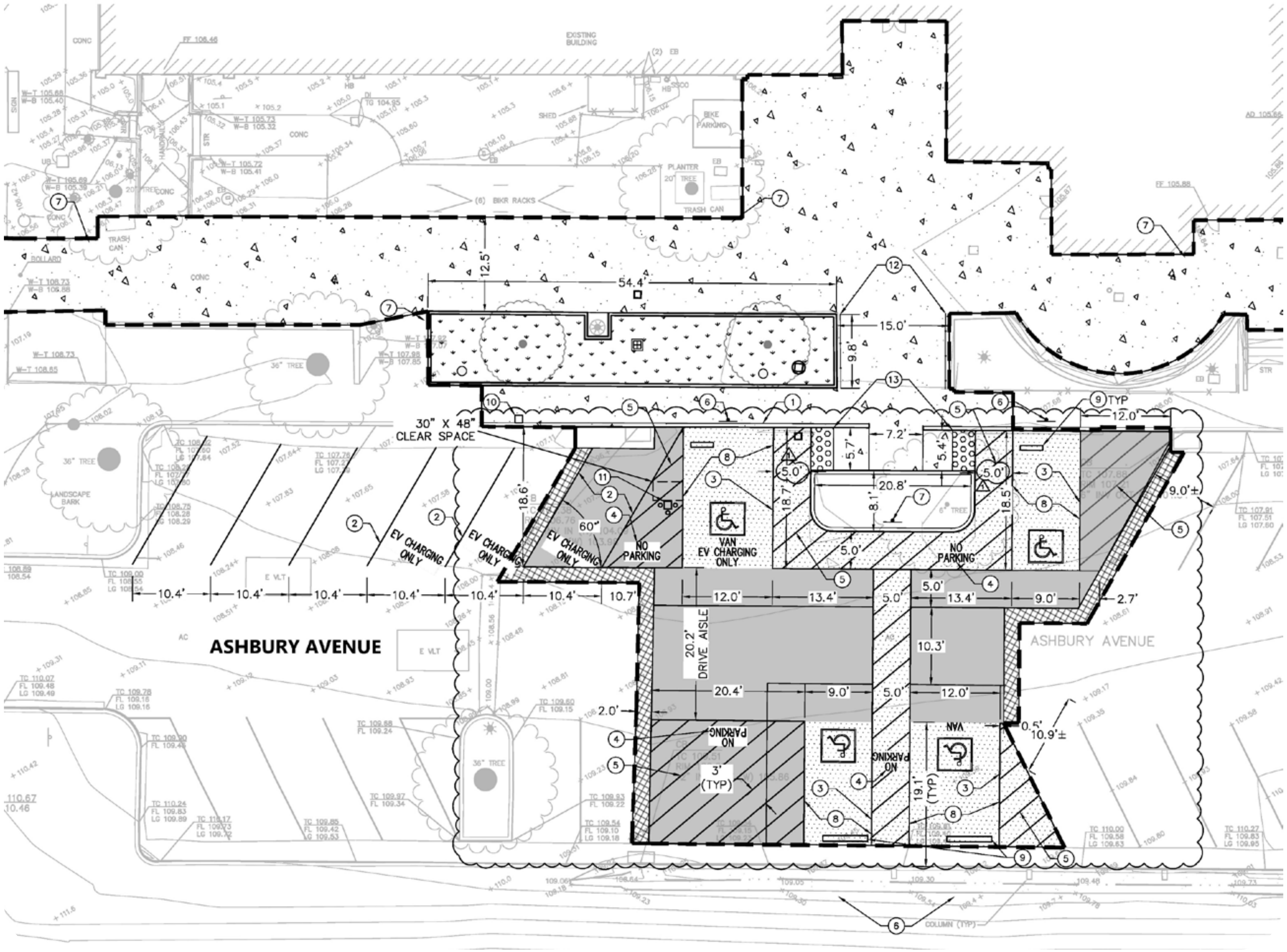
City Council Overview

- To address failures and required upgrades
- Presented on August 19 and October 21, 2025
- Approved Emery G. Weed III Lap Pool Replaster and Parking Lot ADA & Related Items ($2,311,000)

Phased Implementation of Approved Projects

- Replastering
  - December 2, 2025: Award
  - Construction In Progress: January to March
- Parking Lot ADA & Related Improvements (Current Project)
  - February 3, 2026: Award
  - Construction: February to June

Project Scope



- Reconstruction of existing **accessible parking spaces and paths of travel** to entrances and Moeser Lane
- Reconstruction of existing landscaping planters with **required stormwater treatment facilities**
- Installation of **Electric Vehicle charging** infrastructure and stations
- Parking Lot **Pavement Rehabilitation**

Bid Summary

- 12 Bids Received by Bid Opening date and time, January 14, 2026, 2 p.m.
- GradeTech Inc.
  - Apparent low bidder at Bid Opening
  - Well below Engineer's Estimate likely due to strong competition and favorable market conditions
  - Lowest responsive and responsible bidder
- One Bidder, BuildCorp Inc., found to be non-responsive

Bidder	Base Bid Total	Additive Alternate 1 Rehab Pavement	Additive Alternate 2 Reroute Electrical Conduit
Engineer's Estimate	**$913,654.00**	**$58,750.00**	**$25,000.00**
GradeTech Livermore, CA	**$551,090.28**	**$81,000.00**	**$30,000.00**

Funding for Approved Swim Center Improvements:

Lap Pool Replaster plus Accessible Parking Lot & Related Improvements

Cost Estimate for Approved Projects	
Original Estimate (August 2025)	$2,311,131
Current Estimate (January 2026)	$1,645,355
Difference/Savings	**-$665,776**

Requested Budget Appropriation	
Current Estimate	$1,645,355
Previously Approved Funding	$883,300
Funding Currently Needed	**$762,100**

Questions?

THE CITY OF EL CERRITO

From: Ira Sharenow
To: City Clerk; Holly Charléty; William Ktsanes; Lisa Motoyama; Gabe Quinto; Rebecca Saltzman
Subject: Public Comment 8D: Subcommittee
Date: Thursday, January 29, 2026 6:16:59 PM

I ask that council members stop attacking community members who publish in social media as we are providing the data and the insights that are not readily available in official city documents.

A. CITY COUNCIL CODE OF CONDUCT

“Refrain from abusive conduct, personal charges or verbal attacks upon the character, motives, ethics or morals of … MEMBERS OF THE PUBLIC.”

Ira Sharenow
El Cerrito, CA