THE CITY OF EL CERRITO
FINANCE DEPARTMENT

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

MINUTES

REGULAR MEETING OF THE
FINANCIAL ADVISORY BOARD (FAB)

Thursday, December 18, 2025 at 6:30 p.m.
City hall, Council Chambers
10890 San Pablo Avenue
El Cerrito, CA 94530

This Meeting Place is Wheelchair Accessible

6:30 p.m. CONVENE REGULAR MEETING

1. **ROLL CALL –** Chair David Carvel called the meeting to order at 6:37 PM.
   Present: Chair Carvel, Vice-Chair McDougall, Member Kimberly White. Youth Member Clive Watson-Lamprey Singer.
   Absent: Member Szlatenyi.

2. **ORAL COMMUNICATIONS FROM THE PUBLIC**
   Remarks are typically limited to three (3) minutes per person and may be on anything within the subject matter jurisdiction of the body. Remarks on non-agenda items will be heard first, as well as introduction by individuals interested in serving on the advisory body. Remarks on agenda items will be heard at the time the item is discussed.
   Cordell Hindler – Richmond resident – Would like to invite the FAB to the Mayor's conference in Richmond is scheduled for Feb 5th location TBD (will provide update middle of January) $70 per person and you must rsvp. Anniversary gala at the Berkley Country Club Feb 7th $250 per person, register on Event Brite. Chamber of Commerce New Years Mega Mixer on January 26th at La Strada 5:30-7:30 PM $15.

3. **COUNCIL/STAFF LIAISONS ANNOUNCEMENTS AND REPORTS** *(5 min.)*
   Staff and/or Councilmembers may report Council policies, priorities and significant actions taken by the City Council, and/or on matters of general interest to the FAB.
   - FY 2025-26 First Quarter General Fund Budget Update through September 30, 2025
   - Spending Authority and Contract Sward for Audio-Visual Upgrades to the Emergency Operations Center/Council Chambers

4. **APPROVAL OF THE MINUTES** (*5 min.) (*Attachment)
   Consider a motion adopting the minutes for the FAB meeting held on November 13, 2025.
   Motion/Second: Motion to approve the November minutes by Vice-Chair McDougall, second by Member White
   Ayes: Chair Carvel, Vice-Chair McDougall, Member White, Youth Member Watson-Lamprey Singer.
   Noes: None
   Absent: Member Szlatenvyi

Motion passes.

5. **REVIEW COMPREHENSIVE FINANCIAL POLICY** *(20 min.)* (Attachment)
   Review, discussion and possible action regarding recommendations to the City's Comprehensive Financial Policy.
   Public Comment:
   Falkenstine – El Cerrito resident, for a City budget you need to put fences around things and not leave it so subjective. Items should not be open ended; it should be within the next budget. Comments in regard to the replacement of General Fund reserves if they fall below 17%.

   Cordell Hindler – Richmond resident, do the auditors need to look at this, they might have concerns regarding the wording. Would like the auditors to take a look at this policy.

   Justin – Questioned whether you can add language "within current fiscal year" to replenish General Fund reserves if they fall below the 17%.

   Motion/Second: Motion to approve the Comprehensive Financial Policy with grammatical edits and revisions to section 3.2 (see attached), by Member White, second by Chair Carvel.
   Ayes: Chair Carvel, Member White, Youth Member Watson-Lamprey Singer.
   Noes: Vice-Chair McDougall.
   Absent: Member Szlatenvyi
   Motion passes.

6. **REVIEW CALPERS ACTUARIAL REPORT AND UNFUNDED ACTUARIAL LIABILITY (UAL) AS OF JUNE 30, 2024** *(20 min.)* (Attachment)
   Review, discussion and possible action regarding recommendations to the City Council regarding the City's UAL.

7. **GENERAL FUND LONG-TERM FORECAST DEFICIT CONCERNS** *(30 min.)* (Attachment)
   Discussion and possible recommendations of budget solutions to address the projected General Fund budget deficits in the long-term forecast.
   Deferred to next meeting

8. **FUTURE AGENDA ITEMS** *(5 min.)*
   - Purchasing Ordinance, updates as available
   - Service Delivery Study, updates as available
   - Pool, updates as available
     - Special meeting when appropriate to discuss funding
   - Review investment policy
   - Make recommendations on clear annual budget plan calendar
   - Review cost allocation plan review January
   - NHA UAL presentation (January)

9. **ADJOURNMENT 8:10**

Chair Carvel adjourned the meeting at 8:10 PM

FAB Item 5

Agenda Item No. 6.A.

City of El Cerrito

CalPERS Pension Program Review and Cost management Strategy Assessment

EL CERRITO

NHA | ADVISORS
Financial & Policy Strategies. Delivered.

May 20, 2025

Today's Discussion

I. Background on CalPERS Costs

II. Historical and Projected CalPERS Costs

III. Cost Management Strategy Overview

IV. Section 115 Pension Trust Analysis

V. Conclusion

Background on CALPERS Costs

City of El Cerrito CalPERS Summary

- City of El Cerrito has an **$89M CalPERS Unfunded Accrued Liability ("UAL")**, as of the latest CalPERS valuation for June 30, 2023
  - **Miscellaneous Plans:** $26M | **Safety Plans:** $63M
- CalPERS FY 2023-24 Final Investment Returns: 9.5%*
  - Projected to decrease City's UAL to $85M (as of 6/30/2024); annual budgetary impact from this change will be seen in FY 2026-27
- City adopted a Section 115 Pension Trust in September 2023 to address rising pension costs
  - $1.4M balance as of March 31, 2025
- Continuing to monitor and manage ongoing CalPERS UAL costs will be critical for fiscal resiliency, especially with potential changes stemming from CalPERS' FY 2024-25 investment performance and 2025 Asset Liability Management Study

EL CERRITO

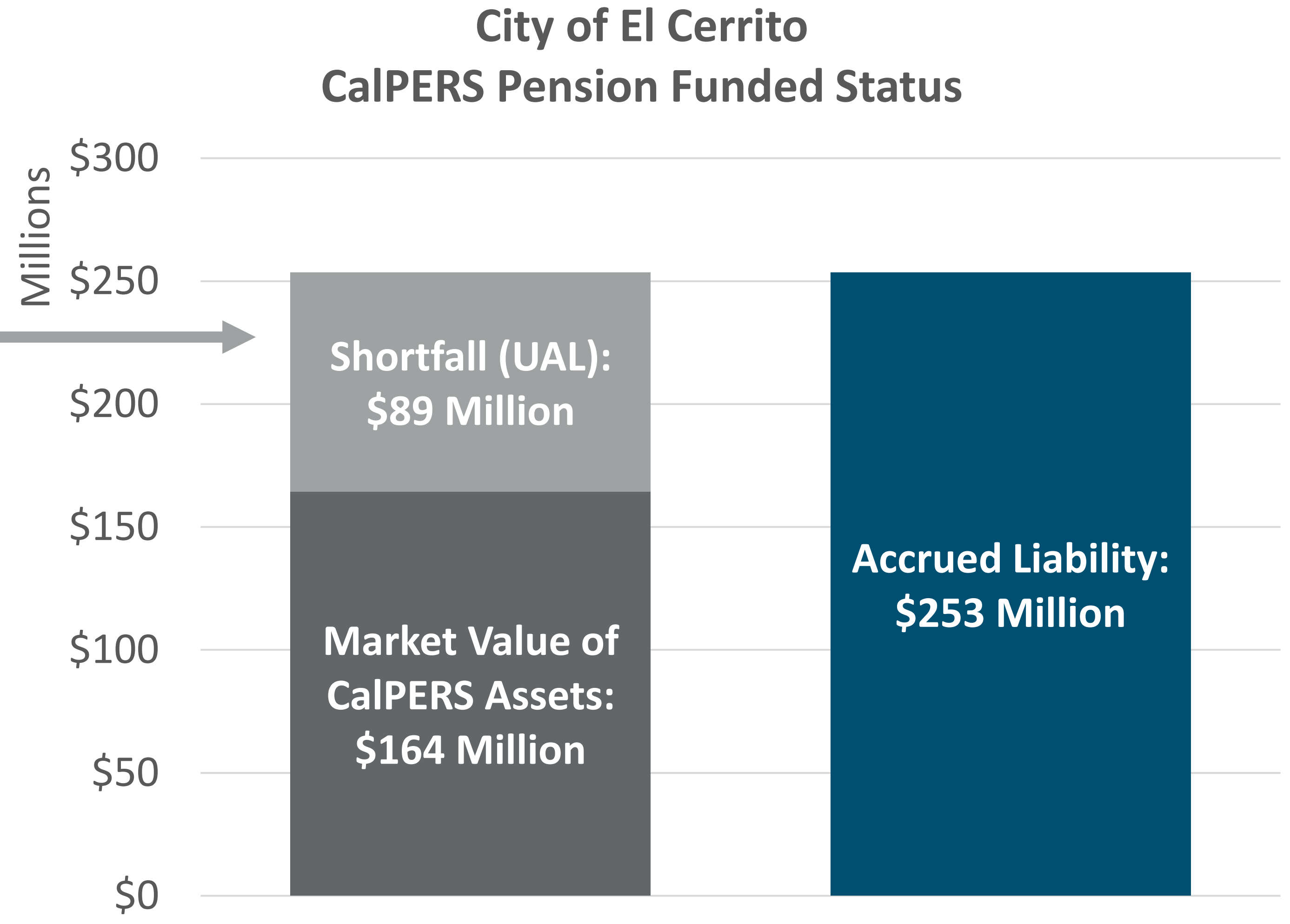
**CalPERS' Money-Weighted Rate of Return, as reported by CalPERS in its FY 2023-24 Annual Comprehensive Financial Report*

NHA | ADVISORS
Financial & Policy Strategies. Delivered.

Background on How CalPERS Works

Two Payments Made to CalPERS Annually

- **(1) Normal Cost ("NC"):** Annual cost for current employees
- **(2) Unfunded Accrued Liability ("UAL"):** Annual payment to amortize the "debt" to CalPERS
  - UAL is amortized over 20 years
  - New UAL is created when CalPERS investment returns <6.80%



Source: *CalPERS Actuarial Valuation as of June 30, 2023*

Why CalPERS Costs Have Trended Higher

Historical PERS Returns
5-Year: 6.6%
10-Year: 6.2%
20-Year: 6.7%
30-Year: 7.7%

Then (late 1990s)…

- Robust investment returns (10%+)
  - Retirement plans were "Super-Funded" through the late 1990s
  - Earnings on funds were more than adequate to cover retirement costs
- Super-funded status induced widespread retirement benefits enhancements
- Past funding policies led to contribution holidays and "free" benefit improvements

Now…

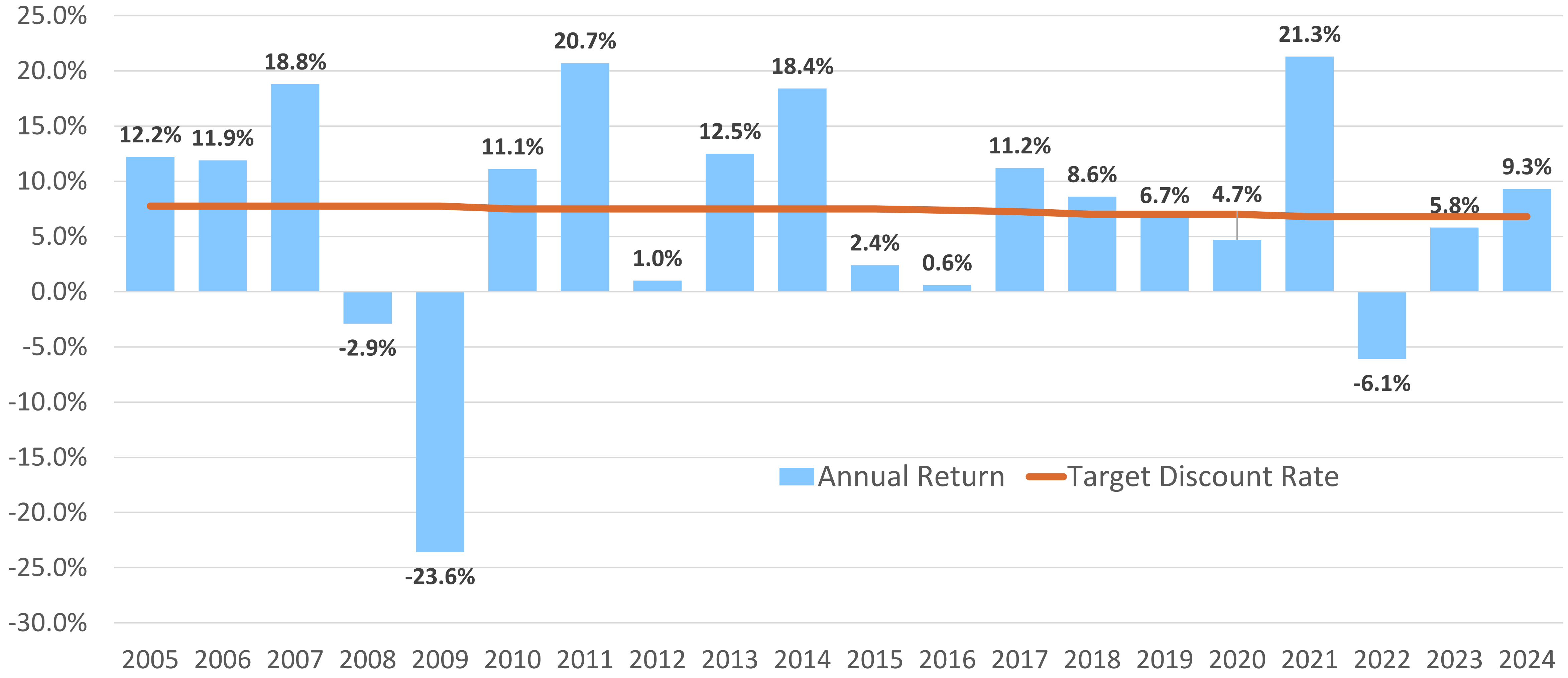
- Sluggish investment returns (not meeting assumptions)
- Assumptions have changed/grown more conservative
  - Discount Rate (assumed rate of investment returns): 8.25% → 7.00% → 6.80%
  - Inflation rate (prices going up)
  - Mortality rates (people living longer)
  - Shorter, more conservative amortizations

All assumptions will be revisited by CalPERS during 2025 Asset Liability Management (ALM) Study

EL CERRITO

NHA ADVISORS
Financial & Policy Strategies. Delivered.

CalPERS Historical Preliminary Investment Returns (Time-Weighted)*



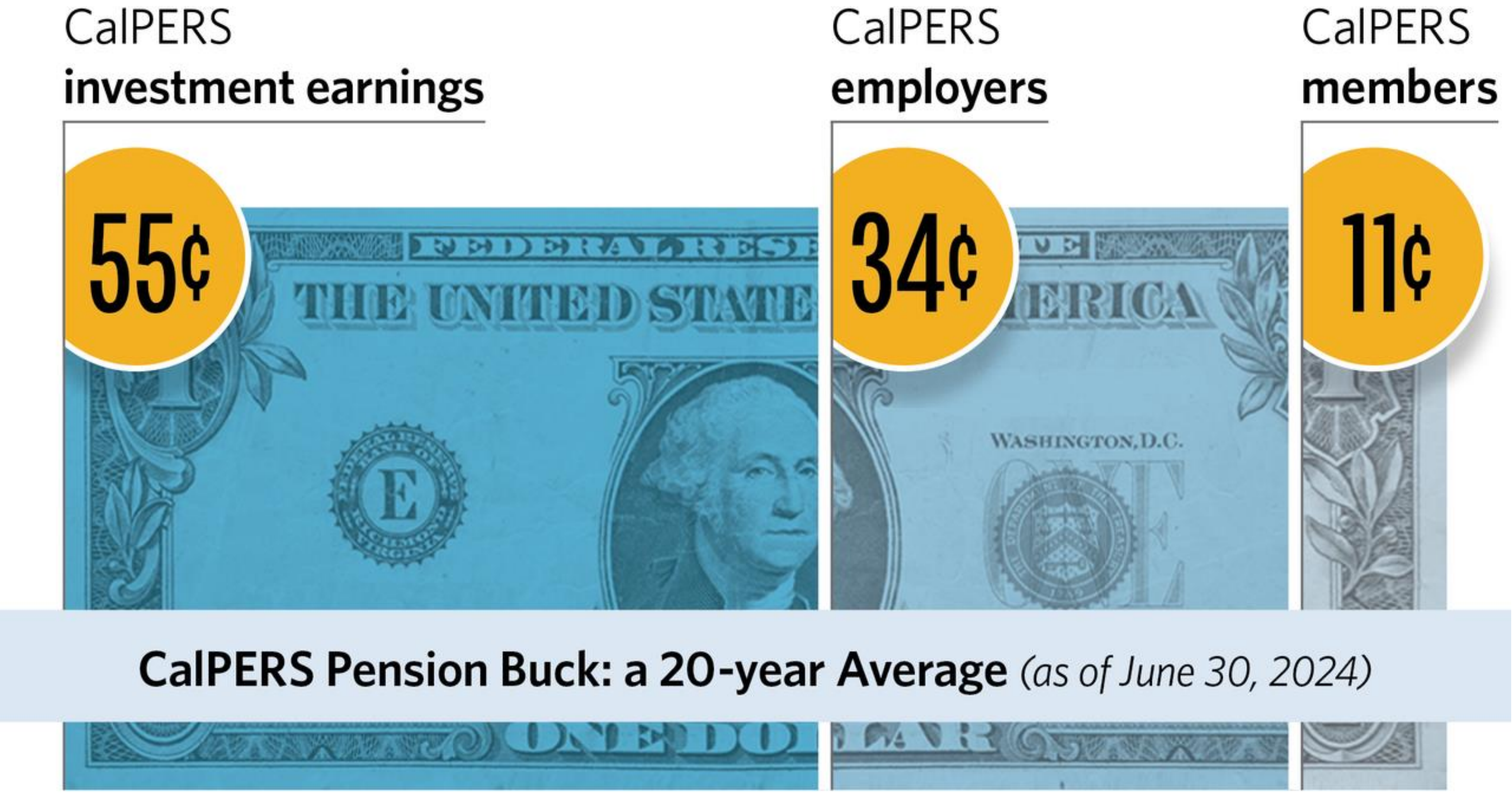
EL CERRITO

*Preliminary Investment Returns represent the time-weighted rate of return and reflect private market asset valuations as of March 31, 2024. The money-weighted rate of return, used in the CalPERS ACFR and Valuation Reports may differ from the Preliminary Investment Returns. **Source:** CalPERS.*

NHA ADVISORS
Financial & Policy Strategies. Delivered.

How CalPERS Benefits Get Funded

- Pre-2008 Investment earnings used to make up a higher percentage of total contributions
- As investments underperform assumptions, employers must make up the difference, unless the additional costs are negotiated with employees



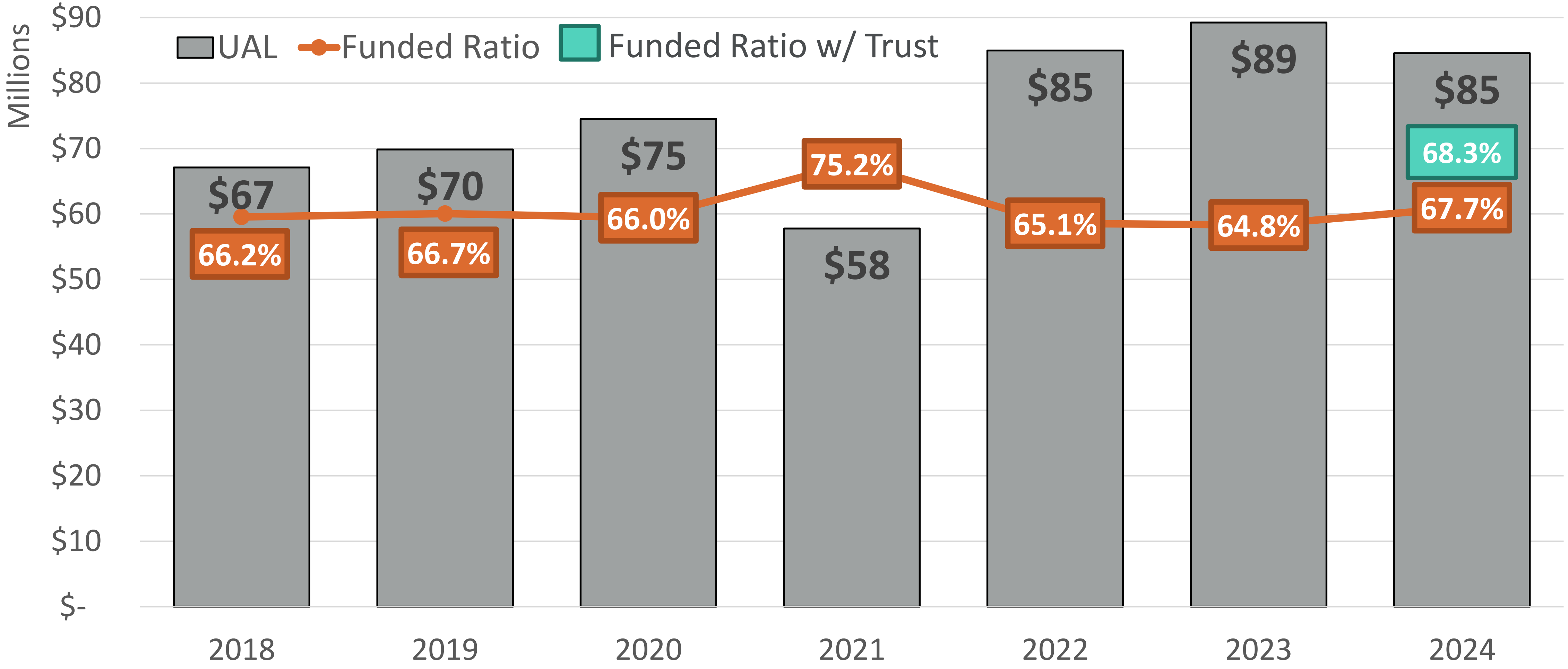
City's CalPERS Retirement Plans

- 2 Main CalPERS plans: Miscellaneous & Safety
  - **Miscellaneous:** 460 covered members; $26M UAL
  - **Safety:** 290 covered members; $63M UAL
- PEPRA (effective 2013) helpful to manage long term pension costs for new employees
  - Enacted revised benefit levels for new plan members
  - Higher employee contribution rates mean more normal cost is being paid by the employee
- **However, 98% of current UAL comes from Classic plans and is not impacted by PEPRA**

Historical and Projected CalPERS Costs

History of the City's UAL Balance & Funded Ratio

Funded Ratio With and Without Section 115 Trust



CalPERS Returns:*	*8.4%*	*6.5%*	*5.0%*	*22.4%*	*-7.5%*	*6.1%*	*9.5%*

EL CERRITO

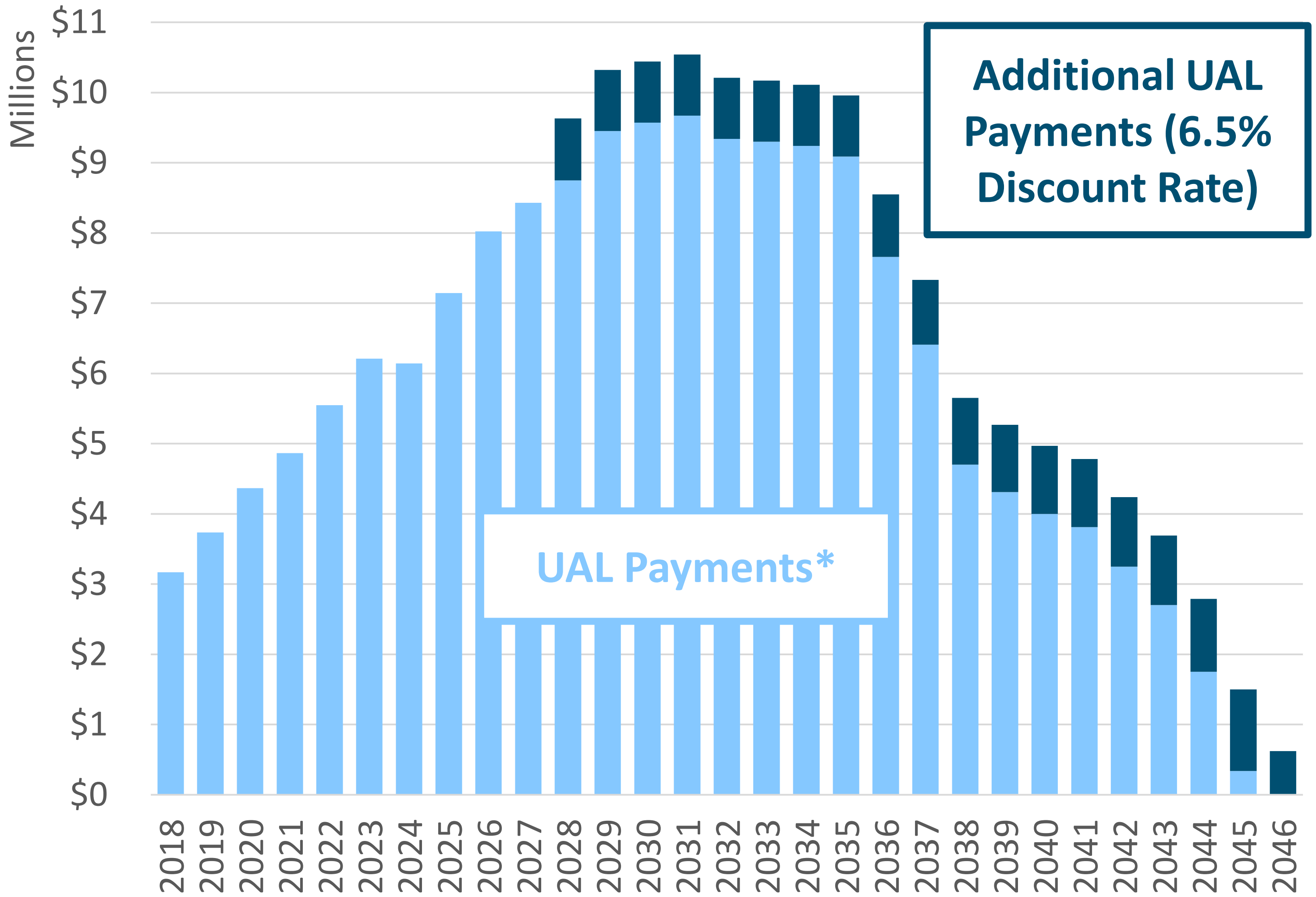
Source: CalPERS Actuarial Valuation Reports & CalPERS Pension Outlook Tool
**CalPERS' Money-Weighted Rate of Return, as reported by CalPERS in its Annual Comprehensive Financial Reports*

NHA ADVISORS
Financial & Policy Strategies. Delivered.

Historical and Projected UAL Payment Schedule

Projected UAL Payments Based on CalPERS Pension Outlook Tool

- City's UAL payments are rising due to CalPERS underperformance
- UAL payment rising to $9.7M by FY 2031
  - 35% higher than FY 2025 payment
- UAL is sensitive to CalPERS' assumption changes and investment performance
  - Discount Rate reduction from 6.8% to 6.5% would increase UAL balance by $9M and increase UAL payments by ~$1M (dark blue bars)



Source: CalPERS Actuarial Valuation Reports & CalPERS Pension Outlook Tool
**Assumes FY 2023-24 investment returns of 9.5% and 6.8% thereafter.*

EL CERRITO

NHA ADVISORS Financial & Policy Strategies. Delivered.

Cost Management Strategy Overview

Pension Cost-Containment Strategies – Not Mutually Exclusive

Prepay UAL early in Fiscal Year (≈ 3.3% discount) → *CITY DOES THIS*

Negotiate Cost Sharing With Employees

- New employees already governed by lower cost/benefit PEPRA plans
- Negotiated cost sharing of the City's share

Fresh Start Amortization offered by CalPERS

- Pros: Smooths payment, shortens repayment period; reduces overall interest paid from shorter amortization period
- Cons: New structure "locked-in" + increased annual payments in near term; still amortized at discount rate

Use Cash Reserves to Pay Extra (two options) → *CITY HAS A SECTION 115 PENSION TRUST*

- Section 115 Trust – Separate trust solely dedicated to pension/OPEB
  - City's annual UAL cost and Normal Cost can be supplemented with the Trust
- ADP – direct payments to CalPERS to reduce UAL
  - Choose optimal amortization bases to pay off

Restructure All or Portion of Remaining UAL

- Restructure portion of UAL at lower bond interest rate and "smooth out" payments for enhanced budget predictability, near and mid-term potential savings, and preservation of cash for other critical projects **NOT RECOMMENDED GIVEN CURRENT INTEREST RATES**

Section 115 Pension Trust Analysis

City’s Section 115 Pension Trust

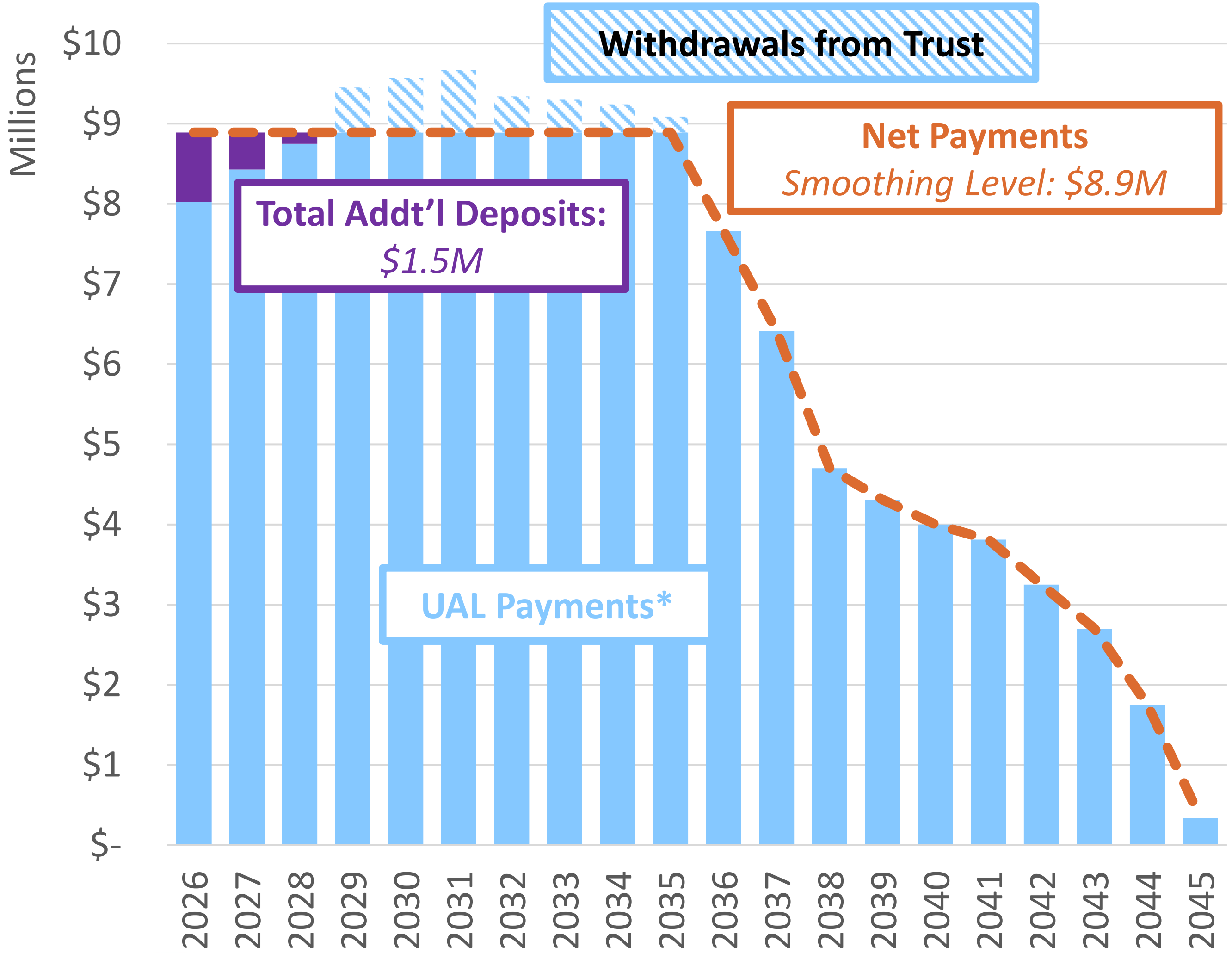
- City has a Section 115 Pension Trust, administered by Public Agency Retirement Services (PARS)
- City’s Section 115 Pension Trust has $1.4M of assets as of March 31, 2025
  - Moderately Conservative investment strategy: 20-40% Equity | 60-80% Fixed Income
  - 3.54% investment return for the past year (April ‘24 – March ‘25)
- **Key Considerations for City**
  - Capacity for additional deposits to the Trust
  - Timing and size of withdrawals
  - Investment options for assets to earn more interest

EL CERRITO

NHA | ADVISORS
Financial & Policy Strategies. Delivered.

Section 115 Trust Smoothing Example #1

Additional Deposits for Smoothing



**Source: CalPERS Pension Outlook Tool*

Assumptions:

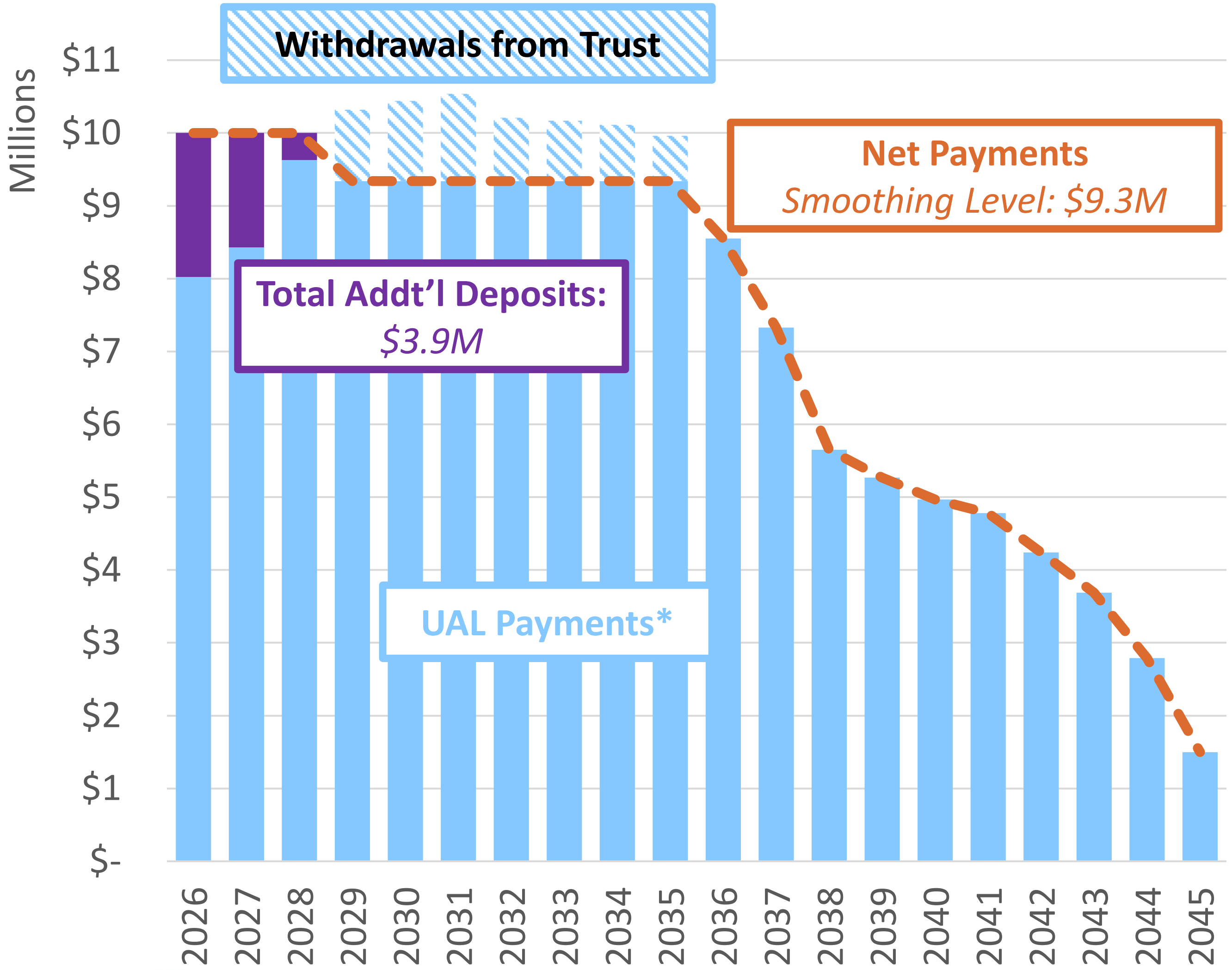
- **CalPERS Discount Rate:** 6.8% (no change)
- **CalPERS Investment Returns:** 9.5% in FY 2023-24; 6.8% thereafter
- **UAL Balance:** $85M
- **Beginning Trust Balance:** $1.4M
- **Total Additional Deposits:** $1.5M
- **Trust Annual Investment Earnings:** 3.50%
- **Ending Trust Balance:** $0 (FYE 2035)

EL CERRITO

NHA ADVISORS
Financial & Policy Strategies. Delivered.

Section 115 Trust Smoothing Example #2 – Discount Rate Reduction

6.5% CalPERS Discount Rate – UAL Increase from $85M to $94M



Assumptions:

- **CalPERS Discount Rate:** 6.5% (vs. current 6.8%)
- **CalPERS Investment Returns:** 9.5% in FY 2023-24; 6.5% thereafter
- **UAL Balance:** $94M
- **Beginning Trust Balance:** $1.4M
- **Total Additional Deposits:** $3.9M
- **Trust Annual Investment Earnings:** 3.50%
- **Ending Trust Balance:** $0 (FYE 2035)

**Source: CalPERS Pension Outlook Tool*

EL CERRITO

NHA ADVISORS Financial & Policy Strategies. Delivered.

Comparison of Section 115 Trust Smoothing Examples

Additional Deposits, Withdrawals, and Net Smoothing Level

	Example #1 (Additional Deposits)		Example #2 (6.5% Discount Rate)	
Fiscal Year	Additional Trust Deposits	Trust Withdrawals	Additional Trust Deposits	Trust Withdrawals
2026	$866,765	$0	$1,976,422	$0
2027	$460,343	$0	$1,570,000	$0
2028	$140,343	$0	$370,000	$0
2029	$0	$559,657	$0	$979,505
2030	$0	$679,657	$0	$1,099,505
2031	$0	$779,657	$0	$1,199,505
2032	$0	$449,657	$0	$869,505
2033	$0	$409,657	$0	$829,505
2034	$0	$349,657	$0	$769,505
2035	$0	$199,657	$0	$619,505
Total	**$1,467,451**	**$3,427,600**	**$3,916,422**	**$6,366,534**
Net Smoothing Level:		**$8,890,343**		**$9,340,495**

EL CERRITO

NHA ADVISORS
Financial & Policy Strategies. Delivered.

Conclusion

Conclusion

- **City of El Cerrito has recently established a Section 115 Pension Trust to better manage its rising pension costs ($1.4M balance as of 3/31/2025)**
  - 14% of City's 2025 CalPERS costs (UAL + Normal Cost = $10M)
- **City should stay vigilant to combat the impact of rising pension costs, including an annual review of pension cost projections + ongoing pension cost management strategies**
  - Annually identify any surplus/reserves that can be added to the Trust and consider higher earning investment portfolios for the Trust assets
    - Example: Many agencies deposit the savings from the annual UAL prepayment into the Trust
- **City should reassess pension cost projections once CalPERS reports its FY 2024-25 investment return and finishes its 2025 Asset-Liability Management Study in Fall 2025**

QUESTIONS?

FAB Item 6

As of December 31, 2026

General Fund Balance Projections

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	FY 2034-35	2035-36
Beginning Total Fund Balance	$ 23.14	$ 22.89	$ 24.25	$ 22.59	$ 21.50	$ 19.69	$ 19.03	$ 18.67	$ 18.70	$ 19.01	$ 19.81	$ 20.99	$ 22.50
Non Spendable	0.13	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18
Section 115	1.37	2.96	2.96	2.96	2.96	2.96	2.61	1.89	1.49	1.12	0.80	0.70	0.73
EDRF	9.00	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
Beginning (Adj) Unassigned Fund Balance	$ 12.64	$ 12.25	$ 13.61	$ 11.95	$ 10.86	$ 9.05	$ 8.75	$ 9.10	$ 9.53	$ 10.21	$ 11.33	$ 12.61	$ 14.10
Total Revenues	52.12	54.35	53.78	56.32	58.16	60.05	62.02	64.07	66.20	68.43	70.76	73.18	75.71
Total Expenses & Other Financing Sources (Uses)	52.37	52.99	55.44	57.41	59.97	60.71	62.38	64.04	65.89	67.63	69.58	71.67	72.62
Net Change in Fund Balance	$ (0.25)	$ 1.36	$ (1.66)	$ (1.09)	$ (1.81)	$ (0.66)	$ (0.36)	$ 0.03	$ 0.31	$ 0.80	$ 1.18	$ 1.51	$ 3.09
Projected/Actual Unassigned Fund Balance	12.39	13.61	11.95	10.86	9.05	8.39	8.39	9.13	9.84	11.01	12.51	14.12	17.18
Unassigned Fund Balance Reserve %	23%	25%	21%	18%	15%	13%	13%	14%	15%	16%	17%	19%	24%
Total Reserve %	43%	44%	39%	36%	32%	31%	29%	28%	28%	28%	29%	31%	35%
Adjustments:													
Revenue Increases													
Budget Roll Forward			0.29										
Swim Center			0.95		-								
Union contracts			0.12	0.51	0.58								
Fire Engine			-	0.33	0.88								
Council AV			0.32	-	-								
Original deficit (15,773.48 FY26)			**0.01**	**(2.79)**	**(1.08)**	**(0.66)**	**(0.36)**	**0.03**					

Approed adj already made		
Council AV	317,535	0.32
Pool	183,300	0.18
PO roll forward	291,695	0.29
	792,530	0.79

AGENDA BILL

Agenda Item No. 8.B.

Date: May 20, 2025
To: El Cerrito City Council
From: Crystal Reams, Finance Director/City Treasurer, Finance Department; Tony Thrasher, Principal Consultant, Wildan
Subject: Presentation of 2025 Cost Allocation User Fee Study; and Public Hearing and Approval of Fiscal Year 2025-26 Master Fee Schedule

ACTION PROPOSED

Receive and file a presentation on the 2025 Cost Allocation User Fee study; hold a public hearing and, upon conclusion, adopt a resolution approving the Fiscal Year 2025-26 Master Fee Schedule.

BACKGROUND

The Master Fee Schedule, which includes all City user fees, charges for services, Planning and Building fees, and business license tax rates, is revised annually as required by El Cerrito Municipal Code §4.01.010. Adjustments to fees and charges for service are intended to cover changes in the City's cost of providing programs and services.

During Fiscal Year 2024-25 the City contracted with Willdan to conduct a cost allocation study and a user fee study to analyze the costs and fees to propose adjustments for Fiscal Year 2025-26. The Cost Allocation Study and User Fee Study (Attachment 1) determine the total costs of different City operations and the costs of providing the programs and services listed in the Master Fee Schedule, respectively.

Recommended changes to fees in the Master Fee schedule are proposed largely to bring the fees in line with the updated costs of the related programs and services. In some cases, a proposed fee may not fully cover the cost of the program or services, but maintaining a below-cost fee or reducing the fee may be necessary to maintain alignment with other cities and organizations that have comparable programs. Increases in fees were also analyzed to be consistent with legal restrictions and regulatory guidelines.

The City utilized the Cost Allocation and Fee Studies and inflation statistics from the U.S. Bureau of Labor Statistics for the Western Metropolitan Area (San Francisco-Oakland-Hayward) as well as impacts from the City's labor contracts and other costs of providing services. For building permit fees, consistent with the fee program, the City used the Engineering News Construction Cost Index and Building Valuation, with a Bay Area adjuster. After the proposed changes, City fees do not exceed the costs of providing services for which the fees are charged.

The City's Municipal Code requires that Business License Taxes be revised based on the percentage change from the February 1988 figure of 117.0 in the Revised Consumer Price Index for Urban Wage Earners and Clerical Workers for the San Francisco-Oakland Bay Area as published by the Department of Labor for the month of February prior to the fiscal year in which the rate adjustments is applicable. Thus, the Business License Taxes were not included in the user fee study performed by Willdan.

ANALYSIS

The FY 2025-26 proposed fee changes reflect various increases and decreases, excluding fees governed by regulatory or other restrictions or allowable cost recovery recommendations. Several fees are recommended for elimination or consolidation for administrative ease, and several new fees are proposed to support new services or state mandates. The primary adjustment factors include cost of living adjustments for City staff, inflationary impacts on the City's costs, and/or re-evaluation of costs for services through the City-wide cost allocation plan study and the user fee study conducted by Willdan.

Attachment 3, FY 2025-26 Proposed Master Fee Schedule, details all of the proposed fee changes, other adjustments, or movement/relocation of fees to other fee sub-categories.

STRATEGIC PLAN CONSIDERATIONS

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

- *High Performing Organization* by allowing the City to ensure that revenue meets the cost of providing services.

ENVIRONMENTAL CONSIDERATIONS

This section is not applicable to this agenda item.

FINANCIAL CONSIDERATIONS

The estimated revenue generated by fees, charges for service, and business license taxes was included in the City’s FY 2024-25/FY 2025-26 Adopted Budget based on the Master Fee Schedule approved by the City Council. The proposed changes do not warrant decreases to current revenue amounts proposed in the FY 2025-26 proposed budget.

LEGAL CONSIDERATIONS

Except for Development Fees, which will become effective 60 days after approval of this schedule, all fees listed in the Master Fee Schedule will become effective July 1, 2025, on the first day of the new fiscal year.

As required by California Government Code §66018(a), the City is required to conduct a public hearing prior to adopting Planning, Building, and some other new fees or fee increases. Notification of this public hearing was completed in accordance with State law and the El Cerrito Municipal Code. Notice was emailed to individual/entities that have previously requested to be notified regarding development fees on May 6, 2024; and published in the West County Times, a subsidiary of East Bay Times Newspaper Group, on May 10, 2025, and May 16, 2025.

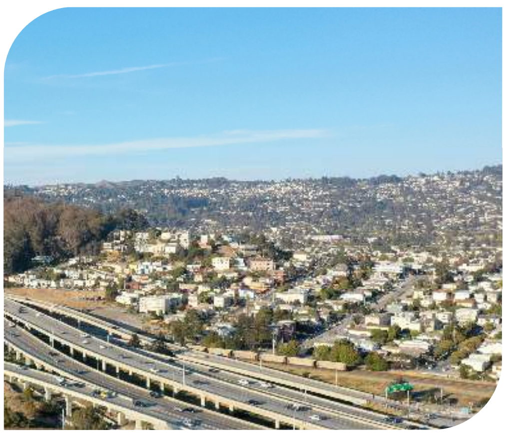
Reviewed by:

Karen Pinkos, City Manager

Attachments:

1. 2025 Cost Allocation User Fee Study
2. Resolution
3. Exhibit A to Resolution - Master Fee Schedule
4. Presentation

City of El Cerrito, CA



User Fee Study

May 14, 2025

WILLDAN
FINANCIAL SERVICES

TABLE OF CONTENTS

Executive Summary

The City of El Cerrito engaged Willdan Financial Services (Willdan) to determine the full costs incurred by the City to support the various activities for which the City charges user fees. Due to the complexity and the breadth of performing a comprehensive review of fees, Willdan employed a variety of fee methodologies to identify the full costs of individual fee and program activities. This report and the appendices herein identify 100% full cost recovery for City services. ***Appendix C*** details the full cost and suggested fees as determined through discussion with departmental staff. The recommended fees identified herein are either at or less than full cost recovery.

User Fee Background

Background

As part of a general cost recovery strategy, local governments adopt user fees to fund programs and services that provide limited or no direct benefit to the community as a whole ("User Fees"). As cities struggle to maintain levels of service and variability of demand, they have become increasingly aware of subsidies provided by the General Fund and have implemented cost-recovery targets. To the extent that governments use general tax monies to provide individuals with private benefits, and not require them to pay the full cost of the service (and, therefore, receive a subsidy), the government is limiting funds that may be available to provide other community-wide benefits. In effect, the government is using community funds to pay for private benefits. Unlike most revenue sources, cities have more control over the level of user fees they charge to recover costs, or the subsidies they can institute.

Fees in California are required to conform to the statutory requirements of the California Constitution, Proposition 218, Proposition 26, and the California Code of Regulations. The Code also requires that the City Council adopt fees by either ordinance or resolution, and that any fees in excess of the estimated total cost of rendering the related services must be approved by a popular vote of two-thirds of those electors voting because the charge would be considered a tax and not a fee. There are no fees suggested to be set above the cost of service and as such a public vote is not required.

California User Fee History

Before Proposition 13, in times of fiscal shortages, California cities were able to raise property taxes, which funded everything from police and recreation to development-related services. However, this situation changed with the passage of Proposition 13 in 1978.

Proposition 13 established the era of revenue limitation in California local government. In subsequent years, the state saw a series of additional limitations to local government revenues. Proposition 4 (1979) defined the difference between a tax and a fee: a fee can be no greater than the cost of providing the service; and Proposition 218 (1996) further limited the imposition of taxes for certain classes of fees. As a result, cities were required to secure a supermajority vote in order to enact or increase taxes. Due to the thresholds needed to increase local taxes, cities have less control and very few successful options for new revenues. The State of California took a series of actions in the 1990's and 2000's to improve the State's fiscal situation, at the expense of local governments. In 2004-05, the Educational Revenue Augmentation Funds ("ERAF") take-away of property taxes and the reduction of Vehicle License Fees further reduced local tax revenues.

In addition, on November 2, 2010, California voters approved Proposition 26, the "Stop Hidden Taxes Initiative", which is aimed at defining "regulatory fees" as a special tax rather than a fee, thus requiring approval by two-thirds vote of local voters. These regulatory fees are typically intended to mitigate the societal and environmental impacts of a business or person's activities. Proposition 26 contains seven categories of exceptions. The fees analyzed as part of a User Fee study typically fall under categories one through five consisting of charges for specific benefits, government service, regulatory need, for use of government property, or a fine/penalty.

Additional Policy Considerations

State regulations require that municipalities update their fee schedules to reflect the actual costs of certain public services primarily benefiting users. User Fees recover costs associated with the provision of specific services benefiting the user, thereby typically reducing the use of General Fund monies for such purposes.

In addition to collecting the direct cost of labor and materials associated with processing and administering user services, it is common for local governments to recover reasonable support costs. Support costs are those costs relating to a local government's central service departments that are allocable to the local government's operating departments. Central services support was incorporated using a 15% de minimis indirect overhead rate since the City currently does not have an indirect cost allocation plan. The de rate use as indirect support when a current allocation plan is not present is recommended in the 1 CFR Part 225 Cost Principles, which is a federal standard that is more restrictive than is needed for City user fee cost attribution and is therefore a reasonable approach to use. The purpose of the indirect rate is to account for the citywide central service functions of the City such as Finance, City Manager, City Clerk, Building Maintenance, Information Technology, and Human Resources support of all other operating departments and funds of the City that they support, that provide services to the public.

As labor effort and costs associated with the provision of services fluctuate over time, a significant element in the development of any fee schedule is that it has the flexibility to remain current. Therefore, it is recommended that the City include an inflationary factor in the resolution adopting the fee schedule to allow the City to annually increase or decrease the fees by changes in a pre-approved inflationary index, as described below. However, such inflationary increases shall not exceed the reasonable estimated cost of providing the services each year.

The City may employ many different inflationary factors. The most commonly used inflator is some form of the Consumer Price Index (CPI) as it is widely well known and accepted. A similar inflator is the implicit price deflator for GDP, which is much like the CPI except that while the CPI is based on the same "basket" of goods and services every year, the price deflators' "basket" can change year to year. Since the primary factor for the cost of a City's services is usually the costs of the personnel involved, tying an inflationary factor that connects more directly to the personnel costs can also be suitable if there is a clear method, or current practice of obtaining said factor.

Each City should use an inflator that they believe works the best for their specific situation and needs but cannot rely solely on the CPI increase as it is incumbent upon each agency to ensure the amount of the fees charged does not exceeds the reasonable estimated costs of providing the services. It is also recommended that the City perform this internal review annually with a comprehensive review of services and fees performed every five years, which would include adding, amending, or removing fees for programs/services.

Study Objective

As the City of El Cerrito seeks to efficiently manage limited resources and adequately respond to increased service demands, it needs a variety of tools. A User Fee Study provides assurance that the City has the best information and the best resources available to make sound decisions, fairly and legitimately set fees, maintain compliance with state law and local policies, and meet the needs of the City administration and its constituency. Given the limitations on raising revenue in local government, the City recognizes that a User Fee Study is a very cost-effective way to understand the total cost of services and identify potential fee deficiencies. Essentially, a User Fee is a payment for a requested service provided by a local government that primarily benefits an individual or group.

The total cost of each service included in this analysis is based on the full cost of providing City services, including direct salaries and benefits of City staff, direct departmental costs, and indirect costs from central service support. This study determines the full cost recovery fee for the City to provide each service; however, each fee is set at the City's discretion, up to 100% of the total cost, as specified in this report.

The principal goal of the study was to help the City determine the full cost of the services that the City provides. In addition, Willdan established a series of additional objectives including:

- Developing a rational basis for setting fees
- Identifying subsidy amount, if applicable, of each fee in the model
- Ensuring compliance with State law
- Developing an updatable and comprehensive list of fees
- Maintaining accordance with City policies and goals

The study results will help the City better understand its true costs of providing services and may serve as a basis for making informed policy decisions regarding the most appropriate fees, if any, to collect from individuals and organizations that require individualized services from the City.

Scope of the Study

The scope of this study encompasses a review and calculation of the user fees charged by the following El Cerrito departments and fee groups:

- Citywide Services
- Business License
- Planning
- Building
- Public Works
- Fire
- Police
- Recreation

The study involved the identification of existing and potential new fees, fee schedule restructuring, data collection and analysis, orientation and consultation, quality control, communication and presentations, and calculation of individual service costs (fees) or program cost recovery levels.

Aim of the Report

The User Fee Study focused on the cost of City services, as City staff currently provide them at existing, known, or reasonably anticipated service and staff level needs. This report provides a summary of the study results, and a general description of the approach and methods Willdan and City staff used to determine the recommended fee schedule. The report is not intended to document all of the numerous discussions throughout the process, nor is it intended to provide an influential dissertation on the qualities of the utilized tools, techniques, or alternative approaches.

Project Approach and Methodology

Conceptual Approach

The basic concept of a User Fee Study is to determine the "reasonable cost" of each service provided by the City for which it charges a user fee. The full cost of providing a service may not necessarily become the City's fee, but it serves as the objective basis as to the maximum amount that may be collected.

The standard fee limitation established in California law for such fees is the "estimated, reasonable cost" principle. In order to maintain compliance with the letter and spirit of this standard, every component of the fee study process included a related review. The use of budget figures, time estimates, and improvement valuation clearly indicates reliance upon estimates for some data.

Fully Burdened Hourly Rates

The total cost of each service included in this analysis is primarily based on the Fully Burdened Hourly Rates (FBHRs) that were determined for City personnel directly involved in providing services. The FBHRs include not only personnel salary and benefits (see ***Appendix B***), but also any costs that are reasonably ascribable to personnel. The cost elements that are included in the calculation of fully burdened rates are:

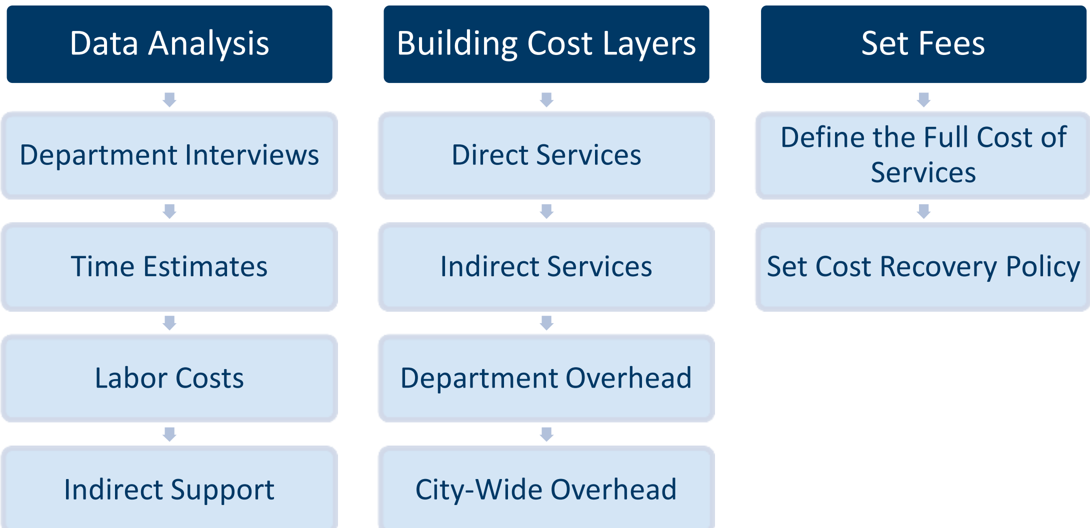
- Salaries & benefits of personnel involved
- Operating costs applicable to fee operations
- Departmental support, supervision, and administration overhead
- Indirect City-wide overhead costs calculated through the 15% de minimis indirect rate

An important factor in determining the fully burdened rate is in the calculation of productive hours for personnel. This calculation takes the available workable hours in a year of 2,080 and adjusts this figure to 1,650 productive or billable hours to account for calculated or anticipated hours' employees are involved in non-billable activities such as paid vacation, sick leave, holidays, and other considerations as necessary. Dividing the full cost, including overhead, of a position by the number of productive hours provides the FBHR.

The FBHRs are then used in conjunction with time estimates, when appropriate for how a service is provided, to calculate a fee's cost based on the personnel and the amount of their time that is involved in providing each service.

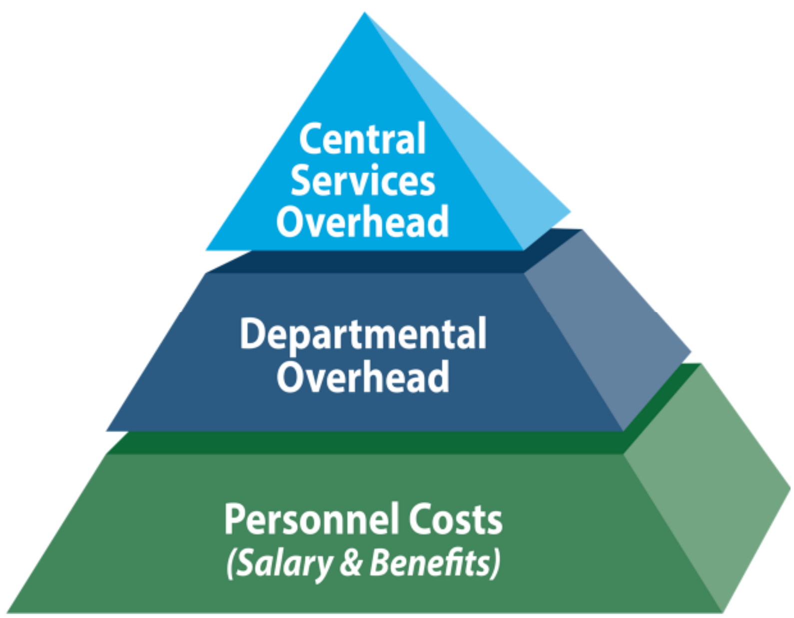
Summary Steps of the Study

The process of the study is straightforward and simple in concept. The following list provides a summary of the study process steps:



Allowable Costs

This report identifies three types of costs that, when combined, constitute the fully burdened cost of a service ***(Appendix A)***. Costs are defined as direct labor, including salary and benefits, departmental overhead costs, and the City's central services overhead, where departmental and central service overhead costs constitute support costs. These cost types are defined as follows:



- ***Direct Labor (Personnel Costs):*** The costs related to staff salaries for time spent directly on fee-related services.
- ***Departmental Overhead:*** A proportional allocation of departmental overhead costs, including operation costs such as supplies and materials that are necessary for the department to function.
- ***Central Services Overhead:*** These costs represent services provided by those Central Services Departments whose primary function is to support other City departments.

Methodology

The three methods of analysis for calculating fees used in this report are the:

Case Study Method (Standard Unit Cost Build-Up Approach): This approach estimates the actual labor and material costs associated with providing a unit of service to a single user. This analysis is suitable when City staff time requirements do not vary dramatically for a service, or for special projects where the time and cost requirements are easy to identify at the project's outset. Further, the method is effective in instances when a staff member from one department assists on an application, service or permit for another department on an as-needed basis. Costs are estimated based upon interviews with City staff regarding the time typically spent on tasks, a review of available records, and a time and materials analysis.

Program Cost Approach: In some instances, the underlying data is not available or varies widely, leaving a standard unit cost build-up approach impractical. In addition, market factors and policy concerns (as opposed to actual costs) tend to influence rental based fee levels more than other types of services. Willdan employed a different methodology where appropriate to fit a program's needs and goals. Typical programmatic approach cases are valuation-based fees, Recreation programs, and instances where a program cost is divided over the user base to obtain a per applicant cost for shared cost services.

Valuation Based Fees: This method of collection is used when the valuation of the improvement can be used as a proxy for the amount of effort it would take for City staff to complete the service provided. More specifically, this approach is commonly used for certain User Fees in the Building Division. It is generally accepted that as a project's size scales up, the cost of the project increases, and the amount of effort needed to review and inspect also increases. Using valuation-based fees provides for a system that can adjust as project sizes scale. Land is not included in the valuation.

Quality Control/Quality Assurance

All study components are interrelated, thus flawed data at any step in the process will cause the ultimate results to be inconsistent and unsound. The elements of our Quality Control process for User Fee calculations include:

- Involvement of knowledgeable City staff
- Clear instructions and guidance to City staff
- Reasonableness tests and validation
- Internal and external reviews
- Cross-checking

Reasons for cost increases/decreases over current fees

Within the fee tables in ***Appendix C***, the differences are identified between the full costs calculated through the study and the fee levels currently in effect. The reasons for differences between the two can arise from a number of possible factors including:

- Previous fee levels may have been set at levels less than full cost intentionally, based on policy decisions
- Position staffing levels, seniority, and the positions that complete fee and service activity may vary from when the previous costs were calculated
- Personnel and materials costs could have increased at levels that differed from any inflationary factors used to increase fees since the last study
- Changes in processes and procedures within a department, or the City as a whole
- Changes in the demand for services in a City may have also changed the staffing or cost structure of departments over time

City Staff Contributions

As part of the study process, Willdan received tremendous support and cooperation from City staff, which contributed and reviewed a variety of components to the study, including:

- Budget and other cost data
- Staffing structures
- Fee and service structures, organization, and descriptions
- Direct work hours (billable/non-billable)
- Time estimates to complete work tasks
- Review of draft results and other documentation

A User Fee Study requires significant involvement of the managers and line staff from the departments on top of their existing workloads and competing priorities. The contributions from City staff were critical to this study. We would like to express our appreciation to the City and its staff for their assistance, professionalism, positive attitudes, helpful suggestions, responsiveness, and overall cooperation.

El Cerrito User Fees

Cost Recovery

The cost recovery models, by department/division fee type, are presented in detail in ***Appendix C***. Full cost recovery is determined by summing the estimated amount of time each position (in increments of minutes or hours) spends to render a service. Time estimates for each service rendered were obtained through interviews conducted with City staff for each department/division fee included in the study. The resulting cost recovery amount represents the total cost of providing each service. The City's current fee being charged for each service, if applicable, is provided in this section, as well, for reference.

It is important to note that the time data used to determine the amount of time each employee spends assisting in the provision of the services listed on the fee schedule is essential in identifying the total cost of providing each service and will differ from City to City depending on staffing, positions involved, experience of staff, the use of consultants, and the policies and procedures in place for each City. Specifically, in providing services, a number of employees are often involved in various aspects of the process, spending anywhere from a few minutes to several hours on the service.

The primary goal of this study was to identify the cost of City services, to provide information to help the City make informed decisions regarding the actual fee levels and charges. The responsibility of determining the final fee levels is a complicated task. City staff must consider many issues in formulating recommendations, and the City Council must consider those same issues and more in making the final decisions.

City staff assumes the responsibility to develop specific fee level recommendations to present to the City Council. Unfortunately, there are no hard and fast rules to guide the City, since many of the considerations are based on the unique characteristics of the City of El Cerrito, and administrative and political discretion. However, in setting the level of full cost recovery for each fee, one should consider whether the service solely benefits one end user or the general community.

Subsidization

Recalling the definition of a user fee helps guide decisions regarding subsidization. The general standard is that individuals (or groups) who receive a wholly private benefit should pay 100% of the full cost of the services. In contrast, services that are simply public benefit should be funded entirely by the general fund's tax dollars. Unfortunately, for the decision makers, some services fall into the range between these two extremes.

Further complicating the decision, opponents of fees often assert that the activities subject to the fees provide economic, cultural, "quality of life," or other community benefits that exceed the costs to the City, but it is important to distinguish the difference between any purported possible benefits that may be conveyed through the result of activities of the service receiver and the direct benefit being conveyed through the City providing the service to the requestor.

It is recommended the City consider such factors during its deliberations regarding appropriate fee levels.

Of course, subsidization can be an effective public policy tool since it can be used to reduce fees to encourage certain activities (such as to ensure public safety) or allow some people to be able to afford to receive services they otherwise could not at the full cost. In addition, subsidies can be an appropriate and justifiable action, such as to allow citizens to rightfully access services, without overburdensome costs.

Despite the intent, it is important for the City and public to understand that subsidies must be covered by another revenue source, typically the General Fund's other unrestricted funds.

Revenue Analysis

The revenue analysis of this User Fee Study Report is intended to provide additional context as a projection of what the fee changes will have in revenue, assuming no participation changes in service requests. The projections are based on the average fee change for each department and evaluates the projected revenue change resulting from suggested fees.

Department / Fee Group	Budgeted FY 24/25 Fee Revenue	Projected Revenue Change
Business License	$307,222	$32,726
Police	$73,080	$11,087
Fire	$923,568	$320,004
Public Works	$575,120	$283,546
Building	$2,783,952	$81,320
Planning	$528,686	$86,639
Recreation	$4,039,031	$128,004
Tobacco Retailer License	$7,280	$945
	Total	**$944,272**

*Does not include new fees or services based on actual cost

Impact on Demand (Elasticity)

Economic principles of elasticity suggest that increased costs for services (higher fees) will eventually curtail the demand for the services; whereas lower fees may spark an incentive to utilize the services and encourage certain actions. Either of these conditions may be a desirable effect to the City. However, the level of the fees that would cause demand changes is largely unknown. The cost of service study did not attempt to evaluate the economic or behavioral impacts of higher or lower fees; nevertheless, the City should consider the potential impacts of these issues when deciding on fee levels.

Summary

City staff is recommending setting user fees at suggested fee amounts as detailed in ***Appendix C***. City and departmental goals, City Council priorities, policy initiatives, past performance, implementation issues, and other internal and external factors should influence staff recommendations and City Council decisions. In this case, the proper identification of additional services (new or existing services) and the update to a consistent and comprehensive fee schedule were the primary objectives of this study. City staff has reviewed the full costs and identified the recommended fee levels for consideration by City Council.

The following sections provide background for each department, division, and fee group and the results of this study's analysis of their fees. For the full list of each fee's analysis, refer to ***Appendix C*** of this report.

Citywide Services

Citywide Services fees include services provided by the City Manager Department and its subsequent offices such as the City Attorney and City Clerk. Responsibilities of the Department include: Personnel/Employee Relations, Risk Management, Information Technology Systems, public information and outreach, policy development and legislative advocacy, grant management, and retention of all city records and Municipal Elections.

Analysis

Willdan individually reviewed the services associated with Citywide Services. The review also consisted of an evaluation of existing services in an effort to update the fee schedule.

The analysis of the Citywide Services relied primarily upon a standard unit cost build-up approach for fees, excluding fees set by the State, whereby the reasonable cost of each fee occurrence was determined using staff time involved with providing the service to recover the direct cost of staff and the pro-rata share of departmental costs, including indirect costs for City Central Services. Willdan then compared the calculated full cost against the current fee amount to determine, if charged, whether the current fee is recovering the costs associated with the requested service. The analysis found that most current fees are currently below the full cost of providing services. Staff is recommending the fees be adjusted as detailed in ***Appendix C***. As a result, there would be:

- An increase to 11 fees;
- 1 fee would decrease;
- 7 new fees will be added;
- 12 fees would remain as currently set, and;
- the average fee change would be an increase of 38% for current fees.

Business License

Business license administration is overseen by the Community Development Department. The Department issues business licenses and parking permits and operates the Rent Registry program. It also provides support and guidance to businesses, working to ensure compliance while supporting business growth and retention efforts citywide.

Analysis

Willdan individually reviewed the services associated with Business License administration. The review also consisted of an evaluation of existing services in an effort to update the fee schedule.

The analysis of the Business License administration relied primarily upon a standard unit cost build-up approach for fees, whereby the reasonable cost of each fee occurrence was determined using staff time involved with providing the service to recover the direct cost of staff and the pro-rata share of departmental costs, including indirect costs for City Central Services. Willdan then compared the calculated full cost against the current fee amount to determine, if charged, whether the current fee is recovering the costs associated with the requested service. The analysis found that current fees are currently below the full cost of providing services. Staff is recommending the fees be adjusted to full cost recovery as detailed in ***Appendix C***. As a result, there would be:

- An increase to 2 fees;
- 2 new fees will be added;
- 1 fee would remain as currently set, and;
- the average fee change would be an increase of 11% for current fees.

Planning

The Planning Division conducts both current and long-range planning activities to support a healthy, attractive, and resilient built environment. Responsibilities include implementing the General Plan and Specific Plans, performing entitlement reviews, staffing the Planning Commission and Design Review Board, and ensuring land use decisions align with community goals and state mandates.

Analysis

Willdan individually reviewed the services associated with the Planning Division. The review also consisted of an evaluation of existing services in an effort to update the fee schedule.

The analysis of Planning services relied primarily upon a standard unit cost build-up approach, whereby the reasonable cost of each fee occurrence was determined using staff time involved in providing services to recover the direct cost of staff and the pro-rata share of departmental costs, including indirect costs for City central services. Willdan then compared the calculated full cost against the current fee amount to determine, if charged, whether the current fee is recovering the costs associated with the requested service. The analysis found that most of the current fees are underfunding the cost of most of the services. Staff is recommending fees be adjusted to full cost recovery for most Planning services as detailed in ***Appendix C***. As a result, there would be:

- An increase to 70 fees;
- 17 fees would decrease;
- 1 new fee will be added;
- 15 fees would remain as currently set, and;
- the average fee change would be an increase of 16%

Building

The Building Division provides permit, plan check, and inspection services to ensure all development complies with health and safety standards, including the California Building Code and El Cerrito Municipal Code. The division also collaborates with the Fire Department and implements modern permitting tools such as SolarApp+ for solar permitting.

Analysis

Willdan individually reviewed the services associated with the Building Division. The review also consisted of an evaluation of existing services in an effort to update the fee schedule.

The analysis of Building services relied primarily upon a standard unit cost build-up approach, whereby we determined the reasonable cost of each fee occurrence using staff time to recover the direct cost of staff and pro-rata share of departmental costs, including indirect costs for City central services. Willdan then compared the calculated full cost against the current fee amount to determine, if charged, whether the current fee is recovering the costs associated with the requested service. The analysis found that services are currently set above and below the full cost of providing them. It is recommended that the City adjust fees to full cost recovery for Building services as detailed in ***Appendix C***. As a result, there would be:

- An increase to 120 fees;
- 81 fees would decrease;
- 7 new fees will be added;
- 40 fees would remain as currently set, and;
- the average fee change would be a decrease of 1% for current fees.

In addition to the above referenced fees listed under Building, the Building Permit fees are also provided by this division. For the Building Permit fees, valuation is used as a proxy for measuring the effort needed to provide services on a case-by-case basis. This method is an industry standard widely used by other jurisdictions to evaluate the cost of providing service. It is generally understood that the larger and more complex a project is, the more time and effort that is required to provide the service. Project valuation also follows that trend. By using a combination of either project valuation or historical revenue figures along with a multiplier or cost recovery analysis for historical and anticipated future trends, current cost recovery along with variability in charges due to project type and scale is determined. The result of the cost analysis completed for the Building Permit program found that the program is currently operating at 97% cost recovery based on activity level averages over two years. Staff is recommending that the fees be increased to 100% cost recovery as detailed in ***Appendix C***. A new variation of the Plan Review fee for factory built housing is recommended for adoption, that reduces the 65% Plan Review fee to 55%. The amount of effort required for Building Permit services for factory built housing was determined to be equivalent to other construction types and therefore will be charged the same rate.

Public Works

The Public Works Department provides professional, timely, and effective service to the community through the following activities: Maintain, rehabilitate, and improve public facilities and infrastructure, including streets, sidewalks, multi-modal transportation facilities, parks, play fields, open spaces, paths and trails, public landscapes, urban forest, storm drains, creeks, stormwater treatment facilities, and public buildings. Operate and oversee the City's recycling collection and integrated waste management programs and services. Develop, implement, and monitor the City's environmental stewardship and sustainability initiatives, policies, programs, projects, and community engagement. Coordinate and oversee the activities of utility companies, private developers, and property owners within the public right-of-way. Serve as first responders, providing 24-hour, on-call response to flooding, vehicle accidents, illicit discharges and spills, downed tree limbs, and other urgent maintenance needs, as well as perform emergency planning work. Provide liaison efforts with a variety of organizations and agencies to access state and regional resources and develop regional policies aligned with the City's goals. Ensure compliance with various state, federal, and regional regulations governing Department operations and environmental requirements. Support various departments in reviewing and implementing projects, programs, and special events that enhance community safety, livability, belonging, and environmental sustainability.

Analysis

Willdan individually reviewed the services associated with the Public Works Department. The review also consisted of an evaluation of existing services in an effort to update the fee schedule.

The analysis of the Public Works services relied primarily upon a standard unit cost build-up approach for fees, whereby the reasonable cost of each fee occurrence was determined using staff time involved with providing the service to recover the direct cost of staff and the pro-rata share of departmental costs, including indirect costs for City Central Services. Willdan then compared the calculated full cost against the current fee amount to determine, if charged, whether the current fee is recovering the costs associated with the requested service. The analysis found that current fees are currently not in line with the full cost of providing services. Staff is recommending the fees be adjusted as detailed in ***Appendix C***. As a result, there would be:

- an increase to 75 fees;
- 15 fees would decrease;
- 8 fees would remain as currently set;
- 1 new fee will be added, and;
- the average estimated fee increase would be around 51%.

Fire

The Fire Department's mission is to enhance community safety by reducing the loss of life and property and safeguarding the environment through effective response to fires, rescues, medical emergencies, hazardous material incidents, and major disasters. As an all-risk department, this mission is achieved by helping the community reduce the frequency and severity of emergencies through public education programs; enforcing laws, codes, and ordinances related to fire and life safety; abating identified fire hazards on City, private, and other agencies' properties; and maintaining personnel, apparatus, equipment, and facilities in a constant state of readiness.

The Fire Department organizes resources into four divisions: Fire Prevention, Training, Operations/EMS, and Support Services. Three 56-hour-per-week Battalion Chiefs manage the Fire Prevention, Operations/EMS, and Support Services divisions on a rotating shift basis. One 40-hour-per-week Battalion Chief manages the Training Division. The Fire Chief provides management and oversight for all four divisions.

Analysis

Willdan individually reviewed the services associated with the Fire Department. The review also consisted of an evaluation of existing services in an effort to update the fee schedule.

The analysis of Fire services relied primarily upon a standard unit cost build-up approach, whereby the reasonable cost of each fee occurrence was determined using staff time involved in providing services to recover the direct cost of staff and the pro-rata share of departmental costs, including indirect costs for City central services. Willdan then compared the calculated full cost against the current fee amount to determine, if charged, whether the current fee is recovering the costs associated with the requested service. The analysis found that most of the current fees are underfunding the cost of most of the services. Staff is recommending the fees be adjusted as detailed in ***Appendix C***. As a result, there would be:

- An increase to 61 fees;
- 12 fees would decrease;
- 1 new fee will be added;
- 14 fees would remain as currently set, and;
- the average fee change would be an increase of 35%

Police

The El Cerrito Police Department (ECPD) provides essential police services to the community. The department is organized into two divisions: Administration and Field Operations. The Department focuses on supporting the core services of emergency response and criminal investigation.

The ECPD partners with State, Federal, and other local agencies to provide services in a cost-effective manner. Notably, the Richmond Police Department provides dispatch services, while the County of Contra Costa provides crime laboratory and animal control services. The Department also assigns officers to the Richmond Police Department Crisis Response Team.

Analysis

Willdan individually reviewed the services and programs associated with the Police Department. The review also consisted of an evaluation of existing services in an effort to update the fee schedule.

The analysis of the Police services relied primarily upon a standard unit cost build-up approach for fees, excluding violations, whereby the reasonable cost of each fee occurrence was determined using staff time involved with providing the service to recover the direct cost of staff and the pro-rata share of departmental costs, including indirect costs for City Central Services. Willdan then compared the calculated full cost against the current fee amount to determine, if charged, whether the current fee is recovering the costs associated with the requested service. The analysis found that most current fees are below the full cost of providing services. Staff is recommending the fees be adjusted as detailed in ***Appendix C***. As a result, there would be:

- An increase to 49 fees;
- 20 fees would decrease;
- 10 fees would remain as currently set, and;
- The average fee change would be an increase of 15%.

Recreation

The Recreation Department manages a full range of recreational services, special activities, and events for people of all ages and abilities. Staff work to ensure quality customer service in the delivery of programs and services. The Department: Provides childcare, after-school programming, enrichment classes, sports, summer camps, and volunteer opportunities for approximately 4,000 children and teens per year. Schedules and provides activities and rentals for buildings, picnic areas, sports fields, tennis courts, and the Swim Center. Provides social services and enrichment activities for aging adults through Meals on Wheels, a lunch program, Easy Ride Paratransit, respite programs, and a variety of recreational activities. Ensures that well-rounded aquatic programs are implemented to meet the needs of the community. Provides support to the Committee on Aging, Park and Recreation Commission, and various other city and community organizations, departments, and committees. Works with employees to develop their talents and encourage future leadership. Identifies funding sources and support for the maintenance and enhancement of parks and recreation facilities.

Analysis

Willdan individually reviewed the services associated with the Recreation Department. The review also consisted of an evaluation of existing services in an effort to update the fee schedule.

The analysis of most Recreation programs encompassed facility rentals and other recreation services. The fee for use for government owned facilities and property can be set discretionally by the City, typically based on past usage characteristics, policy goals, and surrounding jurisdiction comparison. The cost of capital acquisition, maintenance, repair, and upgrade to the City and subsequently the public is offset through rental or use fees. As such these fees should be set using the knowledge of activity use for the facilities, policy desires of the City, and market factors when desirable. It is generally accepted that some Parks and Recreation programs provide a measure of public benefit to the residents and City as a whole, and as such is it common for services to bear significant subsidies. In addition, cities generally want to ensure that their programs and services remain affordable to the community at large, and that the programs remain competitive with surrounding jurisdictions. For a few of the fees in Recreation a standard cost of service approach was used, but some of the additional cost considerations above were not included as this is primarily an operational cost analysis study that does not include considerations for capital. The analysis found that the current fees for facility use and services are below the cost of providing them. The analysis also included a cost recovery analysis for Recreation as a whole and it was determined to be operating at around 51% cost recovery. The suggested fees detailed in ***Appendix C***. would result in:

- An increase for 105 fees;
- 4 fees would decrease;
- 2 new fees will be added;
- the remaining fees would remain as currently set, and;
- The average fee change would be an increase of 3%

Appendix A – Total Allowable Cost to be Recovered

Below are the total allowable costs that may be recovered through User Fees; however, only a portion of the total allowable cost is recovered as staff not only works on services related to User Fees, but also works on an array of other City functions during the operational hours of the City. The amounts listed below will not reconcile to City budgets as costs that should not be included in overhead for personnel in the application of determining fully burdened hourly rates were excluded. Examples of these costs are capital, debt, monetary transfers, contract costs, and any other costs that are charged directly to the service requestor.

City of El Cerrito - User Fee Study

Overhead Rate Calculations

Department	Total Salaries & Benefits	Department Operating Cost	Direct Overhead %	Indirect Allocation %
101: City Clerk	455,609	25,078	6%	0%
101: City Manager	886,528	60,656	7%	0%
101: Community Development	2,907,189	662,594	23%	28%
101: Finance	1,245,280	172,929	14%	0%
101: Fire	14,455,611	1,207,899	8%	16%
101: Information Systems	691,030	73,828	11%	0%
101: Police	12,853,635	762,040	6%	20%
101: Public Works	314,569	33,660	11%	49%
101: Public Works Maintenance	660,282	273,556	41%	0%
101: Recreation	3,965,023	834,137	21%	30%
101: Recreation Custodial	684,579	162,468	24%	0%
202: Nat'l Pollut Dis Elim Sys	267,572	61,569	23%	21%
203: Land & Light Assess Distr	297,907	61,551	21%	22%
501: Integrated Waste Mgmt	2,286,214	612,416	27%	24%

Appendix B –Fully Burdened Hourly Rates

Below are fully burdened hourly rates of staff positions that provide for the services detailed in ***Appendix C.*** The FBHRs were used to determine the full cost of each service. They include the salary and benefit costs for each position as well as all applicable overhead amounts for each position. When a central service department position works on a fee or project in the purview of an operating department, the overhead rates of the operating department (shown in ***Appendix A***) will be applied to that central service positions' salary and benefit rate for full cost recovery since indirect overhead cost only applies to non-central service functions of the City. For any user fee service request that is outside the scope of the fees detailed in ***Appendix C***, or for services for which there is no fee currently set, the City can charge up to the full cost of the FBHR for personnel involved.

City of El Cerrito - User Fee Study

Fully Burdened Hourly Rate Calculation

Department	Title	Fully Burdened Hourly Rate
	Position Rates	
101: Community Development	CD - ADMIN CLERK SPECIALIST	$95.60
101: Community Development	CD - Associate Planner	$148.81
101: Community Development	CD - Building Inspector II	$153.33
101: Community Development	CD - Building Official	$245.61
101: Community Development	CD - Building Permit Tech I	$131.10
101: Community Development	CD - Building Permit Tech III	$153.31
101: Community Development	CD - Community Development Director	$309.47
101: Community Development	CD - Management Assistant	$143.78
101: Community Development	CD - Neighborhood Presv. Officer	$152.86
101: Community Development	CD - Plan Checker II	$172.25
101: Community Development	CD - Planning Manager	$258.13
101: Community Development	CD - Senior Planner	$197.34
101: Community Development	CD - Senior Program Manager	$185.92
101: City Clerk	Clerk - City Clerk	$196.74
101: City Clerk	Clerk - Management Assistant	$76.37
101: City Manager	CM - Assistant City Manager	$235.59
101: City Manager	CM - Assistant to the City Manager	$152.14
101: City Manager	CM - City Manager	$244.77
101: City Manager	CM - Management Assistant	$93.67
101: Finance	Finance - Accountant I	$97.31
101: Finance	Finance - Budget/Financial Services Mngr	$174.74
101: Finance	Finance - Finance Director/City Treasurer	$190.18
101: Finance	Finance - Management Assistant	$99.84
101: Finance	Finance - Senior Accountant	$111.81
101: Finance	Finance - Senior Finance Technician	$107.49
101: Fire	Fire - Battalion Chief	$304.91
101: Fire	Fire - Battalion Chief/Paramedic	$322.68
101: Fire	Fire - Fire Captain	$235.83
101: Fire	Fire - Fire Captain/Paramedic	$255.35
101: Fire	Fire - Fire Captain/Paramedic Assign	$255.25
101: Fire	Fire - Fire Captain/Paramedic/FPO	$276.80
101: Fire	Fire - Fire Chief	$344.53
101: Fire	Fire - Fire Engineer	$194.98
101: Fire	Fire - Fire Engineer/Paramedic Assign	$218.12
101: Fire	Fire - Firefighter	$161.10
101: Fire	Fire - Firefighter/Paramedic Assign	$186.18

City of El Cerrito - User Fee Study

Fully Burdened Hourly Rate Calculation

Department	Title	Fully Burdened Hourly Rate
	Position Rates	
101: Fire	Fire - Firefighter/Paramedic Assignment	$175.00
101: Fire	Fire - Public Safety Executive Asst	$115.63
101: Fire	Fire - Senior Program Manager	$133.46
202: Nat'l Pollut Dis Elim Sys	Fund 202 - Associate Engineer	$185.92
202: Nat'l Pollut Dis Elim Sys	Fund 202 - Engineering Technician	$120.93
202: Nat'l Pollut Dis Elim Sys	Fund 202 - Maintenance Ops Supervisor	$159.73
202: Nat'l Pollut Dis Elim Sys	Fund 202 - Maintenance Svcs Leadworker	$140.42
202: Nat'l Pollut Dis Elim Sys	Fund 202 - Maintenance Worker	$116.62
202: Nat'l Pollut Dis Elim Sys	Fund 202 - Management Assistant	$106.31
202: Nat'l Pollut Dis Elim Sys	Fund 202 - Ops and Environmental Svcs Mgr	$212.23
202: Nat'l Pollut Dis Elim Sys	Fund 202 - Program Manager	$179.50
202: Nat'l Pollut Dis Elim Sys	Fund 202 - Public Works Director/City Eng	$323.64
203: Land & Light Assess Distr	Fund 203 - Custodian	$80.40
203: Land & Light Assess Distr	Fund 203 - Maintenance Ops Supervisor	$158.21
203: Land & Light Assess Distr	Fund 203 - Maintenance Svcs Leadworker	$139.09
203: Land & Light Assess Distr	Fund 203 - Maintenance Worker	$115.51
203: Land & Light Assess Distr	Fund 203 - Program Manager	$177.79
101: Information Systems	IS - Information Tech Specialist	$115.26
101: Information Systems	IS - Information Technology Manager	$197.41
101: Information Systems	IS - Network Security Engineer	$114.59
501: Integrated Waste Mgmt	IWM - Administrative Clerk	$99.15
501: Integrated Waste Mgmt	IWM - Assistant City Manager	$347.53
501: Integrated Waste Mgmt	IWM - Assistant to the City Manager	$224.42
501: Integrated Waste Mgmt	IWM - City Manager	$361.06
501: Integrated Waste Mgmt	IWM - Forklift Operator	$116.13
501: Integrated Waste Mgmt	IWM - Maintenance Ops Supervisor	$169.67
501: Integrated Waste Mgmt	IWM - Maintenance Svcs Leadworker	$149.16
501: Integrated Waste Mgmt	IWM - Maintenance Worker	$123.88
501: Integrated Waste Mgmt	IWM - Management Analyst III	$172.27
501: Integrated Waste Mgmt	IWM - Management Assistant	$112.93
501: Integrated Waste Mgmt	IWM - Ops and Environmental Svcs Mgr	$225.44
501: Integrated Waste Mgmt	IWM - Public Works Director/City Eng	$343.79
501: Integrated Waste Mgmt	IWM - Recycling Leadwkr -filled as Wkr	$150.89
501: Integrated Waste Mgmt	IWM - Recycling Maintenance Worker	$137.84
501: Integrated Waste Mgmt	IWM - Recycling Operations Supv	$186.82
501: Integrated Waste Mgmt	IWM - Waste Prevention Specialist	$133.10

City of El Cerrito - User Fee Study

Fully Burdened Hourly Rate Calculation

Department	Title	Fully Burdened Hourly Rate
	Position Rates	
101: Police	Police - Community Service Officer	$117.11
101: Police	Police - Police Captain	$279.95
101: Police	Police - Police Chief	$373.67
101: Police	Police - Police Corporal	$189.94
101: Police	Police - Police Lieutenant	$308.46
101: Police	Police - Police Officer	$162.59
101: Police	Police - Police Officer - Det Assign	$173.45
101: Police	Police - Police Officer - K9	$182.16
101: Police	Police - Police Officer - Traffic	$185.24
101: Police	Police - Police Records Specialist	$93.86
101: Police	Police - Police Records Supervisor	$142.84
101: Police	Police - Police Sergeant	$241.40
101: Police	Police - Police Sergeant - Admin	$264.74
101: Police	Police - Property and Evidence Specialist	$113.34
101: Police	Police - Public Safety Executive Asst	$102.58
101: Police	Police - Senior Police Records Specialist	$97.03
101: Public Works	PW - Associate Engineer	$194.81
101: Public Works	PW - Engineering Technician	$134.16
101: Public Works	PW - Management Assistant	$116.45
101: Public Works	PW - Public Works Director/City Eng	$359.04
101: Public Works Maintenance	PW Maint - Maintenance Ops Supervisor	$152.25
101: Public Works Maintenance	PW Maint - Maintenance Svcs Leadworker	$133.85
101: Public Works Maintenance	PW Maint - Maintenance Worker	$103.66
101: Public Works Maintenance	PW Maint - Management Analyst III	$154.59
101: Public Works Maintenance	PW Maint - Public Works Director/City Eng	$308.50
101: Recreation	Rec - Admin Clerk Specialist	$115.68
101: Recreation	Rec - Assistant Program Supervisor	$118.11
101: Recreation	Rec - Childcare Teacher	$101.63
101: Recreation	Rec - Community Services Coordinator	$119.46
101: Recreation	Rec - Recreation Director	$294.67
101: Recreation	Rec - Recreation Supervisor	$186.11
101: Recreation Custodial	Rec Custodial - Custodial Maintenance Leadworker	$121.65
101: Recreation Custodial	Rec Custodial - Custodian	$79.37
101: Recreation Custodial	Rec Custodial - Recreation Supervisor	$158.56

City of El Cerrito - User Fee Study

Fully Burdened Hourly Rate Calculation

Department	Title	Fully Burdened Hourly Rate
	Part Time/Contract Positions	
101: Recreation	Childcare Aide	$35.38
101: Recreation	Childcare Teacher	$40.00
101: Recreation	Community Services Coordinator Temp	$58.78
101: Public Works Maintenance	Maintenance Worker I	$40.36
101: Recreation Custodial	PT Custodian	$35.47
501: Integrated Waste Mgmt	Recycling Operations Worker	$47.16
101: Recreation	Van Driver II	$41.97
101: Police	Police Recruit	$42.05
101: Recreation	Lifeguard I	$38.93
101: Recreation	Lifeguard II	$40.87
101: Recreation	Recreation Leader I	$35.32
101: Recreation	Recreation Leader II	$37.07
101: Recreation	Recreation Leader III	$40.78
101: Recreation	Recreation Leader IV	$99.70
101: Recreation	Van Driver I	$38.03
101: Recreation	Aquatics Assistant I	$32.79
101: Recreation	Aquatics Assistant II	$33.62
101: Recreation	Aquatics Instructor I	$41.97
101: Recreation	Aquatics Instructor II	$44.08
101: Recreation	Aquatics Instructor III	$63.86
101: Recreation	Facility Attendant	$37.07
101: Recreation	Pool Manager	$46.29
101: Recreation	Senior Lifeguard	$38.93
	City Attorney	$442.00

Appendix C – Cost Recovery Analysis

The following tables provide the results of the analysis, resulting full cost recovery amount, and recommended fees. For fees, services, and penalties in which the full cost, existing fee, and suggested fee is listed as "NA", the amount or percentage was not calculable. This is most common when either the current or the suggested fee includes a variable component that is not comparable on a one-to-one basis, a full cost was not calculated (for penalties, fines, market-based fees, or items not included in the study), or when there is not a current fee amount to compare against.

Citywide Services

Item No.	Title	Current Fee/Charge	Unit	Full Cost	Subsidy %	Suggested Fee	Fee Δ
1	**Printing, Reproduction, Documents**						
2	**Photocopies**						
3	Photocopies (11x17 or smaller)	$0.10	per page	$0.10	0%	$0.10	$0
4	Retrieval fee for Campaign Statements older than 5 years	$5.00	per request	NA	NA	$5.00	$0
5	Photocopies (11x17 or larger)	$0.25	per page	$2.05	0%	$2.05	$2
6	**Maps**						
7	City Maps (First sheet includes search and restock cost per original searched.)	$3.37	each	NA	NA	$3.37	$0
8	Special Studies Maps, 11" x 17"	$5.62	each	NA	NA	$5.62	$0
9	Special Studies Maps, 36" x 54"	$43.87	each	NA	NA	$43.87	$0
10	**Subpoena Duces Tecum**						
11	per CA Evidence Code §1563	Based on Code		NA	NA	Based on Code	$0
12	**Miscellaneous Services and Charges**						
13	**Notary, Certification, Legal and Special Services**						
14	Notary Services (Set by Calif. Secretary of State)	$15.00	per signature	NA	NA	$15.00	$0
15	City Clerk Document Certification	$6.75	each	$22.95	35%	$15.00	$8
16	Legal Fees—Recovery of legal costs in lawsuits and other instances when the City could be entitled to reimbursement of legal costs.	actual cost	labor and overhead	NA	NA	actual cost	$0
17	**Finance Charges**						
18	Finance Charge on fees remaining unpaid for a period exceeding 30 days (unless the ordinance establishing the fee provides for a penalty in a different amount)	1.5% per month	unpaid balance	NA	NA	1.5% per month	$0
19	Returned Check Fee	$26.00	per check	NA	NA	First Check $25/$35 Additional Check	-$1
20	Duplicate Business License Certificate	$7.87	per copy	$15.27	0%	$15.27	$7
21	Credit Card Transaction Fee	actual cost	per transaction	NA	NA	actual cost	$0

Citywide Services

Item No.	Title	Current Fee/Charge	Unit	Full Cost	Subsidy %	Suggested Fee	Fee Δ
22	**Parking Permits**						
23	1 to 3-year cycles	$40.50	per year	$68.35	1%	$68.00	$28
24	14-day Temporary Parking Permit	$40.50	each	$68.35	1%	$68.00	$28
25	Replacement Parking Permit	$40.50	each	$68.35	1%	$68.00	$28
26	**Use of Council Chambers (Government Agencies Only)**	$47.32	per meeting	$58.78	15%	$50.00	$3
27	**Use of Council Chambers with Technology/AV Support**	$47.32	per meeting	$192.46	14%	$165.00	$118
28	**Tobacco Retailer License Program Fees**						
29	Tobacco retailer license (initial license and renewal)	$523.49	Per location	$590.99	0%	$590.00	$67
30	Re-inspection fee (for non-compliant businesses)	actual cost	Hourly	NA	NA	actual cost	$0
31	**Rent Registry**						
32	Rent Registry	$44.99	per unit	$49.73	1%	$49.00	$4
33	**Election Related Filing Fees**						
34	Citizen Initiative Petition Filing Fee (refunded if petition qualifies within one year of filing)	$200.00	per filing	NA	NA	$200.00	$0
35	**Code Enforcement**						
36	Administration Citation Fee	$20.55		$183.41	0%	$183.00	$162
37	Title Report	New	each	NA	NA	Actual Cost +10%	NA
38	Inspection Warrant	New	each	$1,146.48	0%	$1,146.00	NA
39	Abatement Warrant	New	each	$1,299.34	0%	$1,299.00	NA
40	Lien and Special Assessment	New	each	$611.46	0%	$611.00	NA
41	Release of Recordation	New	each	$305.73	0%	$305.00	NA
42	Recording of Pendency Action	New	each	$305.73	0%	$305.00	NA
43	Re-inspections (non-compliant parcel)	New	each	$152.86	1%	$152.00	NA

BUSINESS LICENSE

Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
1	Business Enrollment	$90.15	per license		$98.02	0%	$98.00	$8
2	Business License Renewal	$30.05	per license		$35.35	1%	$35.00	$5
3	Accessibility Compliance and Education Fee	$4.12	per license	(State Mandated AB 1379)	NA	NA	$4.12	$0
4	Admin Delinquent Business License Collection Fee	New	Per license	Staff time, software, Plus Citation Fee	$47.35	1%	$47.00	NA
5	Business Name Change	New	Per license		$28.76	3%	$28.00	NA

PLANNING

Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
1	**San Pablo Avenue Specific Plan Design Review**							
2	Tier 1 Residential and Non-Residential Projects (includes signs)	$2,557.00		Cat Ex and mailing cost included	$3,027.86	0%	$3,027.00	$470
3	Tier 1 Permanent Signs	$668.00		Cat Ex and mailing cost included	$772.09	0%	$772.00	$104
4	Tier 1 Sidewalk Sign Permit (only)	$186.00		Cat Ex and mailing cost included	$219.61	0%	$219.00	$33
5	Tier 1 Temporary Signs and/or Banners	$62.00		Cat Ex and mailing cost included	$122.20	0%	$122.00	$60
6	Tier 1/AUP Sidewalk Seating (off ROW)	$682.00		Cat Ex and mailing cost included	$728.49	0%	$728.00	$46
7	Outdoor Dining and Retail Permit	$682.00		Cat Ex and mailing cost included	$446.47	0%	$446.00	-$236
8	Tier 1 - Minor	$947.00		Cat Ex and mailing cost included	$1,273.82	0%	$1,273.00	$326
9	Tier 2 Residential and Non Res Projects - Up to 2,500 sqft	$3,765.00		Mailing costs included	$5,392.19	0%	$5,392.00	$1,627
10	Tier 3 Residential and Non Res Projects - Up to 2,500 sqft	$4,749.00		Mailing costs included	$5,046.04	0%	$5,046.00	$297
11	Tier 2 Residential and Non Res Projects - 2,501 - 10,000 sqft	$9,933.00		Mailing costs included	$12,013.93	0%	$12,013.00	$2,080
12	Tier 3 Residential and Non Res Projects - 2,501 - 10,000 sqft	$9,633.00		Mailing costs included	$11,667.34	0%	$11,667.00	$2,034
13	Tier 2 Residential and Non Res Projects - 10,001 – 40,000 sqft	$16,279.00		Mailing costs included	$17,972.31	0%	$17,972.00	$1,693
14	Tier 3 Residential and Non Res Projects - 10,001 – 40,000 sqft	$13,685.00		Mailing costs included	$16,742.93	0%	$16,742.00	$3,057
15	Tier 2 Residential and Non Res Projects - 40,001 – 100,000 sqft	$21,089.00		Mailing costs included	$25,542.90	0%	$25,542.00	$4,453
16	Tier 3 Residential and Non Res Projects - 40,001 – 100,000 sqft	$19,827.00		Mailing costs included	$24,298.06	0%	$24,298.00	$4,471
17	Tier 2 Residential and Non Res Projects - 100,001+ sqft base fee	$21,106.00	after base fee hours are depleated, project goes to hourly rate	Mailing costs included	$25,542.90	0%	$25,542.00	$4,436
18	Tier 3 Residential and Non Res Projects - 100,001+ sqft base fee	$20,752.00	after base fee hours are depleated, project goes to hourly rate	Mailing costs included	$24,710.93	0%	$24,710.00	$3,958
19	Tier 4 Residential and Non Res Projects - Up to 10,000 sqft	$11,615.00		Mailing costs included	$14,029.08	0%	$14,029.00	$2,414
20	Tier 4 Residential and Non Res Projects - 10,001 – 40,000 sqft	$15,218.00		Mailing costs included	$17,660.18	0%	$17,660.00	$2,442
21	Tier 4 Residential and Non Res Projects - 40,001 – 100,000 sqft	$22,305.00		Mailing costs included	$26,874.41	0%	$26,874.00	$4,569
22	Tier 4 Residential and Non Res Projects - 100,001 + sqft base fee plus	$24,288.00		Mailing costs included	$29,834.51	0%	$29,834.00	$5,546
23	Environmental Review - Specific Plan Environmental Check List and Initial Study	30%		Consultant costs, plus City administrative fee (30% of consultant cost)	NA	NA	30%	$0
24	Environmental Review - Categorical Exemption	$200.00		If not already included in fee	$446.42	0%	$446.00	$246
25	Environmental Review - Administrative Fee for consultant prepared environmental documents and special studies	30%		Of Consultant cost	NA	NA	30%	$0
26	Pre-Application Review Meeting with Staff	$0.00		staff review and comments provided to applicant	$4,382.14	100%	$0.00	$0
27	Pre-Application Study Session with Planning Commission or Design Review Board	$4,580.00		staff review and up to two public meetings	$5,180.56	0%	$5,180.00	$600

PLANNING

Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
28	Pre-Application Review by Staff	$1,683.00		Multi-department review and written comments	$1,921.19	0%	$1,921.00	$238
29	**General Plan and Zoning Ordinance**							
30	General/Specific Plan and/or Amendment	$22,131.00	each		$27,817.86	0%	$27,817.00	$5,686
31	Zoning Amendment	$22,131.00	each		$27,817.86	0%	$27,817.00	$5,686
32	**Subdivisions and Lot Adjustments**							
33	Tentative Parcel Map 1-4 lots	$8,255.00	each		$10,979.57	0%	$10,979.00	$2,724
34	Tentative Tract Map 5-10 lots	$13,864.00	each		$16,592.68	0%	$16,592.00	$2,728
35	Tentative Tract Map 11-25 lots	$16,636.00	each		$20,606.76	0%	$20,606.00	$3,970
36	Tentative Tract Map 26+ lots (base fee for 25 lot map + fee for additional lots over 25)	$2,539.00	per lot		$942.21	0%	$942.00	-$1,597
37	Final Map 1-4 lots	$8,547.00	each		$7,665.78	0%	$7,665.00	-$882
38	Final Map 5+ lots	$9,718.00	each		$10,409.24	0%	$10,409.00	$691
39	Exception to Subdivision Ordinance	$11,442.00	each		$6,023.93	0%	$6,023.00	-$5,419
40	Lot Line Adjustment or Lot Merger	$8,547.00	each		$7,552.34	0%	$7,552.00	-$995
41	Certificate of Compliance	$7,134.00	each		$7,063.70	0%	$7,063.00	-$71
42	**Planned Development**							
43	Planned Development	$45,357.00	each		$49,914.39	0%	$49,914.00	$4,557
44	Development Agreement	$49,826.00	each		$56,001.83	0%	$56,001.00	$6,175
45	**Development Fees**							
46	Incentives Program Permit (Staff and Design Review Board review prior to application for Planning Commission action, does not include Use Permit Fee)	$13,190.00	each		$15,892.10	0%	$15,892.00	$2,702
47	Accessory Dwelling Unit Permit	$367.00	each		$950.42	0%	$950.00	$583
48	SB 9 Compliance Review for Proposed New Units	$1,727.00	each		$2,209.14	0%	$2,209.00	$482
49	Home Occupation Permit	$100.00	each		$122.20	0%	$122.00	$22
50	Zoning Clearance (Commercial)	$645.00	each		$724.29	0%	$724.00	$79
51	Individual Business Sign Permit (as part of Master Sign Program)	$100.00	each		$98.67	1%	$98.00	-$2
52	Preliminary Review of Multi-Story Single Family Construction (RAD)	$1,727.00	each		$1,561.45	0%	$1,561.00	-$166
53	Unspecified or Research - hourly	$256.00	per hour		$237.61	0%	$237.00	-$19
54	Rebuild or Interpretation Letter	$1,014.00	each		$1,018.70	0%	$1,018.00	$4
55	Fence Clearance	$100.00	each		$135.87	1%	$135.00	$35
56	Residential Chicken Clearance	$100.00	each		$98.67	1%	$98.00	-$2
57	Honeybee Keeping Clearance	$100.00	each		$195.81	0%	$195.00	$95
58	Goat Weed Abatement Permit	$100.00	each		$98.67	1%	$98.00	-$2
59	Unanimous Neighbor Consent Exception for Chickens and Bees	$49.00	each		$146.47	0%	$146.00	$97
60	Zoning Information Form/Questionnaire	$49.00	each		$73.24	0%	$73.00	$24
61	Permit Amendment/Time Extension	1/2 of current fee	each		NA	NA	1/2 of current fee	$0
62	Appeals - by non-applicant resident	$608.00	each		$7,745.51	92%	$608.00	$0
63	Appeals - by applicant or non-resident	1/2 of current fee	each		NA	NA	1/2 of current fee	$0
64	Community Development Director	$287.00	per hour		$309.47	0%	$309.00	$22
65	Planning Manager	$220.00	per hour		$258.13	0%	$258.00	$38
66	Senior Planner	$200.00	per hour		$197.34	0%	$197.00	-$3
67	Associate Planner	$110.00	per hour		$148.81	1%	$148.00	$38
68	Assistant Planner	$101.00	per hour		NA	NA	$101.00	$0
69	Massage Operator's Permit	$612.00	each		$425.88	0%	$425.00	-$187

PLANNING

Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
70	Massage Operator's Permit Renewal	New	each		$74.40	1%	$74.00	NA
71	Cannabis Operating Permit	As needed to cover the cost of application	Deposit account		NA	NA	As needed to cover the cost of application	$0
72	**Inclusionary Zoning**							
73	Inclusionary Zoning In-lieu Fee - 9 or more rental units	$20.00	per habitable square foot		NA	NA	$21.00	$1
74	Inclusionary Zoning In-lieu Fee - 10 or more "for sale" units	$25.00	per habitable square foot		NA	NA	$26.00	$1
75	Inclusionary Zoning In-lieu Fee for combined rental and "for sale" projects	To be determined by City Staff based on square footage of each type	To be determined by City Staff based on square footage of each type.		NA	NA	To be determined by City Staff based on square footage of each type	$0
76	Inclusionary Monitoring: Rental	$1,687.00	annually per project		NA	NA	$1,733.00	$0
77	Inclusionary Monitoring: Ownership	$2,812.00	per project		NA	NA	$2,888.00	$0
78	Inclusionary Housing Agreement	$787.00	per project		NA	NA	$808.00	$0
79	**Design Review and Signs**							
80	Residential - 1 unit	$959.00	each		$2,320.53	0%	$2,320.00	$1,361
81	Residential - Minor	$959.00	each		$1,278.89	0%	$1,278.00	$319
82	Residential - 2 - 4 units	$3,474.00	each		$4,398.23	0%	$4,398.00	$924
83	Residential - 5 - 10 units	$5,763.00	each		$7,683.00	0%	$7,683.00	$1,920
84	Residential - 11+ units	$8,597.00	each		$10,442.26	0%	$10,442.00	$1,845
85	Nonresidential - 1 - 2,500 s.f.	$2,127.00	each		$3,455.50	0%	$3,455.00	$1,328
86	Nonresidential - 2,501 - 10,000 s.f.	$4,244.00	each		$5,186.23	0%	$5,186.00	$942
87	Nonresidential - 10,000+ s.f.	$7,421.00	each		$9,920.62	0%	$9,920.00	$2,499
88	Administrative Design Review	$2,127.00	each		$2,294.80	0%	$2,294.00	$167
89	Permanent signs conforming to sign regulations	$668.00	each		$704.36	0%	$704.00	$36
90	Temporary signs	$62.00	each		$97.14	0%	$97.00	$35
91	Sidewalk Sign Permit (only)	$62.00	each		$97.14	0%	$97.00	$35
92	**Variances**							
93	Variance - Residential	$5,468.00	each		$5,947.49	0%	$5,947.00	$479
94	Variance - Nonresidential	$8,247.00	each		$8,533.09	0%	$8,533.00	$286
95	**Miscellaneous**							
96	Notice of Exemption	Cost of filing with agency plus one hour of senior planner time	each	County Clerk Filing Fees	NA	NA	Cost of filing with agency plus one hour of senior planner time	$0
97	Landscape Consultant or Design Consultant	Consultant costs, plus City administrative fee (30% of consultant cost)	each		NA	NA	Consultant costs, plus City administrative fee (30% of consultant cost)	$0
98	**Document Library and Associated Fees**							
99	Electronic Media-CD (of Plans etc.)	$23.00	each		$47.80	2%	$47.00	$24
100	Laserfiche/Archiving	$3.00	per page/sheet		$3.00	0%	$3.00	$0
101	Zoning Map	$17.00	each		$28.90	3%	$28.00	$11
102	General Plan Map	$17.00	each		$28.90	3%	$28.00	$11
103	Specific Plan	$246.00	each		$216.90	0%	$216.00	-$30
104	Urban Greening Plan	$161.00	each		$132.00	0%	$132.00	-$29
105	Active Transportation Plan	$161.00	each		$132.00	0%	$132.00	-$29

PLANNING

Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
106	General Plan	$56.00	each		$46.00	0%	$46.00	-$10
107	**Use Permits**							
108	Use Permit Residential - 1 unit	$2,239.00	each	Projects deemed minor by Development Service Manager	$3,619.17	0%	$3,619.00	$1,380
109	Use Permit Residential - 2-4 units	$3,751.00	each		$5,495.70	0%	$5,495.00	$1,744
110	Use Permit Residential - 5-10 units	$4,754.00	each		$5,981.05	0%	$5,981.00	$1,227
111	Use Permit Residential - 11+ units	$5,756.00	each		$6,967.75	0%	$6,967.00	$1,211
112	Administrative Use Permit	$1,236.00	each		$1,292.64	0%	$1,292.00	$56
113	Temporary Use Permit	$1,124.00	each		$1,215.30	0%	$1,215.00	$91
114	Address Asssignment Request	$473.00			$555.74	0%	$555.00	$82

Note: Fees are based on the City's Cost Allocation Study to cover the cost of processing applications for all projects. The Planning Manager may determine a project to be unusually complex or time consuming and require a deposit at the time of application for estimated staff, consultant, and City Attorney costs. If a standard fee has previously been paid, additional deposits may be required to cover extraordinary costs resulting from unforeseen complexities, delays or extra meetings. Hourly staff costs are based on employee wages and benefits, overhead, equipment and supervision, as determined by the City's Cost Allocation Study. Charges for third-party consultants will equal actual contract costs plus 30% administrative charge. Fees for entitlements requiring a public hearing and other similar applications include one review of the initial application submittal and review of up to two resubmittals. Review of additional resubittals will incur additional fees based on staff time.

Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
1	**MECHANICAL, ELECTRICAL, & PLUMBING (MEP Permit Issuance Fees)**							
2	Permit Issuance Fee (applies to all MEP permits)	$149.00	each permit		$153.31	0%	$153.00	$4
3	**MECHANICAL PERMIT FEES**							
4	Stand alone Mechanical Plan Check	$260.00	per hour or fraction thereof		$291.97	0%	$291.00	$31
5	Minimum Mechanical Permit for Miscellaneous Work	$87.00	each		$191.66	0%	$191.00	$104
6	A/C (residential)	$131.00	each		$153.33	0%	$153.00	$22
7	Furnaces (FAU, floor)	$146.00	each		$153.33	0%	$153.00	$7
8	Heater (wall)	$180.00	each		$234.73	0%	$234.00	$54
9	Appliance Vent/Chimney (only)	$87.00	each		$153.33	0%	$153.00	$66
10	Refrigeration Compressor	$131.00	each		$153.33	0%	$153.00	$22
11	Boiler - <2,000k BTU	$146.00	each		$153.33	0%	$153.00	$7
12	Boiler - greater than 2,000k BTU	$260.00	each		$268.33	0%	$268.00	$8
13	Chiller	$131.00	each unit		$153.33	0%	$153.00	$22
14	Central Heating System - New (includes duct, gas piping, electric, etc.)	$260.00	each		$268.33	0%	$268.00	$8
15	Fan Coil Unit	$87.00	each		$115.00	1%	$114.00	$27
16	Heat Pump (package unit)	$131.00	each		$153.33	0%	$153.00	$22
17	Heater (unit, radiant, etc.)	$180.00	each		$115.00	1%	$114.00	-$66
18	Air Handler w/ducts more to 10k CFM	$87.00	each		$115.00	1%	$114.00	$27
19	Air Handler w/ducts more than 10k CFM	$87.00	each		$115.00	1%	$114.00	$27
20	Duct Work only each outlet/register	$45.00	each		$115.00	1%	$114.00	$69
21	Evaporative Cooler	$87.00	each		$115.00	1%	$114.00	$27
22	Make-up Air System	$131.00	each		$153.33	0%	$153.00	$22
23	Moisture Exhaust Duct (clothes dryer)	$87.00	each		$115.00	1%	$114.00	$27
24	Variable Air Volume Box (including duct work)	$131.00	each		$153.33	0%	$153.00	$22
25	Vent Fan (single duct)	$87.00	each		$115.00	1%	$114.00	$27
26	Vent System	$131.00	each		$153.33	0%	$153.00	$22
27	Exhaust Hood and Duct (residential)	$87.00	each		$115.00	1%	$114.00	$27
28	Exhaust Hood - Type I (commercial grease hood)	$174.00	each		$651.65	0%	$651.00	$477
29	Exhaust Hood - Type II (commercial steam hood)	$131.00	each		$191.66	0%	$191.00	$60
30	Non-Residential Incinerator	$433.00	each		$421.66	0%	$421.00	-$12
31	Refrigerator Condenser Remote	$260.00	each		$268.33	0%	$268.00	$8
32	Walk-In Box/Refrigerator Coil	$131.00	each		$153.33	0%	$153.00	$22
33	New Mini Split Duct	New			$229.99	0%	$229.00	NA
34	New Mini Split Ductless	New			$191.66	0%	$191.00	NA
35	Other Mechanical Inspections (min.1/2 hr increments or fraction thereof)	$214.00	per hour		$191.66	0%	$191.00	-$23
36	**PLUMBING / GAS PERMIT FEES**							
37	Stand Alone Plumbing Plan Check	$260.00	per hour or fraction thereof		$291.97	0%	$291.00	$31
38	Minimum Plumbing Permit for Miscellaneous Work	$87.00	each		$191.66	0%	$191.00	$104
39	Fixtures (each three)	$131.00	each 3 or fraction thereof		$115.00	1%	$114.00	-$17
40	Gas System (one outlet)	$131.00	one only		$153.33	0%	$153.00	$22
41	Gas System (first five outlets)	$174.00	first five		$191.66	0%	$191.00	$17
42	Gas Outlets (each additional)	$29.00	each above the first 5		$24.53	2%	$24.00	-$5
43	Gas Test (stand alone or re-test)	$131.00	each occurrence		$115.00	1%	$114.00	-$17
44	Building Sewer	$87.00	each		$153.33	0%	$153.00	$66
45	Grease Trap	$131.00	each		$153.33	0%	$153.00	$22
46	Ejector Pump	$131.00	each		$153.33	0%	$153.00	$22

Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
47	Backflow Preventer (first five)	$131.00	first five		$115.00	1%	$114.00	-$17
48	Backflow Preventer (>5)	$29.00	each above the first 5		$76.66	1%	$76.00	$47
49	Roof Drain - Rainwater System	$87.00	each		$153.33	0%	$153.00	$66
50	Water Heater (new and replacements)	$87.00	each		$153.33	0%	$153.00	$66
51	Water Pipe Repair/Replacement per dwelling unit	$174.00	each		$115.00	1%	$114.00	-$60
52	Water Service	$87.00	each		$115.00	1%	$114.00	$27
53	Drain-Vent Repair/Alterations	$87.00	each main or branch line		$115.00	1%	$114.00	$27
54	Drinking Fountain	$87.00	each		$115.00	1%	$114.00	$27
55	Graywater Systems	$174.00	each system		$191.66	0%	$191.00	$17
56	Swimming Pool Piping and Gas	$260.00	each pool		$268.33	0%	$268.00	$8
57	Medical Gas System (each outlet)	$260.00	each outlet		$268.33	0%	$268.00	$8
58	Sump Pump	$131.00	each		$191.66	0%	$191.00	$60
59	Private Storm Drainage System (each inlet)	$87.00	each inlet		$115.00	1%	$114.00	$27
60	Other Plumbing and Gas Inspections (min. 1/2 hr increments or fraction thereof)	$214.00	per hour		$191.66	0%	$191.00	-$23
61	**ELECTRICAL PERMIT FEES**							
62	Stand Alone Electrical Plan Check	$260.00	per hour or fraction thereof		$291.97	0%	$291.00	$31
63	Minimum Electrical Permit for Miscellaneous Work	$87.00	each		$191.66	0%	$191.00	$104
64	Single Phase Service (per 100 amps)	$87.00	per 100 amps		$153.33	0%	$153.00	$66
65	Three Phase Service (per 100 amps)	$131.00	per 100 amps		$153.33	0%	$153.00	$22
66	Electrical Subpanel with subfeed	$87.00	each		$153.33	0%	$153.00	$66
67	Electrical Main Panel Upgrade	$232.86			$268.32	0%	$268.00	$35
68	Any amp circuit first 20	$87.00	first twenty circuits		$191.66	0%	$191.00	$104
69	Any amp circuit each additional 20	$15.00	each add'l circuit > 20		$115.00	1%	$114.00	$99
70	Temporary Service	$87.00	each		$115.00	1%	$114.00	$27
71	Temporary Pole	$87.00	each		$115.00	1%	$114.00	$27
72	Light Poles Commercial - first	$366.00	first pole		$191.66	0%	$191.00	-$175
73	Light Poles Commercial - additional	$87.00	each add'l pole after the first		$115.00	1%	$114.00	$27
74	Pre-Inspection/consultation	$131.00	each		$191.66	0%	$191.00	$60
75	Swimming Pool/Spa	$175.00	each		$191.66	0%	$191.00	$16
76	Solar Photovoltaic Repairs	$131.00	each		$191.66	0%	$191.00	$60
77	Generator Installation - Residential	$400.00	each		$344.99	0%	$344.00	-$56
78	Generator Installation - Commercial	$581.00	each		$344.99	0%	$344.00	-$237
79	Electrical Outlets (receptable & light fixture)	$140.00	first ten		$115.00	1%	$114.00	-$26
80	Electrical Outlets (each additional)	$15.00	each add'l outlet after 1st 10		$15.33	2%	$15.00	$0
81	Whole house rewires	New			$268.32	0%	$268.00	NA
82	Other Electrical Inspections (min. 1/2 hr increments or fraction thereof)	$214.00	per hour or fraction thereof		$191.66	0%	$191.00	-$23

Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
83	**MISC BUILDING PERMIT FEES FOR PROJECTS NOT REQUIRING PLAN REVIEWS**							
84	Standard per hour rate for items not specifically covered in the fee schedule	$178.00			$254.55	0%	$254.00	$76
85	Earthquake mitigation inspection first hour	$308.00			$306.64	0%	$306.00	-$2
86	Earthquake mitigation inspection per hour after the first hour	$178.00			$191.66	0%	$191.00	$13
87	Fire permit handling fee	$119.00			$153.31	0%	$153.00	$34
88	Building permit renewal when within one year after expiration date	50% of original building fee			NA	NA	50% of original building fee	$0
89	Building permit renewal when after one year after expiration date	100% of original building fee			NA	NA	100% of original building fee	$0
90	Building permit re-inspection fee after 2 failed inspections of the same item(s)	$178.00			$254.55	0%	$254.00	$76
91	Building permit re-inspection fee when nobody is on site for the inspection and it has not been cancelled ahead of the inspector's leaving the office.	$178.00			$254.55	0%	$254.00	$76
92	Emergency non-scheduled emergency inspection call-out: per hour with a 4-hour minimum	$178.00			$237.68	0%	$237.00	$59
93	Pre-arranged or scheduled after hours inspection paid in advance: per hour with a 2-hour minimum	$178.00			$391.01	0%	$391.00	$213
94	Research – per half hour or fraction thereof	$89.00			$223.42	0%	$223.00	$134
95	Building Permit Extension	$178.00			$318.61	0%	$318.00	$140
96	Building Permit Revision: per hour	$178.00			$339.19	0%	$339.00	$161
97	Additional plan review by consultant after the third re-check	Consultant Cost plus 30%			NA	NA	Consultant Cost plus 30%	$0
98	Additional plan review by City staff after 3rd re-check: per hour	$225.00			$210.58	0%	$210.00	-$15
99	Soils review processing by City staff	$119.00			$153.31	0%	$153.00	$34
100	Soils peer review by consultant	Consultant Cost plus 30%			NA	NA	Consultant Cost plus 30%	$0
101	FEMA flood zone review	$662.00			$1,019.19	0%	$1,019.00	$357
102	New or replacement Certificate of Occupancy	$296.00			$391.12	0%	$391.00	$95
103	Temporary Certificate of Occupancy: per 30-day period	$296.00			$391.12	0%	$391.00	$95
104	**ELECTRIC VEHICLE CHARGERS**							
105	Residential electric vehicle level 1 or 2 charging station per each	$301.00			NA	NA	$301.00	$0
106	**MINOR REPAIRS AND ALTERATIONS**							
107	Miscellaneous minor bathroom/kitchen repair – 1 fixture only	$362.00			$383.31	0%	$383.00	$21
108	Miscellaneous minor repairs who PC and less than $10,000 valuation	$362.00			$383.31	0%	$383.00	$21
109	**RE-ROOFS**							
110	Miscellaneous roof repairs not exceeding 500 sq.ft.	$362.00		sq.ft. = square feet min. = minimum	$191.65	0%	$191.00	-$171
111	Residential re-roof not exceeding 1,500 sq.ft.	$479.00		sq.ft. = square feet min. = minimum	$613.30	0%	$613.00	$134
112	Each additional 100 sq.ft. residential re-roof exceeding 1,500 sq.ft.	$15.00		sq.ft. = square feet min. = minimum	$12.27	2%	$12.00	-$3
113	Commercial NOT exceeding 5,000 sq.ft.	$653.00		sq.ft. = square feet min. = minimum	$459.97	0%	$459.00	-$194
114	**RE-ROOFS**							
115	Commercial exceeding 5,000 sq.ft.	$913.00			$574.98	0%	$574.00	-$339
116	**SIDING AND STUCCO**							
117	Siding new or replacement - any square footage	$393.00			$383.31	0%	$383.00	-$10
118	Stucco new or replacement	$479.00			$459.97	0%	$459.00	-$20
119	Each additional 400 sq.ft. stucco or fraction thereof over 400 sq.ft.	$119.00			$153.33	0%	$153.00	$34
120	**WINDOWS AND DOORS – NON-STRUCTURAL**							
121	Door replacement not involving alterations to wall framing or exterior wall coverings	$155.00			$153.33	0%	$153.00	-$2
122	Window, sliding door, solar tube replacement – one only and no alterations to framing or exterior wall coverings	$226.00			$268.31	0%	$268.00	$42
123	Multiple window, sliding door, solar tube replacements – first 5 with no alterations to framing or exterior wall coverings and all done at the same time	$480.00			$306.64	0%	$306.00	-$174
124	Multiple window, sliding door, solar tube replacements – each additional 5 or fraction thereof above the first 5 with no alterations to framing or exterior wall coverings and all done at the same time	$87.00			$229.98	0%	$229.00	$142

Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
125	**RENTAL HOUSING INSPECTIONS**							
126	Rental Housing Inspection: Single Family per unit	$296.00			$334.86	0%	$334.00	$38
127	Rental Housing Inspection: Multi-family first unit	$260.00			$267.51	0%	$267.00	$7
128	Rental Housing Inspection: Multi-family additional units after the first	$148.00			$152.86	1%	$152.00	$4
129	Rental Housing Inspection: Reinspection after the first reinspection	$89.00			$76.43	1%	$76.00	-$13
130	Rental Housing Inspection: cancellation with less than 72-hour notice	50% of fee assessed			NA	NA	50% of fee assessed	$0
131	Rental Housing Inspection: late payment	10% of fee billed			NA	NA	10% of fee billed	$0
132	**OTHER MISCELLANEOUS FEES AND ASSESSMENTS**							
133	Document imaging of plans, calculations, and other supporting documents	$3.00	page		$3.00	0%	$3.00	$0
134	Continuing education	$5.00	permit		NA	NA	$5.00	$0
135	Planning plan review when required	20% of combined building inspection and plan review with a			NA	NA	20% of combined building inspection and plan review with a	$0
136	Public Works review when required	20% of combined building inspection and plan review with a			NA	NA	20% of combined building inspection and plan review with a	$0
137	Fire Department plan review when required	See Fire fee schedule			NA	NA	See Fire fee schedule	$0
138	SPA Specific Plan maintenance fee – Construction of new residential units (per unit)	$206.00	unit		NA	NA	$206.00	$0
139	SPA Specific Plan maintenance fee – New non-residential buildings and additions to existing non-residential buildings (per newly created sq.ft)	$0.19	sq.ft.		NA	NA	$0.19	$0
140	General Plan Update Fee	New	% of Building Permit		2.4%	0%	2.4%	NA
141	**MISC BUILDING PERMIT FEES FOR PROJECTS REQUIRING A PLAN REVIEW**							
142	**MISCELLANEOUS PROJECTS**							
143	Standard Hourly Rate	$199.00			$199.04	0%	$199.00	$0
144	Antenna - residential HAM or CB	$695.00			$777.42	0%	$777.00	$82
145	Equipment Container/Building (Prefab) / Residemtial Elevators	$1,006.00			$892.40	0%	$892.00	-$114
146	Free-standing cellular building, antenna, and building site	$1,409.00			$1,096.35	0%	$1,096.00	-$313
147	New cellular antenna and supporting equipment added to existing site	$359.00			$470.75	0%	$470.00	$111
148	Light pole or telephone pole mounted cellular 5G equipment	$230.00			$191.66	0%	$191.00	-$39
149	Awning or Canopy	$514.00			$394.09	0%	$394.00	-$120
150	Commercial Coach (per unit)	$671.00			$470.76	0%	$470.00	-$201
151	Commercial Vapor Recovery Systems	$653.00			$624.09	0%	$624.00	-$29
152	Demolition – whole or partial when exterior walls are removed	$381.00			$355.77	0%	$355.00	-$26
153	Demolition surcharge when PCB mitigation is involved	$275.00			$317.43	0%	$317.00	$42
154	Flagpole	$407.00			$432.43	0%	$432.00	$25
155	**ACCESSORY STRUCTURES**							
156	Accessory Structure/Storage shed – unfinished interior and no MEP	$645.00			$700.75	0%	$700.00	$55
157	Carport not exceeding 400 sq.ft.	$732.00			$624.09	0%	$624.00	-$108
158	New Garage (detached or attached) (unfinished inside and only 1 electrical circuit)	$905.00			$892.42	0%	$892.00	-$13

Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
159	**ACCESSORY DWELLING UNITS**							
160	New attached or detached accessory dwelling units – each 300 sq.ft. or fraction thereof. Includes 1 kitchen and 1 bathroom.	$1,649.00		New or conversion accessory dwelling units employing Universal Design will receive a 25% discount off the above ADU fees.	$1,541.08	0%	$1,541.00	-$108
161	Conversion of existing space into an accessory dwelling unit – each 300 sq.ft. or fraction thereof. Includes 1 kitchen and 1 bathroom.	$1,187.00		New or conversion accessory dwelling units employing Universal Design will receive a 25% discount off the above ADU fees.	$1,203.92	0%	$1,203.00	$16
162	**ALTERATIONS/ADDITIONS/REPAIRS**							
163	Room additions of 300 sq. ft. or less without engineered calculations without a kitchen or bathroom	$1,193.00			$1,150.92	0%	$1,150.00	-$43
164	Room addition of 300 sq. ft. or less with engineered calculations without a kitchen or bathroom	$1,271.00			$1,150.92	0%	$1,150.00	-$121
165	Room additions per additional 100 sq.ft. > 300 sq.ft. with or without engineered calculations.	$318.00			$344.99	0%	$344.00	$26
166	Residential remodel 300 sq. ft. or less without kitchen or bathroom remodel	$957.00			$805.92	0%	$805.00	-$152
167	Each additional 100 sq. ft. of residential remodel > 300 sq.ft.	$167.00			$191.66	0%	$191.00	$24
168	Kitchen or bathroom remodel	$756.00			$767.58	0%	$767.00	$11
169	Each additional kitchen or bathroom remodel when work is done at the same time as the first	$378.00			$344.99	0%	$344.00	-$34
170	New bathroom or kitchen added to existing dwelling or new/existing accessory structure	$780.00			$844.26	0%	$844.00	$64
171	New or remodel commercial bathroom	$1,110.00			$1,081.09	0%	$1,081.00	-$29
172	Miscellaneous bathroom/kitchen repair involving only 1 fixture with plan review	$345.00			NA	NA	$345.00	$0
173	Foundation repair (non-engineered) of 100 linear feet or less	$625.00			$614.26	0%	$614.00	-$11
174	Foundation repair (engineered) of 100 linear feet or less	$843.00			$614.26	0%	$614.00	-$229
175	Each additional 100 lin. ft. foundation repair (engineered or non- engineered) exceeding the first 100 l.f..	$178.00			$191.66	0%	$191.00	$13
176	Commercial and residential interior partitions not exceeding 30 linear feet	$476.00			$537.60	0%	$537.00	$61
177	Each additional 30 lin. ft. of partition exceeding first 30 l.f.	$114.00			$115.00	1%	$114.00	$0
178	New masonry fireplace when allowed by BAAQMD	$796.00			$844.26	0%	$844.00	$48
179	Pre-fabricated metal fireplace that is EPA compliant	$666.00			$537.60	0%	$537.00	-$129
180	Fireplace demolition	$476.00			$384.27	0%	$384.00	-$92
181	Miscellaneous minor and structural repairs, alterations, dry rot/termite repairs of $10,000 valuation or less and requiring plan review	$758.00			$517.23	0%	$517.00	-$241
182	Dry rot/termite damage, miscellaneous alterations, and structural repairs of greater than $10,000 valuation must use Valuation Table as for new construction.							
183	Residential Drainage - French Drain/Sump Pump	$407.00			$422.61	0%	$422.00	$15
184	Building permit fees include inspection and permit issuance.							
185	Plan review fees	65%	of the building permit fees and are in addition to the building permit fee		NA	NA	65%	$0
186	The fees below are per each occurrence or unit unless otherwise noted and include any associated plumbing, electrical, and/or mechanical work.							
187	**PROJECT TYPES**							
188	**DECKS, BALCONIES, PATIOS, PORCHES**							
189	New decks and balconies not exceeding 100 sq.ft.	$614.00			$547.42	0%	$547.00	-$67
190	New decks and balconies not exceeding 500 sq.ft.	$863.00			$700.75	0%	$700.00	-$163
191	Each additional 100 sq. ft. of new deck or balcony exceeding 500 sq. ft.	$266.00			$145.66	0%	$145.00	-$121
192	Deck and balcony repairs of 100 sq. ft. or less	$435.00			$470.76	0%	$470.00	$35
193	Deck and balcony repairs of greater than $10,000 valuation must use the Valuation Table as for new construction.							
194	Covered porch	$504.00			$537.60	0%	$537.00	$33
195	Patio or deck cover – wood or metal frame not exceeding 300 sq.ft.	$512.00			$537.60	0%	$537.00	$25
196	Each additional 300 sq.ft. of patio or deck cover exceeding 300 sq.ft.	$157.00			$153.33	0%	$153.00	-$4
197	Patio room constructed of wood or metal frame not exceeding 300 sq.ft.	$764.00			$767.59	0%	$767.00	$3
198	Each additional 300 sq.ft. of patio room exceeding the first 300 sq.ft.	$371.00			$191.66	0%	$191.00	-$180
199	**ELECTRIC VEHICLE CHARGING**							

Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
200	Commercial electric vehicle charging station – one only	$625.00			$575.94	0%	$575.00	-$50
201	Each Commercial EV charging station when 2 to 4 are installed at the same site	$316.00			$498.32	0%	$498.00	$182
202	Each Commercial EV charging station when 5 or more installed at the same site	$210.00			$574.99	0%	$574.00	$364
203	**FENCES**							
204	Fences or free-standing non-masonry walls 7 to 10 ft. high and not exceeding 100 linear feet	$445.00			$422.61	0%	$422.00	-$23
205	Each additional 100 lin. ft. of 6 to 10 feet high non-masonry fences or free- standing walls exceeding the first 100 lin. ft.	$139.00			$115.00	1%	$114.00	-$25
206	Fences or free-standing masonry walls less than 10 feet high and not exceeding 100 linear feet	$905.00			$882.59	0%	$882.00	-$23
207	Each additional 100 lin. ft. of less than 10 feet high masonry free-standing fences or walls exceeding the first 100 lin. ft.	$166.00			$191.66	0%	$191.00	$25
208	**RETAINING WALLS**							
209	Retaining Wall: Standard Design Non-Engineered not exceeding 50 linear feet	$586.00			$460.93	0%	$460.00	-$126
210	Each additional 50 l.f. non-engineered retaining wall exceeding 50 l.f.	$144.00			$115.00	1%	$114.00	-$30
211	Retaining Wall: Engineered 3-10' High not exceeding 50 linear feet	$991.00			$690.93	0%	$690.00	-$301
212	Each additional 50 l.f. eng. 3'-10' high retaining wall exceeding 50 l.f.	$199.00			$115.00	1%	$114.00	-$85
213	Retaining Wall: Engineered over 10' High retaining wall not exceeding 50 l.f.	$1,271.00			$844.26	0%	$844.00	-$427
214	Each additional 50 l.f. eng. over 10' high retaining wall exceeding 50 l.f.	$279.00			$153.33	0%	$153.00	-$126
215	**ROOFS**							
216	Roof structure replacement not exceeding 100 sq.ft.	$476.00			$422.61	0%	$422.00	-$54
217	Each additional 100 sq.ft. roof structure replacement exceeding 100 sq.ft.	$108.00			$115.00	1%	$114.00	$6
218	**SEISMIC IMPROVEMENT**							
219	Engineered or non-engineered seismic retrofit/structural strengthening	$616.00			$652.60	0%	$652.00	$36
220	Engineered or non-engineered seismic retrofit/structural strengthening when using Planset A or conforming to Existing Building Code appendix chapter A3	$308.00			$499.27	0%	$499.00	$191
221	**SIGNS**							
222	Structural Signs such as monument or large signs attached to a building, etc.	$616.00			$652.60	0%	$652.00	$36
223	Non-structural signs such as individual lettering attached to building, etc.	$407.00			$422.61	0%	$422.00	$15
224	Additional fee for each illuminated sign	$86.00			$115.00	1%	$114.00	$28
225	**SOLAR ENERGY & BATTERY STORAGE**							
226	Solar Photovoltaic up to 15 kW	$450.00			NA	NA	$450.00	$0
227	Solar PV each 15KW or fraction thereof over 15 kW, Plus $15 per kW for each kW over 15 kW	$276.00			NA	NA	$276.00	$0
228	Solar Thermal (solar water heating) up to 30 kWth	$331.00			$344.98	4%	$331.00	$0
229	Solar Thermal each 30kWth or fraction thereof over first 30 kWth	$165.00			$191.65	14%	$165.00	$0
230	Residential battery storage systems	$287.00			NA	NA	$287.00	$0
231	**STORAGE RACKS**							
232	Storage Racks: 0-5' high not exceeding 100 l.f.	$407.00			$422.61	0%	$422.00	$15
233	Storage Racks: Greater than 5 feet and up to 8 feet high not exceeding 100 l.f.	$476.00			$422.61	0%	$422.00	-$54
234	Storage Racks: Greater than 8 feet high and not exceeding 100 l.f.	$586.00			$499.27	0%	$499.00	-$87
235	Each additional 100 l.f. of storage regardless of height	$144.00			$115.00	1%	$114.00	-$30
236	**SWIMMING POOLS, SPAS, HOT TUBS, SAUNAS**							
237	Prefabricated Spa or Hot Tub	$411.00			$345.94	0%	$345.00	-$66
238	Sauna or Steam Room added to existing or new/addition construction	$552.00			$575.94	0%	$575.00	$23
239	Swimming Pool - Residential	$732.00			$729.26	0%	$729.00	-$3
240	Swimming Pool – Commercial not exceeding 800 sq. ft.	$1,566.00			$1,419.25	0%	$1,419.00	-$147
241	Each additional 100 sq. ft. commercial pool exceeding 800 sq. ft.	$180.00			$191.66	0%	$191.00	$11
242	**TENANT IMPROVEMENTS**							
243	Office tenant improvements – minimum for T.I. not exceeding 500 sq. ft.	$2,010.00			$1,817.17	0%	$1,817.00	-$193
244	Each additional 100 sq. ft. or fraction thereof of office T.I. exceeding 500 sq.ft.	$175.00			$178.82	0%	$178.00	$3

Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
245	Retail tenant improvements – minimum for T. I. not exceeding 500 sq. ft.	$2,169.00			$1,817.17	0%	$1,817.00	-$352
246	Each additional 100 sq.ft. or fraction thereof retail T.I. exceeding 500 sq.ft. and not exceeding 25,000 sq. ft.	$127.00			$140.49	0%	$140.00	$13
247	Each additional 100 sq.ft. or fraction thereof retail T.I. exceeding 25,000 sq.ft.	$61.00			$45.71	2%	$45.00	-$16
248	Restaurant tenant improvement – minimum for T.I. not exceeding 750 sq.ft.	$2,751.00			$2,277.16	0%	$2,277.00	-$474
249	Each additional 100 sq.ft. or fraction thereof restaurant T.I. exceeding 750 sq.ft.	$224.00			$198.76	0%	$198.00	-$26
250	**WINDOWS, SKYLIGHTS, DOORS**							
251	New door cut into an existing wall	$357.00			$383.31	0%	$383.00	$26
252	First replacement window or sliding glass door -structural with exterior surface break-out and/or frame modification	$356.00			$383.31	0%	$383.00	$27
253	Each additional replacement structural window or sliding glass door when work is performed at the same time as the first	$70.00			$130.32	0%	$130.00	$60
254	Skylights: New or replacement not exceeding 10 sq.ft.	$264.00			$384.27	0%	$384.00	$120
255	Skylights: New or replacement and/or structural exceeding 10 sq.ft.	$340.00			$422.61	0%	$422.00	$82
256	**ADDITIONAL FEES - OTHER MANDATED BUILDING PERMITS**							
257	Construction Tax, ECMC 4.36.010 for new construction and additions	1/2 or 1% of permit value	% of total permit fee	SMIP, CBSC, and STMP Fees are collected by, but not set by the City	NA	NA	1/2 or 1% of permit value	$0
258	Art in Public Places, ECMC 13.50 for projects $250,000 or more	1% of project cost			NA	NA	1% of project cost	$0
259	**Calif. Strong Motion Instrumentation Program**							
260	Category 1 Construction (1 to 3 Story Residential)	const. value x .00013	(.50 minimum)		NA	NA	const. value x .00013	$0
261	Category 2 (OVER 3 story Residential and ALL Commercial)	const. value x .00028	(.50 minimum)		NA	NA	const. value x .00028	$0
262	**Calif. Building Standards Commission**							
263	$1 - $25,000 Permit Valuation	$1.00			NA	NA	$1.00	$0
264	$25,001 - $50,000	$2.00			NA	NA	$2.00	$0
265	$50,001 - $75,000	$3.00			NA	NA	$3.00	$0
266	$75,001 - $100,000	$4.00			NA	NA	$4.00	$0
267	Every $25,000 or fraction above $100,000	Add $1			NA	NA	Add $1	$0
268	**West Contra Costa Transportation Advisory Committee, Subregional Transportation Mitigation Program (STMP)****						UPDATED FEES FOR FY2025-2026	
269	single family residential	$6,964.00	per dwelling unit		NA	NA	$6,908.00	-$56
270	multi-family residential	$3,431.00	per dwelling unit		NA	NA	$3,404.00	-$27
271	senior housing	$1,881.00	per dwelling unit		NA	NA	$1,866.00	-$15
272	Hotel	$4,457.00	per room		NA	NA	$4,421.00	-$36
273	Retail	$8.44	per square foot		NA	NA	$8.37	$0
274	Office	$11.17	per square foot		NA	NA	$11.08	$0
275	industrial	$7.12	per square foot		NA	NA	$7.06	$0
276	storage facility	$0.98	per square foot		NA	NA	$0.97	$0
277	Other* (as determined by Public Works)	$9,411.00	per AM peak hour trip	Notes: *Applies to development projects that do not clearly conform to one of the defined residential or nonresidential categories and is likely to be applicable only in exceptional cases. In such cases, consult the STMP Administrative Guidelines.	NA	NA	$9,336.00	-$75
278	**STMP & TIF are increased yearly based on the San Francisco region February ENR Construction Cost Index (SFCCI) increase as compared to the prior February rate. Accessory Dwelling Units (ADU) are not required to pay STMP & TIF fees.**							
279	**Transportation Impact Fee (TIF)**							
280	**RESIDENTIAL**							
281	Single Family	$4,172.00	per dwelling unit		NA	NA	$4,172.00	$0
282	Multi-Family	$2,920.30	per dwelling unit		NA	NA	$2,920.30	$0
283	**NONRESIDENTIAL**							
284	Commercial	$5.62	per square foot		NA	NA	$5.62	$0

Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
285	Hotel/Motel	$4.59	per square foot		NA	NA	$4.59	$0
286	Office	$4.84	per square foot		NA	NA	$4.84	$0
287	Industrial	$3.05	per square foot		NA	NA	$3.05	$0
288	Other*	to be determined		Note: * Applies to development projects that do not clearly conform to one of the defined residential or nonresidential categories and is likely to be applicable only in exceptional cases. In such cases, consult the Transportation Impact Fee Administrative Guidelines.	NA	NA	to be determined	$0
289	**Penalty: Violations for Construction and Debri:**							
290	First Violation	New			NA	NA	$100.00	NA
291	Second Violation	New			NA	NA	$500.00	NA
292	Third Violation	New			NA	NA	$1,000.00	NA

NEW CONSTRUCTION AND OTHER FEES BASED ON VALUATION

The following table is used to calculate permit (Issuance and Inspection) fees based on the valuation of all new residential, commercial, and industrial construction either not covered in or referenced by the Miscellaneous Building Permit Fee table. Valuation will be determined by the 1997 UBC Valuation Table and adjusted by the S.F. Bay Area Engineering News Record Construction Cost Index increase from 1997 to June 2023 or by actual contract price when the type of construction is not represented in the Valuation Table. Plan review is additional and is calculated at 65% of the established permit fee. Plan Review Fee for modular/factory built housing is charged at 10% less than the Plan Review fee for site-built projects.

Minimum Value	Maximum Value	Current Base Rate	Suggested Base Rate	Current Plus $$	Suggested Plus $$	For every
$1	$800	$141.68	**$145.82**	$0.00	**$0.00**	$0
$801	$3,000	$141.68	**$145.82**	$12.59	**$12.99**	$100
$3,001	$38,000	$419.32	**$431.57**	$55.79	**$57.43**	$1,000
$38,001	$75,000	$2,372.17	**$2,441.46**	$41.29	**$42.45**	$1,000
$75,001	$150,000	$3,898.11	**$4,011.97**	$28.26	**$29.08**	$1,000
$150,001	$750,000	$6,017.48	**$6,193.25**	$22.60	**$25.12**	$1,000
$750,001	$1,500,000	$20,663.03	**$21,266.60**	$19.17	**$18.25**	$1,000
$1,500,001	$10,000,000	$33,963.28	**$34,955.35**	$16.42	**$16.90**	$1,000
$10,000,001	and up	$173,536.48	**$178,605.50**	$7.34	**$7.55**	$1,000

Percent Change = 3%
Cost Recovery Level = 100%

BUILDING VALUATION TABLE DATA

Fore referrence only the following building valuation data are based on the 1997 Uniform Building Code and adjusted with 1.33 S.F. Bay Area modifier based on ENR construction cost index 1997-2025

Occupancy/Type	per/sqft	FY 2025-26	
		Incr/Decr	
APARTMENT BUILDINGS (R-2 OCC)		3.3%	New per/sqf
Type I-A or II-A*	279.85	9.32	289.17
Type V-A Masonry (or Type III)	227.31	7.57	234.88
Type V-B - Wood Frame	210.17	7.00	217.17
Type I Basement Garage	95.95	3.20	99.15
Type V-A	229.58	7.65	237.23

Occupancy/Type	per/sqft	FY 2025-26	
		Incr/Decr	
DWELLINGS R-3 OCC)		3.3%	New per/sqft
Type V-B - Wood Frame	236.44	7.87	244.32
Type V-B- Wood Frame (Engrd)	260.43	8.67	269.10
Type V-B - Masonry	247.87	8.25	256.12
Basements	0.00	0.00	0.00
Semi Finished	59.40	1.98	61.38
Unfinished	45.69	1.52	47.21

Occupancy/Type	per/sqft	FY 2025-26	
		Incr/Decr	
LIBRARIES (A-3 OCC)		3.3%	New per/sqft
Type I-A or II-A	298.12	9.93	308.04
Type II-A	218.16	7.26	225.43
Type II -B	207.89	6.92	214.81
Type III-A	230.73	7.68	238.42
Type III -B	219.31	7.30	226.61
Type V-A	217.02	7.23	224.25
Type V-B	207.89	6.92	214.81

Occupancy/Type	per/sqft	FY 2025-26	
		Incr/Decr	
RESTAURANTS (A-2, B OCC)		3.3%	New per/sqft
Type III-A	250.15	8.33	258.48
Type III -B	241.01	8.03	249.03
Type V-A	228.44	7.61	236.05
Type V-B	219.31	7.30	226.61

Occupancy/Type	per/sqft	FY 2025-26	
		Incr/Decr	
AUDITORIUMS (A-3 OCC)		3.3%	New per/sqf
Type I or II-A	268.42676	8.94	277.37
Type II-B	194.17316	6.47	200.64
Type III -A	204.15615	6.80	210.95
Type III -B	164.04889	5.46	169.51
Type V-A	195.30759	6.50	201.81
Type V-B	182.75667	6.09	188.84

Occupancy/Type	per/sqft	FY 2025-26	
		Incr/Decr	
FIRE STATIONS (Essential Services)		3.3%	New per/sqft
Type I-A or II-A	293.55	9.78	303.33
Type II -B	181.62	6.05	187.67
Type III-A	211.31	7.04	218.35
Type III -B	202.18	6.73	208.91
Type V-A	197.60	6.58	204.18
Type V-B	187.33	6.24	193.57

Occupancy/Type	per/sqft	FY 2025-26	
		Incr/Decr	
MEDICAL OFFICES (B OCC)		3.3%	New per/sqf
Type I-A or II-A*	306.12	10.19	316.31
Type IIA	236.44	7.87	244.32
Type II -B	225.02	7.49	232.51
Type III-A	255.86	8.52	264.38
Type III -B	238.73	7.95	246.68
Type V-A	230.73	7.68	238.41
Type V-B	222.73	7.42	230.15

Occupancy/Type	per/sqft	FY 2025-26	
		Incr/Decr	
SCHOOLS (E OCC)		3.3%	New per/sqf
Type I-A & B	285.56	9.51	295.07
Type II-A	194.17	6.47	200.64
Type III-A	207.88	6.92	214.80
Type III -B	199.88	6.66	206.54
Type V-A	195.31	6.50	201.82
Type V-B	186.17	6.20	192.37

Occupancy/Type	per/sqft	FY 2025-26	
		Incr/Decr	
BANKS (B OCC)		3.3%	New per/sqf
Type I-A or II-A*	379.25	12.63	391.88
Type II-A	279.98	9.32	289.30
Type II -B	271.06	9.03	280.08
Type III-A	308.40	10.27	318.67
Type III -B	298.12	9.93	308.05
Type V-A	279.84	9.32	289.16
Type V-B	267.28	8.90	276.18

Occupancy/Type	per/sqft	FY 2025-26	
		Incr/Decr	
CARE FACILITIES (R-4, R-2, R-3.1 OCC)		3.3%	New per/sqf
Type I-A or II-A	266.14	8.862	275.00
Type II-A	266.14	8.862	275.00
Type II -B	206.74	6.885	213.63
Type III-A	225.02	7.493	232.51
Type III -B	215.88	7.189	223.07
Type V-A	217.02	7.227	224.25
Type V-B	210.17	6.999	217.17

Occupancy/Type	per/sqft	FY 2025-26	
		Incr/Decr	
OFFICES (B OCC)**		3.3%	New per/sqf
Type I-A or II-A*	274.40	9.14	283.54
Type II-A	182.93	6.09	189.03
Type II -B	175.13	5.83	180.96
Type III-A	198.55	6.61	205.16
Type III -B	189.63	6.31	195.94
Type V-A	185.17	6.17	191.33
Type V-B	175.13	5.83	180.96
Type V-B	175.13	5.83	180.96

Occupancy/Type	per/sqft	FY 2025-26	
		Incr/Decr	
SERVICE STATIONS (Special OCC)		3.3%	New per/sqf
Type II -B	172.47	5.74	178.21
Type III-A	179.33	5.97	185.30
Type V-A	153.06	5.10	158.16
Canopies	71.96	2.40	74.35

Occupancy/Type	per/sqft	FY 2025-26	
		Incr/Decr	
BOWLING ALLEYS (A-3 OCC)		3.3%	New per/sqf
Type II-A	130.21811	4.34	134.55
Type II -B	122.2203	4.07	126.29
Type III-A	142.77812	4.75	147.53
Type III -B	132.49364	4.41	136.91
Type V-A	95.95136	3.20	99.15

Occupancy/Type	per/sqft	FY 2025-26	
		Incr/Decr	
HOTELS AND MOTELS (R-1 OCC)		3.3%	New per/sqf
Type I-A or II-A	249.31	8.30	257.62
Type III-A	215.26	7.17	222.43
Type III -B	213.60	7.11	220.71
Type V-A	195.32	6.50	201.82
Type V-B	191.89	6.39	198.28

Occupancy/Type	per/sqft	FY 2025-26	
		Incr/Decr	
PRIVATE GARAGES (U OCC)		3.3%	New per/sqf
Type V-B - Wood Frame	59.40	1.98	61.38
Type V-B - Masonry:	64.50	2.15	66.65
Carport	35.40	1.18	36.58

Occupancy/Type	per/sqft	FY 2025-26	
		Incr/Decr	
STORES (M OCC)		3.3%	New per/sqf
Type I-A or II-A*	211.31	7.04	218.35
Type II-A	129.07	4.30	133.37
Type II -B	126.79	4.22	131.01
Type III-A	157.62	5.25	162.87
Type III -B	147.35	4.91	152.25
Type V-A	132.50	4.41	136.92
Type V-B	122.22	4.07	126.29

Occupancy/Type	per/sqft	FY 2025-26	
		Incr/Decr	
CHURCHES (A-3 OCC)		3.3%	New per/sqf
Type I-A or II-A	254.71	8.48	263.20
Type II-A	190.75	6.35	197.11
Type II -B	182.63	6.08	188.71
Type III-A	207.89	6.92	214.81
Type III -B	198.75	6.62	205.37
Type V-A	194.18	6.47	200.64
Type V-B	182.76	6.09	188.84

Occupancy/Type	per/sqft	FY 2025-26	
		Incr/Decr	
INDUSTRIAL, FACTORIES (F-1, F-2 OCC)		3.3%	New per/sqf
Type I-A or II-A	146.20	4.87	151.07
Type II -B	93.66	3.12	96.78
Type III-A	111.94	3.73	115.66
Type III -B	105.09	3.50	108.59
Tilt-Up	76.53	2.55	79.08
Type V-A	105.09	3.50	108.59
Type V-B	95.95	3.20	99.15

Occupancy/Type	per/sqft	FY 2025-26	
		Incr/Decr	
PUBLIC BUILDINGS (A-3, B OCC)		3.3%	New per/sqf
Type I-A or II-A*	316.00	10.52	326.52
Type II-A	255.54	8.51	264.05
Type II -B	244.13	8.13	252.26
Type III-A	265.80	8.85	274.65
Type III -B	256.68	8.55	265.22
Type V-A	242.99	8.09	251.08
Type V-B	235.00	7.83	242.82

Occupancy/Type	per/sqft	FY 2025-26	
		Incr/Decr	
THEATERS (A-1 OCC)		3.3%	New per/sqf
Type I-A or II-A	280.98	9.36	290.34
Type III-A	204.46	6.81	211.27
Type III -B	195.23	6.50	201.73
Type V-A	193.04	6.43	199.47
Type V-B	182.76	6.09	188.84

BUILDING VALUATION TABLE DATA

Fore referrence only the following building valuation data are based on the 1997 Uniform Building Code and adjusted with 1.33 S.F. Bay Area modifier based on ENR construction cost index 1997-2025

Occupancy/Type	per/sqft	FY 2025-26 Incr/Decr		Occupancy/Type	per/sqft	FY 2025-26 Incr/Decr		Occupancy/Type	per/sqft	FY 2025-26 Incr/Decr		Occupancy/Type	per/sqft	FY 2025-26 Incr/Decr	
CONVALESCENT HOSPITALS (I-2 OCC)		**3.3%**	**New per/sqf**	**JAILS**		**3.3%**	**New per/sqf**	**PUBLIC GARAGES (S2)**		**3.3%**	**New per/sqf**	**WAREHOUSES (S1, S2)*****		**3.3%**	**New per/sqf**
Type I-A or II-A*	356.38	11.87	368.24	Type I-A or II-A	407.78	13.58	421.36	Type I-A or II-A*	120.82	4.02	124.84	Type I-A or II-A	126.78	4.22	131.00
Type II-A	247.87	8.25	256.12	Type III-A	372.36	12.40	384.76	Type I-A or II-B Open Parking*	90.06	3.00	93.06	Type V-A	75.38	2.51	77.89
Type III-A	253.58	8.44	262.02	Type V-A	279.85	9.32	289.16	Type II -N	70.03	2.33	72.36	Type II-B or V-B	70.82	2.36	73.18
Type V-A	238.73	7.95	246.68					Type III 1-Hour	91.16	3.04	94.19	Type III-A	84.53	2.81	87.34
								Type III -N	81.28	2.71	83.98	Type III -B	81.09	2.70	83.79
								Type V 1-Hour	83.46	2.78	86.24				

* Add 0.5 percent to total cost for each story over 3

** Deduct 20 percent for shell only buildings

*** Deduct 11 percent for mini-warehouses

FY 2025/26 Note: Increases are based on the Engineering News Record Construction Cost Index increase for the San Francisco Bay Area as of April 2025.

PUBLIC WORKS

Item No.	Title	Current Fee/Charge	Unit	Full Cost	Subsidy %	Suggested Fee	Fee Δ
1	**Grading**						
2	**Plan Check**						
3	50 to 10,000 CY (no permit required below 50 CY)	$581.00	each	$913.40	0%	$913.00	$332
4	10,001 to 100,000 CY	$807.00	each	$1,108.21	0%	$1,108.00	$301
5	Add for each 10,000 CY above 100,000	$193.00	10,000 CY	$328.97	0%	$328.00	$135
6	Permit Issuance	$120.00	each	$232.23	0%	$232.00	$112
7	Permit Bond	$5.74	per CY	NA	NA	$5.91	$0
8	**Inspection (C.6 inspections separately listed in "Erosion & Clean Water Section")**		(No permit required below 50 CY)				
9	50 to 10,000 CY (up to 8 inspections; any additional inspections will be charged at hourly rate)	$1,041.00	each	$1,462.87	0%	$1,462.00	$421
10	10,001 to 100,000 CY (up to 15 inspections, add'l inspections will be charged at hourly rate)	$2,095.00	each	$2,536.12	0%	$2,536.00	$441
11	Add for each 10,000 CY above 100,000	$129.00	10,000 CY	$231.56	0%	$231.00	$102
12	Grading Work Started Prior to Obtaining a Permit	Double the Plan Check, Permit Issuance Fee and Inspection Fee		NA	NA	Double the Plan Check, Permit Issuance Fee and Inspection Fee	$0
13	**Encroachments**						
14	Permit Issuance Fee (all permits except planting of street trees)	$120.00	each	$183.53	0%	$183.00	$63
15	Permit Renewal Fee/Time Extension or Sub-Permit	$60.00	each	$91.76	1%	$91.00	$31
16	**Permit bond/deposit (except street tree permit)**						
17	One-year maintenance bond for 25 sf street cuts for the amount of the value of the work or as determined by City Engineer.	$1,945.00	minimum	$4,674.38	0%	$4,674.00	$2,729
18	Bond for concrete work, including curb, gutter and sidewalk drains. Deposit is equal to the value of the work for up to 40 sf or as determined by City Engineer. Deposit is returned upon passing final inspection for concrete work.	$823.00	minimum	$3,392.38	0%	$3,392.00	$2,569
19	One-year maintenance bond for storm drainage modifications equal to the value of the work or as determined by City Engineer.		minimum				
20	**Permit Types (also subject to the Issuance Fee (#2)**						
21	Concrete Flat Work or Under Sidewalk Drain - up to 500 s.f. (includes two inspections)	$331.00	each	$404.35	0%	$404.00	$73
22	ADD for each add'l 500 s.f.	$79.00	500 s.f.	$174.00	0%	$174.00	$95
23	Street cut or drainage modifications (< 10 C.Y. excavated) (includes two inspections)	$360.00	each	$404.35	0%	$404.00	$44
24	ADD for each add'l 10 CY.	$268.00	10 CY	$178.43	0%	$178.00	-$90
25	Traffic Control Plan Review	$297.00	each	$512.49	0%	$512.00	$215
26	Work in Public Right-of-Way Started Prior to Obtaining a Permit	Double the Permit Issuance Fee and Inspection Fee		NA	NA	Double the Permit Issuance Fee and Inspection Fee	$0
27	Revocable Encroachment Permit/Hold Harmless Agreement	$425.00	each	$484.60	0%	$484.00	$59
28	Storage in Public ROW for Moving Pods and Portable Toilets (East Bay Sanitary dumpsters exempt; storage pods for residential moving exempt from bond deposit)	$91.00	per one week	$125.30	0%	$125.00	$34
29	Moratorium Street Restoration Fee for Street cuts not exceeding 5' x 5'; Restoration for street cuts larger than 5' x 5' on a moratorium street will be calculated by the City Engineer based on recent bid costs for annual City slurry seal projects	$847.00	each	$974.00	0%	$974.00	$127

PUBLIC WORKS

Item No.	Title	Current Fee/Charge	Unit	Full Cost	Subsidy %	Suggested Fee	Fee Δ
30	Re-inspection/Additional Inspection (for reasons such as work not ready for a scheduled inspection, work done without an inspection, work partially completed or annual permit inspection)	$91.00	each	$241.08	0%	$241.00	$150
31	Traffic Striping Restoration -Thermoplastic Pavement Legends (includes removal and replacement and related contract work)	$370.00	each	$300.00	0%	$300.00	-$70
32	Traffic Striping Restoration -Thermoplastic 4" Line (includes removal and replacement and related contract work)	$9.18	LF	$4.80	17%	$4.00	-$5
33	Traffic Striping Restoration -Thermoplastic 12' Line (includes removal and replacement and related contract work)	$6.88	LF	$12.00	0%	$12.00	$5
34	Traffic Striping Restoration -Thermoplastic Detail 22 (includes removal and replacement and related contract work)	$4.59	LF	$6.00	0%	$6.00	$1
35	Pavement Marker Restoration - Caltrans Type AY Pavement Reflective Markers (includes replacement and related contract work)	$9.18	each	$48.00	0%	$48.00	$39
36	Utility Pole - Set, Relocate or Remove	$321.00	each	$512.49	0%	$512.00	$191
37	Temporary Construction Parking for vehicles that have commercial license plates and Limited Construction Equipment Storage (includes construction parking permit)	$298.00	per week	$241.08	0%	$241.00	-$57
38	Transportation Permit - Per Calif. State Vehicle Code Section 35795	$16.00	per trip	NA	NA	$16.00	$0
39	**Haul Route Impact Fees**						
40	For qualifying projects as determined by the City Engineer, Haul Route Fees are charged on the following costs per square yard of pavement per PCI point drop in each 500-foot long section of haul route. For haul routes in use for over one year, a PCI discount will be applied against the PCI change as listed below. If the Post-construction PCI is higher than the Pre-construction PCI, the PCI change shall be considered to be zero. The final PCI value will determine the category of the fee charged.						
41	**Arterial**						
42	100<pci<70	$0.35		NA	NA	$0.36	$0.01
43	69<pci<50	$0.99		NA	NA	$1.02	$0.03
44	49<pci<25	$1.01		NA	NA	$1.04	$0.03
45	24<pci<0	$1.78		NA	NA	$1.83	$0.05
46	**Collector**						
47	100<pci<70	$0.35		NA	NA	$0.36	$0.01
48	69<pci<50	$0.82		NA	NA	$0.84	$0.02
49	49<pci<25	$1.01		NA	NA	$1.04	$0.03
50	24<pci<0	$1.78		NA	NA	$1.83	$0.05
51	**Residential**						
52	100<pci<70	$0.27		NA	NA	$0.28	$0.01
53	69<pci<50	$0.77		NA	NA	$0.79	$0.02
54	49<pci<25	$0.92		NA	NA	$0.95	$0.03
55	24<pci<0	$1.53		NA	NA	$1.58	$0.05
56	**PCI Discount**						
57	100<pci<70	2.2 pts/year		NA	NA	2.2 pts/year	$0
58	69<pci<50	2.7 pts/year		NA	NA	2.7 pts/year	$0
59	49<pci<25	3.3 pts/year		NA	NA	3.3 pts/year	$0
60	24<pci<0	3.6 pts/year		NA	NA	3.6 pts/year	$0
61	**Parking Controls**						

Item No.	Title	Current Fee/Charge	Unit	Full Cost	Subsidy %	Suggested Fee	Fee Δ
62	Appeal of No Parking/Stopping Anytime Zones	$632.00	each	$1,115.71	0%	$1,115.00	$19
63	Red curb marking next to residential driveway (Subject to City Engineer approval of Resident Request)	$429.00	each	$515.00	0%	$515.00	$86
64	Temporary No Parking/Stopping Anytime Signs (Encroachment Permit Issuance Fee also applies)	$8.00	each	$8.00	0%	$8.00	$0
65	**Temporary Barricades**						
66	Pick-up/drop-off by City crew	$152.00	per pick-up/drop-off	$179.78	0%	$179.00	$27
67	Replacement	$117.00	per barricade	$100.00	0%	$100.00	-$17
68	**Street Tree Permits**						
69	Street Tree Planting by Property Owner (Includes planting permit, site approval, and planting inspection)	$59.00	per 1-3 trees	$533.37	0%	$533.00	$474
70	Street Tree Maintenance Bond - Required three-year refundable maintenance bond for when property owner plants new Street Trees to cover Staff time needed to rehabilitate or remove a tree that has not been properly maintained.	$112.00	per tree, refundable after 3- year health verification	$177.79	0%	$177.00	$65
71	New Street Tree Planting and Related Work by City (Includes permit, one 15-gallon tree, planted, staked, and mulched, and comes with watering bag. Requires signed City Tree Care Agreement)	$354.00	per tree	$1,306.96	0%	$1,306.00	$952
72	Concrete Removal for Tree Well	$219.00	per 16 s. f.	$655.58	0%	$655.00	$436
73	Concrete Removal for Tree Well (per s.f. after first 16 s.f. removal)	$14.00	per s.f.	$25.00	0%	$25.00	$11
74	Maintenance to Establish New Tree - Three-year maintenance fee when City is establishing new tree without a City Tree Care Agreement, usually in case of mitigation for street tree removal and planting in a different location that the responsible property owner is not able to maintain.	$917.00	per tree	$1,266.96	0%	$1,266.00	$349
75	Vegetation removal by City	$75.00	per 24 sq ft or less	$775.02	0%	$775.00	$700

PUBLIC WORKS

Item No.	Title	Current Fee/Charge	Unit	Full Cost	Subsidy %	Suggested Fee	Fee Δ
76	Street Tree Replacement by City (replace existing street tree with a suitable street tree subject to City approval)	New	minimum	$773.58	0%	$773.00	NA
77	Permit for Street Tree Pruning or Removal by Property Owner or Utility Company (includes inspection by Program Manager)	$236.00	minimum	$355.58	0%	$355.00	$119
78	Bond for Street Tree Pruning, Protection, or Removal by Property Owner or Utility Company	$286.00	minimum	NA	NA	$294.58	$9
79	**Violation for Unauthorized Street Tree Pruning, Mutilation or Removal (i.e., work without a Permit)**						
80	0-5.99 inch	$520.00	Tree Diameter @ 4.5 feet	NA	NA	$535.60	$16
81	6.0-11.99 inch	$780.00	Tree Diameter @ 4.5 feet	NA	NA	$803.40	$23
82	12.0-17.99 inch	$1,040.00	Tree Diameter @ 4.5 feet	NA	NA	$1,071.20	$31
83	18.0-23.99 inch	$1,560.00	Tree Diameter @ 4.5 feet	NA	NA	$1,606.80	$47
84	24 inch and greater	$2,080.00	Tree Diameter @ 4.5 feet	NA	NA	$2,142.40	$62
85	**Erosion and Clean Water**						
86	**Stormwater Pollution Prevention Construction Permit: C.6 Inspections (Permits for construction projects that require Stormwater Pollution Prevention, includes monthly inspection)**						
87	Less than 1-acre hillside site, requiring an erosion and sediment control plan	$368.00		$484.60	0%	$484.00	$116
88	More than an acre, requiring an erosion and sediment control plan	$736.00		$850.32	0%	$850.00	$114
89	Re- Inspections (Due to Fail in maintaining BMP's)	$183.00		$493.45	0%	$493.00	$310
90	**C.3 Fees for projects which create or replace more than 10,000 square feet of impervious surface**						
91	Stormwater Control Plan Review/Approval (Collected by Planning Dept at initial submittal)	$587.00	each	$718.59	0%	$718.00	$131
92	Operations & Maintenance Plan Review/Approval (O&M Plan to include Maintenance Agreement and description of annual inspection fees) (Collected by Building Dept at plan check submittal)	$0.05	per square feet of impervious surface	$582.00	0%	$582.00	$582
93	Annual Inspection Fee-Collected by Public Works Department as described in Maintenance Agreement (Includes max of one field inspection. Additional re-inspection will be charged additional inspection fee)	$481.00	up to 25,000 sf	$696.02	0%	$696.00	$215
94	Annual Inspection Fee-Collected by Public Works Department as described in Maintenance Agreement	$962.00	more than 25,000 sf	$1,159.14	0%	$1,159.00	$197
95	**Miscellaneous**						
96	Illicit Discharge Response / Hazardous Materials Spill Clean-Up - costs to include supervision, reporting, overhead, equipment, hourly wages and fringe benefits of the employees involved	$1,417.00	per response, per day	$1,910.97	0%	$1,910.00	$493

PUBLIC WORKS

Item No.	Title	Current Fee/Charge	Unit	Full Cost	Subsidy %	Suggested Fee	Fee Δ
97	**Public Works Hourly Rates (for other Services Not Specified)**		Note: Hourly rates are based on the City's Cost Allocation Study. The Public Works Director may determine a permit application to be unusually complex or time consuming and use consultants for review and inspection. Charges for consultants will equal actual contract costs plus 30% administrative charge				
98	Public Works Director	$339.00	hourly	$359.04	0%	$359.00	$20
99	Management Assistant	$120.00	hourly	$116.45	0%	$116.00	-$4
100	Engineering Manager/Senior Engineer	$254.00	hourly	NA	NA	$261.62	$8
101	Operations + Environmental Services Division Manager	$243.00	hourly	$225.44	0%	$225.00	-$18
102	Programs Manager/Analyst	$236.00	hourly	$166.19	0%	$166.00	-$70
103	Associate Engineer	$198.00	hourly	$194.81	0%	$194.00	-$4
104	Operations Supervisor	$236.00	hourly	$152.25	0%	$152.00	-$84
105	Technician/Inspector	$183.00	hourly	$134.16	0%	$134.00	-$49
106	Maintenance Worker / Recycling Maintenance Worker	$152.00	hourly	$103.66	1%	$103.00	-$49
107	Admin Clerk Specialist	$100.00	hourly	$99.15	0%	$99.00	-$1
108	Environmental Specialist	$156.00	hourly	$133.10	0%	$133.00	-$23
109	Bid Protest Fee	$608.00		$1,340.59	0%	$1,340.00	$732
110	**Recycling + Environmental Services**						
111	Construction Waste Management Plan Review Fee	$250.10	per plan review, inclusive of pre plan and post report	$363.82	0%	$363.00	$113
112	Solid Waste Collection and Disposal Subscription Exemption Application Fee	$312.00	per application	$665.50	0%	$665.00	$353
113	Recycling + Environmental Resource Center Tour Fee	$156.00	per tour, excluding free monthly tours	$99.15	0%	$99.00	-$57
114	Citywide Garage Sale Listing	$25.00	per registration	$66.55	61%	$25.75	$1
115	Solid Waste Event Stands Rental (set of three - Recycling, Compost, and Garbage)	$57.00	per event	$225.44	0%	$225.00	$168

PUBLIC WORKS

Item No.	Title	Current Fee/Charge	Unit	Full Cost	Subsidy %	Suggested Fee	Fee Δ
116	Solid Waste Event Stand Replacement	$83.00	per stand	$135.00	0%	$135.00	$52
117	Compact Fluorescent Bulb (CFL) and LED Bulb Recycling *	$4.00	per bulb	NA	NA	$4.12	$0
118	Fluorescent Tube Recycling *	$0.72	per linear foot	NA	NA	$0.74	$0
119	CFL & Tube Large Quantity (over 15 CFLs and/or 30 feet) Recycling	$14.00	additional flat fee	NA	NA	$14.42	$0
120	Sharps Disposal*	$4.00	per disposal	NA	NA	$4.12	$0
121	Pharms Disposal*	$4.00	per disposal	NA	NA	$4.12	$0
122	Cardboard, Paper, Books, Magazines, and Newspaper Recycling Drop-off - for amounts greater than 1 cubic yard (~26 bankers boxes) ** (minimum charge $8)	$8.00	per cubic yard	NA	NA	$8.24	$0

Note: Citywide Fees apply. Credit Card Transaction Fees are per transaction.
*No cost for residents in RecycleMore service area. Proof of residency required
** No cost for El Cerrito rate payers. City reserves the right to reject large quantities. Proof of residency required
***Includes market rate sale of salvaged materials plus processing fee

FIRE

Item No.	Title	Current Fee/Charge	Unit	Full Cost	Subsidy %	Suggested Fee	Fee Δ
1	**Occupancy Inspection Fees**						
2	Fire Safety Inspection: Annual Inspection plus one (1) re-inspection	$319.07	Each	$611.42	41%	$361.00	$42
3	Educational Inspection-Public Schools (Group E): Annual Inspection plus one (1) re-inspection	N/A	Each	$115.63	100%	N/A	$0
4	Educational Inspection-Private Schools (Group E): Annual Inspection plus one (1) re-inspection	$335.30	Each	$346.89	0%	$346.00	$11
5	Hotels & Apartments (Group R-1): < 15 Units Annual Inspection plus one (1) re-inspection	$210.91	Each	$578.15	0%	$578.00	$367
6	Hotels & Apartments (Group R-1): 15-99 Units Annual Inspection plus one (1) re-inspection	$502.94	Each	$553.59	0%	$553.00	$50
7	Hotels & Apartments (Group R-1): 100-249 Units Annual Inspection plus one (1) re-inspection	$659.78	Each	$830.39	0%	$830.00	$170
8	Hotels & Apartments (Group R-1): 250 or more Units Annual Inspection plus one (1) re-inspection	$854.46	Each	$1,107.19	0%	$1,107.00	$253
9	Residential (R-3) Single Family Requested Fire Safety Inspection	N/A	Each	NA	NA	N/A	$0
10	Day Care (Group R-3): Annual Inspection plus one (1) re-inspection	$335.30	Each	$231.26	0%	$231.00	-$104
11	Additional Reinspections	$221.73	Each	$115.63	1%	$115.00	-$107
12	**Operational Permits & Inspection Fees**						
13	Assembly Permit: Requires Fire Safety Inspection	$104.92	Each	$276.80	0%	$276.00	$171
14	Christmas Tree Lot Operation Permit	$335.30	Each	$276.80	0%	$276.00	-$59
15	Compressed Gas Permit: Requires Occupancy Inspection	$104.92	Each	$115.63	1%	$115.00	$10
16	Demolition Permit: Includes pre and post inspections	$670.59	Each	$553.59	0%	$553.00	-$118
17	Dry Cleaning Permit: Requires Fire Safety Inspection	$104.92	Each	$115.63	1%	$115.00	$10
18	Fire Alarm Annual Inspection: Requires Occupancy Inspection	$104.92	Each	$276.80	29%	$195.50	$91
19	Food Booth Permit	$335.30	Each	$276.80	0%	$276.00	-$59
20	Hood & Duct Annual Inspection: Requires Fire Safety Inspection	$104.92	Each	$276.80	0%	$276.00	$171
21	Model Rocket Permit	N/A	Each	NA	NA	N/A	$0
22	Repair Garage Permit: Requires Occupancy Inspection	$104.92	Each	$231.26	15%	$195.50	$91
23	Open Burning Permit: Residential	N/A	Each	NA	NA	N/A	$0
24	Sprinkler & Standpipe Annual Inspection: Requires Occupancy Inspection	$104.92	Each	$231.26	0%	$231.00	$126
25	Membrane Structure, Tent or Canopy Permit	$341.79	Each	$553.59	0%	$553.00	$211
26	Welding & Cutting Permit: Requires Occupancy Inspection	$104.92	Each	$231.26	0%	$231.00	$126
27	Miscellaneous No- Action Permits	N/A	Each	NA	NA	N/A	$0
28	**Plan Review**						
29	Preliminary Plan Review: Residential Remodel (1-2 family units)	$436.97	Each	$914.72	0%	$914.00	$477
30	Preliminary Plan Review: Residential/ADU (1-2 family units)	$573.25	Each	$609.81	0%	$609.00	$36
31	Preliminary Plan Review: Commercial (including multi-family/apartment/condo/townhouse)	$791.73	Each	$914.72	0%	$914.00	$122
32	New Construction Plan Check & One Site Inspection (< 4999 sq. ft.)	$554.86	Each	$914.72	0%	$914.00	$359
33	New Construction Plan Check & Site Inspection (>5000 sq. ft., each add'l 1000 sq. ft.)	$219.56	Each	$304.91	0%	$304.00	$84
34	Additional Site Inspections	$210.91	Each	$276.80	0%	$276.00	$65
35	Fire Alarm System Plan Review: First 25 Devices	$436.97	Each	$609.81	0%	$609.00	$172
36	Fire Alarm System Plan Review: each additional 25 Devices or Portion Thereof	$136.28	Each	$304.91	0%	$304.00	$168
37	Fire Alarm System On Site Inspection: First 25 Devices	$354.76	Each	$415.19	0%	$415.00	$60
38	Fire Alarm System Inspection: each additional 25 Devices or Portion Thereof	$136.28	Each	$276.80	29%	$195.50	$59
39	Hood & Duct Plan Review and One Field Inspection	$491.05	Each	NA	NA	$491.05	$0

FIRE

Item No.	Title	Current Fee/Charge	Unit	Full Cost	Subsidy %	Suggested Fee	Fee Δ
40	Medical Gas Plan Review and One Field Inspection	$491.05	Each	$231.26	0%	$231.00	-$260
41	Sprinkler System Plan Review: Residential- First 25 Heads (New or Modify 1 -2 family units)	$436.97	Each	$914.72	0%	$914.00	$477
42	Sprinkler System Plan Review: Residential- Each Additional 25 Heads (New or Modify)	$218.48	Each	$304.91	0%	$304.00	$86
43	Sprinkler Systems Field Inspections Residential: Rough in & Final - First 25 heads	$354.76	Each	$553.59	0%	$553.00	$198
44	Sprinkler Systems Field Inspections Residential: Rough in & Final - Each Additional 25 heads	$136.28	Each	$276.80	29%	$195.50	$59
45	Sprinkler System Plan Review: Commercial (New)- First 25 Heads (includes multi-family)	$655.45	Each	$914.72	0%	$914.00	$259
46	Sprinkler System Plan Review: Commercial (New)- Each Additional 25 Heads or Portion Thereof	$218.48	Each	$304.91	0%	$304.00	$86
47	Sprinkler Systems Field Inspections Commercial: First 25 heads	$573.25	Each	$830.39	0%	$830.00	$257
48	Sprinkler Systems Field Inspections Commercial: Each Additional 25 heads	$210.91	Each	$276.80	0%	$276.00	$65
49	Underground Review and Inspection	$136.28	Each	$231.26	0%	$231.00	$95
50	Standpipe System Plan Review & Inspection	$763.61	Each	$346.89	0%	$346.00	-$418
51	Additional Risers	$136.28	Each	$231.26	0%	$231.00	$95
52	Fire Pumps & Related Equipment Plan Review and Two Field Inspections (Acceptance)	$491.05	Each	$346.89	0%	$346.00	-$145
53	Hydrant Water Flow Test for Sprinkler Calculations (per Test)	$210.91	Each	$462.52	0%	$462.00	$251
54	Emergency Responder Radio Communication System (ERRCS) Plan Review & Inspection	$491.05	Each	$914.72	0%	$914.00	$423
55	**Vegetation Management**						
56	Vegetation Management Parcel Inspection - First Inspection	N/A	Each	$138.40	100%	N/A	$0
57	Additional Inspections	$136.28	Each	$276.80	29%	$195.50	$59
58	Vegetation Abatement Fees	Actual Cost + 10%	Each	NA	NA	Actual Cost + 10%	$0
59	Court Fees	Actual Cost + 10%	Each	NA	NA	Actual Cost + 10%	$0
60	**CERT Classes**						
61	CPR Classes - El Cerrito & Kensington Residents	$59.49	Each	NA	NA	$59.49	$0
62	First Aid - El Cerrito & Kensington Residents	$59.49	Each	NA	NA	$59.49	$0
63	CPR Classes - Non- Residents	$70.30	Each	NA	NA	$70.30	$0
64	First Aid - Non-Residents	$70.30	Each	NA	NA	$70.30	$0
65	**False Alarms**						
66	1st False Alarm	N/A	Each	NA	NA	N/A	$0
67	2 or Over False Alarms in 12 months	New	Each	NA	NA	$300.00	NA

FIRE

Item No.	Title	Current Fee/Charge	Unit	Full Cost	Subsidy %	Suggested Fee	Fee Δ
68	**Fire Department Hourly Rates**						
69	Fire Apparatus Response or Standby Charge per hour (Engine)	$432.64	Per Hour	$611.42	0%	$611.00	$178
70	Fire Apparatus Response or Standby Charge per hour (Truck)	$540.80	Per Hour	$611.42	0%	$611.00	$70
71	Fire Apparatus Response or Standby Charge per hour (Command)	$216.32	Per Hour	$304.91	0%	$304.00	$88
72	Fire Investigation per hour (plus costs)	$429.40	Per Hour	$304.91	0%	$304.00	-$125
73	Fire Chief - ST	$218.48	Per Hour	$344.53	0%	$344.00	$126
74	Fire Chief - OT	$327.72	Per Hour	$516.80	0%	$516.00	$188
75	Battalion Chief - Training - ST	$138.44	Per Hour	$304.91	0%	$304.00	$166
76	Battalion Chief - Training - OT	$207.67	Per Hour	$152.45	0%	$152.00	-$56
77	Battalion Chief - ST	$144.93	Per Hour	$304.91	0%	$304.00	$159
78	Battalion Chief - OT	$217.40	Per Hour	$457.36	0%	$457.00	$240
79	Captain-Fire Prevention - ST	$136.28	Per Hour	$276.80	0%	$276.00	$140
80	Captain-Fire Prevention - OT	$204.42	Per Hour	$415.19	0%	$415.00	$211
81	Captain-Paramedic - ST	$128.71	Per Hour	$255.35	0%	$255.00	$126
82	Captain-Paramedic - OT	$192.52	Per Hour	$383.02	0%	$383.00	$190
83	Captain - ST	$117.89	Per Hour	$235.83	0%	$235.00	$117
84	Captain - OT	$176.30	Per Hour	$117.91	1%	$117.00	-$59
85	Engineer/Paramedic - ST	$113.57	Per Hour	$218.12	0%	$218.00	$104
86	Engineer/Paramedic - OT	$170.89	Per Hour	$327.18	0%	$327.00	$156
87	Engineer - ST	$104.92	Per Hour	$194.98	1%	$194.00	$89
88	Engineer - OT	$157.91	Per Hour	$97.49	1%	$97.00	-$61
89	Firefighter/Paramedic - ST	$76.79	Per Hour	$186.18	0%	$186.00	$109
90	Firefighter/Paramedic - OT	$114.65	Per Hour	$279.27	0%	$279.00	$164
91	Firefighter - ST	$59.49	Per Hour	$161.10	0%	$161.00	$102
92	Firefighter - OT	$88.69	Per Hour	$241.65	0%	$241.00	$152
93	Fire Executive Assistant - ST	$62.73	Per Hour	$115.63	1%	$115.00	$52
94	Fire Executive Assistant - OT	$94.10	Per Hour	$173.44	0%	$173.00	$79
95	SB 38 INSPECTION	$252.45	Per Hour	$304.91	0%	$304.00	$52

POLICE

Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
1	**Services & Fees**							
2	Fingerprinting, Solicitor or other (plus Department of Justice Fees*)	$51.00	per set		NA	NA	$51.00	$0
3	Citation Sign-offs—Resident	$0.00	per citation		$40.65	100%	$0.00	$0
4	Citation Sign-offs—Non-Resident	$26.00	per citation		$40.65	38%	$25.00	-$1
5	VIN Verification	$53.04	per verification		$81.29	32%	$55.00	$2
6	Alcohol Beverage Control One Day License	$53.04	per letter		$119.06	54%	$55.00	$2
7	False Alarm Response (1st incident)	$0.00	each		NA	NA	$0.00	$0
8	False Alarm Response (2nd through 5th incident)	$95.68	each		NA	NA	$95.00	-$1
9	False Alarm Response (6th and subsequent incidents)	$205.92	each		NA	NA	$205.00	-$1
10	Non-permitted Alarms	$137.28	each		NA	NA	$137.00	$0
11	Vehicle Removal/Vehicle Release Fee [Towed vehicles abandoned or stored on a public street and vehicles towed pursuant to 14602.6; 14607.6; 22651(b),(d), (e), or (h) through (r); 22651.3, 22651.5, 22651.5 (a); 22652.5;22658; 22660; or 22669 of the California Vehicle Code]	$171.60	per release		$236.66	0%	$236.00	$64
12	DUI Cost Recovery Fee* ($1,000 maximum)	Actual cost to max	per 30 min increments		NA	NA	Actual cost to max	$0
13	Firearm Storage Fee	$27.04	initial		NA	NA	$27.00	$0
14	Firearm Storage Fee	$1.04	per day		NA	NA	$1.00	$0
15	Weapons Seizure, Storage & Return	$214.24	each		$405.07	46%	$220.00	$6
16	**Reports, Photocopies & Records**							
17	Clearance Letter	$27.04	each		NA	NA	$27.00	$0
18	Report Copy	$7.28			$8.00	0%	$8.00	$1
19	Traffic Collision Report Copy	$7.28	per report		$8.00	0%	$8.00	$1
20	Police Photographs, audio tapes & videotapes & CDs	$37.44	actual cost + fee		$46.93	15%	$40.00	$3
21	**Permits**							
22	Concealed Weapons Permit (plus Department of Justice Fees*)	$410.00	each	Determined by State	$725.65	0%	$725.00	$315
23	Peddler/Solicitor Permit	$448.24	each		$298.94	0%	$298.00	-$150
24	Permit to Sell Firearms—Initial Permit	$391.04	each		$453.17	12%	$400.00	$9
25	Permit to Sell Firearms—Annual Renewal	$192.40	each		$221.82	10%	$200.00	$8
26	Second-Hand Dealer's Permit	$551.20	each		$298.94	0%	$298.00	-$253

POLICE

Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
27	Bingo Permit	$237.12	each		$144.71	0%	$144.00	-$93
28	Alarm Permit - Residential and Commercial	$36.40	each		$51.29	22%	$40.00	$4
29	Alarm Permit Renewal	$20.80	each		$25.64	22%	$20.00	-$1
30	Block Party Permit	$50.96	each		$119.06	58%	$50.00	-$1
31	Parade Permit	$328.64	each	actual cost + fee	$2,420.28	86%	$330.00	$1
32	Street Closure Permit	$90.48	each		$222.72	60%	$90.00	$0
33	**Police Department Hourly Rates**							
34	Police Chief -ST	$234.71	hourly		$373.67	0%	$373.00	$138
35	Police Chief - OT	$351.52	hourly		$560.50	0%	$560.00	$208
36	Police Captain - ST	$228.22	hourly		$279.95	0%	$279.00	$51
37	Police Captain - OT	$341.79	hourly		$419.93	0%	$419.00	$77
38	Police Lieutenant - ST	$199.01	hourly		$308.46	0%	$308.00	$109
39	Police Lieutenant - OT	$297.44	hourly		$462.69	0%	$462.00	$165
40	Police Sergent/Investigations Assignment-ST	$163.32	hourly		$264.74	0%	$264.00	$101
41	Police Sergent/Investigations Assignment-OT	$244.44	hourly		$397.11	0%	$397.00	$153
42	Police Corporal - ST	$129.79	hourly		$189.94	0%	$189.00	$59
43	Police Corporal - OT	$194.69	hourly		$94.97	1%	$94.00	-$101
44	Police Officer - ST	$84.36	hourly		$162.59	0%	$162.00	$78
45	Police Office - OT	$126.55	hourly		$243.88	0%	$243.00	$116
46	Records Supervisor - ST	$96.26	hourly		$142.84	1%	$142.00	$46
47	Records Supervisor - OT	$144.93	hourly		$214.26	0%	$214.00	$69
48	Police Executive Assistant - ST	$55.16	hourly		$102.58	1%	$102.00	$47
49	Police Executive Assistant - OT	$83.28	hourly		$153.87	1%	$153.00	$70
50	Senior Records Specialist- ST	$74.63	hourly		$97.03	0%	$97.00	$22
51	Senior Records Specialist - OT	$112.49	hourly		$145.55	0%	$145.00	$33
52	Police Records Specialist - ST	$60.57	hourly		$93.86	1%	$93.00	$32
53	Police Records Specialist - OT	$91.94	hourly		$140.79	1%	$140.00	$48
54	Cadet - ST	$24.88	hourly		$103.66	1%	$103.00	$78
55	Cadet - OT	$37.86	hourly		$51.83	2%	$51.00	$13
56	**Parking Violation Fines**							
57	Obstruction or interference with Officers	$104.00		11.12.020	NA	NA	$104.00	$0
58	Barriers & Signs	$98.80		11.28.040b	NA	NA	$100.00	$1
59	City Parking Lot	$78.00		11.40.020	NA	NA	$80.00	$2
60	Parking on Sidewalk or Curb Prohibited	$76.96		11.40.030	NA	NA	$80.00	$3
61	Vehicle Storage-Parking in excess of 72 hours	$86.32		11.40.050a	NA	NA	$80.00	-$6
62	Vehicle Storage-Trailer Parked on Street Overnight	$78.00		11.40.050c	NA	NA	$80.00	$2

POLICE

Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
63	Vehicle Storage-Parking for the purpose of engaging in vehicle sale	$68.64		11.40.050d	NA	NA	$80.00	$11
64	Parking for Certain Purposes-On Street for Sale	$102.96		11.40.060a	NA	NA	$80.00	-$23
65	Parking for Certain Purposes-on Street for Repairs	$86.32		11.40.060b	NA	NA	$80.00	-$6
66	Parking for Certain Purposes-on Street when charging for washing/polishing	$86.32		11.40.060c	NA	NA	$80.00	-$6
67	Parking Regulations in Certain Zones	$86.32		11.40.070	NA	NA	$80.00	-$6
68	Angle and Parallel Parking Signs-Loading Clearance between Vehicle and Street	$78.00		11.40.080b	NA	NA	$80.00	$2
69	Angle and Parallel Parking Signs-Loading Clearance between other Street	$78.00		11.40.090a	NA	NA	$80.00	$2
70	Loading and Unloading-Angle to Curb	$78.00		11.40.090b	NA	NA	$80.00	$2
71	Grades-Wheels not Turned	$86.32		11.40.100	NA	NA	$80.00	-$6
72	Emergency Parking Signs	$78.00		11.40.130b	NA	NA	$80.00	$2
73	Curb Markings	$78.00		11.40.160b	NA	NA	$80.00	$2
74	Bus Zone	$260.00		11.40.190e	NA	NA	$260.00	$0
75	Parking-Limited Time	$78.00		11.40.210	NA	NA	$80.00	$2
76	Parking-Prohibited during Certain Hours	$78.00		11.40.230	NA	NA	$80.00	$2
77	Parking-Prohibited at all Times	$78.00		11.40.240	NA	NA	$80.00	$2
78	Parking on Private Property	$78.00		11.44.040	NA	NA	$80.00	$2
79	Violations Designated-4 Hour Permit Parking	$99.84		11.68.050a	NA	NA	$100.00	$0
80	Any ECMC parking violation not listed above shall be subject to a civil penalty	$78.00			NA	NA	$80.00	$2
81	**Curfew Violation Fines**							
82	Daytime (8:00 am - 2 pm) 1st offense	$66.00			NA	NA	$66.00	$0
83	Daytime (8:00 am - 2 pm) 2nd offense within one year	$131.00			NA	NA	$131.00	$0
84	Daytime (8:00 am - 2 pm) 3rd offense within one year of 2nd offense	$260.00			NA	NA	$260.00	$0
85	Nighttime (10:00 pm - 5 am) 1st Offense	$68.00			NA	NA	$68.00	$0

Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
1	**Facility Rentals**							
2	**Community Center**	Minimum Rental Time (Fri-Sun); 5 Hours		Maximum Advance Reservation: 12 Months Resident, Non-Profit or Co-Sponsored Group; 10 Months Non-Resident or Commercial; 12 months Annual Rentals.				
3	**Social Hall**							
4	Resident (includes Skylight Room, Kitchen and Courtyard)	$222.00	per hour		NA	NA	$231.00	$9
5	Additional Hours for Set-Up & Clean-Up (max. 3 hours)	25%	per hour discount of rental fee		NA	NA	25%	$0
6	Deposit (credit card only)	$701.00	per event		NA	NA	$600.00	-$101
7	Deposit (credit card only) - With Alcohol	New	per event		NA	NA	$850.00	NA
8	Alcohol Service Permit	$228.00	per event		$150.89	9%	$138.00	-$90
9	Application Fee	New	per application		$115.68	14%	$100.00	NA
10	**Skylight, Garden and Patio Rooms**							
11	Resident	$85.00	per hour		NA	NA	$89.00	$4
12	Deposit (credit card only)	$121.00	per event		NA	NA	$126.00	$5
13	**Pool View Room/Courtyard**							
14	Resident	$46.00	per hour		NA	NA	$48.00	$2
15	Deposit (credit card only)	$125.00	per event		NA	NA	$130.00	$5
16	Kitchen Use	$63.00	per hour		NA	NA	$66.00	$3
17	**Group Picnic Areas**							
18	**Cerrito Vista**							
19	Reservation—Resident	$245.00	per day		NA	NA	$245.00	$0
20	**Arlington (large group area with tables & BBQ)**							
21	Spaces 4 & 5—Resident	$182.00	per day		NA	NA	$190.00	$8
22	Spaces 4, 5 & 6—Resident	$245.00	per day		NA	NA	$255.00	$10
23	**Other Parks, picnic tables with BBQ pit**							
24	Resident	$100.00	per day		NA	NA	$104.00	$4
25	**Other Parks, picnic tables without BBQ pit**							
26	Resident	$85.00	per day		NA	NA	$89.00	$4
27	Picnic Area Cleaning Deposit	$60.00	per day		NA	NA	$63.00	$3
28	**Hana Gardens Senior Center**							
29	Combined Room - Resident	$112.00	per hour		NA	NA	$117.00	$5
30	Alcohol Service Permit	$58.00	per event		$57.84	1%	$57.00	-$1
31	Deposit	$271.00	per event		NA	NA	$282.00	$11
32	**Clubhouses**	Minimum Rental Time (Sat-Sun); 3 hours		Maximum Advance Reservation: 12 Months Resident, Non-Profit or Co-Sponsored Group; 10 Months Non-Resident or Commercial; 12 Months Annual Rentals				
33	Private, Resident	$90.00	per hour		NA	NA	$94.00	$4
34	Renovated Clubhouse Private, Resident	$112.00	per hour		NA	NA	$117.00	$5
35	Deposit	$271.00	per event		NA	NA	$282.00	$11
36	Alcohol Service Permit	$58.00	per event		$57.84	1%	$57.00	-$1

Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
37	Art Studio Instructor	$49.00	per hour		NA	NA	$51.00	$2
38	**Facility & Rental Related Fees & Discounts**							
39	Transfer Fee - Rooms and Clubhouses	$60.00	per date		NA	NA	$63.00	$3
40	Transfer Fee - Picnics	$25.00	per date		NA	NA	$26.00	$1
41	Late Payment Fee	15%	percent		NA	NA	15%	$0
42	City Co-Sponsored Rental Fee Discount	40%	percent		NA	NA	40%	$0
43	Non-Profit Rental Fee Discount	20%	percent		NA	NA	20%	$0
44	Governmental Agency/School District Rentals (unless specified in separate agreements)	Additional Direct Costs (if needed)	per event		NA	NA	Additional Direct Costs (if needed)	$0
45	Business Hours Facility Rental Discount (Mon. - Thurs. 8:30am - 4:30pm, no holidays)	15%	per hour		NA	NA	15%	$0
46	Chair Rental—Non-Profit/Co-Sponsored	$6.00	each		NA	NA	$7.00	$1
47	Table Rental—Non-Profit/Co-Sponsored	$9.00	each		NA	NA	$10.00	$1
48	Restroom Key (purchase or refundable deposit)	$25.00	per key		NA	NA	$26.00	$1
49	**Storage Fee - Co-Sponsored Groups Only**							
50	Small Locker	$412.00	per year		NA	NA	$429.00	$17
51	Medium Locker	$487.00	per year		NA	NA	$507.00	$20
52	Large Locker	$655.00	per year		NA	NA	$682.00	$27
53	Room/Small Clubhouse	$1,200.00	per year		NA	NA	$1,248.00	$48
54	**Recreation Sports Venue Rentals and Fees**							
55	**Raquet Courts (min. 1 hour rental)**							
56	Tennis Resident	$10.50	per hour		NA	NA	$11.00	$0.50
57	Pickleball Resident	$8.00	per hour		NA	NA	$8.00	$0
58	Co-Sponsored	$7.25	per hour		NA	NA	$7.50	$0.25
59	Instruction Use	$19.00	per hour		NA	NA	$20.00	$1
60	City Co-Sponsored Group Team Captain Permit Fee	$32.00	per season		NA	NA	$34.00	$2
61	Tennis Transfer/Cancellation Fee	$1.00	per hour		NA	NA	$1.00	$0
62	Private Instructor Processing Fee (Tennis Certification and Insurance Required)	$34.00	per year		NA	NA	$36.00	$2
63	Light Surcharge (Cerrito Vista)	$4.25	per hour		NA	NA	$4.50	$0.25
64	**Play Fields**							
65	Resident	$34.00	per hour		NA	NA	$36.00	$2
66	Cerrito Vista Hardball Field (2 hr. minimum)—Resident	$46.00	per hour		NA	NA	$48.00	$2
67	El Cerrito Co-Sponsored Youth Group	$15.00	per hour		NA	NA	$16.00	$1
68	Fine for violation of field policies and/or damaging fields when wet and or not playable or signs are posted.	$394.00	per infraction		NA	NA	$410.00	$16
69	**Swim Center Programs/Fees * Effective September 1**							
70	**Adult Swim Fees**							
71	**Lap Swim/Recreation/Family Swim**							
72	30 Day Pass - Resident	$96.00	valid 30 days		NA	NA	$96.00	$0
73	15-Swim Pass—Resident	$96.00	per pass		NA	NA	$96.00	$0
74	Drop-In	$8.00	per use		NA	NA	$8.00	$0
75	**Masters Swim Team**							

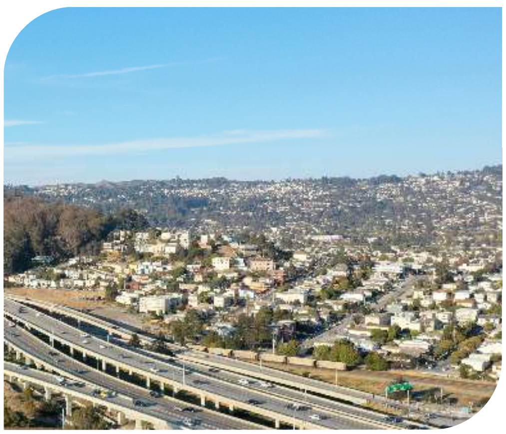
Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
76	Drop-In	$13.00	per use		NA	NA	$13.00	$0
77	30 Day Pass - Resident	$103.00	valid 30 days		NA	NA	$107.00	$4
78	**Masters Plus—Any Masters Workout/Lap Swim 30 Days Only**							
79	Monthly 30 Day Masters Plus Resident	$146.00	valid 30 days		NA	NA	$152.00	$6
80	**Recreation Parent & Child Swim/Splash Park/Tot Splash**							
81	**Drop-in**							
82	Adult (18+)	$8.00	per use		NA	NA	$8.00	$0
83	Youth (1-17 years)	$5.00	per use		NA	NA	$5.00	$0
84	Splash Park & Tot Splash	$5.00	per use		NA	NA	$5.00	$0
85	Non-Swimmer Fee	$5.00	per use		NA	NA	$5.00	$0
86	Organized Groups (minimum of 15)	$5.00	per child		NA	NA	$5.00	$0
87	**30 Days**							
88	Youth—(1-17 years) Resident	$63.00	valid 30 days		NA	NA	$63.00	$0
89	**15 Swim Pass**							
90	Youth Resident (1-17)	$60.00	per pass		NA	NA	$63.00	$3
91	**Splash Park/Tot Splash 15 Swim Pass**							
92	Resident	$50.00	per pass		NA	NA	$63.00	$13
93	**Water Aerobics Deep/Shallow**							
94	Drop In	$13.00	per use		NA	NA	$13.00	$0
95	10-Punch Pass - Resident	$94.00	per pass		NA	NA	$98.00	$4
96	**Swim Lessons**							
97	Private—Resident	$38.00	per class		NA	NA	$39.00	$1
98	Semi-Private - Resident	$64.00	per class		NA	NA	$66.00	$2
99	Youth Groups—Resident	$16.00	per class		NA	NA	$17.00	$1
100	Special Arrangement Group Lesson—Resident	$17.00	per class		NA	NA	$18.00	$1
101	Teen/Adult Group Lessons - Resident	$30.00	per class		NA	NA	$32.00	$2
102	**Swimming Clubs, Teams & Meets**							
103	El Cerrito High School Team	$3,375.00	per season		NA	NA	$3,510.00	$135
104	El Cerrito High School Team non-operating hours	$36.00	per hour per staff		NA	NA	$38.00	$2
105	**Gators Swim Club**							
106	One Swimmer - Resident	$5.50	per hour		NA	NA	$6.00	$1
107	Each Additional Household Member Discount	10%	monthly discount percent		NA	NA	$0.10	$0
108	**Swim Center Rentals**							
109	Long-Term Pool Rentals	$19.00	per lane/ per hour		NA	NA	$20.00	$1
110	Lane Rental Fee	$24.00	per lane/ per hour		NA	NA	$25.00	$1
111	Emery G. Weed III Lap Pool-Resident, non-operating hours, practice time	$173.00	per hour		NA	NA	$180.00	$7
112	Emery G. Weed III Lap Pool—Resident, non-operating hours, event rental	$288.00	per hour		NA	NA	$300.00	$12
113	Swim Center Rental Deposit (refundable)	$124.00	per event		NA	NA	$129.00	$5
114	Recreation Pool-Resident (1-50 people) (2-hour minimum)	$202.00	per hour		NA	NA	$210.00	$8
115	Recreation Pool-Resident (51-100 people) (2-hour minimum)	$217.00	per hour		NA	NA	$226.00	$9
116	Splash Park Rental-Resident (1-50 people) (2-hour minimum)	$178.00	per hour		NA	NA	$185.00	$7

RECREATION

Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
117	Splash Park Rental-Resident (51-100 people) (2-hour minimum)	$190.00	per hour		NA	NA	$198.00	$8
118	Transfer Fee	$60.00	per booking		NA	NA	$63.00	$3
119	Picnic Area Rental During Recreation Swim (Splash Park Area & Swim Camp Lawn Area) Resident (11-20 people) - listed fee plus lifeguard rate below	$96.00	per event		NA	NA	$99.00	$3
120	Picnic Area rental during Recreation Swim (Swim Camp Lawn Area) Resident (11-15 people) - listed fee plus lifeguard rate below	$71.00	per event		NA	NA	$74.00	$3
121	Lifeguard Fee	$36.00	per hour		$38.93	2%	$38.00	$2
122	**Miscellaneous Swim Center Fees**		Annual Pass holders can use passes on holidays, not charged surcharge	No Residency Surcharge for Drop-In Fees				
123	Auto-Debit Pass Discount	10%	per month		NA	NA	10%	$0
124	Single Lane Program/Holiday Reservation Surcharge - Resident	$3.00	per swim		NA	NA	$3.00	$0
125	Single Lane Program/Holiday Reservation Surcharge - Non-Resident	$5.00	per swim		NA	NA	$5.00	$0
126	Annual Pass holders can use passes on holidays, not charged surcharge							
127	**Youth Programs**							
128	**Day Camps *Effective September 1**							
129	City Run Camp Resident (Price based on number of days up to 5 days, hours, special events, field trips, supplies needed)	$20-$598	See brochure for actual costs		NA	NA	$20-$622	Varies
130	Day Camp Deposit	$47.00	per camp/week		NA	NA	$49.00	$2
131	Day Camp Cancellation Fee	$47.00	per camp/week		NA	NA	$49.00	$2
132	**Overnight Camp *Effective September 1**							
133	Camper - Resident (price depends on staffing and rental costs, duration of session and other fixed costs)	$450-$1352	per session		NA	NA	$450-$1,406	Varies
134	CIT/TILT Programs - Residents	$220-$988	per session		NA	NA	$220-$1,028	Varies
135	Deposit	$156.00	per week		NA	NA	$156.00	$0
136	**Before/After School Childcare**							
137	5 day schedule, AM Care (~ 1.5 hours/day)	$341.00	per month (10 Total)		NA	NA	$355.00	$14
138	4 day schedule, AM Care (~1.5vhours/day)	$300.00	per month (10 Total)		NA	NA	$312.00	$12
139	3 day schedule, AM Care (~1.5 hours/day)	$246.00	per month (10 Total)		NA	NA	$256.00	$10
140	2 day schedule, AM Care (~1.5 hours/day)	$178.00	per month (10 Total)		NA	NA	$185.00	$7
141	1 day schedule, AM Care (~1.5 hours/day)	$89.00	per month (10 Total)		NA	NA	$93.00	$4
142	5 day schedule, TK/Kinder Childcare (~ 4.25 hours/day)	$820.00	per month (10 Total)		NA	NA	$853.00	$33
143	4 day schedule, TK/Kinder Childcare (~4.25 hours/day)	$722.00	per month (10 Total)		NA	NA	$750.00	$28
144	3 day schedule, TK/Kinder Childcare (~4.25 hours/day)	$590.00	per month (10 Total)		NA	NA	$614.00	$24
145	2 day schedule, TK/Kinder Childcare (~4.25 hours/day)	$427.00	per month (10 Total)		NA	NA	$444.00	$17
146	1 day schedule, TK/ Kinder Childcare (~4.25 hours/day)	$214.00	per month (10 Total)		NA	NA	$222.00	$8
147	5 day schedule, Kindergarten Childcare (~ 4 hours/day)	$772.00	per month (10 Total)		NA	NA	$803.00	$31
148	4 day schedule, Kindergarten Childcare (~4 hours/day)	$679.00	per month (10 Total)		NA	NA	$706.00	$27
149	3 day schedule, Kindergarten Childcare (~4 hours/day)	$556.00	per month (10 Total)		NA	NA	$578.00	$22
150	2 day schedule, Kindergarten Childcare (~4 hours/day)	$402.00	per month (10 Total)		NA	NA	$418.00	$16
151	1 day schedule, Kindergarten Childcare (~4 hours/day)	$201.00	per month (10 Total)		NA	NA	$209.00	$8
152	5 day schedule, 1st - 6th PM Care (~3.33 hours/day)	$673.00	per month (10 Total)		NA	NA	$699.00	$26

Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
153	4 day schedule, 1st - 6th Care (3.33 hours/day)	$592.00	per month (10 Total)		NA	NA	$616.00	$24
154	3 day schedule, 1st - 6th PM Care (~3.33 hours/day)	$484.00	per month (10 Total)		NA	NA	$504.00	$20
155	2 day schedule, 1st - 6th PM Care (~3.33 hours/day)	$350.00	per month (10 Total)		NA	NA	$364.00	$14
156	1 day schedule, 1st - 6th PM Care (~3.33 hours/day)	$175.00	per month (10 Total)		NA	NA	$182.00	$7
157	TK & Kinder Club (~1 hour/day)	$16.00	per day		NA	NA	$17.00	$1
158	**Preschool *Effective September 1**							
159	4 day schedule, 3 hour program	$611.00	per month		NA	NA	$636.00	$25
160	3 day schedule, 3 hour program	$458.00	per month		NA	NA	$477.00	$19
161	2 day schedule, 3 hour program	$306.00	per month		NA	NA	$318.00	$12
162	1 day schedule, 3 hour program	$153.00	per month		NA	NA	$159.00	$6
163	3 day schedule, 4 hour program	$611.00	per month		NA	NA	$636.00	$25
164	2 day schedule, 4 hour program	$407.00	per month		NA	NA	$424.00	$17
165	1 day schedule, 4 hour program	$204.00	per month		NA	NA	$212.00	$8
166	**Other Fees**							
167	Before/After School & Preschool Programs - Non-Refundable Registration Fee	$86.00	per registration		$104.40	14%	$90.00	$4
168	Before/After School & Preschool Programs - Drop-In fee, under 3 hours program	$26.00	per day/per program		NA	NA	$28.00	$2
169	Before/After School & Preschool Programs - Drop-In fee, over 3 hours program	$50.00	per day/per program		NA	NA	$52.00	$2
170	Before/After School Program - Receives Reduced Lunch	30%	discount		NA	NA	30%	$0
171	Before/After School Program - Receives Free Lunch	50%	discount		NA	NA	50%	$0
172	Preschools - Non-Resident Rate	20%	surcharge		NA	NA	20%	$0
173	Preschools - Qualifies for City Scholarship - Residents	25%	discount		NA	NA	25%	$0
174	Preschools - Qualifies for City Scholarship - Non Resident	Regular Resident Rate	discount		NA	NA	Regular Resident Rate	$0
175	Fees can be adjusted proportionally due to substantial changes in program hours at the discretion of the Recreation Director		program hours					
176	Fees can be adjusted proportionate to any mandated staff to child ratio changes at the discretion of the Recreation Director		staffing/ enhanced requirements					
177	Preschools - Over 8 hours (full day)	10%	monthly discount		NA	NA	10%	$0
178	Before/After School & Preschool Fees Include 3.5% Admin Surcharge listed in "Other Fees & Discounts" Section							
179	**Adult Programs and Services**							
180	Respite Group—Resident	$32.00	per day		NA	NA	$34.00	$2
181	Easy Ride Paratransit, each way	$2.00	per trip		NA	NA	$2.00	$0
182	City Run Day Trips Resident (Prices based on mileage, length of trip, admission rates, volunteer trip leader expenses and supplies needed, staff planning time)	$15-$260	see brochure for actual costs		NA	NA	$15-$270	Varies
183	**Other Fees & Discounts**							
184	**Miscellaneous**							
185	Transfers, Cancellations (non-camp), and Late Payments (25% of fee, up to maximum and rounded to nearest dollar)	$25.00	maximum charge per session		NA	NA	$26.00	$1
186	Late Pick-Up Fee ($20 minimum + $1.00 per minute)	$20.00	minimum late pick-up fee		NA	NA	$20.00	$0
187	Misc. Product Fee (depending on level of effort)	Cost + 5%-20%	each + surcharge		NA	NA	Cost + 5%-20%	$0
188	Staff Total Cost (i.e. custodian, part time recreation leader, etc.)	Full Hourly Cost	per hour		NA	NA	Full Hourly Cost	$0

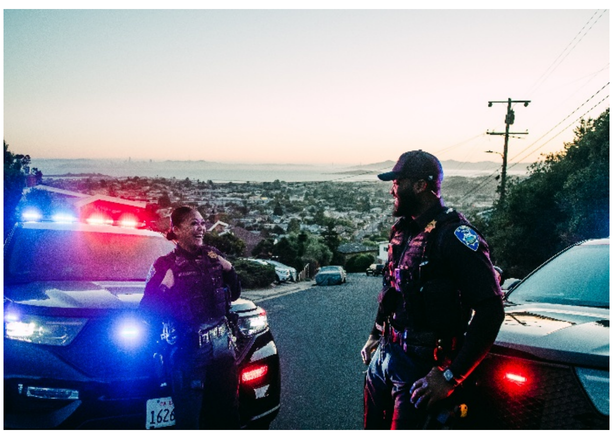
Item No.	Title	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
189	Signage/Banner on Recreational Facilities (per policy)	$0-$78	per banner or sign/month		NA	NA	$0-$78	$0
190	Long Term Rental Discount - as determined by Recreation Director							
191	Administrative Surcharge Fee for City Run Programs	3.5%	per transaction		NA	NA	3.5%	$0
192	Non-Resident & Commercial Facility Rentals Fee Surcharge - rounded to nearest dollar (unless otherwise noted)	25%	additional amount		NA	NA	25%	$0
193	Special Promotion/Marketing Fundraising Opportunities - as determined by Recreation Director							
194	New Classes, Events, Field Trips, Leagues, Programs, Products, Uniforms, etc. as approved by Recreation Director							
195	City Run Program (Price based on number of days and hours, cost of supplies, staff, and staff planning time)	$0-$229	per day/per program		NA	NA	$0-$229	$0
196	**Third Party Programs**							
197	The fees for all third party provided activities may vary based on contract negotiations & market rates at discretion of the Recreation Director							
198	No Non-Resident Surcharges for El Cerrito School Based Enrichment Programs							
199	Surcharge on Fee-Based Programs by Independent Contractor	3.5%	percent of fee		NA	NA	3.5%	$0
200	Optional Disabled and Senior Discount (independent contractors may choose to use discount and split discount with City) - for ages 60+, disabled patrons. Does not apply to fees in "Adult Programs and Services" section.	15%	percent of fee		NA	NA	15%	$0
201	**Recreation Brochure Advertisements**							
202	Copy Ready, 1/8 page	$208.00	each		NA	NA	$217.00	$9
203	Copy Ready, Quarter page	$468.00	each		NA	NA	$487.00	$19
204	Copy Ready, Half page	$780.00	each		NA	NA	$812.00	$32
205	Copy Ready, Full page	$1,300.00	each		NA	NA	$1,352.00	$52
206	Full Year of Advertising (3 RECguide Issues)	15%	Discount		NA	NA	15%	$0
207	Graphic Preparation-Graphic Designer	Actual Cost	Actual		NA	NA	Actual Cost	$0



WILLDAN

27368 Via Industria, Suite 200
Temecula, California 92590-4856
800.755.6864 | Fax: 888.326.6864
951.587.3500 | Fax: 951.587.3510
www.willdan.com

FAB Item 8



Annual Comprehensive Financial Report

as of Fiscal Year Ended June 30, 2025

El Cerrito, California

This page is intentionally blank.

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

This page is intentionally blank.

THE CITY OF
EL CERRITO

INTRODUCTORY SECTION

This page is intentionally blank.

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

TABLE OF CONTENTS

TRANSMITTAL LETTER

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 E Pinkos   Crystal Reams

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

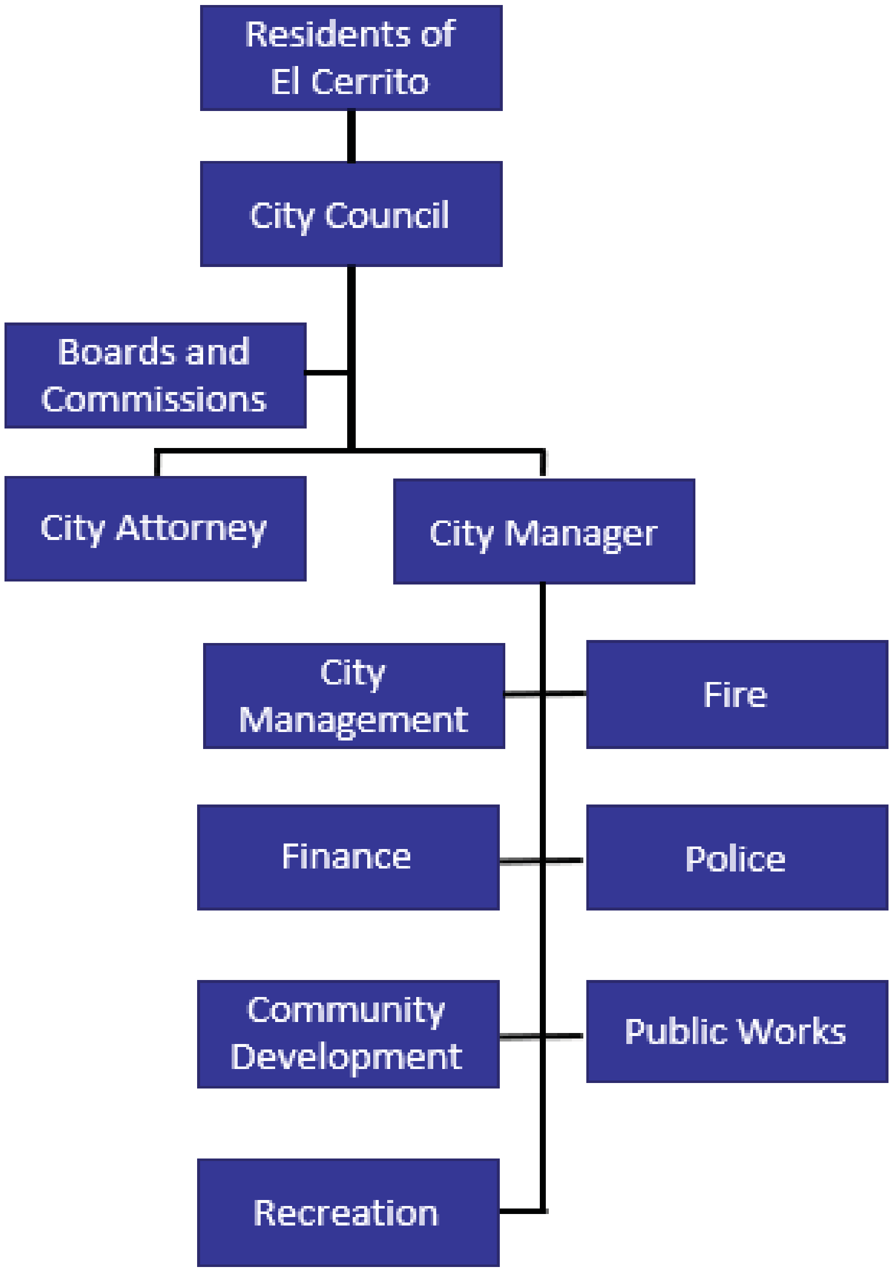
CITY ATTORNEY

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

Executive Director/CEO

FINANCIAL SECTION

This page is intentionally blank

Chavan and Associates, llp
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of El Cerrito (the "City"), as of and for the year ended June 30, 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

16450 Monterey Road, Suite #5, Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

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

16450 Monterey Road, Suite #5, Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

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

16450 Monterey Road, Suite #5, Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

This page is intentionally blank

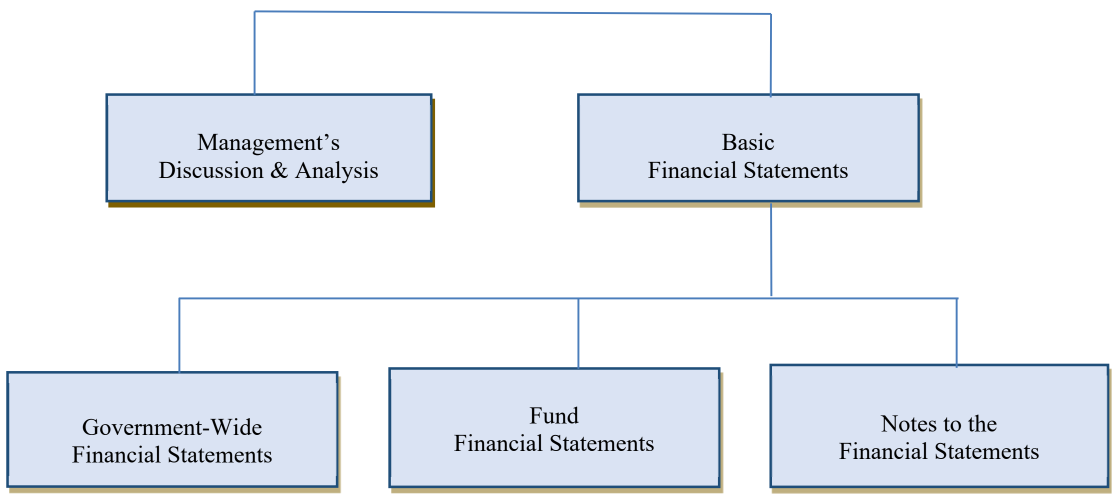
MANAGEMENT'S DISCUSSION AND ANALYSIS

This page is intentionally blank

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:

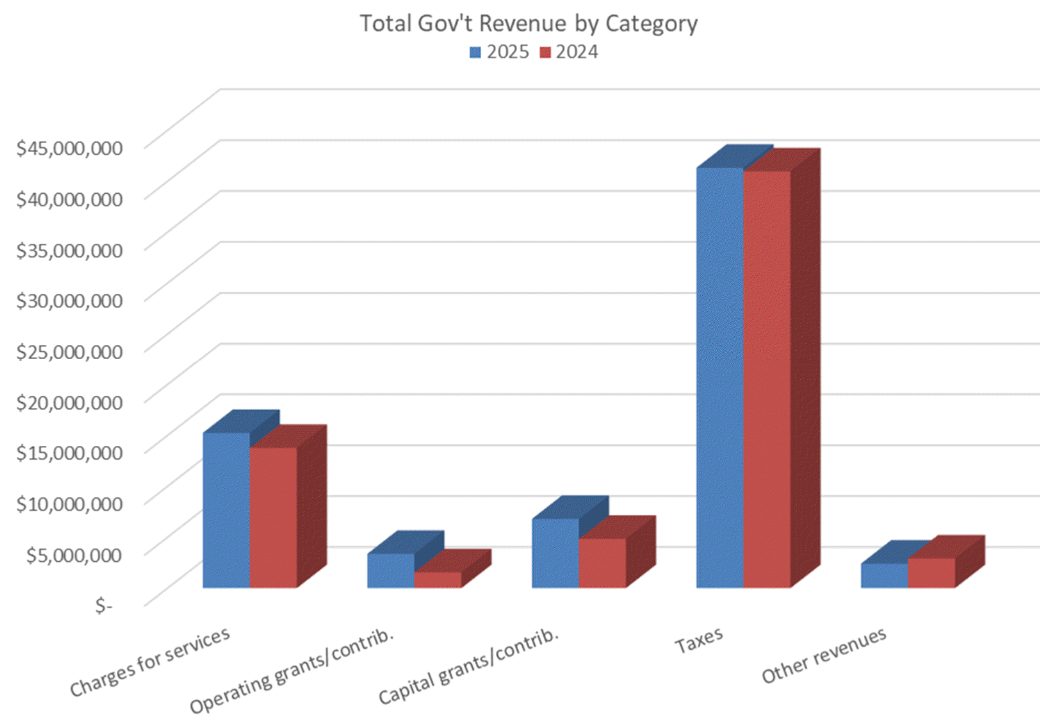
Table 2 - Statement of Changes in Net Position

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:

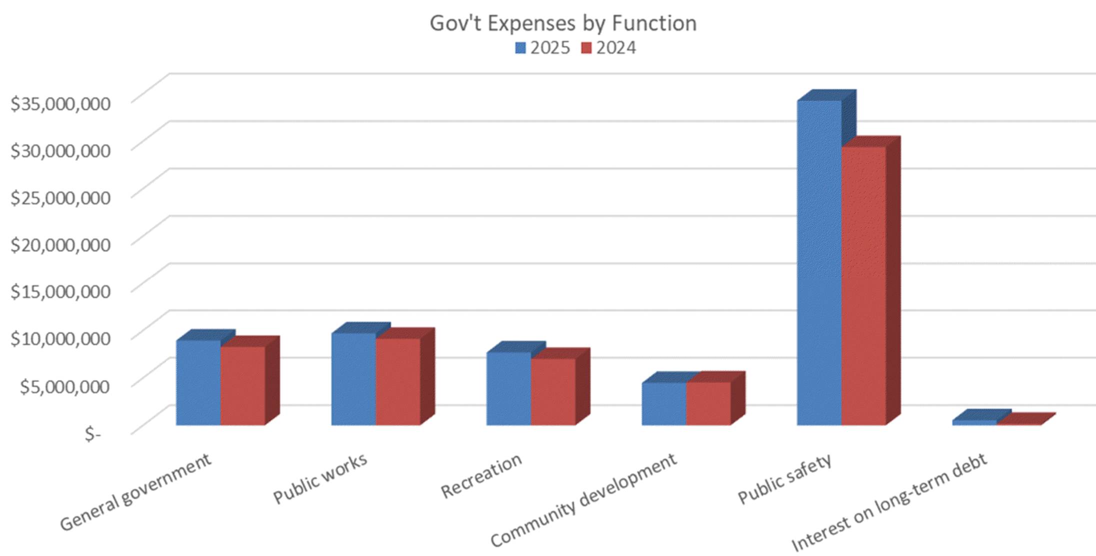
- Taxes increased by $0.34 million, with notable net changes in the following categories:
  - Property taxes increased by $0.39 or 2.1%, which reflects the continuing strength in property values.
  - Other taxes decreased by $0.81 million or 99% due to the reclassification of Cannabis revenue. Cannabis 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.

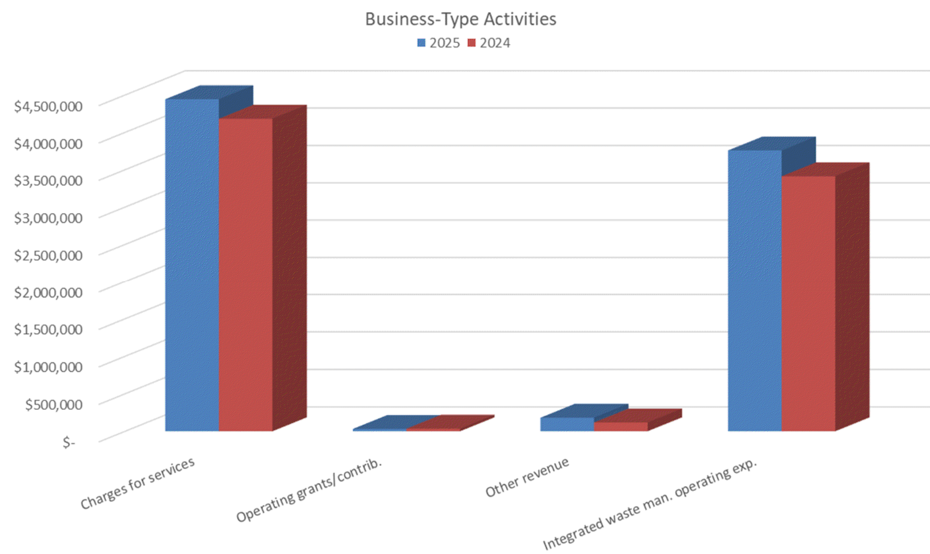
- Interest expense decreased by $0.37 million due to obligations generally requiring less interest as debt matures and adjustments related to premiums.

- 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.

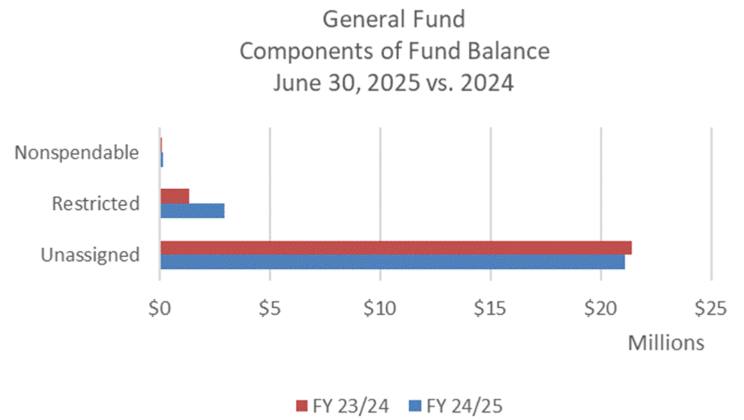
The fund balance in the Street Improvement Fund increased by $1.33 million mainly due to the timing of when active projects expend funds, and when work is performed.

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.

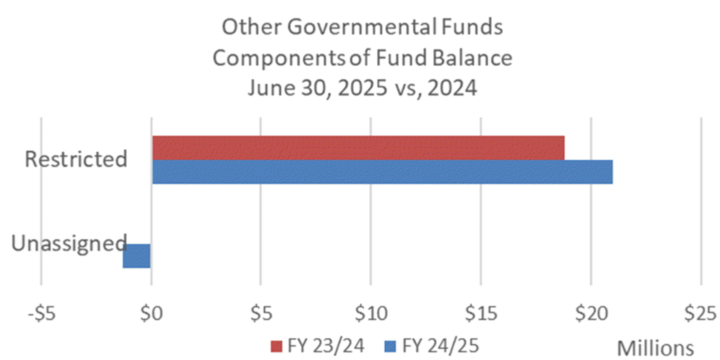
General Fund – Components of Fund Balance

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.

This page is intentionally blank

BASIC FINANCIAL STATEMENTS

This page is intentionally blank

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

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Program Revenues: Total	Governmental Activities	Business-Type Activities	Total
Primary Government:								
Governmental Activities:								
General government	$ 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.

This page is intentionally blank

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.

This page is intentionally blank

THE CITY OF
EL CERRITO

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of El Cerrito (City) was incorporated August 1, 1917. The City provides the following services: public safety (police and fire), recreation, streets and highways, recycling, public improvements, planning and zoning, and general administration services. The City's population has remained relatively stable for some years; population at June 30, 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		Fiduciary Funds Statement of Net Position	Total
	Governmental Activities	Business-Type Activities		
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.

This page is intentionally blank

REQUIRED SUPPLEMENTARY INFORMATION

This page is intentionally blank

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		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
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

This page is intentionally blank

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 Assement 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		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(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		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
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 Positive (Negative)
	Original	Final	Actual Amounts	
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 (Negative)
	Original	Final	Actual Amounts	
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			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
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

Concluded

This page is intentionally blank

STATISTICAL SECTION

This page is intentionally blank

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.

This page is intentionally blank

City of El Cerrito

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

Table 4

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%

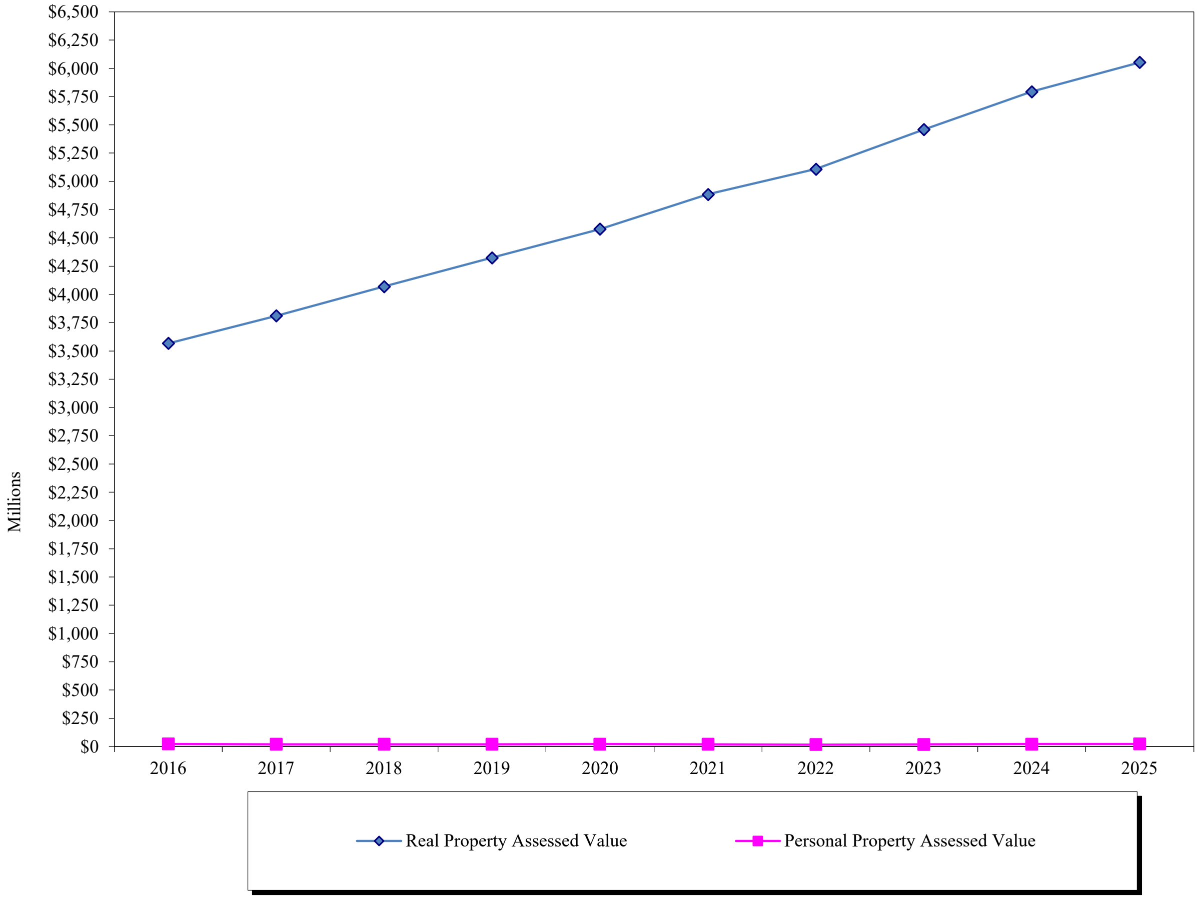
Source: City Financial Statements

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

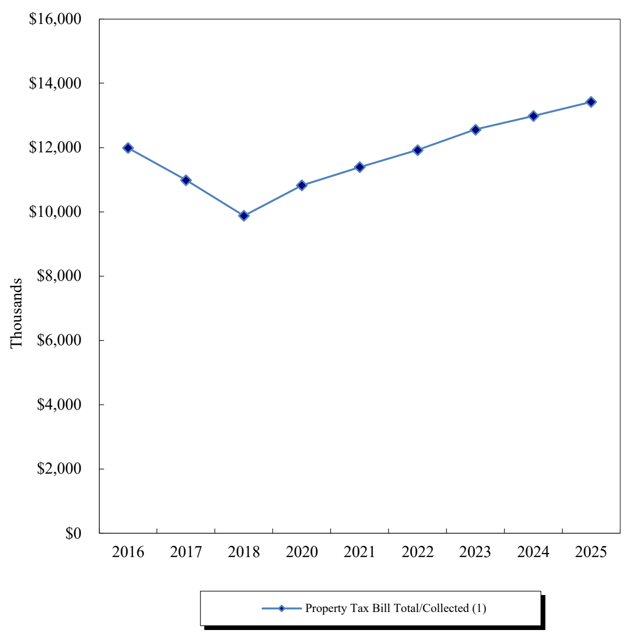
Notes:

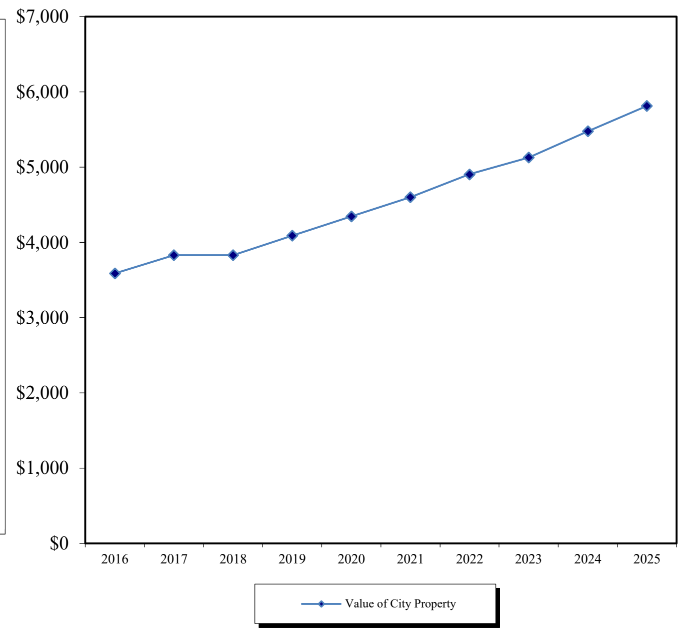
(1) Amounts are net of exemptions.
Assessed Value is determined based on California Proposition 13, as of January 1.
The State Constitution requires property to be assessed at one hundred percent of the most recent purchase price, plus an increment of no more than two percent annually, plus any local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

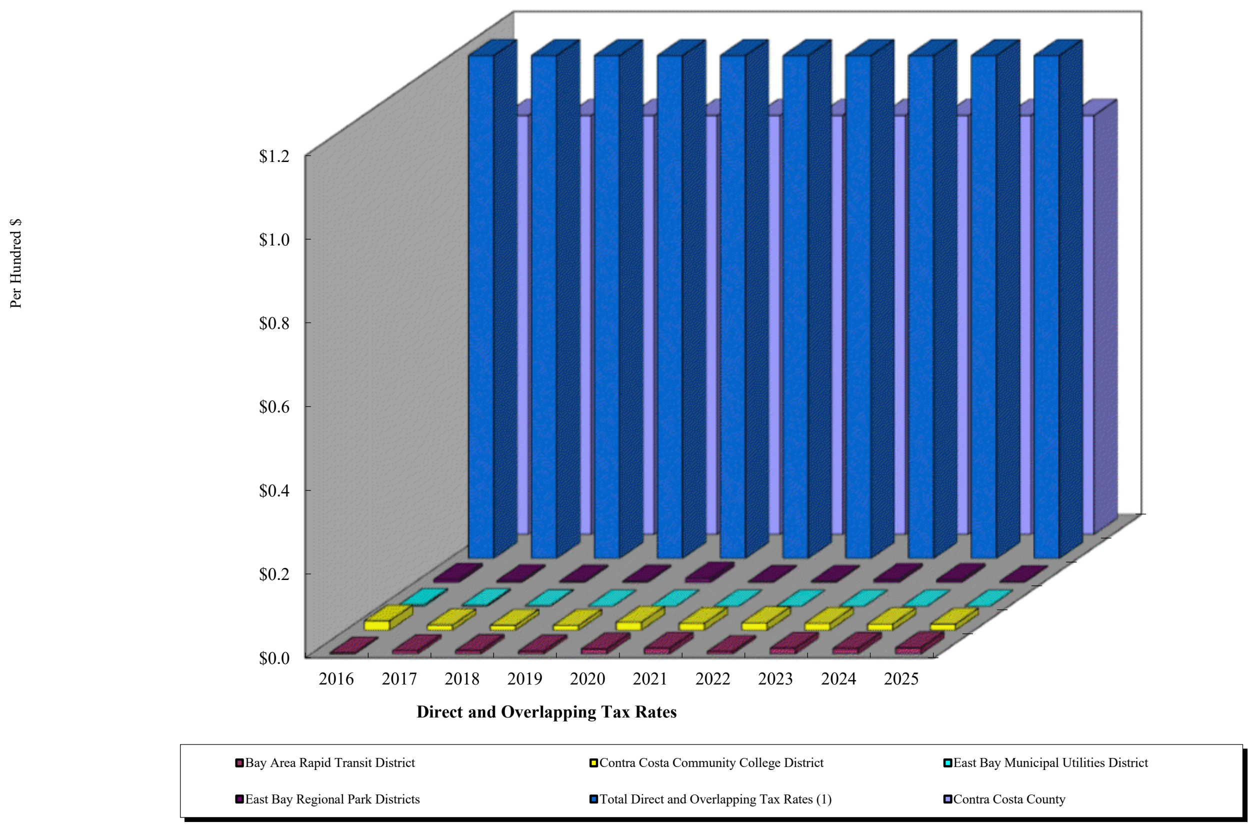
Source: Contra Costa County Auditor-Controller’s Office. Amount are net of collection fees.

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

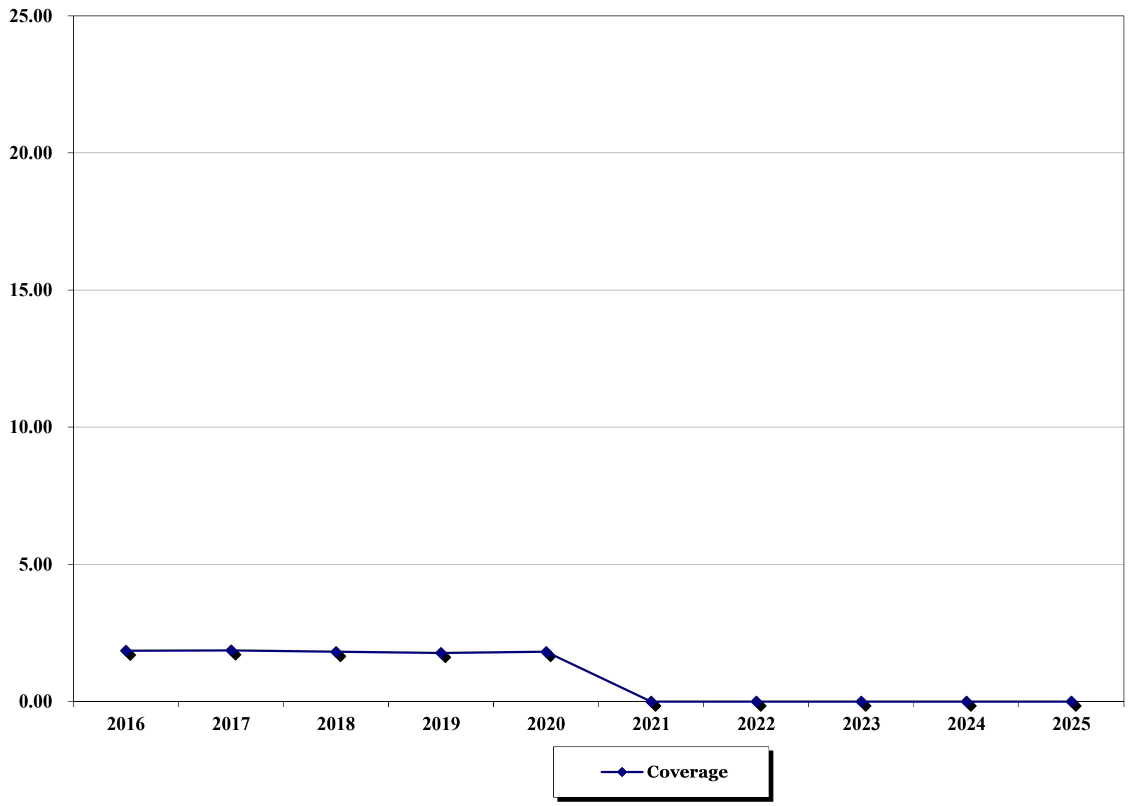
Taxpayer	2024-2025 Taxable Assessed Value	2024-2025 Rank	2024-2025 Percentage of Total City Taxable Assessed Value	2015-2016 Taxable Assessed Value	2015-2016 Rank	2015-2016 Percentage of Total City Taxable Assessed Value
MCD-RCCA El Cerrito LLC	$107,285,314	1	1.77%	$90,893,240	1	2.53%
KMF X El Cerrito 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)	Interest (3)	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

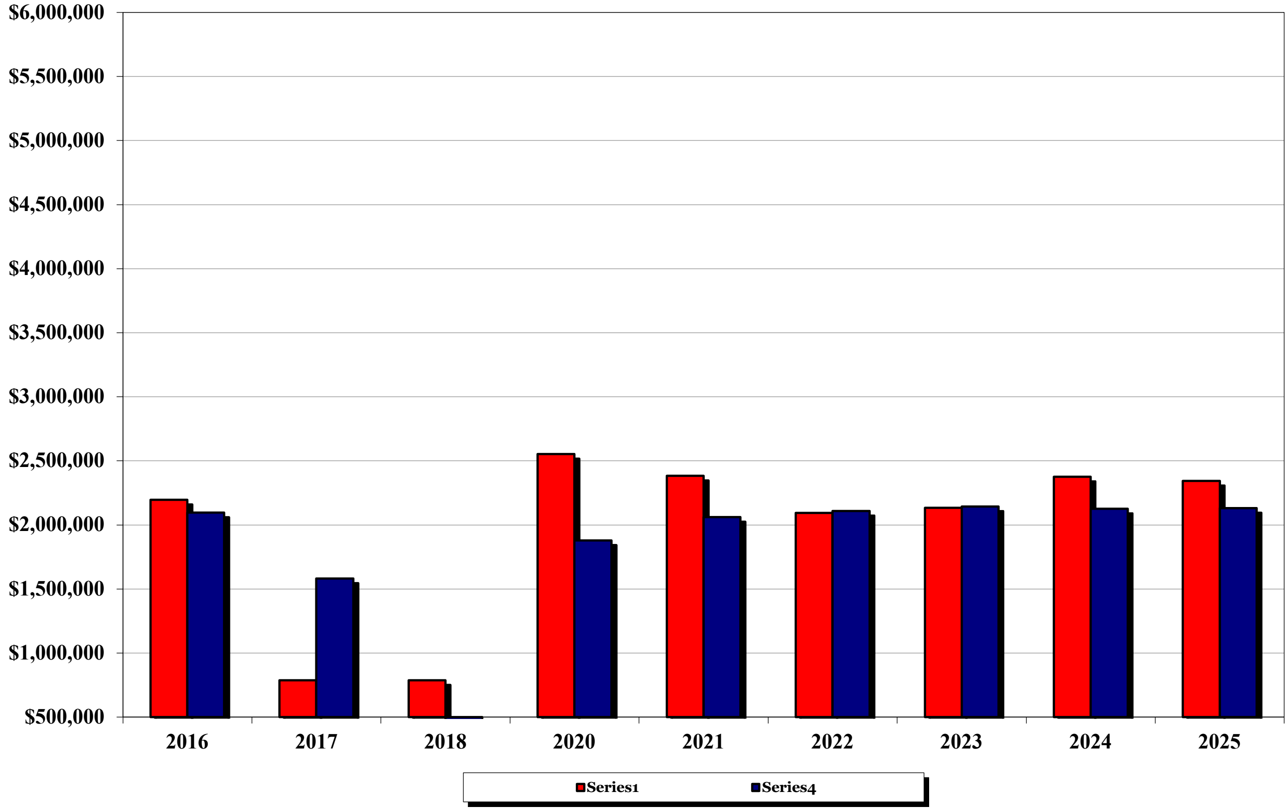
Notes:

(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		Estimated Share of Direct and Overlapping Debt at June 30, 2024
	% Applicable (1)	Total 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
OVERLAPPING TAX INCREMENT DEBT (Successor Agencies):	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.

Ratios to 2024-25 Assessed Valuation:	
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

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

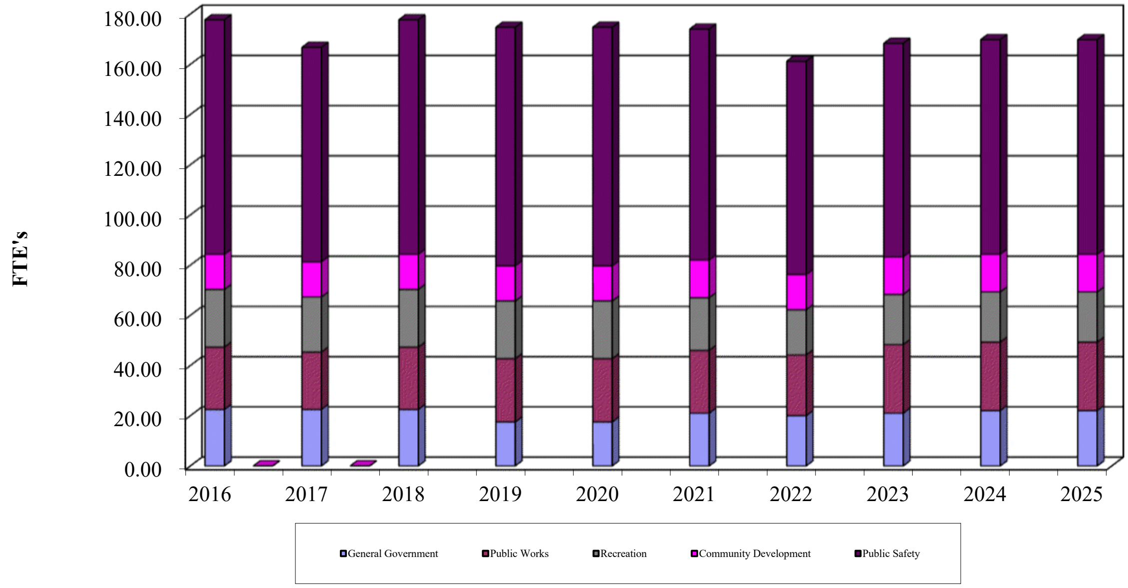
Principal Employers
Last Fiscal Year and Nine Years Ago

		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

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



Function	2016		2017		2018	2019	2020	2021	2022	2023	2024	2025
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

CITY OF EL CERRITO
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