



Staff Liaison
Public Works Department
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AGENDA

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AGENDA

REGULAR MEETING OF THE CITIZENS STREET OVERSIGHT COMMITTEE

Monday, May 11, 2026, 7:00 p.m.

Hillside Conference Room, El Cerrito City Hall
10890 San Pablo Ave, El Cerrito, CA 94530

This Meeting Place is Wheelchair Accessible

7:00PM CONVENE REGULAR MEETING

- 1. ROLL CALL** – Chair Kathy Fleming; and Committee Members Janet Byron, Jia Ma, and Benedicto Vega
- 2. ORAL COMMUNICATIONS FROM THE PUBLIC**
Remarks are typically limited to three minutes per person, and may be on anything within the subject matter jurisdiction of the body. Remarks on non-agenda items will be heard first, as well as introduction by individuals interested in serving on the advisory body. Remarks on agenda items will be heard at the time the item is discussed.
- 3. APPROVAL OF MINUTES**
Action Proposed: Review and pass a motion to approve minutes for the meeting of December 15, 2025 (Attachment)
- 4. FISCAL YEAR 2024-25 REVENUES & EXPENDITURES**
Action Proposed: Review and discuss list of financial activity for Fiscal Year 2024-25 (Attachment)

- 5. **STAFF LIASON REPORT**
Action Proposed: Receive Fiscal Year 2025-26 Expenditure Plan adopted by City Council in June 2026 (Attachment)
- 6. **ELECTION OF COMMITTEE OFFICERS**
Action Proposed: Nominate and elect Vice Chair (No Attachment)
- 7. **COMMITTEE MEMBER ANNOUNCEMENTS, FUTURE AGENDA ITEMS AND MEETING SCHEDULE**
Action Proposed: Hear announcements from committee members and suggestions for future agenda items; and pass a motion to set agenda and date for next meeting (No Attachment)
- 8. **ADJOURNMENT**

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

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



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DRAFT MINUTES

SPECIAL MEETING OF THE CITIZENS STREET OVERSIGHT COMMITTEE

Monday, December 15, 2025, 7:00 p.m.

Hillside Conference Room, El Cerrito City Hall
10890 San Pablo Ave, El Cerrito, CA 94530

This Meeting Place is Wheelchair Accessible

7:00PM CONVENE SPECIAL MEETING

Chair Kathy Fleming called the meeting to order at 7:04 p.m.

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

Present: Chair Kathy Fleming; Vice-Chair Vanessa Hill; and Committee Member Jia Ma **Absent:** None

- 2. ORAL COMMUNICATIONS FROM THE PUBLIC**

None. No members of the public attended the meeting.

- 3. APPROVAL OF MINUTES**

Action Proposed: Review and pass a motion to approve minutes for the meeting of December 9, 2024

Moved/Second: Vice-Chair Hill/Chair Fleming

Action: Passed a motion to approve the minutes for the Committee meeting of

December 9, 2024

Ayes: Chair Fleming; Vice-Chair Hill; and Committee Member Ma **Noes:** None

Abstain: None **Absent:** None

4. FISCAL YEAR 2023-24 ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) AND 2008 SALES TAX AGREED UPON PROCEDURES REPORT (AUPR)

- a) **Action Proposed:** Review the Fiscal Year 2023-24 ACFR and AUPR as it pertains to Measure A Street Improvement Fund and the AUPR from the City's auditor
- b) **Action Proposed:** Pass a motion to approve the Fiscal Year 2023-24 Annual Report Memorandum to the City Council

Staff Liaison Ortiz introduced the Agenda materials and Paul Pham of Chavan & Associates, the City's Consulting Auditor. She indicated that the Committee previously reviewed a detailed list of preliminary/unaudited revenues and expenditures and vendors to whom the expenditures were made at their meeting of December 9, 2024 as summarized in the minutes.

Mr. Pham summarized the ACFR and AUPR and answered questions from the Committee regarding the process to review the agreed upon procedures and variances between budgeted amounts and audited actuals.

Moved/Second: Vice-Chair Hill/Committee Member Ma

Action: Passed a motion to approve the Fiscal Year 2023-24 Annual Report Memorandum to City the Council

Ayes: Chair Fleming; Vice-Chair Hill; and Committee Member Ma **Noes:** None

Abstain: None **Absent:** None

5. STAFF LIASON REPORT

Action Proposed: Receive and file Fiscal Year 2024-25 Expenditure Plan Status Report

Staff Liaison Ortiz presented the Fiscal Year 2024-25 Expenditure Plan and indicated that there had been no changes from that adopted by City Council in June 2024. She answered questions regarding when actuals are presented, status of various projects, personnel expenses, debt payment schedule, and sales tax term and amount.

Moved/Second: Vice-Chair Hill/Committee Member Ma

Action: Passed a motion to receive and file Fiscal Year 2024-25 Expenditure Plan Status Report

Ayes: Chair Fleming; Vice-Chair Hill; and Committee Member Ma **Noes:** None

Abstain: None **Absent:** None

6. COMMITTEE STANDING RULES

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

Staff Liaison Ortiz provided background on the Standing Rules and reviewed regular meeting dates. Committee Members discussed Committee membership and terms. No changes were proposed.

7. ELECTION OF COMMITTEE OFFICERS

Action Requested: Nominate and elect Committee Chair and Vice Chair

Moved/Second: Vice-Chair Hill/Committee Member Ma

Action: Passed a motion to reelect Chair Fleming as Chair.

Ayes: Chair Fleming; Vice-Chair Hill; and Committee Member Ma **Noes:** None

Abstain: None **Absent:** None

Moved/Second: Chair Fleming/Committee Member Ma

Action: Passed a motion to reelect Vice-Chair Hill as Vice-Chair.

Ayes: Chair Fleming; Vice-Chair Hill; and Committee Member Ma **Noes:** None

Abstain: None **Absent:** None

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

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

The item was taken out of order before Item 7. Staff Liaison Ortiz indicated that the next regular meeting is the 2nd Monday in May, which is May 11, 2026. She indicated that this meeting would include the Committee's review of preliminary revenues and expenditures for Fiscal Year 2024-25 and presentation of the FY 2025-26 Expenditure Plan approved by the City Council, and recommended a special meeting be scheduled before May before the Fiscal Year 2024-25 audit is completed.

The Committee Members discussed a meeting date of Monday, February 9, 2026.

9. ADJOURNMENT The meeting adjourned at 8.12 p.m.

Kathy Fleming, Chair

This is to certify that the foregoing is a true and correct copy of the minutes of the special meeting of the Citizens Street Oversight Committee of December 15, 2025 as approved by the Citizens Street Oversight Committee

Yvetteh Ortiz, Staff Liaison

Review of Fiscal Year 2024-25
 Measure A Street Improvement Expenditure Plan
 May 2026

Line#	Revenue Items	Approved Budget Amount	Source Document	Resolution	Date	Actuals Amount
1	Taxes	\$ 2,229,000	FY 2024-25 & FY 2025-26 Biennial Budget	2024-46	6/18/2024	\$ 2,154,856
2	Interest Income	\$ 45,831	FY 2024-25 & FY 2025-26 Biennial Budget	2024-46	6/18/2024	\$ 260,565
3	Moratoria Restoration Fee	\$ 5,000	FY 2024-25 & FY 2025-26 Biennial Budget	2024-46	6/18/2024	\$ 10,132
Total Revenues		\$ 2,279,831				\$ 2,425,554

Line#	Expense Items	Amount	Source Document	Resolution	Date	Amount
1	Debt Service	\$ 702,500	FY 2024-25 & FY 2025-26 Biennial Budget	2024-46	6/18/2024	\$ 702,500
2						
3	Non-Personnel	\$ 6,900	FY 2024-25 & FY 2025-26 Biennial Budget	2024-46	6/18/2024	\$ 6,035
4						
5	Personnel (Non-Capital)	\$ 128,542	FY 2024-25 & FY 2025-26 Biennial Budget	2024-46	6/18/2024	\$ 119,803
6						
7	Capital Outlay					
8	Annual Street Improvement Program	C3027 \$ 1,925,000	FY 2024-25 & FY 2025-26 Biennial Budget	2024-46	6/18/2024	\$ 208,996
9	Del Norte TOD Infrastructure Imp	C4014 \$ 600,000	FY 2024-25 & FY 2025-26 Biennial Budget	2024-46	6/18/2024	\$ -
10	Traffic Safety & Management Program	C3070 \$ 100,000	FY 2024-25 & FY 2025-26 Biennial Budget	2024-46	6/18/2024	\$ -
9	Richmond Street Improvements	C3080 \$ 500,000	FY 2024-25 & FY 2025-26 Biennial Budget	2024-46	6/18/2024	\$ 17,995
10	Storm Drain Program	C5036	<i>Needs to be corrected</i>			\$ 40,960
11						
12	Capital Sub-Total	\$ 3,125,000				\$ 267,951
Total Expenses		\$ 3,962,942				\$ 1,096,289

Street Improvement Fund Fiscal Year 2024-25

Revenues

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance	
G/L Account Number	211-00-00 40240 Sales Tax - District Tax - Measure R						Balance To Date:	\$0.00
07/24/2024	2025-00000168	JE	RA	Revenue Collection Payment Post		173,885.04	(173,885.04)	
07/24/2024	2025-00000185	JE	GL	Reversal of FY24 Accrual State of CA Tax Distributions	173,885.04		.00	
08/26/2024	2025-00000375	JE	GL	Rev FY 24 Accrual of Sales Tax Juris 382, 07033 and 174 2024 06	207,104.26		207,104.26	
08/26/2024	2025-00000378	JE	RA	Revenue Collection Payment Post		207,104.26	.00	
09/24/2024	2025-00000525	JE	RA	Revenue Collection Payment Post		153,421.91	(153,421.91)	
10/24/2024	2025-00000596	JE	RA	Revenue Collection Payment Post		148,706.95	(302,128.86)	
11/22/2024	2025-00000800	JE	RA	Revenue Collection Payment Post		202,570.94	(504,699.80)	
12/24/2024	2025-00000972	JE	RA	Revenue Collection Payment Post		190,191.52	(694,891.32)	
01/24/2025	2025-00001168	JE	RA	Revenue Collection Payment Post		138,394.62	(833,285.94)	
02/25/2025	2025-00001385	JE	RA	Revenue Collection Payment Post		255,503.02	(1,088,788.96)	
03/21/2025	2025-00001576	JE	RA	Revenue Collection Payment Post		149,958.83	(1,238,747.79)	
04/24/2025	2025-00001812	JE	RA	Revenue Collection Payment Post		142,555.81	(1,381,303.60)	
05/27/2025	2025-00002044	JE	RA	Revenue Collection Payment Post		217,174.27	(1,598,477.87)	
06/23/2025	2025-00002315	JE	RA	Revenue Collection Payment Post		179,521.67	(1,777,999.54)	
06/30/2025	2025-00002444	JE	GL	FY24/25 Accrual State of CA Sales Tax Distr 2025 05 Juris 174		183,448.13	(1,961,447.67)	
06/30/2025	2025-00002576	JE	GL	FY24/25 Accruals Sales Tax Juris 174 for 2025 Q2		193,408.64	(2,154,856.31)	
Account Sales Tax - District Tax - Measure R Totals					\$380,989.30	\$2,535,845.61	(\$2,154,856.31)	

Street Improvement Fund Fiscal Year 2024-25

Revenues

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance	
G/L Account Number 211-00-00 44010 Interest Income						Balance To Date:	\$0.00	
09/30/2024	2025-00000618	JE	GL	1Q25 Quarterly Interest Allocation		17,207.10	(17,207.10)	
12/31/2024	2025-00001081	JE	GL	2Q25 Interest Allocation		67,738.96	(84,946.06)	
03/31/2025	2025-00001701	JE	GL	FY25 Q3 Interest Allocation		72,923.00	(157,869.06)	
06/30/2025	2025-00002635	JE	GL	FY25 Q4 Interest Allocation		102,696.14	(260,565.20)	
					Account Interest Income Totals	\$0.00	\$260,565.20	(\$260,565.20)
G/L Account Number 211-00-00 48990 Other Misc Revenue						Balance To Date:	\$0.00	
07/23/2024	2025-00000142	JE	RA	Revenue Collection Payment Post C3040.3 - MORATORIA REPAIRS, CONSTRUCTION (Revenue)		847.00	(847.00)	
08/09/2024	2025-00000345	JE	RA	Revenue Collection Payment Post C3040.3 - MORATORIA REPAIRS, CONSTRUCTION (Revenue)		847.00	(1,694.00)	
08/26/2024	2025-00000492	JE	RA	Revenue Collection Payment Post C3040.3 - MORATORIA REPAIRS, CONSTRUCTION (Revenue)		847.00	(2,541.00)	
08/27/2024	2025-00000458	JE	RA	Revenue Collection Payment Post C3040.3 - MORATORIA REPAIRS, CONSTRUCTION (Revenue)		847.00	(3,388.00)	
09/04/2024	2025-00000488	JE	RA	Revenue Collection Payment Post C3040.3 - MORATORIA REPAIRS, CONSTRUCTION (Revenue)		2,509.29	(5,897.29)	
10/02/2024	2025-00000539	JE	RA	Revenue Collection Payment Post C3040.3 - MORATORIA REPAIRS, CONSTRUCTION (Revenue)		847.00	(6,744.29)	
10/21/2024	2025-00000584	JE	RA	Revenue Collection Payment Post C3040.3 - MORATORIA REPAIRS, CONSTRUCTION (Revenue)		847.00	(7,591.29)	
03/26/2025	2025-00001588	JE	RA	Revenue Collection Payment Post C3040.3 - MORATORIA REPAIRS, CONSTRUCTION (Revenue)		847.00	(8,438.29)	
05/13/2025	2025-00001964	JE	RA	Revenue Collection Payment Post		847.00	(9,285.29)	



Street Improvement Fund Fiscal Year 2024-25

Revenues

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance
05/28/2025	2025-00002051	JE	RA	C3040.3 - MORATORIA REPAIRS, CONSTRUCTION (Revenue) Revenue Collection Payment Post C3040.3 - MORATORIA REPAIRS, CONSTRUCTION (Revenue)		847.00	(10,132.29)
Account Other Misc Revenue Totals					\$0.00	\$10,132.29	(\$10,132.29)
Division Non-Departmental Totals					\$380,989.30	\$2,806,543.10	
Department Non-Departmental Revenue Totals					\$380,989.30	\$2,806,543.10	
Fund Street Improvemt & Maint Totals					\$380,989.30	\$2,806,543.10	
Grand Totals					\$380,989.30	\$2,806,543.10	

Agenda Item No. 4
Street Improvement Fund
Fiscal Year 2024-25

Expenses
Debt Service & Administrative

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number 211-10-50 52120 Legal & Financial Svcs							Balance To Date:		\$0.00
04/17/2025	2025-00001707	JE	AP	A/P Invoice Entry	Accounts Payable		6,035.00		6,035.00
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Distribution Amount</i>
7660137	U.S. BANK			2017 SALES TAX REVENUE REFUNDING BOND	02/25/2025	EFT	3235	3,035.00	3,035.00
7660138	U.S. BANK			2017 COP ADMIN FEE PAYMENT	02/25/2025	EFT	3236	3,000.00	3,000.00
							Total	\$6,035.00	\$6,035.00
Account Legal & Financial Svcs Totals							\$6,035.00	\$0.00	\$6,035.00
G/L Account Number 211-10-50 59990.836 Operating Xfer Out-ST IMP							Balance To Date:		\$0.00
09/30/2024	2025-00000614	JE	GL	1Q25 Quarterly Interfund Transfers			351,250.00		351,250.00
03/31/2025	2025-00001620	JE	GL	3Q25 Quarterly Interfund Transfers			351,250.00		702,500.00
Account Operating Xfer Out-ST IMP Totals							\$702,500.00	\$0.00	\$702,500.00
Division Finance Department Totals							\$708,535.00	\$0.00	
Department Administration Totals							\$708,535.00	\$0.00	
Fund Street Improvemt & Maint Totals							\$708,535.00	\$0.00	
Grand Totals							\$708,535.00	\$0.00	

Agenda Item No. 4
Street Improvement Fund
Fiscal Year 2024-25

Expenses
Public Works Personnel (Non-Capital)

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance
G/L Account Number	211-30-20 51110 Regular Salaries & Wages					Balance To Date:	\$0.00
07/12/2024	2025-00000024	JE	HR	Payroll Post BIWK Bi-Weekly 2024-14	1,810.70		1,810.70
07/12/2024	2025-00000214	JE	GL	Rev FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		1,034.69	776.01
07/26/2024	2025-00000099	JE	HR	Payroll Post BIWK Bi-Weekly 2024-15	1,865.98		2,641.99
08/09/2024	2025-00000211	JE	HR	Payroll Post BIWK Bi-Weekly 2024-16	1,867.37		4,509.36
08/23/2024	2025-00000324	JE	HR	Payroll Post BIWK Bi-Weekly 2024-17	1,872.23		6,381.59
09/06/2024	2025-00000377	JE	HR	Payroll Post BIWK Bi-Weekly 2024-18	1,872.25		8,253.84
09/20/2024	2025-00000428	JE	HR	Payroll Post BIWK Bi-Weekly 2024-19	1,489.69		9,743.53
10/04/2024	2025-00000482	JE	HR	Payroll Post BIWK Bi-Weekly 2024-20	1,172.48		10,916.01
10/18/2024	2025-00000534	JE	HR	Payroll Post BIWK Bi-Weekly 2024-21	1,172.48		12,088.49
11/01/2024	2025-00000588	JE	HR	Payroll Post BIWK Bi-Weekly 2024-22	1,172.47		13,260.96
11/15/2024	2025-00000651	JE	HR	Payroll Post BIWK Bi-Weekly 2024-23	1,202.67		14,463.63
11/29/2024	2025-00000719	JE	HR	Payroll Post BIWK Bi-Weekly 2024-24	1,175.75		15,639.38
12/13/2024	2025-00000832	JE	HR	Payroll Post BIWK Bi-Weekly 2024-25	1,446.31		17,085.69
12/27/2024	2025-00000881	JE	HR	Payroll Post BIWK Bi-Weekly 2024-26	1,781.54		18,867.23
01/10/2025	2025-00000961	JE	HR	Payroll Post BIWK Bi-Weekly 2025-01	1,781.51		20,648.74
01/24/2025	2025-00001077	JE	HR	Payroll Post BIWK Bi-Weekly 2025-02	1,781.54		22,430.28
02/07/2025	2025-00001190	JE	HR	Payroll Post BIWK Bi-Weekly 2025-03	1,781.50		24,211.78
02/21/2025	2025-00001259	JE	HR	Payroll Post BIWK Bi-Weekly 2025-04	1,781.51		25,993.29
03/07/2025	2025-00001397	JE	HR	Payroll Post BIWK Bi-Weekly 2025-05	1,781.50		27,774.79
03/21/2025	2025-00001505	JE	HR	Payroll Post BIWK Bi-Weekly 2025-06	1,781.52		29,556.31

Agenda Item No. 4
Street Improvement Fund
Fiscal Year 2024-25

Expenses
Public Works Personnel (Non-Capital)

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance
04/04/2025	2025-00001609	JE	HR	Payroll Post BIWK Bi-Weekly 2025-07	1,781.53		31,337.84
04/18/2025	2025-00001660	JE	HR	Payroll Post BIWK Bi-Weekly 2025-08	1,781.52		33,119.36
05/02/2025	2025-00001781	JE	HR	Payroll Post BIWK Bi-Weekly 2025-09	1,781.52		34,900.88
05/16/2025	2025-00001869	JE	HR	Payroll Post BIWK Bi-Weekly 2025-10	1,781.50		36,682.38
05/30/2025	2025-00001993	JE	HR	Payroll Post BIWK Bi-Weekly 2025-11	1,781.51		38,463.89
06/13/2025	2025-00002097	JE	HR	Payroll Post BIWK Bi-Weekly 2025-12	1,781.50		40,245.39
06/27/2025	2025-00002209	JE	HR	Payroll Post BIWK Bi-Weekly 2025-13	1,781.50		42,026.89
06/30/2025	2025-00002391	JE	GL	FY 2025 SR Payroll Accrual Post BIWK Bi-Weekly 2025-14	1,145.27		43,172.16
06/30/2025	2025-00002392	JE	GL	REV FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		1,034.69	42,137.47
06/30/2025	2025-00002418	JE	GL	REV Dup reversal of FY 24 SR Accrual Bi Weekly 2024-14	1,034.69		43,172.16
Account Regular Salaries & Wages Totals					\$45,241.54	\$2,069.38	\$43,172.16
G/L Account Number	211-30-20 51140 Overtime Pay					Balance To Date:	\$0.00
05/02/2025	2025-00001781	JE	HR	Payroll Post BIWK Bi-Weekly 2025-09	6.73		6.73
Account Overtime Pay Totals					\$6.73	\$0.00	\$6.73
G/L Account Number	211-30-20 51155 One-Time Payouts					Balance To Date:	\$0.00
09/20/2024	2025-00000428	JE	HR	Payroll Post BIWK Bi-Weekly 2024-19	755.42		755.42
Account One-Time Payouts Totals					\$755.42	\$0.00	\$755.42
G/L Account Number	211-30-20 51210 PERS Contributions					Balance To Date:	\$0.00
07/12/2024	2025-00000024	JE	HR	Payroll Post BIWK Bi-Weekly 2024-14	86.79		86.79
07/12/2024	2025-00000214	JE	GL	Rev FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		49.59	37.20
07/26/2024	2025-00000099	JE	HR	Payroll Post BIWK Bi-Weekly 2024-15	89.34		126.54
08/09/2024	2025-00000211	JE	HR	Payroll Post BIWK Bi-Weekly 2024-16	89.44		215.98
08/23/2024	2025-00000324	JE	HR	Payroll Post BIWK Bi-Weekly 2024-17	89.78		305.76

Agenda Item No. 4
Street Improvement Fund
Fiscal Year 2024-25

Expenses
Public Works Personnel (Non-Capital)

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance
09/06/2024	2025-00000377	JE	HR	Payroll Post BIWK Bi-Weekly 2024-18	89.78		395.54
09/20/2024	2025-00000428	JE	HR	Payroll Post BIWK Bi-Weekly 2024-19	72.10		467.64
10/04/2024	2025-00000482	JE	HR	Payroll Post BIWK Bi-Weekly 2024-20	57.45		525.09
10/18/2024	2025-00000534	JE	HR	Payroll Post BIWK Bi-Weekly 2024-21	57.45		582.54
11/01/2024	2025-00000588	JE	HR	Payroll Post BIWK Bi-Weekly 2024-22	57.45		639.99
11/15/2024	2025-00000651	JE	HR	Payroll Post BIWK Bi-Weekly 2024-23	59.60		699.59
11/29/2024	2025-00000719	JE	HR	Payroll Post BIWK Bi-Weekly 2024-24	57.69		757.28
12/13/2024	2025-00000832	JE	HR	Payroll Post BIWK Bi-Weekly 2024-25	70.19		827.47
12/27/2024	2025-00000881	JE	HR	Payroll Post BIWK Bi-Weekly 2024-26	85.68		913.15
01/10/2025	2025-00000961	JE	HR	Payroll Post BIWK Bi-Weekly 2025-01	85.67		998.82
01/24/2025	2025-00001077	JE	HR	Payroll Post BIWK Bi-Weekly 2025-02	85.68		1,084.50
02/07/2025	2025-00001190	JE	HR	Payroll Post BIWK Bi-Weekly 2025-03	85.68		1,170.18
02/21/2025	2025-00001259	JE	HR	Payroll Post BIWK Bi-Weekly 2025-04	85.67		1,255.85
03/07/2025	2025-00001397	JE	HR	Payroll Post BIWK Bi-Weekly 2025-05	85.67		1,341.52
03/21/2025	2025-00001505	JE	HR	Payroll Post BIWK Bi-Weekly 2025-06	85.67		1,427.19
04/04/2025	2025-00001609	JE	HR	Payroll Post BIWK Bi-Weekly 2025-07	85.67		1,512.86
04/18/2025	2025-00001660	JE	HR	Payroll Post BIWK Bi-Weekly 2025-08	85.67		1,598.53
05/02/2025	2025-00001781	JE	HR	Payroll Post BIWK Bi-Weekly 2025-09	85.67		1,684.20
05/16/2025	2025-00001869	JE	HR	Payroll Post BIWK Bi-Weekly 2025-10	85.67		1,769.87
05/30/2025	2025-00001993	JE	HR	Payroll Post BIWK Bi-Weekly 2025-11	85.67		1,855.54
06/13/2025	2025-00002097	JE	HR	Payroll Post BIWK Bi-Weekly 2025-12	85.67		1,941.21

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G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance	
06/27/2025	2025-00002209	JE	HR	Payroll Post BIWK Bi-Weekly 2025-13	85.68		2,026.89	
06/30/2025	2025-00002391	JE	GL	FY 2025 SR Payroll Accrual Post BIWK Bi-Weekly 2025-14	56.12		2,083.01	
06/30/2025	2025-00002392	JE	GL	REV FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		49.59	2,033.42	
06/30/2025	2025-00002418	JE	GL	REV Dup reversal of FY 24 SR Accrual Bi Weekly 2024-14	49.59		2,083.01	
Account PERS Contributions Totals					\$2,182.19	\$99.18	\$2,083.01	
G/L Account Number	211-30-20 51211 PERS UAL						Balance To Date:	\$0.00
07/31/2024	2025-00000356	JE	GL	2024 07 PERS UAL Monthly Allocation	870.61		870.61	
08/31/2024	2025-00000390	JE	GL	2024 08 PERS UAL Monthly Allocation	870.61		1,741.22	
09/30/2024	2025-00000391	JE	GL	2024 09 PERS UAL Monthly Allocation	870.61		2,611.83	
10/31/2024	2025-00000655	JE	GL	2024 10 2024 PERS UAL Monthly Allocation	870.61		3,482.44	
11/30/2024	2025-00000656	JE	GL	2024 11 2024 PERS UAL Monthly Allocation	870.61		4,353.05	
12/31/2024	2025-00000888	JE	GL	2024 12 PERS UAL Monthly Allocation	870.61		5,223.66	
01/31/2025	2025-00001140	JE	GL	2025 01 PERS UAL Monthly Allocation	870.61		6,094.27	
02/28/2025	2025-00001473	JE	GL	2025 02 PERS UAL Monthly Allocation	870.61		6,964.88	
03/31/2025	2025-00001617	JE	GL	2025 03 PERS UAL Monthly Allocation	870.61		7,835.49	
04/30/2025	2025-00001918	JE	GL	2025 04 PERS UAL Monthly Allocation	870.61		8,706.10	
05/31/2025	2025-00002158	JE	GL	2025 05 PERS UAL Monthly Allocation	870.61		9,576.71	
06/30/2025	2025-00002213	JE	GL	2025 06 PERS UAL Monthly Allocation	870.56		10,447.27	

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G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance
				Account PERS UAL Totals	\$10,447.27	\$0.00	\$10,447.27
G/L Account Number	211-30-20 51220 FICA/Medicare					Balance To Date:	\$0.00
07/12/2024	2025-00000024	JE	HR	Payroll Post BIWK Bi-Weekly 2024-14	154.48		154.48
07/12/2024	2025-00000214	JE	GL	Rev FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		88.27	66.21
07/26/2024	2025-00000099	JE	HR	Payroll Post BIWK Bi-Weekly 2024-15	143.00		209.21
08/09/2024	2025-00000211	JE	HR	Payroll Post BIWK Bi-Weekly 2024-16	158.81		368.02
08/23/2024	2025-00000324	JE	HR	Payroll Post BIWK Bi-Weekly 2024-17	143.50		511.52
09/06/2024	2025-00000377	JE	HR	Payroll Post BIWK Bi-Weekly 2024-18	159.19		670.71
09/20/2024	2025-00000428	JE	HR	Payroll Post BIWK Bi-Weekly 2024-19	172.01		842.72
10/04/2024	2025-00000482	JE	HR	Payroll Post BIWK Bi-Weekly 2024-20	105.64		948.36
10/18/2024	2025-00000534	JE	HR	Payroll Post BIWK Bi-Weekly 2024-21	89.95		1,038.31
11/01/2024	2025-00000588	JE	HR	Payroll Post BIWK Bi-Weekly 2024-22	105.64		1,143.95
11/15/2024	2025-00000651	JE	HR	Payroll Post BIWK Bi-Weekly 2024-23	92.25		1,236.20
11/29/2024	2025-00000719	JE	HR	Payroll Post BIWK Bi-Weekly 2024-24	90.18		1,326.38
12/13/2024	2025-00000832	JE	HR	Payroll Post BIWK Bi-Weekly 2024-25	126.59		1,452.97
12/27/2024	2025-00000881	JE	HR	Payroll Post BIWK Bi-Weekly 2024-26	136.53		1,589.50
01/10/2025	2025-00000961	JE	HR	Payroll Post BIWK Bi-Weekly 2025-01	152.14		1,741.64
01/24/2025	2025-00001077	JE	HR	Payroll Post BIWK Bi-Weekly 2025-02	136.42		1,878.06
02/07/2025	2025-00001190	JE	HR	Payroll Post BIWK Bi-Weekly 2025-03	153.01		2,031.07
02/21/2025	2025-00001259	JE	HR	Payroll Post BIWK Bi-Weekly 2025-04	136.41		2,167.48
03/07/2025	2025-00001397	JE	HR	Payroll Post BIWK Bi-Weekly 2025-05	153.00		2,320.48
03/21/2025	2025-00001505	JE	HR	Payroll Post BIWK Bi-Weekly 2025-06	136.41		2,456.89

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G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance
04/04/2025	2025-00001609	JE	HR	Payroll Post BIWK Bi-Weekly 2025-07	153.01		2,609.90
04/18/2025	2025-00001660	JE	HR	Payroll Post BIWK Bi-Weekly 2025-08	136.42		2,746.32
05/02/2025	2025-00001781	JE	HR	Payroll Post BIWK Bi-Weekly 2025-09	153.54		2,899.86
05/16/2025	2025-00001869	JE	HR	Payroll Post BIWK Bi-Weekly 2025-10	136.41		3,036.27
05/30/2025	2025-00001993	JE	HR	Payroll Post BIWK Bi-Weekly 2025-11	136.40		3,172.67
06/13/2025	2025-00002097	JE	HR	Payroll Post BIWK Bi-Weekly 2025-12	153.00		3,325.67
06/27/2025	2025-00002209	JE	HR	Payroll Post BIWK Bi-Weekly 2025-13	136.42		3,462.09
06/30/2025	2025-00002391	JE	GL	FY 2025 SR Payroll Accrual Post BIWK Bi-Weekly 2025-14	98.36		3,560.45
06/30/2025	2025-00002392	JE	GL	REV FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		88.27	3,472.18
06/30/2025	2025-00002418	JE	GL	REV Dup reversal of FY 24 SR Accrual Bi Weekly 2024-14	88.27		3,560.45
Account FICA/Medicare Totals					\$3,736.99	\$176.54	\$3,560.45
G/L Account Number	211-30-20 51230 Medical Benefits					Balance To Date:	\$0.00
07/12/2024	2025-00000024	JE	HR	Payroll Post BIWK Bi-Weekly 2024-14	616.73		616.73
07/12/2024	2025-00000214	JE	GL	Rev FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		352.42	264.31
08/09/2024	2025-00000211	JE	HR	Payroll Post BIWK Bi-Weekly 2024-16	616.72		881.03
09/06/2024	2025-00000377	JE	HR	Payroll Post BIWK Bi-Weekly 2024-18	616.72		1,497.75
10/04/2024	2025-00000482	JE	HR	Payroll Post BIWK Bi-Weekly 2024-20	462.76		1,960.51
11/01/2024	2025-00000588	JE	HR	Payroll Post BIWK Bi-Weekly 2024-22	462.76		2,423.27
12/13/2024	2025-00000832	JE	HR	Payroll Post BIWK Bi-Weekly 2024-25	462.76		2,886.03

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G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance
01/10/2025	2025-00000961	JE	HR	Payroll Post BIWK Bi-Weekly 2025-01	651.51		3,537.54
02/07/2025	2025-00001190	JE	HR	Payroll Post BIWK Bi-Weekly 2025-03	651.51		4,189.05
03/07/2025	2025-00001397	JE	HR	Payroll Post BIWK Bi-Weekly 2025-05	651.51		4,840.56
04/04/2025	2025-00001609	JE	HR	Payroll Post BIWK Bi-Weekly 2025-07	651.51		5,492.07
05/02/2025	2025-00001781	JE	HR	Payroll Post BIWK Bi-Weekly 2025-09	651.51		6,143.58
06/13/2025	2025-00002097	JE	HR	Payroll Post BIWK Bi-Weekly 2025-12	651.51		6,795.09
06/30/2025	2025-00002391	JE	GL	FY 2025 SR Payroll Accrual Post BIWK Bi-Weekly 2025-14	418.83		7,213.92
06/30/2025	2025-00002392	JE	GL	REV FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		352.42	6,861.50
06/30/2025	2025-00002418	JE	GL	REV Dup reversal of FY 24 SR Accrual Bi Weekly 2024-14	352.42		7,213.92
Account Medical Benefits Totals					\$7,918.76	\$704.84	\$7,213.92
G/L Account Number	211-30-20 51235 Life & LTD Insurance					Balance To Date:	\$0.00
07/12/2024	2025-00000024	JE	HR	Payroll Post BIWK Bi-Weekly 2024-14	38.92		38.92
07/12/2024	2025-00000214	JE	GL	Rev FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		22.24	16.68
08/09/2024	2025-00000211	JE	HR	Payroll Post BIWK Bi-Weekly 2024-16	38.74		55.42
09/06/2024	2025-00000377	JE	HR	Payroll Post BIWK Bi-Weekly 2024-18	38.74		94.16
10/04/2024	2025-00000482	JE	HR	Payroll Post BIWK Bi-Weekly 2024-20	24.05		118.21
11/01/2024	2025-00000588	JE	HR	Payroll Post BIWK Bi-Weekly 2024-22	24.05		142.26
12/13/2024	2025-00000832	JE	HR	Payroll Post BIWK Bi-Weekly 2024-25	37.79		180.05

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G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance
01/10/2025	2025-00000961	JE	HR	Payroll Post BIWK Bi-Weekly 2025-01	39.35		219.40
02/07/2025	2025-00001190	JE	HR	Payroll Post BIWK Bi-Weekly 2025-03	39.35		258.75
03/07/2025	2025-00001397	JE	HR	Payroll Post BIWK Bi-Weekly 2025-05	39.35		298.10
04/04/2025	2025-00001609	JE	HR	Payroll Post BIWK Bi-Weekly 2025-07	39.35		337.45
05/02/2025	2025-00001781	JE	HR	Payroll Post BIWK Bi-Weekly 2025-09	39.35		376.80
06/13/2025	2025-00002097	JE	HR	Payroll Post BIWK Bi-Weekly 2025-12	39.35		416.15
06/30/2025	2025-00002391	JE	GL	FY 2025 SR Payroll Accrual Post BIWK Bi-Weekly 2025-14	25.30		441.45
06/30/2025	2025-00002392	JE	GL	REV FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		22.24	419.21
06/30/2025	2025-00002418	JE	GL	REV Dup reversal of FY 24 SR Accrual Bi Weekly 2024-14	22.24		441.45
Account Life & LTD Insurance Totals					\$485.93	\$44.48	\$441.45
G/L Account Number	211-30-20 51237 Allowances & Other Benefits					Balance To Date:	\$0.00
07/12/2024	2025-00000024	JE	HR	Payroll Post BIWK Bi-Weekly 2024-14	9.68		9.68
07/12/2024	2025-00000214	JE	GL	Rev FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		5.53	4.15
07/26/2024	2025-00000099	JE	HR	Payroll Post BIWK Bi-Weekly 2024-15	9.68		13.83
08/09/2024	2025-00000211	JE	HR	Payroll Post BIWK Bi-Weekly 2024-16	9.68		23.51
08/23/2024	2025-00000324	JE	HR	Payroll Post BIWK Bi-Weekly 2024-17	9.68		33.19
09/06/2024	2025-00000377	JE	HR	Payroll Post BIWK Bi-Weekly 2024-18	9.68		42.87
09/20/2024	2025-00000428	JE	HR	Payroll Post BIWK Bi-Weekly 2024-19	9.68		52.55
10/04/2024	2025-00000482	JE	HR	Payroll Post BIWK Bi-Weekly 2024-20	5.54		58.09

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G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance
10/18/2024	2025-00000534	JE	HR	Payroll Post BIWK Bi-Weekly 2024-21	5.54		63.63
11/01/2024	2025-00000588	JE	HR	Payroll Post BIWK Bi-Weekly 2024-22	5.54		69.17
11/15/2024	2025-00000651	JE	HR	Payroll Post BIWK Bi-Weekly 2024-23	5.54		74.71
11/29/2024	2025-00000719	JE	HR	Payroll Post BIWK Bi-Weekly 2024-24	5.54		80.25
12/13/2024	2025-00000832	JE	HR	Payroll Post BIWK Bi-Weekly 2024-25	5.54		85.79
12/27/2024	2025-00000881	JE	HR	Payroll Post BIWK Bi-Weekly 2024-26	5.54		91.33
01/10/2025	2025-00000961	JE	HR	Payroll Post BIWK Bi-Weekly 2025-01	5.54		96.87
01/24/2025	2025-00001077	JE	HR	Payroll Post BIWK Bi-Weekly 2025-02	5.54		102.41
02/07/2025	2025-00001190	JE	HR	Payroll Post BIWK Bi-Weekly 2025-03	5.54		107.95
02/21/2025	2025-00001259	JE	HR	Payroll Post BIWK Bi-Weekly 2025-04	5.54		113.49
03/07/2025	2025-00001397	JE	HR	Payroll Post BIWK Bi-Weekly 2025-05	5.54		119.03
03/21/2025	2025-00001505	JE	HR	Payroll Post BIWK Bi-Weekly 2025-06	5.54		124.57
04/04/2025	2025-00001609	JE	HR	Payroll Post BIWK Bi-Weekly 2025-07	5.54		130.11
04/18/2025	2025-00001660	JE	HR	Payroll Post BIWK Bi-Weekly 2025-08	5.54		135.65
05/02/2025	2025-00001781	JE	HR	Payroll Post BIWK Bi-Weekly 2025-09	5.54		141.19
05/16/2025	2025-00001869	JE	HR	Payroll Post BIWK Bi-Weekly 2025-10	5.54		146.73
05/30/2025	2025-00001993	JE	HR	Payroll Post BIWK Bi-Weekly 2025-11	5.54		152.27
06/13/2025	2025-00002097	JE	HR	Payroll Post BIWK Bi-Weekly 2025-12	5.54		157.81
06/27/2025	2025-00002209	JE	HR	Payroll Post BIWK Bi-Weekly 2025-13	5.54		163.35
06/30/2025	2025-00002391	JE	GL	FY 2025 SR Payroll Accrual Post BIWK Bi-Weekly 2025-14	3.56		166.91
06/30/2025	2025-00002392	JE	GL	REV FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		5.53	161.38
06/30/2025	2025-00002418	JE	GL	REV Dup reversal of FY 24 SR Accrual Bi-Weekly 2024-14	5.53		166.91

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Account Allowances & Other Benefits Totals					\$177.97	\$11.06	\$166.91
G/L Account Number	211-30-20 51240 Workers Compensation Premiums					Balance To Date:	\$0.00
07/25/2024	2025-00000121	JE	AP	A/P Invoice Entry	2,644.23		2,644.23
Account Workers Compensation Premiums Totals					\$2,644.23	\$0.00	\$2,644.23
Division Public Works Engineering Totals					\$73,597.03	\$3,105.48	
G/L Account Number	211-30-30 51110 Regular Salaries & Wages					Balance To Date:	\$0.00
07/12/2024	2025-00000024	JE	HR	Payroll Post BIWK Bi-Weekly 2024-14	987.99		987.99
07/12/2024	2025-00000214	JE	GL	Rev FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		564.57	423.42
07/26/2024	2025-00000099	JE	HR	Payroll Post BIWK Bi-Weekly 2024-15	815.34		1,238.76
08/09/2024	2025-00000211	JE	HR	Payroll Post BIWK Bi-Weekly 2024-16	811.67		2,050.43
08/23/2024	2025-00000324	JE	HR	Payroll Post BIWK Bi-Weekly 2024-17	810.67		2,861.10
09/06/2024	2025-00000377	JE	HR	Payroll Post BIWK Bi-Weekly 2024-18	811.72		3,672.82
09/20/2024	2025-00000428	JE	HR	Payroll Post BIWK Bi-Weekly 2024-19	809.70		4,482.52
10/04/2024	2025-00000482	JE	HR	Payroll Post BIWK Bi-Weekly 2024-20	811.67		5,294.19
10/18/2024	2025-00000534	JE	HR	Payroll Post BIWK Bi-Weekly 2024-21	811.66		6,105.85
11/01/2024	2025-00000588	JE	HR	Payroll Post BIWK Bi-Weekly 2024-22	811.65		6,917.50
11/15/2024	2025-00000651	JE	HR	Payroll Post BIWK Bi-Weekly 2024-23	949.21		7,866.71
11/29/2024	2025-00000719	JE	HR	Payroll Post BIWK Bi-Weekly 2024-24	835.41		8,702.12
12/13/2024	2025-00000832	JE	HR	Payroll Post BIWK Bi-Weekly 2024-25	835.39		9,537.51
12/27/2024	2025-00000881	JE	HR	Payroll Post BIWK Bi-Weekly 2024-26	835.37		10,372.88
01/10/2025	2025-00000961	JE	HR	Payroll Post BIWK Bi-Weekly 2025-01	782.07		11,154.95
01/24/2025	2025-00001077	JE	HR	Payroll Post BIWK Bi-Weekly 2025-02	639.59		11,794.54

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G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance
02/07/2025	2025-00001190	JE	HR	Payroll Post BIWK Bi-Weekly 2025-03	639.55		12,434.09
02/21/2025	2025-00001259	JE	HR	Payroll Post BIWK Bi-Weekly 2025-04	639.56		13,073.65
03/07/2025	2025-00001397	JE	HR	Payroll Post BIWK Bi-Weekly 2025-05	639.57		13,713.22
03/21/2025	2025-00001505	JE	HR	Payroll Post BIWK Bi-Weekly 2025-06	795.71		14,508.93
04/04/2025	2025-00001609	JE	HR	Payroll Post BIWK Bi-Weekly 2025-07	793.40		15,302.33
04/18/2025	2025-00001660	JE	HR	Payroll Post BIWK Bi-Weekly 2025-08	793.35		16,095.68
05/02/2025	2025-00001781	JE	HR	Payroll Post BIWK Bi-Weekly 2025-09	793.41		16,889.09
05/16/2025	2025-00001869	JE	HR	Payroll Post BIWK Bi-Weekly 2025-10	923.91		17,813.00
05/30/2025	2025-00001993	JE	HR	Payroll Post BIWK Bi-Weekly 2025-11	827.20		18,640.20
06/13/2025	2025-00002097	JE	HR	Payroll Post BIWK Bi-Weekly 2025-12	756.35		19,396.55
06/27/2025	2025-00002209	JE	HR	Payroll Post BIWK Bi-Weekly 2025-13	754.87		20,151.42
06/30/2025	2025-00002391	JE	GL	FY 2025 SR Payroll Accrual Post BIWK Bi-Weekly 2025-14	471.02		20,622.44
06/30/2025	2025-00002392	JE	GL	REV FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		564.57	20,057.87
06/30/2025	2025-00002418	JE	GL	REV Dup reversal of FY 24 SR Accrual Bi Weekly 2024-14	564.57		20,622.44
Account Regular Salaries & Wages Totals					\$21,751.58	\$1,129.14	\$20,622.44
G/L Account Number	211-30-30 51120 Part-Time Permanent Salaries & Wages					Balance To Date:	\$0.00
10/18/2024	2025-00000553	JE	HR	Payroll Post BIWK Bi-Weekly 2024-21A	114.32		114.32
11/01/2024	2025-00000588	JE	HR	Payroll Post BIWK Bi-Weekly 2024-22	109.56		223.88
11/15/2024	2025-00000651	JE	HR	Payroll Post BIWK Bi-Weekly 2024-23	102.54		326.42
Account Part-Time Permanent Salaries & Wages Totals					\$326.42	\$0.00	\$326.42
G/L Account Number	211-30-30 51140 Overtime Pay					Balance To Date:	\$0.00
07/12/2024	2025-00000024	JE	HR	Payroll Post BIWK Bi-Weekly 2024-14	141.36		141.36

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G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance
07/12/2024	2025-00000214	JE	GL	Rev FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		80.78	60.58
07/26/2024	2025-00000099	JE	HR	Payroll Post BIWK Bi-Weekly 2024-15	8.68		69.26
08/09/2024	2025-00000211	JE	HR	Payroll Post BIWK Bi-Weekly 2024-16	7.87		77.13
08/23/2024	2025-00000324	JE	HR	Payroll Post BIWK Bi-Weekly 2024-17	53.18		130.31
09/20/2024	2025-00000428	JE	HR	Payroll Post BIWK Bi-Weekly 2024-19	27.79		158.10
10/04/2024	2025-00000482	JE	HR	Payroll Post BIWK Bi-Weekly 2024-20	8.68		166.78
10/18/2024	2025-00000534	JE	HR	Payroll Post BIWK Bi-Weekly 2024-21	8.68		175.46
11/01/2024	2025-00000588	JE	HR	Payroll Post BIWK Bi-Weekly 2024-22	29.19		204.65
11/15/2024	2025-00000651	JE	HR	Payroll Post BIWK Bi-Weekly 2024-23	21.43		226.08
11/29/2024	2025-00000719	JE	HR	Payroll Post BIWK Bi-Weekly 2024-24	9.68		235.76
12/13/2024	2025-00000832	JE	HR	Payroll Post BIWK Bi-Weekly 2024-25	61.09		296.85
01/10/2025	2025-00000961	JE	HR	Payroll Post BIWK Bi-Weekly 2025-01	84.71		381.56
01/24/2025	2025-00001077	JE	HR	Payroll Post BIWK Bi-Weekly 2025-02	16.93		398.49
02/07/2025	2025-00001190	JE	HR	Payroll Post BIWK Bi-Weekly 2025-03	40.38		438.87
02/21/2025	2025-00001259	JE	HR	Payroll Post BIWK Bi-Weekly 2025-04	40.58		479.45
03/07/2025	2025-00001397	JE	HR	Payroll Post BIWK Bi-Weekly 2025-05	29.36		508.81
03/21/2025	2025-00001505	JE	HR	Payroll Post BIWK Bi-Weekly 2025-06	31.32		540.13
04/04/2025	2025-00001609	JE	HR	Payroll Post BIWK Bi-Weekly 2025-07	8.07		548.20
05/02/2025	2025-00001781	JE	HR	Payroll Post BIWK Bi-Weekly 2025-09	72.19		620.39
05/16/2025	2025-00001869	JE	HR	Payroll Post BIWK Bi-Weekly 2025-10	35.61		656.00
05/30/2025	2025-00001993	JE	HR	Payroll Post BIWK Bi-Weekly 2025-11	42.95		698.95

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Public Works Personnel (Non-Capital)

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance
06/13/2025	2025-00002097	JE	HR	Payroll Post BIWK Bi-Weekly 2025-12	31.32		730.27
06/27/2025	2025-00002209	JE	HR	Payroll Post BIWK Bi-Weekly 2025-13	48.46		778.73
06/30/2025	2025-00002391	JE	GL	FY 2025 SR Payroll Accrual Post BIWK Bi-Weekly 2025-14	4.95		783.68
06/30/2025	2025-00002392	JE	GL	REV FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		80.78	702.90
06/30/2025	2025-00002418	JE	GL	REV Dup reversal of FY 24 SR Accrual Bi-Weekly 2024-14	80.78		783.68
Account Overtime Pay Totals					\$945.24	\$161.56	\$783.68
G/L Account Number	211-30-30 51142 Straight OT / Standby Pay					Balance To Date:	\$0.00
07/12/2024	2025-00000024	JE	HR	Payroll Post BIWK Bi-Weekly 2024-14	33.60		33.60
07/12/2024	2025-00000214	JE	GL	Rev FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		19.20	14.40
07/26/2024	2025-00000099	JE	HR	Payroll Post BIWK Bi-Weekly 2024-15	31.14		45.54
08/09/2024	2025-00000211	JE	HR	Payroll Post BIWK Bi-Weekly 2024-16	53.43		98.97
08/23/2024	2025-00000324	JE	HR	Payroll Post BIWK Bi-Weekly 2024-17	30.69		129.66
09/06/2024	2025-00000377	JE	HR	Payroll Post BIWK Bi-Weekly 2024-18	32.43		162.09
09/20/2024	2025-00000428	JE	HR	Payroll Post BIWK Bi-Weekly 2024-19	12.60		174.69
10/04/2024	2025-00000482	JE	HR	Payroll Post BIWK Bi-Weekly 2024-20	49.22		223.91
10/18/2024	2025-00000534	JE	HR	Payroll Post BIWK Bi-Weekly 2024-21	35.58		259.49
11/01/2024	2025-00000588	JE	HR	Payroll Post BIWK Bi-Weekly 2024-22	40.46		299.95
11/15/2024	2025-00000651	JE	HR	Payroll Post BIWK Bi-Weekly 2024-23	8.60		308.55
12/13/2024	2025-00000832	JE	HR	Payroll Post BIWK Bi-Weekly 2024-25	32.88		341.43
12/27/2024	2025-00000881	JE	HR	Payroll Post BIWK Bi-Weekly 2024-26	33.77		375.20
01/10/2025	2025-00000961	JE	HR	Payroll Post BIWK Bi-Weekly 2025-01	52.21		427.41

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G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance
01/24/2025	2025-00001077	JE	HR	Payroll Post BIWK Bi-Weekly 2025-02	53.76		481.17
02/07/2025	2025-00001190	JE	HR	Payroll Post BIWK Bi-Weekly 2025-03	28.57		509.74
02/21/2025	2025-00001259	JE	HR	Payroll Post BIWK Bi-Weekly 2025-04	36.55		546.29
03/07/2025	2025-00001397	JE	HR	Payroll Post BIWK Bi-Weekly 2025-05	33.77		580.06
03/21/2025	2025-00001505	JE	HR	Payroll Post BIWK Bi-Weekly 2025-06	17.21		597.27
04/04/2025	2025-00001609	JE	HR	Payroll Post BIWK Bi-Weekly 2025-07	30.13		627.40
04/18/2025	2025-00001660	JE	HR	Payroll Post BIWK Bi-Weekly 2025-08	29.31		656.71
05/02/2025	2025-00001781	JE	HR	Payroll Post BIWK Bi-Weekly 2025-09	61.59		718.30
05/16/2025	2025-00001869	JE	HR	Payroll Post BIWK Bi-Weekly 2025-10	33.77		752.07
05/30/2025	2025-00001993	JE	HR	Payroll Post BIWK Bi-Weekly 2025-11	61.59		813.66
06/13/2025	2025-00002097	JE	HR	Payroll Post BIWK Bi-Weekly 2025-12	12.90		826.56
06/27/2025	2025-00002209	JE	HR	Payroll Post BIWK Bi-Weekly 2025-13	45.92		872.48
06/30/2025	2025-00002391	JE	GL	FY 2025 SR Payroll Accrual Post BIWK Bi-Weekly 2025-14	21.71		894.19
06/30/2025	2025-00002392	JE	GL	REV FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		19.20	874.99
06/30/2025	2025-00002418	JE	GL	REV Dup reversal of FY 24 SR Accrual Bi Weekly 2024-14	19.20		894.19
Account Straight OT / Standby Pay Totals					\$932.59	\$38.40	\$894.19
G/L Account Number	211-30-30 51150 Special Pay					Balance To Date:	\$0.00
07/12/2024	2025-00000024	JE	HR	Payroll Post BIWK Bi-Weekly 2024-14	16.01		16.01
07/12/2024	2025-00000214	JE	GL	Rev FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		9.15	6.86
07/26/2024	2025-00000099	JE	HR	Payroll Post BIWK Bi-Weekly 2024-15	12.76		19.62
08/09/2024	2025-00000211	JE	HR	Payroll Post BIWK Bi-Weekly 2024-16	12.76		32.38
08/23/2024	2025-00000324	JE	HR	Payroll Post BIWK Bi-Weekly 2024-17	12.76		45.14

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G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance
09/06/2024	2025-00000377	JE	HR	Payroll Post BIWK Bi-Weekly 2024-18	12.76		57.90
09/20/2024	2025-00000428	JE	HR	Payroll Post BIWK Bi-Weekly 2024-19	12.76		70.66
10/04/2024	2025-00000482	JE	HR	Payroll Post BIWK Bi-Weekly 2024-20	12.76		83.42
10/18/2024	2025-00000534	JE	HR	Payroll Post BIWK Bi-Weekly 2024-21	12.76		96.18
11/01/2024	2025-00000588	JE	HR	Payroll Post BIWK Bi-Weekly 2024-22	90.76		186.94
11/15/2024	2025-00000651	JE	HR	Payroll Post BIWK Bi-Weekly 2024-23	22.51		209.45
11/29/2024	2025-00000719	JE	HR	Payroll Post BIWK Bi-Weekly 2024-24	22.51		231.96
12/12/2024	2025-00000647	JE	HR	Payroll Post BIWK Bi-Weekly 2024-SP	195.00		426.96
12/13/2024	2025-00000832	JE	HR	Payroll Post BIWK Bi-Weekly 2024-25	22.51		449.47
12/27/2024	2025-00000881	JE	HR	Payroll Post BIWK Bi-Weekly 2024-26	22.51		471.98
01/10/2025	2025-00000961	JE	HR	Payroll Post BIWK Bi-Weekly 2025-01	22.51		494.49
01/24/2025	2025-00001077	JE	HR	Payroll Post BIWK Bi-Weekly 2025-02	16.01		510.50
02/07/2025	2025-00001190	JE	HR	Payroll Post BIWK Bi-Weekly 2025-03	16.01		526.51
02/21/2025	2025-00001259	JE	HR	Payroll Post BIWK Bi-Weekly 2025-04	16.01		542.52
03/07/2025	2025-00001397	JE	HR	Payroll Post BIWK Bi-Weekly 2025-05	16.01		558.53
03/21/2025	2025-00001505	JE	HR	Payroll Post BIWK Bi-Weekly 2025-06	16.01		574.54
04/04/2025	2025-00001609	JE	HR	Payroll Post BIWK Bi-Weekly 2025-07	16.01		590.55
04/18/2025	2025-00001660	JE	HR	Payroll Post BIWK Bi-Weekly 2025-08	16.01		606.56
05/02/2025	2025-00001781	JE	HR	Payroll Post BIWK Bi-Weekly 2025-09	16.01		622.57
05/16/2025	2025-00001869	JE	HR	Payroll Post BIWK Bi-Weekly 2025-10	16.01		638.58
05/30/2025	2025-00001993	JE	HR	Payroll Post BIWK Bi-Weekly 2025-11	16.01		654.59

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G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance
06/13/2025	2025-00002097	JE	HR	Payroll Post BIWK Bi-Weekly 2025-12	16.01		670.60
06/27/2025	2025-00002209	JE	HR	Payroll Post BIWK Bi-Weekly 2025-13	16.01		686.61
06/30/2025	2025-00002391	JE	GL	FY 2025 SR Payroll Accrual Post BIWK Bi-Weekly 2025-14	10.29		696.90
06/30/2025	2025-00002392	JE	GL	REV FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		9.15	687.75
06/30/2025	2025-00002418	JE	GL	REV Dup reversal of FY 24 SR Accrual Bi Weekly 2024-14	9.15		696.90
Account Special Pay Totals					\$715.20	\$18.30	\$696.90
G/L Account Number	211-30-30 51155 One-Time Payouts					Balance To Date:	\$0.00
01/10/2025	2025-00000961	JE	HR	Payroll Post BIWK Bi-Weekly 2025-01	2,502.14		2,502.14
05/02/2025	2025-00001781	JE	HR	Payroll Post BIWK Bi-Weekly 2025-09	347.22		2,849.36
Account One-Time Payouts Totals					\$2,849.36	\$0.00	\$2,849.36
G/L Account Number	211-30-30 51200 PARS Contribution					Balance To Date:	\$0.00
10/18/2024	2025-00000553	JE	HR	Payroll Post BIWK Bi-Weekly 2024-21A	1.48		1.48
11/01/2024	2025-00000588	JE	HR	Payroll Post BIWK Bi-Weekly 2024-22	1.44		2.92
11/15/2024	2025-00000651	JE	HR	Payroll Post BIWK Bi-Weekly 2024-23	1.40		4.32
Account PARS Contribution Totals					\$4.32	\$0.00	\$4.32
G/L Account Number	211-30-30 51210 PERS Contributions					Balance To Date:	\$0.00
07/12/2024	2025-00000024	JE	HR	Payroll Post BIWK Bi-Weekly 2024-14	121.45		121.45
07/12/2024	2025-00000214	JE	GL	Rev FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		69.40	52.05
07/26/2024	2025-00000099	JE	HR	Payroll Post BIWK Bi-Weekly 2024-15	110.09		162.14
08/09/2024	2025-00000211	JE	HR	Payroll Post BIWK Bi-Weekly 2024-16	109.24		271.38
08/23/2024	2025-00000324	JE	HR	Payroll Post BIWK Bi-Weekly 2024-17	109.08		380.46
09/06/2024	2025-00000377	JE	HR	Payroll Post BIWK Bi-Weekly 2024-18	109.24		489.70

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G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance
09/20/2024	2025-00000428	JE	HR	Payroll Post BIWK Bi-Weekly 2024-19	108.95		598.65
10/04/2024	2025-00000482	JE	HR	Payroll Post BIWK Bi-Weekly 2024-20	109.24		707.89
10/18/2024	2025-00000534	JE	HR	Payroll Post BIWK Bi-Weekly 2024-21	109.22		817.11
11/01/2024	2025-00000588	JE	HR	Payroll Post BIWK Bi-Weekly 2024-22	121.32		938.43
11/15/2024	2025-00000651	JE	HR	Payroll Post BIWK Bi-Weekly 2024-23	128.25		1,066.68
11/29/2024	2025-00000719	JE	HR	Payroll Post BIWK Bi-Weekly 2024-24	114.12		1,180.80
12/12/2024	2025-00000647	JE	HR	Payroll Post BIWK Bi-Weekly 2024-SP	30.27		1,211.07
12/13/2024	2025-00000832	JE	HR	Payroll Post BIWK Bi-Weekly 2024-25	114.12		1,325.19
12/27/2024	2025-00000881	JE	HR	Payroll Post BIWK Bi-Weekly 2024-26	114.12		1,439.31
01/10/2025	2025-00000961	JE	HR	Payroll Post BIWK Bi-Weekly 2025-01	105.79		1,545.10
01/24/2025	2025-00001077	JE	HR	Payroll Post BIWK Bi-Weekly 2025-02	82.71		1,627.81
02/07/2025	2025-00001190	JE	HR	Payroll Post BIWK Bi-Weekly 2025-03	82.71		1,710.52
02/21/2025	2025-00001259	JE	HR	Payroll Post BIWK Bi-Weekly 2025-04	82.71		1,793.23
03/07/2025	2025-00001397	JE	HR	Payroll Post BIWK Bi-Weekly 2025-05	82.71		1,875.94
03/21/2025	2025-00001505	JE	HR	Payroll Post BIWK Bi-Weekly 2025-06	93.99		1,969.93
04/04/2025	2025-00001609	JE	HR	Payroll Post BIWK Bi-Weekly 2025-07	93.65		2,063.58
04/18/2025	2025-00001660	JE	HR	Payroll Post BIWK Bi-Weekly 2025-08	93.65		2,157.23
05/02/2025	2025-00001781	JE	HR	Payroll Post BIWK Bi-Weekly 2025-09	93.65		2,250.88
05/16/2025	2025-00001869	JE	HR	Payroll Post BIWK Bi-Weekly 2025-10	113.92		2,364.80
05/30/2025	2025-00001993	JE	HR	Payroll Post BIWK Bi-Weekly 2025-11	98.88		2,463.68
06/13/2025	2025-00002097	JE	HR	Payroll Post BIWK Bi-Weekly 2025-12	87.90		2,551.58
06/27/2025	2025-00002209	JE	HR	Payroll Post BIWK Bi-Weekly 2025-13	87.67		2,639.25

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G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance
06/30/2025	2025-00002391	JE	GL	FY 2025 SR Payroll Accrual Post BIWK Bi-Weekly 2025-14	54.50		2,693.75
06/30/2025	2025-00002392	JE	GL	REV FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		69.40	2,624.35
06/30/2025	2025-00002418	JE	GL	REV Dup reversal of FY 24 SR Accrual Bi Weekly 2024-14	69.40		2,693.75
Account PERS Contributions Totals					\$2,832.55	\$138.80	\$2,693.75
G/L Account Number	211-30-30 51211 PERS UAL				Balance To Date:		\$0.00
07/31/2024	2025-00000356	JE	GL	2024 07 PERS UAL Monthly Allocation	569.65		569.65
08/31/2024	2025-00000390	JE	GL	2024 08 PERS UAL Monthly Allocation	569.65		1,139.30
09/30/2024	2025-00000391	JE	GL	2024 09 PERS UAL Monthly Allocation	569.65		1,708.95
10/31/2024	2025-00000655	JE	GL	2024 10 2024 PERS UAL Monthly Allocation	569.65		2,278.60
11/30/2024	2025-00000656	JE	GL	2024 11 2024 PERS UAL Monthly Allocation	569.65		2,848.25
12/31/2024	2025-00000888	JE	GL	2024 12 PERS UAL Monthly Allocation	569.65		3,417.90
01/31/2025	2025-00001140	JE	GL	2025 01 PERS UAL Monthly Allocation	569.65		3,987.55
02/28/2025	2025-00001473	JE	GL	2025 02 PERS UAL Monthly Allocation	569.65		4,557.20
03/31/2025	2025-00001617	JE	GL	2025 03 PERS UAL Monthly Allocation	569.65		5,126.85
04/30/2025	2025-00001918	JE	GL	2025 04 PERS UAL Monthly Allocation	569.65		5,696.50
05/31/2025	2025-00002158	JE	GL	2025 05 PERS UAL Monthly Allocation	569.65		6,266.15
06/30/2025	2025-00002213	JE	GL	2025 06 PERS UAL Monthly Allocation	569.70		6,835.85

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				Account PERS UAL Totals	\$6,835.85	\$0.00	\$6,835.85
G/L Account Number	211-30-30 51220 FICA/Medicare					Balance To Date:	\$0.00
07/12/2024	2025-0000024	JE	HR	Payroll Post BIWK Bi-Weekly 2024-14	90.12		90.12
07/12/2024	2025-00000214	JE	GL	Rev FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		51.50	38.62
07/26/2024	2025-00000099	JE	HR	Payroll Post BIWK Bi-Weekly 2024-15	66.35		104.97
08/09/2024	2025-00000211	JE	HR	Payroll Post BIWK Bi-Weekly 2024-16	67.80		172.77
08/23/2024	2025-00000324	JE	HR	Payroll Post BIWK Bi-Weekly 2024-17	69.41		242.18
09/06/2024	2025-00000377	JE	HR	Payroll Post BIWK Bi-Weekly 2024-18	65.55		307.73
09/20/2024	2025-00000428	JE	HR	Payroll Post BIWK Bi-Weekly 2024-19	65.99		373.72
10/04/2024	2025-00000482	JE	HR	Payroll Post BIWK Bi-Weekly 2024-20	67.46		441.18
10/18/2024	2025-00000534	JE	HR	Payroll Post BIWK Bi-Weekly 2024-21	66.43		507.61
10/18/2024	2025-00000553	JE	HR	Payroll Post BIWK Bi-Weekly 2024-21A	1.65		509.26
11/01/2024	2025-00000588	JE	HR	Payroll Post BIWK Bi-Weekly 2024-22	75.94		585.20
11/15/2024	2025-00000651	JE	HR	Payroll Post BIWK Bi-Weekly 2024-23	77.77		662.97
11/29/2024	2025-00000719	JE	HR	Payroll Post BIWK Bi-Weekly 2024-24	66.40		729.37
12/12/2024	2025-00000647	JE	HR	Payroll Post BIWK Bi-Weekly 2024-SP	14.87		744.24
12/13/2024	2025-00000832	JE	HR	Payroll Post BIWK Bi-Weekly 2024-25	72.85		817.09
12/27/2024	2025-00000881	JE	HR	Payroll Post BIWK Bi-Weekly 2024-26	68.25		885.34
01/10/2025	2025-00000961	JE	HR	Payroll Post BIWK Bi-Weekly 2025-01	263.47		1,148.81
01/24/2025	2025-00001077	JE	HR	Payroll Post BIWK Bi-Weekly 2025-02	55.52		1,204.33
02/07/2025	2025-00001190	JE	HR	Payroll Post BIWK Bi-Weekly 2025-03	55.38		1,259.71
02/21/2025	2025-00001259	JE	HR	Payroll Post BIWK Bi-Weekly 2025-04	56.05		1,315.76
03/07/2025	2025-00001397	JE	HR	Payroll Post BIWK Bi-Weekly 2025-05	54.95		1,370.71

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03/21/2025	2025-00001505	JE	HR	Payroll Post BIWK Bi-Weekly 2025-06	65.76		1,436.47
04/04/2025	2025-00001609	JE	HR	Payroll Post BIWK Bi-Weekly 2025-07	64.77		1,501.24
04/18/2025	2025-00001660	JE	HR	Payroll Post BIWK Bi-Weekly 2025-08	64.11		1,565.35
05/02/2025	2025-00001781	JE	HR	Payroll Post BIWK Bi-Weekly 2025-09	98.68		1,664.03
05/16/2025	2025-00001869	JE	HR	Payroll Post BIWK Bi-Weekly 2025-10	77.16		1,741.19
05/30/2025	2025-00001993	JE	HR	Payroll Post BIWK Bi-Weekly 2025-11	72.49		1,813.68
06/13/2025	2025-00002097	JE	HR	Payroll Post BIWK Bi-Weekly 2025-12	62.48		1,876.16
06/27/2025	2025-00002209	JE	HR	Payroll Post BIWK Bi-Weekly 2025-13	66.18		1,942.34
06/30/2025	2025-00002391	JE	GL	FY 2025 SR Payroll Accrual Post BIWK Bi-Weekly 2025-14	38.85		1,981.19
06/30/2025	2025-00002392	JE	GL	REV FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		51.50	1,929.69
06/30/2025	2025-00002418	JE	GL	REV Dup reversal of FY 24 SR Accrual Bi Weekly 2024-14	51.50		1,981.19
Account FICA/Medicare Totals					\$2,084.19	\$103.00	\$1,981.19
G/L Account Number	211-30-30 51230 Medical Benefits					Balance To Date:	\$0.00
07/12/2024	2025-00000024	JE	HR	Payroll Post BIWK Bi-Weekly 2024-14	839.26		839.26
07/12/2024	2025-00000214	JE	GL	Rev FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		479.58	359.68
08/09/2024	2025-00000211	JE	HR	Payroll Post BIWK Bi-Weekly 2024-16	757.15		1,116.83
09/06/2024	2025-00000377	JE	HR	Payroll Post BIWK Bi-Weekly 2024-18	757.15		1,873.98
10/04/2024	2025-00000482	JE	HR	Payroll Post BIWK Bi-Weekly 2024-20	757.15		2,631.13
11/01/2024	2025-00000588	JE	HR	Payroll Post BIWK Bi-Weekly 2024-22	757.15		3,388.28
12/13/2024	2025-00000832	JE	HR	Payroll Post BIWK Bi-Weekly 2024-25	757.15		4,145.43

Agenda Item No. 4
Street Improvement Fund
Fiscal Year 2024-25

Expenses
Public Works Personnel (Non-Capital)

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance
01/10/2025	2025-00000961	JE	HR	Payroll Post BIWK Bi-Weekly 2025-01	658.59		4,804.02
02/07/2025	2025-00001190	JE	HR	Payroll Post BIWK Bi-Weekly 2025-03	658.59		5,462.61
03/07/2025	2025-00001397	JE	HR	Payroll Post BIWK Bi-Weekly 2025-05	658.59		6,121.20
04/04/2025	2025-00001609	JE	HR	Payroll Post BIWK Bi-Weekly 2025-07	854.62		6,975.82
05/02/2025	2025-00001781	JE	HR	Payroll Post BIWK Bi-Weekly 2025-09	854.62		7,830.44
06/13/2025	2025-00002097	JE	HR	Payroll Post BIWK Bi-Weekly 2025-12	854.62		8,685.06
06/30/2025	2025-00002391	JE	GL	FY 2025 SR Payroll Accrual Post BIWK Bi-Weekly 2025-14	549.40		9,234.46
06/30/2025	2025-00002392	JE	GL	REV FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		479.58	8,754.88
06/30/2025	2025-00002418	JE	GL	REV Dup reversal of FY 24 SR Accrual Bi Weekly 2024-14	479.58		9,234.46
Account Medical Benefits Totals					\$10,193.62	\$959.16	\$9,234.46
G/L Account Number	211-30-30 51235 Life & LTD Insurance					Balance To Date:	\$0.00
07/12/2024	2025-00000024	JE	HR	Payroll Post BIWK Bi-Weekly 2024-14	24.02		24.02
07/12/2024	2025-00000214	JE	GL	Rev FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		13.73	10.29
08/09/2024	2025-00000211	JE	HR	Payroll Post BIWK Bi-Weekly 2024-16	19.67		29.96
09/06/2024	2025-00000377	JE	HR	Payroll Post BIWK Bi-Weekly 2024-18	19.67		49.63
10/04/2024	2025-00000482	JE	HR	Payroll Post BIWK Bi-Weekly 2024-20	19.67		69.30
11/01/2024	2025-00000588	JE	HR	Payroll Post BIWK Bi-Weekly 2024-22	19.67		88.97

Agenda Item No. 4
Street Improvement Fund
Fiscal Year 2024-25

Expenses
Public Works Personnel (Non-Capital)

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Debit Amount	Credit Amount	Actual Balance
12/13/2024	2025-00000832	JE	HR	Payroll Post BIWK Bi-Weekly 2024-25	19.67		108.64
01/10/2025	2025-00000961	JE	HR	Payroll Post BIWK Bi-Weekly 2025-01	21.50		130.14
02/07/2025	2025-00001190	JE	HR	Payroll Post BIWK Bi-Weekly 2025-03	17.26		147.40
03/07/2025	2025-00001397	JE	HR	Payroll Post BIWK Bi-Weekly 2025-05	17.26		164.66
04/04/2025	2025-00001609	JE	HR	Payroll Post BIWK Bi-Weekly 2025-07	20.78		185.44
05/02/2025	2025-00001781	JE	HR	Payroll Post BIWK Bi-Weekly 2025-09	20.78		206.22
06/13/2025	2025-00002097	JE	HR	Payroll Post BIWK Bi-Weekly 2025-12	20.78		227.00
06/30/2025	2025-00002391	JE	GL	FY 2025 SR Payroll Accrual Post BIWK Bi-Weekly 2025-14	13.36		240.36
06/30/2025	2025-00002392	JE	GL	REV FY 2024 SR Payroll Accrual Post BIWK Bi-Weekly 2024-14		13.73	226.63
06/30/2025	2025-00002418	JE	GL	REV Dup reversal of FY 24 SR Accrual Bi Weekly 2024-14	13.73		240.36
Account Life & LTD Insurance Totals					\$267.82	\$27.46	\$240.36
G/L Account Number	211-30-30 51240 Workers Compensation Premiums					Balance To Date:	\$0.00
07/25/2024	2025-00000121	JE	AP	A/P Invoice Entry	2,148.44		2,148.44
Account Workers Compensation Premiums Totals					\$2,148.44	\$0.00	\$2,148.44
Division Public Works Maintenance Totals					\$51,887.18	\$2,575.82	
Department Public Works Totals					\$125,484.21	\$5,681.30	
Fund Street Improvment & Maint Totals					\$125,484.21	\$5,681.30	
Grand Totals					\$125,484.21	\$5,681.30	
NET					\$119,802.91		

Agenda Item No. 4
Street Improvement Fund
Fiscal Year 2024-25

Expenses
Capital Outlay

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source/Reference	Revenue	Debit Amount	Credit Amount	Actual Balance
								Year-to-Date	\$0.00
C3027.1 - Street Resurfacing, Planning & Design									
211-90-50 52130 - Architect/Engineering Svc									
05/15/2025	2025-00001916	JE	AP	A/P Invoice Entry	Accounts Payable		4,743.00		4,743.00
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
AR038225	Metropolitan transportation Commision			4902 -P-TAP 26	03/31/2025	Check	93113	4,743.00	4,743.00
								Total	\$4,743.00
								Total	\$4,743.00
							211-90-50 52130 Total	\$4,743.00	\$0.00
211-90-50 52190 - Miscellaneous Prof Svcs									
10/31/2024	2025-00000607	JE	AP	A/P Invoice Entry	Accounts Payable		2,742.50		7,485.50
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
480065503	NICHOLS CONSULTING ENGINEERS			5 Year Paving Plan	10/01/2024	Check	91360	2,742.50	2,742.50
								Total	\$2,742.50
								Total	\$2,742.50
12/19/2024	2025-00000905	JE	AP	A/P Invoice Entry	Accounts Payable		1,515.00		9,000.50
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
ELCE 24-72	AVILA PROJECT MANAGEMENT			PTAP-26	12/03/2024	Check	91760	1,515.00	1,515.00
								Total	\$1,515.00
								Total	\$1,515.00
02/12/2025	2025-00001242	JE	AP	A/P Invoice Entry	Accounts Payable		107.50		9,108.00
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
ELCE 25-06	AVILA PROJECT MANAGEMENT			PTAP-26 DEC 2024	01/17/2025	Check	92201	107.50	107.50
								Total	\$107.50
								Total	\$107.50
06/18/2025	2025-00002170	JE	AP	A/P Invoice Entry	Accounts Payable		215.00		9,323.00
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
ELCE 25-22	AVILA PROJECT MANAGEMENT			PTAP-26 MAR -APR 2025	05/18/2025	Check	93407	215.00	215.00
								Total	\$215.00
								Total	\$215.00
							211-90-50 52190 Total	\$4,580.00	\$0.00
							C3027.1 Total	\$9,323.00	\$0.00
							Total	\$9,323.00	\$9,323.00

Agenda Item No. 4
Street Improvement Fund
Fiscal Year 2024-25

Expenses
Capital Outlay

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source/Reference	Revenue	Debit Amount	Credit Amount	Actual Balance	
C3027.24 - Street Resurfacing, 2025 Surface Seal and Rehabilitation Design-Construction								Year-to-Date	\$0.00	
211-90-50 52190 - Miscellaneous Prof Svcs										
11/21/2024	2025-0000701	JE	AP	A/P Invoice Entry	Accounts Payable		22,757.50		22,757.50	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
480075501R	NICHOLS CONSULTING ENGINEERS			2025 SURFACE SEAL AND REHAB	10/22/2024	Check	91526	22,757.50	22,757.50	
								Total	\$22,757.50	\$22,757.50
12/11/2024	2025-0000838	JE	AP	A/P Invoice Entry	Accounts Payable		74,083.83		96,841.33	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
480075502	NICHOLS CONSULTING ENGINEERS			2025 SURFACE SEAL AND REHAB 10/12-11/15/24	11/25/2024	Check	91710	74,083.83	74,083.83	
								Total	\$74,083.83	\$74,083.83
01/30/2025	2025-00001135	JE	AP	A/P Invoice Entry	Accounts Payable		34,381.40		131,222.73	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
480075503	NICHOLS CONSULTING ENGINEERS			2025 SURFACE SEAL REHAB PROJECT	01/14/2025	Check	92132	34,381.40	34,381.40	
								Total	\$34,381.40	\$34,381.40
03/13/2025	2025-00001475	JE	AP	A/P Invoice Entry	Accounts Payable		18,110.00		149,332.73	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
480075504	NICHOLS CONSULTING ENGINEERS			2025 SURFACE SEAL REHAB PROJECT	02/18/2025	Check	92550	18,110.00	18,110.00	
								Total	\$18,110.00	\$18,110.00
05/15/2025	2025-00001916	JE	AP	A/P Invoice Entry	Accounts Payable		27,688.75		177,021.48	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
480075505	NICHOLS CONSULTING ENGINEERS			2025 SURFACE SEAL & REHAB PROJECT	03/25/2025	Check	93115	27,688.75	27,688.75	
								Total	\$27,688.75	\$27,688.75
06/12/2025	2025-00002111	JE	AP	A/P Invoice Entry	Accounts Payable		4,325.00		181,346.48	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
480075506	NICHOLS CONSULTING ENGINEERS			2025 SURFACE SEAL REHAB PROJECT 03/15/24-5/9/25	05/22/2025	Check	93361	4,325.00	4,325.00	
								Total	\$4,325.00	\$4,325.00

Agenda Item No. 4
Street Improvement Fund
Fiscal Year 2024-25

Expenses
Capital Outlay

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source/Reference	Revenue	Debit Amount	Credit Amount	Actual Balance
06/30/2025	2025-00002290	JE	AP	A/P Invoice Entry	Accounts Payable		2,472.50		183,818.98
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
ELCE 25-26	AVILA PROJECT MANAGEMENT			2025 SURFACE SEAL PROJ- NEGOTIATION & AWARD PH	06/08/2025	Check	93531	2,472.50	2,472.50
								Total	\$2,472.50
06/30/2025	2025-00002427	JE	AP	A/P Invoice Entry	Accounts Payable		657.50		184,476.48
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
480065504	NICHOLS CONSULTING ENGINEERS			2025 SURFACE SEAL REHAB PROJECT 9/21/24-6/30/25	07/07/2025	Check	93811	657.50	657.50
								Total	\$657.50
06/30/2025	2025-00002564		AP	FYE 2025 ADJ MANUAL ACCRUAL	Accounts Payable		7,202.50		191,678.98
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
ELCE 25-29	AVILA PROJECT MANAGEMENT			2025 SURFACE SEAL PROJ- NEGOTIATION & AWARD 6/1-6/20/25	07/18/2025	Check	94314	7,202.50	7,202.50
								Total	\$7,202.50
					211-90-50 52190 Total		191,678.98		\$191,678.98
				211-90-50 53810 - Construction Services					
06/18/2025	2025-00002170	JE	AP	A/P Invoice Entry	Accounts Payable		7,000.00		\$198,678.98
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
31	FJ&I ENGINEERING, INC.			2539 TAMALPAIS SINKHOLE	02/03/2025	Check	93419	7,000.00	7,000.00
								Total	\$7,000.00
					211-90-50 53810 Total		\$7,000.00	\$0.00	\$198,678.98
				211-90-50 54310 - Legal Notices & Advertise					
05/22/2025	2025-00001958	JE	AP	A/P Invoice Entry	Accounts Payable		686.76		\$199,365.74
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
0001442675	BAY AREA NEWS GROUP EAST BAY			LEGAL ADVERTISING 2025 SURFACE SEAL 4/1/25 - 4/30/25	04/30/2025	Check	93166	686.76	686.76
								Total	\$686.76
					211-90-50 54310 Total		\$686.76	\$0.00	\$199,365.74
				211-90-50 54410 - Printing & Binding					
05/22/2025									

Agenda Item No. 4
Street Improvement Fund
Fiscal Year 2024-25

Expenses
Capital Outlay

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source/Reference	Revenue	Debit Amount	Credit Amount	Actual Balance	
C5036.2 - Storm Drain Program, Misc Repair Work (to be corrected)								Year-to-Date	\$0.00	
211-90-50 53810 - Construction Services										
05/15/2025										
	2025-00001911	JE	AP	A/P Invoice Entry	Accounts Payable		40,960.00		40,960.00	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
1245	A3 PIPELINE			ENERGY DISSIPATER REPAIR	03/28/2025	Check	93072	40,960.00	40,960.00	
							Total	\$40,960.00	\$40,960.00	
							211-90-50 53810 Total	\$40,960.00	\$0.00	\$40,960.00
							C5036.2 Total	\$40,960.00	\$0.00	\$40,960.00
							Grand Totals	267,950.94	0	



Agenda Item No. 5
AGENDA BILL

Agenda Item No. 9.A.

Date: June 17, 2025
To: El Cerrito City Council
From: Crystal Reams, Finance Director/City Treasurer, Finance Department
Subject: CITY COUNCIL/PUBLIC FINANCING AUTHORITY ITEM
Approval of the City's Fiscal Year 2025-26 Budget Update and Spending Authority by Fund for the City, Public Financing Authority, and Approval of the FY 2025-26 Annual Gann Appropriation Limit.

ACTION PROPOSED

Staff requests that the City Council:

1. Adopt a City Council resolution authorizing Fiscal Year 2025-26 spending authority by fund for the City of El Cerrito
2. Adopt an El Cerrito Public Financing Authority resolution authorizing Fiscal Year 2025-26 spending authority by fund
3. Adopt a City Council resolution approving the calculation and establishing the FY 2025-26 annual Gann appropriation limit

BACKGROUND

On June 18, 2024, the City Council adopted the [Proposed Biennial Budget for Fiscal Years 2024-25 and 2025-26](#) by Resolution No. 2024-46. The budget included the operating and capital budgets for the City of El Cerrito, the Public Financing Authority, and the Employee Pension Board. The Employee Pension Board has no surviving members and has no budget for Fiscal Year 2025-26. The City's Strategic Plan continues to provide the foundation for developing the updated Budget for Fiscal Year 2025-26.

Biennial Budget

The annual budget is the City's service and financial plan for the fiscal year: a planning tool that matches the services described by the community to the resources required in order to provide those services. The City Council adopted a biennial budget beginning in FY 2024-25 that encompassed two fiscal years. The biennial budget allowed staff to provide a high emphasis on long-term planning and forecasting and provided a greater opportunity to focus on how the City's programs and services are working and complying with the Strategic Plan.

The biennial budget also reduced resources associated with annual budgeting, allowing staff the ability to focus on pressing priorities rather than producing a budget book. The previously approved budget document provides a plan that outlines how resources will be utilized to achieve the City's goals; however, adoption of the spending authority provides the legal authority to expend City revenues to realize these objectives. While

the budget document incorporates two fiscal years, the City Council is required per the El Cerrito Municipal Code to adopt and appropriate an annual budget for each fiscal year.

On June 3, 2025 staff presented an updated budget for FY 2025-26 based on actual financial performance to date, current levels of service, and recommendations for the next fiscal year. The City Council is requested to consider approval of the FY 2025-26 budget and spending authority.

ANALYSIS

General Fund Projected Fiscal Year 2024-25 and Proposed 2025-26 Budget

In April 2025, staff presented the third quarter budget update for FY 2024-25 and projected a General Fund reserve balance of \$21.8 million. Table 1 below shows that the adopted FY 2025-26 General Fund budget has a \$15,775 surplus with a year-end reserve ratio of 40.5%. There are no proposed updates to the General Fund budget for expenditures or revenue, only transfers between departments to absorb increased cost projections.

General Fund Summary	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Adopted Budget (June 2024)
Beginning Fund Balance	\$ 16,214,375	\$ 23,143,081	\$ 22,893,338	\$ 20,764,918
Total Revenues	50,968,276	52,123,574	51,696,979	53,779,792
Total Expenses & Other Financing Sources (Uses)	44,039,570	52,373,317	53,825,399	53,764,017
Net Change in Fund Balance	6,928,706	(249,743)	(2,128,420)	15,775
Projected/Actual Total Fund Balance	\$ 23,143,081	\$ 22,893,338	\$ 20,764,918	\$ 20,780,693
Fund Balance Reserve %	52.6%	43.7%	38.6%	38.7%

A detailed General Fund balance projection is included in Attachment 5, showing the current trends of the General Fund that incorporate the FY 2025-26 budget (including the action taken on June 3, 2025 for one-time expenditures). As previously discussed, staff will be conducting a Service Delivery Study as well as doing further budget analysis in order to address any projected future deficits and to ensure compliance with the City's Comprehensive Financial Policies.

Capital Improvement Program (CIP)

The proposed expenditures for the FY 2025-26 CIP Budget are shown in Table 2. CIP expenditure increases total \$5,003,759 and revenue increases total \$1,620,000. Currently the CIP has 33 identified projects, including 20 active projects that are either in construction, design, or ongoing planning. Estimated FY 2025-26 expenditures total approximately \$7.8 million for all projects. A variety of projects for transportation, recreation facilitates, Ohlone Greenway, and storm drain repairs are underway. The largest projects include Swim Center repairs and modifications, annual Street Improvement Program, Street & Sidewalk Access Modifications, and the Richmond Streets Complete Streets Improvement Project (led by the Contra Costa Transportation Authority).

The CIP Budget table identifies the appropriation of expenditures in various funds. The table also lists the projects to be funded by the City's Measure A Street Improvement Fund (Fund 211), which constitutes the Annual Program of Maintenance and Improvement pursuant to Measure A approved by the votes in 2008, which is updated annually.

Table			
Capital Improvement Program Budget			
	<u>Project #</u>	<u>Category</u>	<u>Proposed 2025-26</u>
204 Measure J Return to Source (CCTA-Transportation)			
Ohlone Greenway Impr - Uptown	C3069/C3084	CR	47,000
Smart & Safe Signals	C3086	ST	50,000
SUBTOTAL Measure J Return to Source			97,000
205 Measure J Storm Drain			
Storm Drain Program	C5036	SD	225,000
SUBTOTAL Measure J Storm Drain			225,000
207 Measure H Parks & Recreation Facilities			
Swim Center Enhancements	C3050	FA	200,000
SUBTOTAL Measure H Parks & Rec			200,000
211 Measure A Street Improvements**			
Annual Street Improvement Program	C3027	ST	3,415,000
Traffic Safety & Management Program	C3070	ST	160,000
Richmond Street Improvements	C3080	ST	475,000
SUBTOTAL Measure A Street Improvements			4,050,000
212 SB 1 - Road Maintenance and Rehabilitation Account Fund			
Access Modifications - Streets & Sidewalks	C3024	ST	1,070,000
Active Transportation Program (ATP)	tbd	ST	75,000
Richmond Street Improvements	C3080	ST	225,000
SUBTOTAL SB 1 - Road Maintenance and Rehabilitation Account			1,370,000
30X Capital Improvement Fund (Grant Sources - Secure)			
Ohlone Greenway Impr - Uptown	C3069/C3084	CR	180,000
Richmond Street Improvements	C3080	ST	1,400,000
EC Plaza BART to Bay Trail Connection/TOD ATP	tbd	ST	300,000
SUBTOTAL Capital Improvement Fund (Grant Sources - Secure)			1,880,000
Total Capital Improvement Program Budget Appropriations			\$ 7,822,000
**Also See Public Works & Finance Departments Budget for Non-Capital Expenditures in Annual Program of Maintenance and Improvement pursuant to the Measure A "El Cerrito Potheole Repair and Local Street Improvement and Maintenance" transactions and use tax ordinance.			

Special Revenue and Debt Service and Enterprise Funds

Table 3 provides a summary of the change in fund balance for all other Special

Revenue, Debt Service and Enterprise Funds. The revenue and expenditure estimates for each of these funds are as per the adopted budget, except where minor revisions were needed due to timing of purchases or projects. Total increases in expenditures of \$4,355,371, and an increase of \$1,620,000 to revenues. Increases are due to SEIU labor agreement increases and various updates due to the timing of purchases or projects. Attachment 4 outlines all changes on a line item basis with department comments.

Fund	Fund Description	Beginning Fund	Projected	Projected	Proposed Increase (Decrease) FY26	Ending Projected Fund balance
		Balance FY 2025	Increase (Decrease) FY2025	Ending Fund Balance FY2025		
201	Gas Tax Fund	361,965	(33,441)	328,524	(34,250)	285,628
202	Nat'l Pollut Dis Elim Sys	368,864	(130,423)	238,441	(142,181)	96,156
203	Land & Light Assess Distr	213,297	(117,635)	95,662	(20,639)	69,209
204	Measure J-Return to Source Fu	658,426	(302,622)	355,804	6,287	244,626
205	Measure J Storm Drain	1,094,638	(858,436)	236,202	(165,670)	69,756
206	Measure A Parcel Tax	3,793	(3,793)	-	-	-
207	Measure H Park & Rec Facilities	454,063	(291,431)	162,632	56,619	69,251
208	Asset Seizure Fund	322,298	(75,000)	247,298	(75,000)	172,298
209	Vehicle Abatement Fund	395,030	(199,890)	195,140	(32,000)	25,140
211	Street Improvement & Maint	3,868,662	-	3,868,662	86,084	1,315,987
212	SBT-Road Repair & Accountabili	1,379,868	(250,000)	1,129,868	(336,984)	197,884
213	Public Art Fund	142,329	(50,000)	92,329	(50,000)	42,329
214	Measure J-Paratransit Fund	610,949	(88,960)	521,989	49,619	434,663
221	Grants	46,039	(24,139)	21,900	-	21,900
222	C.O.P.S. Grant Fund	424,003	(208,003)	216,000	(166,000)	(40,000)
225	Donations	-	-	-	-	-
227	Grants - Environmental Services	-	-	-	-	-
230	Municipal Services Corp	48,573	(41,178)	7,395	35,737	44,465
231	City Housing Trust	2,985,000	-	2,985,000	-	2,985,000
232	City LMI Housing Fund	5,281,952	(35,033)	5,246,919	(385,000)	4,861,919
3*	Capital Improvement Funds	104,631	-	104,631	40,000	144,631
501	Integrated Waste Mgmt	3,387,603	-	3,387,603	163,972	3,121,981
601	Vehicle/Equip Replacement	581,323	45,000	626,323	(108,535)	472,788
835	City Hall Bond D/S	19,531	-	19,531	55,673	75,204
836	Street Imp Bond D/S	4,997	-	4,997	-	4,997
Total		\$ 22,757,835	\$ (2,664,984)	\$ 20,092,851	\$ (1,022,270)	\$14,715,210

Gann Appropriations Limit

Included in the recommended actions for adoption of the FY 2025-26 budget is the approval of the calculation and to establish the City's FY 2025-26 Gann Appropriation Limit as \$195,961,530. Approved in 1979 and amended in 1990, the Gann Initiative sets an annual appropriation limit on City expenditures of specified revenues. This amount is adjusted each year based on changes in population and inflation. The California Government Code requires that the City adopt the Gann appropriations limit by resolution on an annual basis. In FY 2025-26, the respective State and County offices have provided the City with the following factors to establish the Gann limit computation:

Cost of Living

California Per Capita Personal Income = 6.44%

Population

Population Change, City of El Cerrito = (0.31%)

Population Change, County of Contra Costa = 0.00%

Next Steps

The resolutions for the City's spending authority and Gann Limit are presented for the City Council's consideration, and staff recommend approval of the Proposed FY2025-

26 Budget as amended. The City Council may choose to adopt the FY 2025-26 Budget as amended or provide further direction to staff.

STRATEGIC PLAN CONSIDERATIONS

This action supports the [City's Strategic Plan Goal\(s\)](#) of:

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

ENVIRONMENTAL CONSIDERATIONS

This section is not applicable to this agenda item.

FINANCIAL CONSIDERATIONS

With all funds combined, the Amended FY 2025-26 Budget recommends total expenditures of \$74,859,180 an increase of \$6,015,388 and provides funding for all City services, including Police, Fire, Recreation, Community Development, Public Works, and City Management. At this time, total revenues are projected to be \$69,497,298 an increase of \$1,660,000. These funds will continue to be monitored and updated as the impacts of inflation and uncertain economic conditions continue.

For FY 2025-26, staff is proposing a General Fund budget with revenues of \$53,779,792 and expenditures of \$53,764,017, resulting in a surplus of \$15,775; no change from the originally adopted budget presented on June 18, 2024.

LEGAL CONSIDERATIONS

Approval of the attached resolutions is required to adopt the City's spending authority for Fiscal Year 2025-26. In addition to the Gann limit appropriation, there is also a separate resolution for the City's component unit which also must be considered and is presented for approval: the Public Financing Authority. The City Council is obligated to adopt a budget, including spending authority and Gann limit appropriation, by June 30, 2025.

Reviewed by:



Karen Pinkos, City Manager

Attachments:

1. Resolution (CC Spending Authority)
2. Resolution (PFA Spending Authority)
3. Resolution (Gann)
4. 2025-26 Proposed Budget
5. General Fund Projections

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Adopted	2026 Adjustments	Department Proposed Comments
Department Total: 90 - Non-Departmental		440,157.00	100,000.00	250,000.00	150,000.00	
EXPENSES Total		938,431.20	590,381.29	740,381.29	150,000.00	
Fund REVENUE	Total: 207 - Measure H Park & Rec Facilities	647,000.00	647,000.00	647,000.00	-	
Fund EXPENSE	Total: 207 - Measure H Park & Rec Facilities	938,431.20	590,381.29	740,381.29	150,000.00	
Fund Total: 207 - Measure H Park & Rec Facilities		(291,431.20)	56,618.71	(93,381.29)	(150,000.00)	
Fund: 208 - Asset Seizure Fund						
EXPENSES						
Department: 20 - Police						
Division: 11 - Police Administration						
5500-Supplies - Supplies						
208-20-11 55290	Other Operating Supplies	75,000.00	75,000.00	75,000.00	-	
Account Classification Total: 5500-Supplies - Supplies		75,000.00	75,000.00	75,000.00	-	
Division Total: 11 - Police Administration		75,000.00	75,000.00	75,000.00	-	
Department Total: 20 - Police		75,000.00	75,000.00	75,000.00	-	
EXPENSES Total		75,000.00	75,000.00	75,000.00	-	
Fund REVENUE	Total: 208 - Asset Seizure Fund					
Fund EXPENSE	Total: 208 - Asset Seizure Fund	75,000.00	75,000.00	75,000.00	-	
Fund Total: 208 - Asset Seizure Fund		(75,000.00)	(75,000.00)	(75,000.00)	-	
Fund: 209 - Vehicle Abatement Fund						
REVENUES						
Department: 20 - Police						
Division: 11 - Police Administration						
4500-Intergov'l - Intergovernmental Revenues						
209-20-11 45510	Abandoned Vehicle Abatem	8,000.00	8,000.00	8,000.00	-	
Account Classification Total: 4500-Intergov'l - Intergovernmental Revenues		8,000.00	8,000.00	8,000.00	-	
Division Total: 11 - Police Administration		8,000.00	8,000.00	8,000.00	-	
Department Total: 20 - Police		8,000.00	8,000.00	8,000.00	-	
REVENUES Total		8,000.00	8,000.00	8,000.00	-	
EXPENSES						
Department: 20 - Police						
Division: 11 - Police Administration						
5200-Prof Svcs - Purchased Professional & Technical Services						
209-20-11 52240	Miscellaneous Services	-	-	8,000.00	8,000.00	EBRCS Account Due Payoff - billing inconsistency in 2017 & 2018 \$4k and On-going EBRCS Radio Payments \$4k
Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services		-	-	8,000.00	8,000.00	
Division Total: 11 - Police Administration		-	-	8,000.00	8,000.00	
Division: 12 - Police Operations						
5300-Prop Svcs - Purchased Property Services						
209-20-12 53250	Vehicle & Equip Maint Svc	10,000.00	10,000.00	10,000.00	-	
Account Classification Total: 5300-Prop Svcs - Purchased Property Services		10,000.00	10,000.00	10,000.00	-	
5400-Other Svcs - Other Purchased Services						
209-20-12 54240	Software Licenses & Maintenance	30,000.00	30,000.00	30,000.00	-	
Account Classification Total: 5400-Other Svcs - Other Purchased Services		30,000.00	30,000.00	30,000.00	-	
5600-Prop & Cap - Property & Capital						
209-20-12 56510	Vehicles <\$10K	7,890.00	-	-	-	
209-20-12 56520	Vehicles >\$10K	160,000.00	-	130,000.00	130,000.00	Project delays, may be reduced to \$95k if project is executed within current FY (in process)
Account Classification Total: 5600-Prop & Cap - Property & Capital		167,890.00	-	130,000.00	130,000.00	
Division Total: 12 - Police Operations		207,890.00	40,000.00	170,000.00	130,000.00	
Department Total: 20 - Police		207,890.00	40,000.00	178,000.00	138,000.00	
EXPENSES Total		207,890.00	40,000.00	178,000.00	138,000.00	
Fund REVENUE	Total: 209 - Vehicle Abatement Fund	8,000.00	8,000.00	8,000.00	-	
Fund EXPENSE	Total: 209 - Vehicle Abatement Fund	207,890.00	40,000.00	178,000.00	138,000.00	
Fund Total: 209 - Vehicle Abatement Fund		(199,890.00)	(32,000.00)	(170,000.00)	(138,000.00)	
Fund: 211 - Street Improvemnt & Maint						
REVENUES						
Department: 00 - Non-Departmental Revenue						
Division: 00 - Non-Departmental						
4000-Taxes - Property and Other Taxes						
211-00-00 40240	Sales Tax - District Tax - Measure R	2,229,000.00	2,291,000.00	2,291,000.00	-	
Account Classification Total: 4000-Taxes - Property and Other Taxes		2,229,000.00	2,291,000.00	2,291,000.00	-	
4400-Use of Prp - Use of Money and Property						
211-00-00 44010	Interest Income	45,831.00	45,831.00	45,831.00	-	
Account Classification Total: 4400-Use of Prp - Use of Money and Property		45,831.00	45,831.00	45,831.00	-	
4800-Oth Revenu - Other Revenue						
211-00-00 48990	Other Misc Revenue	5,000.00	5,000.00	5,000.00	-	
Account Classification Total: 4800-Oth Revenu - Other Revenue		5,000.00	5,000.00	5,000.00	-	
Division Total: 00 - Non-Departmental		2,279,831.00	2,341,831.00	2,341,831.00	-	
Department Total: 00 - Non-Departmental Revenue		2,279,831.00	2,341,831.00	2,341,831.00	-	
REVENUES Total		2,279,831.00	2,341,831.00	2,341,831.00	-	
EXPENSES						
Department: 10 - Administration						
Division: 50 - Finance Department						
5200-Prof Svcs - Purchased Professional & Technical Services						
211-10-50 52120	Legal & Financial Svcs	6,570.00	6,570.00	6,570.00	-	
Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services		6,570.00	6,570.00	6,570.00	-	
5900-Oth Financ - Other Financing Uses						
211-10-50 59990.836	Operating Xfer Out-ST IMP	702,500.00	703,000.00	703,000.00	-	
Account Classification Total: 5900-Oth Financ - Other Financing Uses		702,500.00	703,000.00	703,000.00	-	
Division Total: 50 - Finance Department		709,070.00	709,570.00	709,570.00	-	
Department Total: 10 - Administration		709,070.00	709,570.00	709,570.00	-	
Department: 30 - Public Works						
Division: 20 - Public Works Engineering						
5100-Persn - Personnel						
211-30-20 51110	Regular Salaries & Wages	47,719.45	49,872.07	49,873.00	0.93	
211-30-20 51210	PERS Contributions	2,201.84	2,304.23	2,305.00	0.77	
211-30-20 51211	PERS UAL	10,796.64	11,565.43	11,566.00	0.57	
211-30-20 51220	FICA/Medicare	3,650.57	3,815.24	3,816.00	0.76	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Adopted	2026 Adjustments	Department Proposed Comments
211-30-20 51230	Medical Benefits	7,938.57	8,137.03	8,138.00	0.97	
211-30-20 51235	Life & LTD Insurance	483.84	502.29	503.00	0.71	
211-30-20 51240	Workers Compensation Premiums	2,611.99	2,742.59	2,743.00	0.41	
211-30-20 51155	One-Time Payouts	310.58	310.58	311.00	0.42	
211-30-20 51237	Allowances & Other Benefits	251.68	251.68	252.00	0.32	
211-30-20 51990	Salary Savings	77.00	-	259.00	259.00	Labor contract increases
<i>Account Classification Total: 5100-Persn - Personnel</i>		76,042.14	79,501.14	79,766.00	264.86	
<i>5400-Other Svcs - Other Purchased Services</i>						
211-30-20 54220	Mobile/Wireless Expenses	329.60	339.49	340.00	0.51	
<i>Account Classification Total: 5400-Other Svcs - Other Purchased Services</i>		329.60	339.49	340.00	0.51	
Division Total: 20 - Public Works Engineering		76,371.74	79,840.63	80,106.00	265.37	
Division: 30 - Public Works Maintenance						
<i>5100-Persn - Personnel</i>						
211-30-30 51110	Regular Salaries & Wages	24,905.74	26,037.83	26,038.00	0.17	
211-30-30 51210	PERS Contributions	3,412.96	3,550.43	3,551.00	0.57	
211-30-30 51211	PERS UAL	7,064.45	7,547.26	7,548.00	0.74	
211-30-30 51220	FICA/Medicare	1,940.54	2,027.15	2,028.00	0.85	
211-30-30 51230	Medical Benefits	9,745.17	9,988.80	9,989.00	0.20	
211-30-30 51235	Life & LTD Insurance	263.65	275.63	276.00	0.37	
211-30-30 51240	Workers Compensation Premiums	2,122.40	2,228.52	2,229.00	0.48	
211-30-30 51140	Overtime Pay	1,507.92	1,553.16	1,554.00	0.84	
211-30-30 51142	Straight OT	458.35	472.10	473.00	0.90	
211-30-30 51150	Special Pay	462.28	462.28	463.00	0.72	
211-30-30 51155	One-Time Payouts	693.68	693.68	694.00	0.32	
<i>Account Classification Total: 5100-Persn - Personnel</i>		52,577.13	54,836.84	54,843.00	6.16	
Division Total: 30 - Public Works Maintenance		52,577.13	54,836.84	54,843.00	6.16	
Department Total: 30 - Public Works		128,948.87	134,677.47	134,949.00	271.53	
Department: 90 - Non-Departmental						
Division: 50 - Capital Outlay						
<i>5200-Prof Svcs - Purchased Professional & Technical Services</i>						
211-90-50 52190	Miscellaneous Prof Svcs	20,800.00	-	-	-	
<i>Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services</i>		20,800.00	-	-	-	
<i>5300-Prop Svcs - Purchased Property Services</i>						
211-90-50 53810	Construction Services	3,125,000.00	1,411,500.00	4,050,000.00	2,638,500.00	Richmond Complete Streets Construction moved from FY25 to FY26; and 2025 Street Resurfacing Project needing to be rebid so award moved from FY25 to FY26, include adjusted cost estimates and planning for FY27 project
<i>Account Classification Total: 5300-Prop Svcs - Purchased Property Services</i>		3,125,000.00	1,411,500.00	4,050,000.00	2,638,500.00	
Division Total: 50 - Capital Outlay		3,145,800.00	1,411,500.00	4,050,000.00	2,638,500.00	
Department Total: 90 - Non-Departmental		3,145,800.00	1,411,500.00	4,050,000.00	2,638,500.00	
EXPENSES Total		3,983,818.87	2,255,747.47	4,894,519.00	2,638,771.53	
Fund REVENUE Total: 211 - Street Improvemt & Maint		2,279,831.00	2,341,831.00	2,341,831.00	-	
Fund EXPENSE Total: 211 - Street Improvemt & Maint		3,983,818.87	2,255,747.47	4,894,519.00	2,638,771.53	
Fund Total: 211 - Street Improvemt & Maint		(1,703,987.87)	86,083.53	(2,552,688.00)	(2,638,771.53)	
Fund: 212 - SB1-Road Repair & Accountability						
REVENUES						
Department: 00 - Non-Departmental Revenue						
Division: 00 - Non-Departmental						
<i>4500-Intergov'l - Intergovernmental Revenues</i>						
212-00-00 45810	SB-1 Road Repair - Revenue	663,891.00	700,000.00	700,000.00	-	
<i>Account Classification Total: 4500-Intergov'l - Intergovernmental Revenues</i>		663,891.00	700,000.00	700,000.00	-	
Division Total: 00 - Non-Departmental		663,891.00	700,000.00	700,000.00	-	
Department Total: 00 - Non-Departmental Revenue		663,891.00	700,000.00	700,000.00	-	
REVENUES Total		663,891.00	700,000.00	700,000.00	-	
EXPENSES						
Department: 30 - Public Works						
Division: 30 - Public Works Maintenance						
<i>5300-Prop Svcs - Purchased Property Services</i>						
212-30-30 53210	Infrastructure Maint Svc	87,000.00	87,000.00	87,000.00	-	
212-30-30 53220	Sign & Signal Maint Svc	138,712.00	135,754.00	135,754.00	-	
<i>Account Classification Total: 5300-Prop Svcs - Purchased Property Services</i>		225,712.00	222,754.00	222,754.00	-	
<i>5500-Supplies - Supplies</i>						
212-30-30 55510	Infrastructure Supplies	38,730.00	38,730.00	38,730.00	-	
<i>Account Classification Total: 5500-Supplies - Supplies</i>		38,730.00	38,730.00	38,730.00	-	
Division Total: 30 - Public Works Maintenance		264,442.00	261,484.00	261,484.00	-	
Department Total: 30 - Public Works		264,442.00	261,484.00	261,484.00	-	
Department: 90 - Non-Departmental						
Division: 50 - Capital Outlay						
<i>5200-Prof Svcs - Purchased Professional & Technical Services</i>						
212-90-50 52190	Miscellaneous Prof Svcs	36,611.00	-	-	-	
<i>Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services</i>		36,611.00	-	-	-	
<i>5300-Prop Svcs - Purchased Property Services</i>						
212-90-50 53810	Construction Services	1,084,302.00	775,000.00	1,370,000.00	595,000.00	Richmond Complete Streets Construction moved from FY25 to FY26
<i>Account Classification Total: 5300-Prop Svcs - Purchased Property Services</i>		1,084,302.00	775,000.00	1,370,000.00	595,000.00	
<i>5400-Other Svcs - Other Purchased Services</i>						
212-90-50 54410	Printing & Binding	500.00	500.00	500.00	-	
<i>Account Classification Total: 5400-Other Svcs - Other Purchased Services</i>		500.00	500.00	500.00	-	
Division Total: 50 - Capital Outlay		1,121,413.00	775,500.00	1,370,500.00	595,000.00	
Department Total: 90 - Non-Departmental		1,121,413.00	775,500.00	1,370,500.00	595,000.00	
EXPENSES Total		1,385,855.00	1,036,984.00	1,631,984.00	595,000.00	
Fund REVENUE Total: 212 - SB1-Road Repair & Accountability		663,891.00	700,000.00	700,000.00	-	
Fund EXPENSE Total: 212 - SB1-Road Repair & Accountability		1,385,855.00	1,036,984.00	1,631,984.00	595,000.00	
Fund Total: 212 - SB1-Road Repair & Accountability		(721,964.00)	(336,984.00)	(931,984.00)	(595,000.00)	
Fund: 213 - Public Art Fund						
EXPENSES						
Department: 10 - Administration						
Division: 20 - City Manager						
<i>5200-Prof Svcs - Purchased Professional & Technical Services</i>						

RESOLUTION 2025-45

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL CERRITO ADOPTING THE ANNUAL BUDGET FOR FY 2025-26 AND SPENDING AUTHORITY FROM ALL FUNDS OF THE CITY OF EL CERRITO FOR FISCAL YEAR 2025-26

WHEREAS, City staff have prepared, transmitted, and presented the proposed FY 2025-26 Budget to the City Council of the City of El Cerrito for its consideration, and it has been reviewed and analyzed in public review session; and

WHEREAS, the City prepares and adopts a budget with the intent of providing a planned program for City services and a financial system to carry out the program of services; and

WHEREAS, the proposed budget represents anticipated revenues and proposed expenditures, including interfund transfers, from all funds of the City of El Cerrito; and

WHEREAS, proposed spending authority from tax proceeds are within the City's Fiscal Year 2025-26 Gann Appropriations Limit, as defined by the California State Constitution Article XIII B.

NOW THEREFORE, BE IT RESOLVED that the City Council of the City of El Cerrito hereby adopts the FY 2024-25 Budget spending limits across funds as follows:

General Fund (101)	53,764,017
Gas Tax (201)	769,498
National Pollu. & Disch. Elimination (202)	439,244
Landscape and Lighting Assessment (203)	827,334
Measure J Return to Source (204)	723,178
Measure J Storm Drain (205)	875,846
Measure H Parcel Tax (207)	740,381
Asset Seizure (208)	75,000
Vehicle Abatement (209)	178,000
Street Improvements (211)	4,894,519
SB1-Road Repair & Account (212)	1,631,984

Public Art (213)	50,000
Paratransit (214)	366,976
Federal, State and Local Grants (221, 227)	190,000
C.O.P.S. Grant (222)	356,000
Donations (225)	100,000
Low & Moderate Income Housing (232)	385,000
Capital Improvements (301, 303, 304)	1,880,000
Vehicle /Equipment Replacement (601)	375,125
Integrated Waste Management (501)	4,850,083

BE IT FURTHER RESOLVED that the City Council of the City of El Cerrito hereby authorizes the City Manager or his/her designee to:

1. Create such appropriations into such new accounts as may be appropriate for proper accounting in the City's financial system and to make any necessary non-material changes to finalize the budget document.
2. Apply correct accounting rules for the proper classification of interfund transactions, including transfers between funds, or other financial transactions, as may be necessary to address bond or loan covenants, or any other requirements imposed by formal, legal agreements between the City any other parties, as previously entered into by the City.
3. Approve payment of goods and services received by the City in accordance with the City's approved budgets, programs, and policies, subject to a limitation of \$45,000 for any single vendor in any one fiscal year, beyond which amount the City Council retains authority to approve payment with the exception of those items falling under other statutory authority (e.g., Public Works, State purchasing).
4. Shift expenditure authority within funds among departments, as may be necessary to meet the City's operational needs.

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

I CERTIFY that at a regular meeting on June 17, 2025 the City Council of the City of El Cerrito passed this Resolution by the following vote:

AYES: Mayor Wysinger; Mayor Pro Tem Quinto; Councilmember Motoyama and Saltzman
NOES: Councilmember Ktsanes
ABSTAIN: None
ABSENT: None

IN WITNESS of this action, I sign this document and affix the corporate seal of the City of El Cerrito on 6/18/2025 DS

APPROVED:

DocuSigned by:
Carolyn Wysinger
Carolyn Wysinger, Mayor



Signed by:
H Charley
Holly M. Charley, City Clerk



CITY OF EL CERRITO

5-Year Workplan

