THE CITY OF
EL CERRITO
FINANCE DEPARTMENT

Staff Liaison
Claire Coleman | 510-215-4323
ccoleman@elcerrito.gov

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AGENDA

REGULAR MEETING OF THE
FINANCIAL ADVISORY BOARD (FAB)

Tuesday, May 26, 2026 at 6:30 p.m.

City Hall, Council Chambers
10890 San Pablo Avenue
El Cerrito, CA 94530

This Meeting Place is Wheelchair Accessible

6: CONVENE REGULAR MEETING

1. **ROLL CALL –** Chair David Carvel; Vice-Chair Michael McDougall; Members Janos Szlatenyi, Justin Van Zerber, Kimberly White. Youth Member Clive Watson-Lamprey Singer.

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. Remarks on agenda items will be heard at the time the item is discussed.

3. **COUNCIL/STAFF LIAISONS ANNOUNCEMENTS AND REPORTS** (*5 min.)*
Staff and/or Councilmembers may report Council policies, priorities and significant actions taken by the City Council, and/or on matters of general interest to the FAB.

4. **APPROVAL OF THE MINUTES** *(5 min.) (Attachment)*
Consider a motion to adopt the minutes for the FAB meeting held on May 7, 2026.

5. REVIEW OF CITY COUNCIL BUDGET DISCUSSION

Review the City Council meeting and materials for the FY 2026-27 and FY 2027-28 Biennial Budget Study Session held on May 19, 2026.

6. REVIEW OF DRAFT FY 2026-27 AND FY 2027-28 BIENNIAL BUDGET

Review the draft budget book published on May 22, 2026. Consider making a recommendation to the City Council for the meeting on June 2, 2026.

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

- Discussion of Internal Service Fund (ISF) policy
- Purchasing Ordinance, updates as available
- Service Delivery Study, updates as available
- Pool, updates as available
    - Special meeting when appropriate to discuss funding
- Review investment policy

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, 510-215-4323. 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 https://www.elcerrito.gov/105/Financial-Advisory-Board.

THE CITY OF
EL CERRITO
FINANCE DEPARTMENT

Staff Liaison
Crystal Reams | 510-215-4312
creams@elcerrito.gov

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REVISED AGENDA

SPECIAL MEETING OF THE
FINANCIAL ADVISORY BOARD (FAB)

Thursday, May 7, 2026 at 6:30 p.m.

City Hall, Council Chambers
10890 San Pablo Avenue
El Cerrito, CA 94530

This Meeting Place is Wheelchair Accessible

6: CONVENE REGULAR MEETING

1. **ROLL CALL –** Chair David Carvel; Vice-Chair Michael McDougall; Members Janos Szlatenyi, Justin Van Zerber, Kimberly White. Youth Member Clive Watson-Lamprey Singer.
   Chair Carvel called the meeting to order at 6:34pm.
   Present: Chair Carvel; Vice-Chair McDougall; Members Szlatenyi, Van Zerber, and White.
   Absent: Youth Member Watson-Lamprey Singer

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. Remarks on agenda items will be heard at the time the item is discussed.
   No members of the public provided public comment during the meeting.

3. **COUNCIL/STAFF LIAISONS ANNOUNCEMENTS AND REPORTS** (*5 min.)*
   Staff and/or Councilmembers may report Council policies, priorities and significant actions taken by the City Council, and/or on matters of general interest to the FAB.
   Staff provided a brief update on the Citywide Service Delivery Study.

4. **APPROVAL OF THE MINUTES** *(5 min.) (Attachment)*

Consider a motion adoption the minutes for the FAB meeting held on March 24, 2026.

Motion/Second: Motion by Vice-Chair McDougall to approve the minutes from the March 24, 2026, FAB meeting. Seconded by Member Szlatenyi.
Ayes: Chair Carvel; Vice-Chair McDougall; Members Szlatenyi, White, and Van Zerber.
Noes: None
Absent: Youth Member Watson-Lamprey Singer

5. ELECTION OF OFFICERS – APPOINTMENT OF CHAIR AND VICE-CHAIR
(15 *min.)*
Receive nominations and consider approval of a one-year term of Chair and Vice Chair of the Financial Advisory Board (FAB).

Motion/Second: Motion by Member White to appoint David Carvel to a second term as Chair. Seconded by Member Szlatenyi.
Ayes: Chair Carvel; Vice-Chair McDougall; Members Szlatenyi and White.
Noes: None
Abstain: Member Van Zerber
Absent: Youth Member Watson-Lamprey Singer

Motion/Second: Motion by Vice-Chair McDougall to appoint himself as Chair. No Second. **Motion fails.**

Motion/Second: Motion by Member Szlatenyi to appoint Michael McDougall to a second term as Vice-Chair. Seconded by Member McDougall.
Ayes: Chair Carvel; Vice-Chair McDougall; Members Szlatenyi and White.
Noes: None
Abstain: Member Van Zerber
Absent: Youth Member Watson-Lamprey Singer

6. REVIEW OF BUDGET PRESENTATION TO CITY COUNCIL
Review the presentation by staff to the City Council on April 21 for the FY 2026-27 and FY 2027-28 Biennial Budget Study Session.
No Action Taken

7. REVIEW OF 3RD QUARTER GENERAL FUND UPDATE FOR FY 2025-26
Review the 3rd Quarter General Fund Update for FY 2025-26 provided to the City Council with the May 5 meeting materials.
No Action Taken

8. REVIEW OF CITY COUNCIL BUDGET DISCUSSION
Review the City Council meeting and materials for the FY 2026-27 and FY 2027-28 Biennial Budget Study Session held on May 5. Consider making a recommendation to the City Council at the meeting on May 19.

Public Comment:
Darby Falkenstine from El Cerrito provided comments on public safety staffing, including battalion chief positions in the Fire Department.

Motion/Second: Motion by Vice-Chair McDougall to recommend to the City Council that they adopt a budget that does not go below the 30% total reserve threshold in any of the projected years. No second. **Motion fails.**

Motion/Second: Motion by Vice-Chair McDougall to recommend to the City Council that they adopt a budget that continues to fund internal service funds (as seen in all scenarios) so that the City does not drop below 28% of total reserves in any of the projected fiscal years. No second. **Motion fails.**

Motion/Second: Motion by Vice-Chair McDougall to recommend to the City Council that they adopt a budget that continues to fund internal service funds (as seen in all scenarios) and such that the City does not drop below 26% of total reserves in any of the projected fiscal years. Seconded by Chair Carvel.
Ayes: Chair Carvel; Vice Chair McDougall; Member Szlatenyi
Noes: Members White and Van Zerber
Absent: Youth Member Watson-Lamprey Singer

Motion/Second: Motion by Vice-Chair McDougall to recommend that the City Council direct staff to fund the internal service funds with the amounts currently proposed in scenario C & D ($890k). Seconded by Member Szlatenyi.
Ayes: Chair Carvel; Vice-Chair McDougall; Members Szlatenyi, White, and Van Zerber.
Noes: None
Absent: Youth Member Watson-Lamprey Singer

Motion/Second: Motion by Vice-Chair McDougall to recommend that the City Council direct staff to prioritize elements of the budget that will maintain the City's financial capacities (ability to bring money in), including keeping grant writing and lobbying. No second. **Motion fails.**

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

- Purchasing Ordinance, updates as available
- Service Delivery Study, updates as available
- Pool, updates as available
  - Special meeting when appropriate to discuss funding
- Review investment policy

10. ADJOURNMENT

Chair Carvel adjourned the meeting at 8:34pm.

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AGENDA BILL

Agenda Item No. 9.A.

Date: May 19, 2026
To: El Cerrito City Council
From: Claire Coleman, Budget/Financial Services Manager; Crystal Reams, Finance Director/City Treasurer; Finance Department
Subject: Fiscal Year 2026-27 and 2027-28 Budget Study Session #3

ACTION PROPOSED

Conduct a study session on the FY 2026-27 and FY 2027-28 Biennial Budget, including:

- Review of the City Council budget for adoption
- Review of updated budget balancing scenarios B+ and C+
- Direct staff on preferred scenario for budget development

EXECUTIVE SUMMARY

At the May 5, 2026 Budget Study Session, the City Council reviewed four budget balancing scenarios for the FY 2026-27 and FY 2027-28 Biennial Budget. The City Council provided feedback and directed staff to return with modified scenarios that fall between the original Scenarios B and C. The City Council expressed interest in preserving landscape maintenance services, retaining grant writing and lobbying services given the significant outside funding those contracts help secure, and maintaining special programs where fiscally possible, while acknowledging that some reductions to city programs and services will be necessary. Staff are proposing two new scenarios, Scenario B+ and Scenario C+, that reflect the City Council's feedback along with several material budget adjustments that have occurred since May 5. The City Council is asked to select a preferred scenario and direct staff to develop the Proposed Budget for consideration and adoption in June 2026.

BACKGROUND

Several budget adjustments have been made since the May 5 study session. These are reflected in both Scenario B+ and Scenario C+:

- *Cost Allocation Plan Update*. The overhead cost allocation figures have been updated based on the draft FY 2026-27 budget and the proposed Master Fee Schedule, resulting in a modest net improvement to General Fund cost recovery relative to the May 5 figures.
- *Insurance and Workers' Compensation Increase*. Following the May 5 meeting, the City received updated insurance and workers' compensation estimates from Municipal Pooling Authority (MPA). These reflect an increase of approximately $100,000 in FY 2026-27, with a compounding increase in FY 2027-28 using the higher FY 2026-27 figure as the new base. Both scenarios reflect these updated projections.

- *Self-Contained Breathing Apparatus (SCBA) Replacement*. The City's SCBA equipment, the pressurized air tanks and masks firefighters wear in smoke and hazardous environments, requires replacement in FY 2027-28 under federal law. This cost had previously been included in the operating budget. It is now identified as a one-time expenditure, consistent with its non-recurring nature, at a total estimated cost of $500,000. One-third of that cost is reimbursed by the Kensington Fire Protection District per the existing service contract, resulting in a net budget impact of approximately $330,000 in FY 2027-28.
- *Fire Equipment Internal Service Fund Adjustments.* The approach to funding the fire engine has been updated in both new scenarios. Both B+ and C+ set aside approximately $925,000 to an internal service fund (ISF) in FY 2026-27, with approximately $589,000 in FY 2027-28 (for both the Fire Engine and SCBAs). This restructuring is designed to smooth one-time costs across both budget years. Because other costs, including the SCBA replacement and higher insurance costs, escalate significantly in FY 2027-28, concentrating the larger fire engine ISF contribution in FY 2026-27 allows the City to absorb both one-time costs without making deeper operational cuts that are not structurally necessary.

ANALYSIS

The Operations and Maintenance (O&M) budget covers the City's day-to-day costs, including staffing, services, utilities, contracts, and other recurring expenses, along with the revenues that support them. A structurally balanced O&M budget means ongoing revenues cover ongoing costs. Both Scenario B+ and Scenario C+ achieve a meaningful O&M surplus in both FY 2026-27 and FY 2027-28. That surplus is what allows the City to absorb one-time costs without drawing on General Fund reserves, or with only minimal draws.

One-time costs are separate from the O&M budget. They are large, non-recurring expenditures, and in this budget cycle they consist primarily of the fire engine and SCBA replacement. Because these costs are funded through ISF contributions generated by the O&M surplus rather than by drawing down reserves, the City's reserve balance remains stable. The ISF approach also ensures that future replacement costs are planned for systematically.

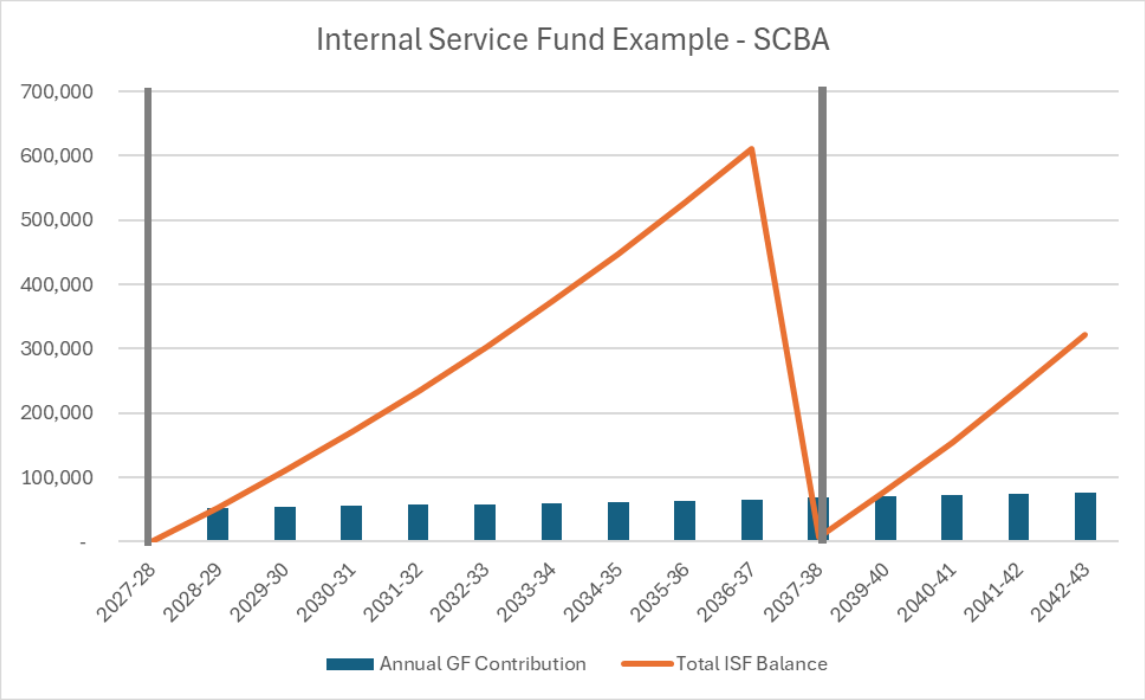
While both scenarios project a significant O&M surplus in the two budget years, that surplus is expected to narrow beginning in FY 2028-29 as costs, particularly CalPERS payments and insurance, continue to rise before beginning to decrease in the early 2030s. The structural cuts in these scenarios are designed to position the City to remain fiscally stable through that period without requiring additional cuts in future years.

About Internal Service Funds

An internal service fund is a dedicated City account used to save up for known future costs, similar to a savings account set aside for a specific purpose. Rather than paying for a large asset all at once from the General Fund when it needs to be replaced, the City makes regular annual contributions to the ISF over time. When the replacement cost comes due, the funds are already set aside.

In prior years, El Cerrito could not maintain adequate ISF contributions for vehicles, equipment, and infrastructure. As a result, when large costs arose, such as the current fire engine replacement, the City had no dedicated reserves and was forced to rely on General Fund balance. Both B+ and C+ establish and maintain ongoing ISF contributions so that future replacements are planned for and funded in advance.

Graph 1: Example Internal Service Fund Contribution Schedule



Graph 1 illustrates a sample internal service fund (ISF) contribution schedule for self-contained breathing apparatus (SCBA) equipment. Beginning with the initial replacement purchase in FY 2027-28, annual General Fund contributions accumulate over 10 years until the next replacement in FY 2037-38 as required by federal safety standards. The chart demonstrates how consistent, forward-looking contributions allow the City to fund major equipment replacements without absorbing the full cost in a single budget year. As the City expands its use of ISFs, the Finance Department will work with departments to develop and maintain replacement schedules tracking costs and contribution needs for major equipment and vehicles across the organization.

Scenario Overview

Both scenarios build on the same foundation established in the May 5 scenarios: updated overhead cost allocations, utilization of special revenue funds for allowable costs, formalized vehicle and equipment replacement ISF contributions, technology infrastructure investment, and citywide non-personnel reductions. Both scenarios also reflect all of the material budget changes described above.

The two scenarios are similar. The primary differences are in the depth of reductions to a small number of line items: the City Council travel and training budget, the Fourth of July General Fund contribution, grant writing and lobbying services, the EC Stars High School Internship Program, and landscape maintenance.

Both scenarios include a reduction to landscape maintenance. The City Council expressed hesitation at the May 5 meeting about deep cuts to landscape maintenance. Staff believe the $15,000 annual reduction included in both scenarios is manageable, though residents may notice some visible changes to City landscapes, including increased litter accumulation, greater weed growth, and longer grass at affected locations. At this level, contract services would be reduced at select residential streetscapes and Fire Station 52, and mowing frequency on the Ohlone Greenway would be reduced from eight times per year to five times per year. Public Works maintenance staff would assume reduced-frequency landscape services at affected locations. The projected cost savings are based on preliminary discussions with the landscape maintenance contractor and would need to be formally negotiated before implementation. Spreading maintenance staff time across additional locations may also result in modestly reduced service levels at other City facilities and infrastructure. Scenario C+ includes a significantly deeper landscape maintenance reduction of $105,000 annually (including the base $15,000 cut), which would result in substantial and citywide impacts to City landscapes as described in the May 5 staff report. If Scenario C+ is preferred, but the landscape maintenance reduction is not, the additional library hours reduction detailed in the May 5 staff report would achieve a comparable budgetary impact and could be substituted.

Scenario B+ reduces the City Council travel and training budget by $500 per member annually; reduces the General Fund contribution to the Fourth of July event by $20,000; and includes a $15,000 annual landscape maintenance reduction. It does not include reductions to grant writing and lobbying services or the EC Stars program. Scenario B+ projects use of General Fund reserves in both budget years to cover one-time costs, with a projected fund balance draw of approximately $208,000 in FY 2026-27 and $231,000 in FY 2027-28, keeping reserves above 29 percent in both budget years.

Scenario C+ reduces the City Council travel and training budget by $1,000 per member annually; eliminates the General Fund contribution to the Fourth of July event entirely ($50,000 annually); eliminates grant writing and lobbying services ($78,000 annually); eliminates the EC Stars High School Internship Program ($23,000 beginning in FY 2027-28); and reduces the landscape maintenance contract by a total of $105,000 annually. Staff acknowledges that the City Council expressed hesitation at the May 5 meeting about the grant writing and lobbying services reduction, which has generated significant federal earmarks and grant funding for the City. These items are included in Scenario C+ to present the full range of options for achieving a balanced budget. Scenario C+ projects a small operating surplus net of one-time costs in both budget years, with no projected use of General Fund reserves, and keeps reserve levels above 30 percent in both budget years.

To keep reserve levels above 30% in all projected fiscal years, the City Council would need to approve decreases in both the landscape maintenance contract and additional city-funded library hours.

Reserve Levels
The City's reserve policy goal is expressed as a percentage of General Fund operating expenditures, currently 17 percent unrestricted and 13 percent in the Emergency and Disaster Recovery Fund (EDRF), for a combined goal of 30 percent. As the City's budget grows over time, the dollar amount required to meet the 17 percent goal also grows. Even if the City's total reserve dollar amount stays the same or grows slightly due to interest earnings and modest contributions, the reserve percentage can decline if the budget grows faster than the reserves.

Neither scenario is projected to draw down the total dollar amount of the City's reserves in a meaningful way. What changes is the percentage, because the City's expenditure base is growing. The reserve dollar amount is not decreasing: it is simply growing more slowly than the City's budget, which means the percentage it represents declines modestly over time.

Scenario B+ projects reserves at approximately 31 percent in FY 2026-27 and 29 percent in FY 2027-28, with a projected low of 28 percent from FY 2029-30 to FY 2030-33. Scenario C+ maintains reserves above the combined 30 percent reserve goal in both budget years, with a modest dip to 29.8 percent in FY 2028-29 and FY 2029-30. Staff notes that the additional reduction of city-funded library hours would keep reserves above 30 percent in all projected years if added to Scenario C+.

CITY COUNCIL BUDGET
The City Council is also asked to review and approve its own departmental budget as part of this study session. The budget presented in Attachment 2 reflects the current baseline and does not incorporate any proposed reductions to the Council's budget included in Scenarios B+ and C+, those reductions will be reflected in the adopted budget following the City Council's scenario selection.

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
Both Scenario B+ and Scenario C+ achieve a balanced operations and maintenance budget in FY 2026-27 and FY 2027-28. One-time costs for the fire engine and SCBA replacement are funded through ISF contributions generated by the O&M surplus. Scenario B+ projects a use of General Fund reserves of approximately $208,000 in FY 2026-27 and $231,000 in FY 2027-28. Scenario C+ projects no use of General Fund reserves in either budget year. Detailed expenditure and revenue figures will be presented in the Proposed Budget.

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

Reviewed by:



Alexandra Orologas, Assistant City Manager

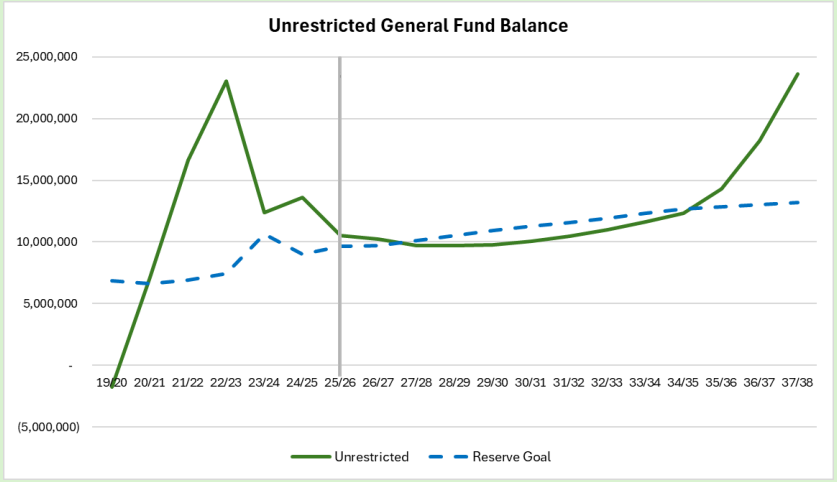
Attachments:
1. Presentation
2. Council Proposed Budget (FY27-FY28)
3. Summary of Proposed Budget Solutions

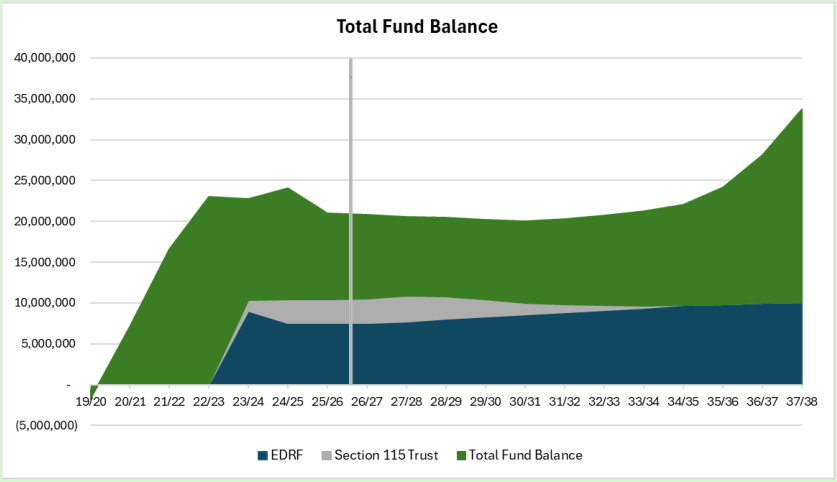
Account Number	Account Description	Details	FY27 Proposed	FY28 Proposed
46520	Program Fees (REVENUE)	1. Host for Mayors Conference April 2027. (Revenue offset by total cost to host)	$ 6,800.00	
54210	**Telephone Expenses**	Calnet System	**$ 160.00**	**$ 166.40**
54240	Software	iPad service for Council (5) and Quinto phone, ipad Adobe Pro licenses	**$ 4,150.00**	**$ 4,150.00**
54410	Printing & Binding		**$ 250.00**	**$ 250.00**
54610	Travel & Training	Costs associated with City Councilmembers attendance and accomodations for travel and training. **Last adopted by Council FY26: $5K per member, $5K for Mayor, $5K for New Mayor Academy**	**$ 35,000.00**	**$ 35,000.00**
54920	Events and Field Trips	Mayors Conf. (Host April 2027) - 15000-6800 revenue Advisory Member Recognition Dinner (Annual) - 5000	**$ 13,200.00**	**$ 5,000.00**
54910	Dues & Subscriptions	1. Mayor Conf. Annual Membership - 3880/4000 2. Cal Cities Annual Dues -12760/13150 3. Cal Cities East Bay Annual Dues - 300/300 4. National League of Cities Membership Dues - 2190/2256 5. LAFCO Annual Fee - 8670/9020 6. ABAG - 8900/9260 7. JPA Tom Bates Dues - 15000/15000 8. NEW EB Wildfire Coalition - 3000/3000	**$ 54,700.00**	**$ 55,986.00**
54990	Other Administrative Svcs	1. Online Media (Council livestream and video archive) - 9050/9500 2. Pinole TV A/V service for Council meetings - 10300/11330 3. Zoom Webinar - 3740/3900 4. Council Retreat Facilitator -16500/17500	**$ 39,590.00**	**$ 42,230.00**
55110	General Office Supplies	Wall of Fame Costs ($500 FY28 only) Council Photo Shoot ($1500 FY27 only) Council meals, business cards, dais plates, recognition plaques, lapel pins etc)	**$ 3,500.00**	**$ 2,500.00**
		Expenses	**$ 150,550.00**	**$ 145,282.40**

Scenario B+	Scenario C+
Operating Budget Additions • Invest in cybersecurity, technology infrastructure, and work order management software ($140k)	***Operating Budget Additions*** • Invest in cybersecurity, technology infrastructure, and work order management software ($140k)
Operating Budget Reductions • Reduce non-personnel budgets citywide, including supplies, equipment, professional services, and maintenance • Update overhead cost allocation to special funds, reducing General Fund subsidy • Utilize special revenue funds for allowable Police Department costs, including software, equipment, and administrative overhead, and decrease software and equipment budget ($168k FY27, $143k FY28) • Reduce Police Officer recruitment incentives and recruitment support ($48k) • Decrease professional communications support, including managing social media in-house and eliminating the News and Views newsletter ($58k) • Eliminate or reduce Recreation programs and events, including some special events and most contract janitorial services ($82k) • Reduce select administrative support and supplies costs ($45k) • Cancel Advisory Board Member recognition dinner and holiday light installation on San Pablo Avenue ($10k) **• Decrease City Council travel and training allocation by $500 per member ($2.5k total)** **• Decrease General Fund contribution for 4th of July event by 40% ($20k)** **• Reduce landscape maintenance contract services, with impacts to streetscapes, medians, the Hillside Natural Area, and the Ohlone Greenway ($15k)** • Permanently continue to utilize consultant services in lieu of filling vacant positions in the Building Division ($210k)	***Operating Budget Reductions*** • Reduce non-personnel budgets citywide, including supplies, equipment, professional services, and maintenance • Update overhead cost allocation to special funds, reducing General Fund subsidy • Utilize special revenue funds for allowable Police Department costs, including software, equipment, and administrative overhead, and decrease software and equipment budget ($168k FY27, $143k FY28) • Reduce Police Officer recruitment incentives and recruitment support ($48k) • Decrease professional communications support, including managing social media in-house and eliminating the News and Views newsletter ($58k) • Eliminate or reduce Recreation programs and events, including some special events and most contract janitorial services ($82k) • Reduce select administrative support and supplies costs ($45k) • Cancel Advisory Board Member recognition dinner and holiday light installation on San Pablo Avenue ($10k) **• Decrease City Council travel and training allocation by $1k per member ($5k total)** **• Eliminate General Fund contribution for 4th of July event ($50k)** **• Eliminate grant writing and lobbying services ($78k)** **• Cancel EC Stars High School Internship Program ($23k FY28 only)** **• Reduce landscape maintenance contract services, with impacts to streetscapes, medians, the Hillside Natural Area, and the Ohlone Greenway ($105k)** • Permanently continue to utilize consultant services in lieu of filling vacant positions in the Building Division ($210k)
Internal Service Fund and Long-Term Planning Allocations • Restructure vehicle and equipment replacement contributions through internal service fund, citywide ($440k) • Annual contribution to internal service fund for deferred maintenance and capital infrastructure ($300k) • Annual contribution to Fire Department vehicle and equipment replacement reserve ($50k) • Add annual Fire Department small vehicle replacement funding ($100k) • One-time contributions to ISF for Fire Engine ($925k FY27, $259k FY28) • One-time Self-Contained Breathing Apparatus (SCBA) replacement ($330k FY28 only)	***Internal Service Fund and Long-Term Planning Allocations*** • Restructure vehicle and equipment replacement contributions through internal service fund, citywide ($440k) • Annual contribution to internal service fund for deferred maintenance and capital infrastructure ($300k) • Annual contribution to Fire Department vehicle and equipment replacement reserve ($50k) • Add annual Fire Department small vehicle replacement funding ($100k) • One-time contributions to ISF for Fire Engine ($925k FY27, $259k FY28) • One-time Self-Contained Breathing Apparatus (SCBA) replacement ($330k FY28 only)

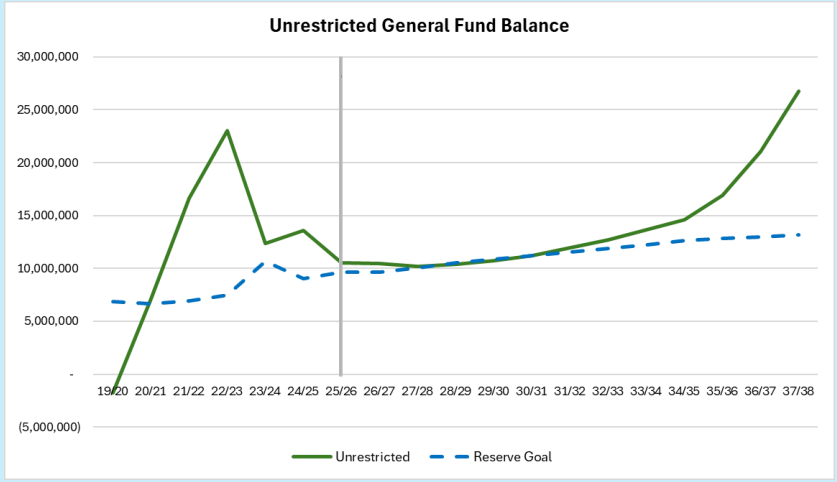
*Highlighted items are different between the two scenarios.

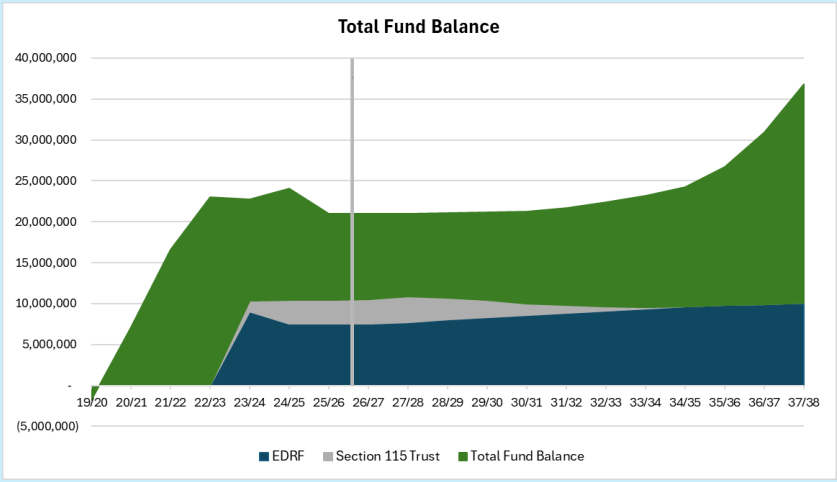
Scenario B+





Scenario C+





	O&M Surplus (Deficit)		One-Time Expenses (Fire Engine & SCBA)		Use of Fund Balance		Notes
	FY 2026-27	FY 2027-28	FY 2026-27	FY 2027-28	FY 2026-27	FY 2027-28	
Scenario B+	717,308	357,382	(925,000)	(588,600)	(207,692)	(231,218)	Keeps reserves above at least **29%** in both years (**13% EDRF + 16% unassigned**). Lowest total reserve level projected by long-range forecast is 28%.
Scenario C+	928,808	591,882	(925,000)	(588,600)	3,808	3,282	Keeps reserves above at least **30%** in both budget years (**13% EDRF + 17% unassigned**). Lowest total reserve level projected is 29.7%.

Notes:

- One-time expenses includes both the new Fire Engine and the federally mandated Self-Contained Breathing Apparatus (SCBA) replacement in 2028.
    - One-time expenses sets aside most of the Fire Engine cost in FY 2026-27 to smooth cost impacts across the two budget years.
    - SCBA replacement budgeted at $330k, which reflects a total cost of $500k offset by a partial (1/3) reimbursement by Kensington per the established contract.
- O&M stands for Operations and Maintenance – the ongoing costs of the City's operations. One-time costs are considered separately from the O&M budget, but both affect the City's ending fund balance.

Agenda Item No. 9.A.
Attachment 1

City of El Cerrito Budget Study Session 3

May 19, 2026

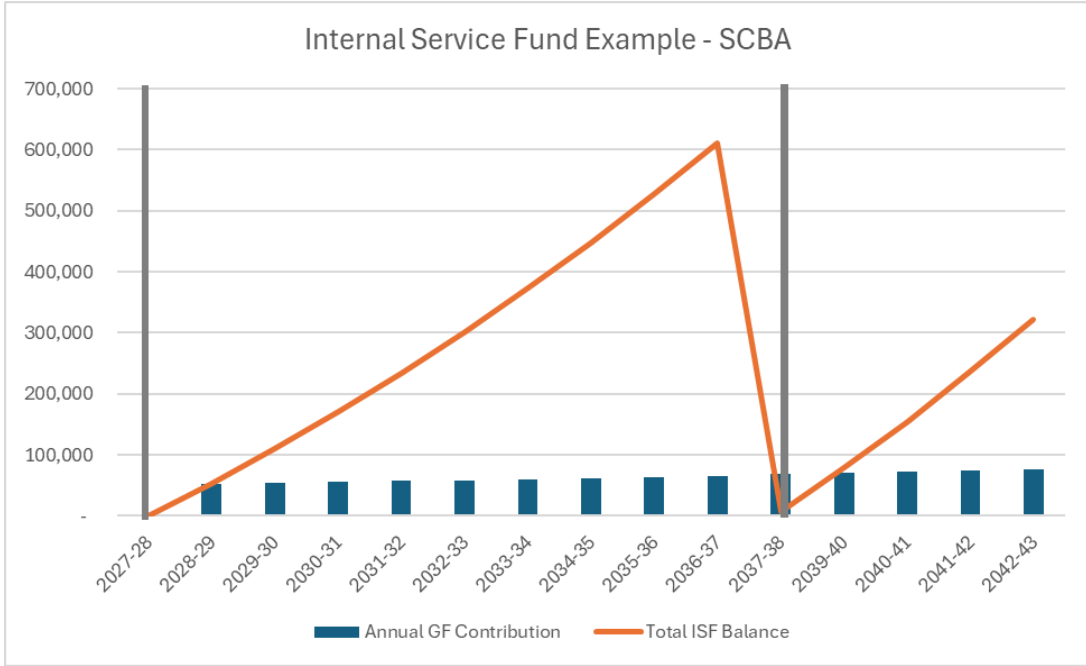
THE CITY OF EL CERRITO

Changes Since May 5

- Adjustment of scenarios based on Council feedback on May 5
- Updates to Cost Allocation Plan and development of new fees using draft FY 2026-27 budget numbers
- Self-Contained Breathing Apparatus (SCBA) replacement separated as one-time cost
- Updated insurance estimates from MPA
- Adjustment to proposed internal service fund contribution for fire engine payments (FY27 increase, FY28 decrease)

About Internal Service Funds (ISFs)

- Annual contributions replace one-time budget impacts
  - Funded throughout asset lifetime until replacement needed
- Unique replacement schedules for major equipment and vehicles
  - Tracked by Finance and Depts
  - Replacement schedules use estimates of future cost increases
- Balances grow with investment earnings



SCBA = Self-Contained Breathing Apparatus

Pending Legislation and Initiatives

- Measure backed by Howard Jarvis Taxpayers Association and Realtor Groups
  - Would eliminate real property transfer tax (RPTT) and change voter approval thresholds
- El Cerrito RPTT: ~$3.2M/year (8-10% of General Fund); loss would require major cuts to City services
- Proponents may withdraw by June 25 if Legislative action satisfies primary financial backers
- Staff monitoring and working with lobbyists; will return to Council with periodic updates

City Council Division Budget Review

- Council reviews and approves its division budget each year
- Current budget is baseline – any changes included in scenarios will be adjusted after Council directs staff
- Detailed budget provided as attachment to agenda bill

Account Number	Account Description	Details	FY27 Proposed	FY28 Proposed
46520	Program Fees (REVENUE)	1. Host for Mayors Conference April 2027. (Revenue offset by total cost to host)	$ 6,800.00	
54210	**Telephone Expenses**	Calnet System	**$ 160.00**	**$ 166.40**
54240	Software	iPad service for Council (5) and Quinto phone, ipad Adobe Pro licenses	**$ 4,150.00**	**$ 4,150.00**
54410	Printing & Binding		**$ 250.00**	**$ 250.00**
54610	Travel & Training	Costs associated with City Councilmembers attendance and accomodations for travel and training. **Last adopted by Council FY26: $5K per member, $5K for Mayor, $5K for New Mayor Academy**	**$ 35,000.00**	**$ 35,000.00**
54920	Events and Field Trips	Mayors Conf. (Host April 2027) - 15000-6800 revenue Advisory Member Recognition Dinner (Annual) - 5000	**$ 13,200.00**	**$ 5,000.00**
54910	Dues & Subscriptions	1. Mayor Conf. Annual Membership - 3880/4000 2. Cal Cities Annual Dues -12760/13150 3. Cal Cities East Bay Annual Dues - 300/300 4. National League of Cities Membership Dues - 2190/2256 5. LAFCO Annual Fee - 8670/9020 6. ABAG - 8900/9260 7. JPA Tom Bates Dues - 15000/15000 8. NEW EB Wildfire Coalition - 3000/3000	**$ 54,700.00**	**$ 55,986.00**
54990	Other Administrative Svcs	1. Online Media (Council livestream and video archive) - 9050/9500 2. Pinole TV A/V service for Council meetings - 10300/11330 3. Zoom Webinar - 3740/3900 4. Council Retreat Facilitator -16500/17500	**$ 39,590.00**	**$ 42,230.00**
55110	General Office Supplies	Wall of Fame Costs ($500 FY28 only) Council Photo Shoot ($1500 FY27 only) Council meals, business cards, dais plates, recognition plaques, lapel pins etc)	**$ 3,500.00**	**$ 2,500.00**
		Expenses	**$ 150,550.00**	**$ 145,282.40**

Scenarios – Similarities

- Contributions to internal service funds of over $890k annually, ongoing
- One-time purchases of fire engine ($1.5M over 2 years) and SCBAs ($330k)
- Updated overhead cost allocation among special funds, use of special funds where allowable and appropriate
- Budget additions for cybersecurity and technology infrastructure
- Budget cuts including:
  - Administrative support for communications, admin support and supplies, and recruitment incentives
  - Advisory body dinner and holiday lights
  - Continued use of consultant services for some building division functions

Scenarios – Core Differences

Scenario B+

- Lowest reserve level FY27 and FY28: **29%**
  - 13% EDRF
  - 16% Unassigned
- Lowest projected total reserve level from present to FY38 : **28%**
- Service Cuts:
  - Council travel $500/member
  - Decrease GF for 4th of July by 40% - $20k
  - Reduce Landscape maintenance by $15k

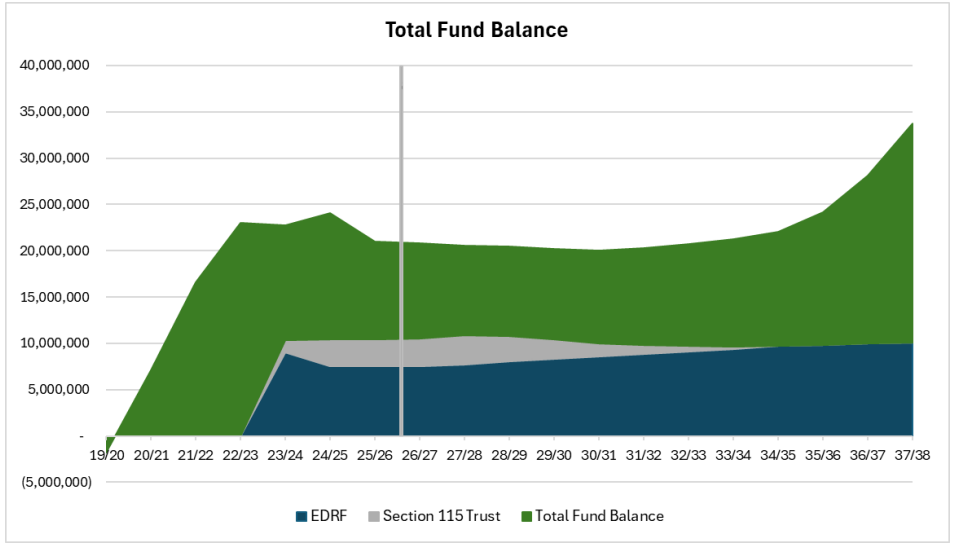
Scenario C+

- Lowest reserve level FY27 and FY28: **30%**
  - 13% EDRF
  - 17% Unassigned
- Lowest projected total reserve level from present to FY38 : **29.7%**
- Service Cuts:
  - Council travel $1k/member
  - Eliminate GF for 4th of July
  - Eliminate grant writing and lobbying
  - Cancel EC Stars Internship
  - Reduce Landscape maintenance by $105k

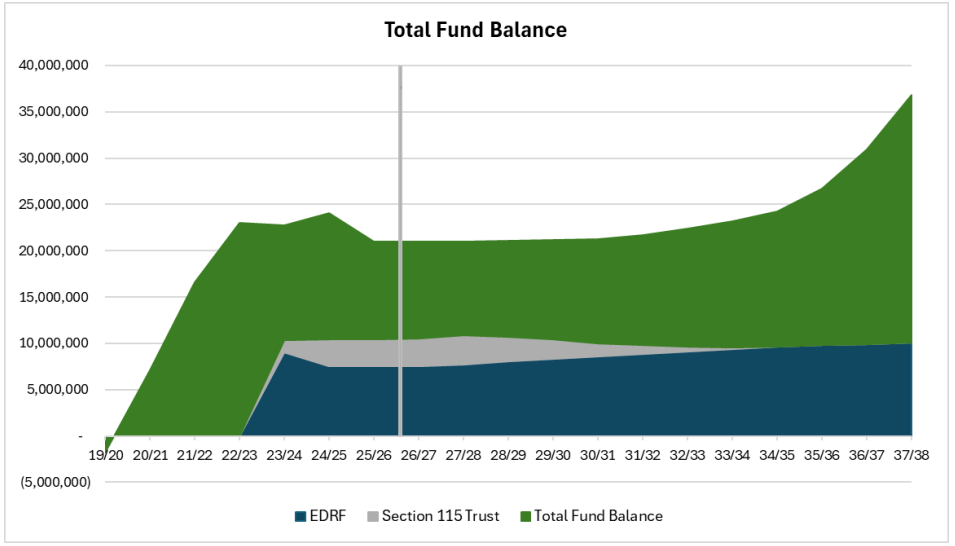
Draft Scenarios - Summary

	Operating Budget Surplus (Deficit)		One-Time Expenses (Fire Engine & SCBAs)		Total Fund Balance Change		Lowest Reserve Level Projected FY 2026 – FY 2038
	FY 2026-27	FY 2027-28	FY 2026-27	FY 2027-28	FY 2026-27	FY 2027-28	
Scenario B+	717,308	357,382	(925,000)	(588,600)	(207,692)	(231,218)	13% EDRF + 15% Unassigned = **28% Unrestricted**
Scenario C+	928,808	591,882	(925,000)	(588,600)	3,808	3,282	13% EDRF + 16.8% Unassigned = **29.7% Unrestricted**

Scenario B+



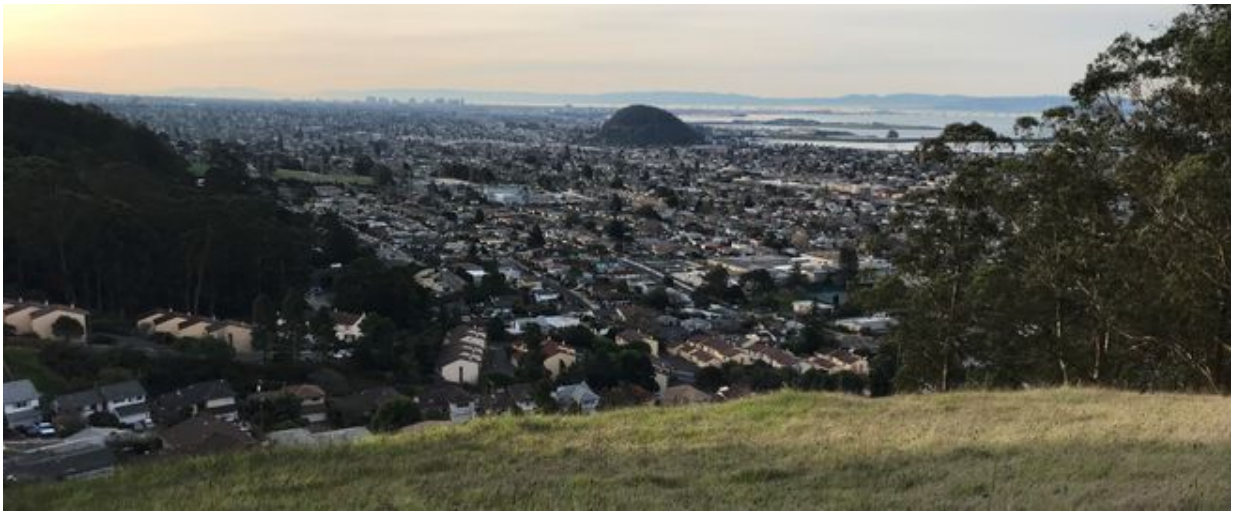
Scenario C+



Thank you!



SUPPLEMENTAL MATERIALS



City of El Cerrito Fiscal Year 2026-27 and 2027-28 Biennial Budget

Proposed Version - 06/02/2026

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Proposed Biennial Budget for Fiscal Years 2026-27 and 2027-28

CITY OF EL CERRITO
EMPLOYEES PENSION BOARD
PUBLIC FINANCING AUTHORITY

CITY COUNCIL

Mayor Gabriel Quinto

Mayor Pro Tem Rebecca Saltzman

Councilmember Lisa Motoyama

Councilmember Carolyn Wysinger

Councilmember William Ktsanes

CITY COUNCIL APPOINTEES

City Manager Karen Pinkos

City Attorney Sky Woodruff

APPOINTED OFFICIALS

Assistant City Manager Alexandra Orologas

Assistant to the City Manager Will Provost

Budget/Financial Services Manager Claire Coleman

Chief of Police Paul Keith

City Clerk Holly M. Charléty

Community Development Director Melanie Mintz

Human Resources Manager Shannon Bassi

IT Manager Eric Ng

Finance Director/City Treasurer Crystal Reams

Fire Chief Eric Saylors

Public Works Director/City Engineer Yvetteh Ortiz

Recreation Director Chris Jones

Mission, Vision, and Values

OUR VISION

The City of El Cerrito is a welcoming community committed to a high quality of life with thriving businesses, active public spaces, as well as diverse cultural, educational, and recreational opportunities FOR EVERYONE.

OUR MISSION

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

OUR VALUES

Our values drive behavior and support effective implementation of the mission, vision, and goals.

The City's values include:

Ethics and Integrity

Fiscal Responsibility

Transparency and Open Communication

Professional Excellence

Inclusiveness and Respect for Diversity

California Society of Municipal Finance Officers (CSMFO) Operating Budget Excellence Award for Fiscal Years 2024-25 and 2025-26 Biennial Budget



California Society of Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award
Fiscal Years 2024-2025 & 2025-2026

Presented to the

City of El Cerrito

For meeting the criteria established to achieve a CSMFO Award in Budgeting.

February 7, 2025

Ernie Reyna
Ernie Reyna
2024 CSMFO President

James Russell-Field
James Russell-Field, Chair
Recognition Committee

Dedicated to Excellence in Municipal Financial Reporting

Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for Fiscal Years 2024-25 and FY 2025-26 Biennial Budget

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of El Cerrito, for its Fiscal Year 2024-25 and 2025-26 Biennial Budget. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for the fiscal period only. City Staff believe the current budget continues to conform to program requirements and are submitting it to GFOA to determine its eligibility for another award.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of El Cerrito
California

For the Biennium Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

Reader's Guide

This guide is designed to help you navigate the document and understand the key sections of the budget. Below, you will find an overview of each section, along with tips on how to use the information effectively.

Introduction

The Introduction provides the City Manager's Budget Message, demographics, organizational structure, and a brief history of El Cerrito. The Introduction section also includes an overview of the budget timeline and process, the City's financial policies, and the 2024-2029 Strategic Plan.

Tip for Navigating: Use this section to understand more about the City of El Cerrito and how the annual budget is developed.

Budget in Brief

The Budget in Brief offers a concise overview of budget highlights and a snapshot of overall financial health. It also includes major one-time expenses separate from the ongoing operations and maintenance budget.

Tip for Navigating: Start here to get a quick overview of the budget's most important driving factors. If you are short on time, the Budget in Brief gives a high-level overview of all key sections of the adopted budget.

Fund Summaries

This section breaks down the city's various funds, including Governmental Funds, Enterprise Funds, Special Revenue Funds, and Internal Service Funds. It includes an overview of each of the City's major funds, in addition to the City's Long-range General Fund Forecast.

Tip for Navigating: Look at this section to understand how City services are funded.

Departments

The Departments section outlines the budget for City departments. Each department page includes details about their organizational structure, operations, work plan, strategic plan alignment, and key performance indicators. The City is organized into seven operating departments: City Management, Finance, Community Development, Fire, Police, Public Works, and Recreation.

Tip for Navigating: Focus on the departments that matter most to you, whether it's administrative departments, public safety, community development, public works, or recreation, to see how resources are being allocated.

Other Entities

This section outlines the revenues and expenditures for the City's other legal entities: the Employees' Pension Fund and the Public Financing Authority. It also includes the budget information for the Municipal Services Corporation (MSC), an independent entity from the City.

Tip for Navigating: Review this section to understand the other entities overseen by the City Council.

Capital Improvement Plan and Capital Projects

This section outlines the financial plan and planned expenditures for the City's capital projects. The CIP section includes the five-year capital improvement plan. The Capital Projects section provides additional detail for each project included in the CIP.

Tip for Navigating: Refer to this section if you want to learn more about the City's capital plans.

Debt Services Overview

This section explains the City's debt obligations.

Tip for Navigating: Review this section to understand the City's approach to managing debt and how it impacts the budget.

Appendix

This section includes a glossary of definitions and other supporting documents.

Tip for Navigating: Review this section to understand acronyms and financial definitions.

Reporting Entity

Throughout this budget document, reference is made to the City. As appropriate, such references should be inferred to include activity and financial contributions of each of the three separate entities covered under this budget: City of El Cerrito, El Cerrito Employees' Pension Board, and the El Cerrito Public Finance Authority.

The El Cerrito Municipal Services Corporation (MSC) is a non-profit corporation whose purpose is to support the City in expanding economic opportunities and eliminating blight, as well as assisting and implementing programs and activities that will lessen neighborhood tensions and combat community deterioration. While it is a component unit of the City for reporting purposes, and is therefore included in the City's Annual Comprehensive Financial Reports, the MSC's FY 2026-27 Budget will be presented separately for consideration by its Board of Directors on June 19, 2026.

Introduction



City Manager's Budget Message

June 2, 2026

Honorable Mayor, City Councilmembers, and El Cerrito Community:

I hereby present the City of El Cerrito Biennial Budget for Fiscal Years 2026-27 and 2027-28. The Biennial Budget represents the spending plan that provides funding for all City services and programs that support our vision to be a welcoming community committed to a high quality of life with thriving businesses, active public spaces, as well as diverse cultural, educational, and recreational opportunities for everyone.

This Biennial Budget is the product of dedicated collaboration across the City's staff team, working to align resources with the City Council's and community's priorities as established in the 2024-2029 Strategic Plan, while upholding our commitment to fiscal responsibility and long-term sustainability. The City enters this biennial budget cycle from a position of genuine strength: stable General Fund reserves, a fully staffed Finance Department delivering accurate and transparent financial reporting, and a track record of disciplined stewardship that has meaningfully improved El Cerrito's fiscal health over the past several years. We are proud of what this organization has achieved, and we are clear-eyed about the work that remains ahead.

ECONOMIC HEADWINDS

The economic environment facing El Cerrito in FY 2026-27 and FY 2027-28 is volatile and challenging, and it is a challenge shared by cities across California. Revenues are growing modestly while the cost of delivering services continues to rise. Insurance premiums, salaries and benefits, utilities, and the general costs of supplies and services have all increased substantially in recent years, and the City is not immune to the same inflationary pressures our community members face in daily life. These are largely forces beyond local government's control, and managing them requires a clear strategy rather than a reactive approach.

Among the most significant long-term cost drivers is the City's pension obligation. Pension costs are projected to continue escalating for the next several years before reaching their peak in the early 2030s, after which costs are expected to decline as the City's workforce shifts to become predominantly composed of employees under the California Public Employees' Pension Reform Act (PEPRA). PEPRA employees receive lower pension benefits at a lower cost to the employer, and the gradual transition to this workforce profile will provide meaningful fiscal relief over time. However, the City must exercise fiscal discipline and a careful, deliberate budgeting approach over the next ten years in order to weather this period responsibly and protect services to our community.

Even as local governments throughout California continue to face challenging economic headwinds, the El Cerrito community has continued to show its support for core City services through its vote in support of critical revenue measures. The City is deeply grateful to El Cerrito voters for their continued confidence in local government. In November 2024 voters approved Measure G, a renewal of the Measure R one-cent transactions and use tax (commonly known as a"sales tax") that provides approximately $4 million annually, or roughly 8% of General Fund revenues. This locally controlled funding is foundational to the City's ability to sustain core services, and its renewal reflects a community that understands the value of investing in the place we share. Thank you to every voter who cast a ballot in support of El Cerrito.

THE BUDGET PROCESS

The FY 2026-27 and FY 2027-28 Biennial Budget was developed using a target-based budgeting approach, a change from prior practice. Rather than beginning with existing departmental baselines and adding costs, Departments were given budget targets and asked to make difficult decisions about how to deliver services within those constraints. This approach required hard choices, and the City's Department Directors and their teams rose to the challenge. The

emphasis throughout the process was on identifying what level of services our revenues can sustainably support over the long term, rather than simply funding what we have always done.

The City Council and community were engaged in this process from the outset. Following a Council retreat, the City held multiple public community workshops and three Council study sessions to develop and refine the budget approach reflected in this document. Public input was sought and welcomed at each stage. The budget that emerges from this process is one that the City Council and community have had a genuine hand in shaping.

STRUCTURAL BUDGET IMPROVEMENTS

This Biennial Budget reflects several significant changes to how the City budgets and plans for long-term costs, representing a more sophisticated and forward-looking approach to financial management.

The Budget incorporates the results of the City's new Cost Allocation Plan and Master Fee Study, both completed in spring 2025. The Cost Allocation Plan ensures that the General Fund is appropriately reimbursed for the overhead and administrative costs it supports on behalf of other funds and activities. The Master Fee Study ensures that the City's fees for services are set at levels that reflect the actual cost of providing those services, reducing the degree to which the General Fund subsidizes activities that benefit specific users. Together, these tools allow the City to budget more accurately and to make more informed decisions about how resources are deployed.

An important structural change in this Budget is the expansion and ongoing funding of Internal Service Funds (ISFs) for vehicles, equipment, and infrastructure. An internal service fund is a dedicated City account used to save for known future costs, functioning much like a savings account set aside for a specific purpose. Rather than absorbing the full cost of a major asset replacement in a single year from the General Fund when the need arises, the City makes regular annual contributions to each ISF over time, so that when a replacement cost comes due, the funds are already set aside. This approach brings greater predictability to the budget and protects the General Fund from the kind of one-time shocks that can destabilize an otherwise balanced spending plan.

In prior years, El Cerrito could not sustain adequate ISF contributions for vehicles, equipment, and infrastructure. The consequences of that gap are visible in this very budget: the fire engine replacement that appears as a one-time expenditure is a direct result of years in which no dedicated reserves were being accumulated for that purpose. The City was left with no option but to draw on General Fund balance when the need became unavoidable. The Biennial Budget corrects this going forward by establishing and maintaining ongoing ISF contributions so that future replacements are planned for and funded in advance. This change will not eliminate all large one-time costs immediately, but it marks a turning point in how the City manages its long-term assets, and it is one of the most consequential steps this budget takes toward genuine fiscal sustainability.

This Budget also reflects necessary reductions in some programs and services. These decisions were not made lightly. They reflect a recognition that long-term sustainability requires that the City live within its means, and that difficult choices made now are preferable to a future in which a structural imbalance forces deeper and more disruptive cuts. These reductions reflect the City Council's considered judgment, made with full transparency and with community input at every stage of the process.

CAPITAL IMPROVEMENT PROGRAM

This year, we are pleased to introduce enhancements to the Capital Improvement Program (CIP), as depicted in this Budget Document. You will find an improved CIP section that includes an interactive, comprehensive list of capital projects with detailed descriptions, maps, funding sources, anticipated schedules, and estimated costs. Furthering our commitment to financial transparency, this upgraded CIP provides the reader with the ability to explore the City's capital projects in an understandable, accessible way.

City staff have been working diligently to update the CIP to present to the City Council and the community a clear picture of the various capital projects underway as well as those planned for the future, should funding become

available. As we have discussed with the Council and with community members, City staff intend to continue to review the full CIP with respect to City-adopted plans, Council and community priorities, and resource availability to ensure we are implementing the CIP responsibly and equitably. We also continue to pursue grants and work with our legislators at the state and federal levels wherever possible to provide funding sources for CIP projects.

STRATEGIC PLAN ALIGNMENT

This budget reflects the City Council's priorities and is grounded in the goals of the 2024-2029 Strategic Plan, which guides the direction of the organization across five goal areas:

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

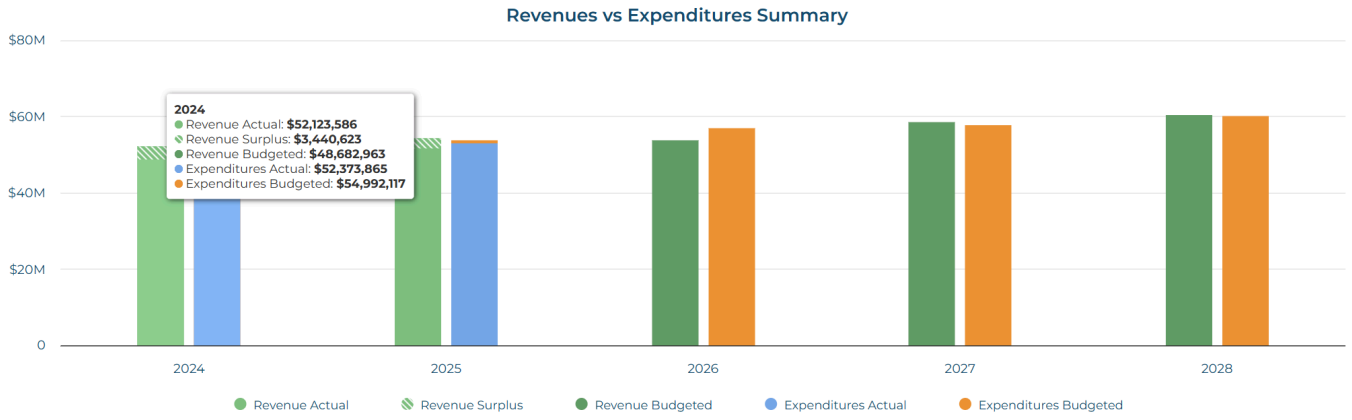
The City Council held its annual retreat on January 10, 2026 and several priorities were identified through the initiatives outlined in the Strategic Plan. Priorities discussed included:

- Opportunities for increased and meaningful community engagement
- Continued emphasis on public safety and emergency preparedness
- Focus on recreational programming for all ages
- Investment in public facilities
- Increased focus on economic development and placemaking, including increasing revenue and commercial activity throughout the City
- Enhancing and leveraging technology for improved service delivery, especially in public safety

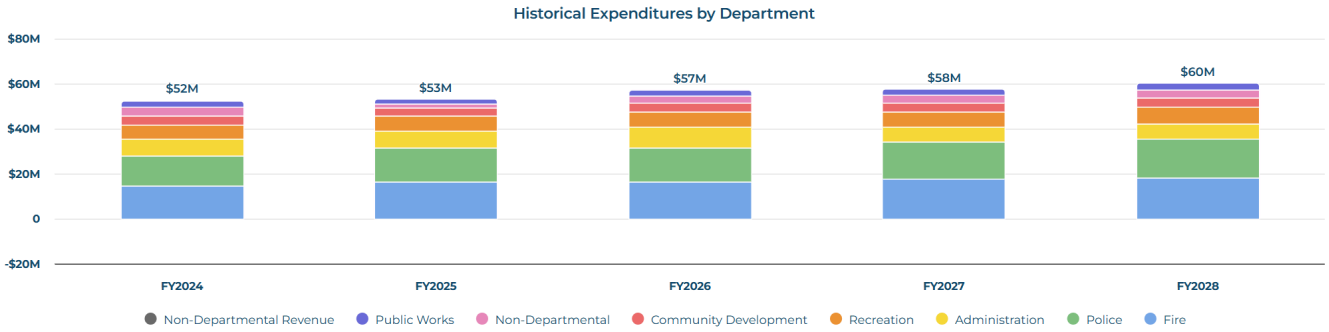
Each Department's programs and focus areas align with these strategic goals and priorities, and this document reflects the funding required to advance them within available resources. As always, there are more community needs and aspirations than resources to fully address in any given budget cycle. The budget before you represents the City Council's and community's priorities for where to focus our efforts and investment over the next two fiscal years.

BIENNIAL BUDGET OVERVIEW

The City's General Fund is more than balanced for both fiscal years in this Budget, with a significant projected surplus in each year. This surplus reflects the discipline of the target-based budgeting process and the difficult decisions made by Departments, and it provides an important buffer against the cost escalations projected in the years ahead.



The following graph shows expenditures by department over time since FY 2023-24.



One significant distinction in this Budget is the explicit separation of one-time costs from the ongoing operations and maintenance budget. This approach provides greater transparency to the City Council and the public about what is being funded on a recurring basis versus what represents a non-recurring expense. Among the major one-time expenditures reflected in this Budget are the purchase of a new fire engine and self-contained breathing apparatus (SCBA) equipment for the Fire Department, which represent two critical investments in public safety infrastructure.

GENERAL FUND RESERVES

The City's General Fund reserve policies, included in the City's Comprehensive Financial Policy, were updated by the City Council on March 17, 2026. The updated policy establishes a target of 13% of General Fund expenditures for the Emergency Disaster Relief Fund (EDRF) and 17% for the unassigned reserve, for a cumulative unrestricted reserve target of 30%. These levels reflect the City's commitment to being prepared for economic downturns and emergencies and exceed the Government Finance Officers Association (GFOA) recommended best practices for reserve adequacy.

The City's Section 115 Pension Funding Trust, established by the City Council as part of its long-term fiscal strategy, held approximately $3 million as of the close of FY 2024-25. These funds represent a meaningful resource for managing the impact of pension cost escalation over the next decade. The proposed budget does not call for use of Section 115 Trust funds during FY 2026-27 or FY 2027-28. However, based on staff projections of peak pension costs using current actuarial estimates, it may become prudent for the City to begin drawing on the Trust to smooth fiscal impacts in subsequent budget years. The City Council will have the opportunity to revisit this question as pension cost trends become clearer.

	Budget FY 26/27	Budget FY 27/28	Forecast FY 28/29	Forecast FY 29/30	Forecast FY 30/31
Beginning Total Fund Balance	21,368,879	21,118,513	20,857,296	20,811,499	20,983,992
Total Revenues	58,429,622	60,405,305	62,554,259	64,784,509	66,956,478
Total Expenditures	57,654,988	60,177,922	62,600,056	64,612,015	66,713,119
Operating Budget Surplus (Deficit)	**774,634**	**227,383**	**(45,797)**	**172,494**	**243,359**
One-Time Expenditures	1,025,000	488,600	-	-	-
Annual Surplus (Deficit)	(250,366)	(261,217)	(45,797)	172,494	243,359
Total Ending Fund Balance	**21,118,513**	**20,857,296**	**20,811,499**	**20,983,992**	**21,227,352**

Total EDRF + Unassigned	31%	29%	29%	29%	30%

*****

The development of this Budget has required creativity, discipline, and genuine commitment from all staff involved, and I am grateful for all the hard work of our exceptional City staff team. Our organization is made up of talented professionals who have provided valuable contributions to this Biennial Budget. I would like to thank the City's Executive Team, including each Department Director, for their leadership through a Budget process that asked more of them than most. Their willingness to make hard decisions for the long-term good of this organization and community speaks to the quality and dedication of the people who serve El Cerrito.

I would like to especially thank Finance Director/City Treasurer Crystal Reams, Budget/Financial Services Manager Claire Coleman, and Assistant City Manager Alexandra Orologas for their exceptional contributions to the development of this Budget and Budget Document. Their expertise, tenacity, and dedication to getting it right are evident on every page.

I am deeply appreciative of the City Council for your leadership, your courage, and your unwavering commitment to El Cerrito's long-term fiscal health and the values of this community. And to the El Cerrito community: thank you for your attention, your input, and your continued investment in this City. Your engagement through public workshops, surveys, and community conversations shaped the Budget before you in meaningful ways.

This year, I will celebrate 25 years of service to the City of El Cerrito, with 8 years as your City Manager. I have seen this City change and grow in so many ways from the time when I first set eyes on this beautiful community. What has not changed, of course, is this City's strength, resilience, and compassion for our neighbors. Though we face real challenges, we face them from a position of strength, purpose, and shared commitment. Our City has proven time and again that we will not just survive our challenges, we will work through them together and be better for it.

It is a true honor to serve the City of El Cerrito. I look forward to building our future, together.

Respectfully submitted,



Karen E. Pinkos

City Manager

History of the City

Located on the eastern shore of the San Francisco Bay, El Cerrito is a 3.9-square-mile city blessed with a pleasant climate year-round. The hilly areas of El Cerrito provide spectacular views of San Francisco, the Bay and Golden Gate Bridges, and Mt. Tamalpais. El Cerrito is conveniently located along Interstate 80 and is less than 30 miles from two major airports. Silicon Valley, Berkeley, and Sacramento are within easy reach. El Cerrito's residents enjoy the tree-lined Hillside Natural Area, 107 acres of dedicated open space, as well as over 46 acres of parks, 18 acres of school recreational areas, and 38 acres of other amenities. These amenities include the Ohlone Greenway, a pleasantly landscaped linear park that runs along the length of the city and is popular with walkers, runners and bicyclists.

The City of El Cerrito is a Charter City that originally incorporated as a General Law City on August 23, 1917 and just over one hundred years later became a Charter City in November 2018. El Cerrito is located in western Contra Costa County and forms part of the highly urbanized area along the eastern shore of the San Francisco Bay. El Cerrito has a population of approximately 25,994. It is a community of highly educated residents, in part due to the proximity to UC Berkeley and the San Francisco Bay Area high-tech economy.

Interstate 80 passes near the western boundary of the community, while the crest of the Berkeley Hills and Wildcat Canyon Regional Park define the eastern boundary. The community is served by AC Transit and the Bay Area Rapid Transit (BART) system, with stations near both the northern (El Cerrito del Norte station) and southern (El Cerrito Plaza station) boundaries of the city. In addition, several transit agencies including Golden Gate Transit, Fairfield-Suisun Transit, Vallejo Transit, and WestCAT also serve El Cerrito. The combination of services from these agencies provides excellent public transportation to the entire Bay Area.

The City is organized as a Council-Manager form of local municipal government and its City Charter was adopted by the voters in November 2018. The Mayor and City Council provide community leadership, develop policies to guide the City in delivering services and achieving community goals, and encourage citizen understanding and involvement. The Mayor and Council Members also serve as the governing body of the El Cerrito Employees' Pension Board and the El Cerrito Public Financing Authority.

The City Manager is appointed by the City Council and is responsible for administration of municipal affairs. All municipal departments operate under the supervision of the City Manager. Through the City Manager, City staff uses the resources appropriated by the Council in the budget to achieve desired service results in the community and carries out the policies of the Council. The City Council also appoints the City Attorney to advise them and City staff on legal affairs, to see that all laws are effectively enforced and, when necessary, to defend the City in litigation.

The City provides police and fire services as well as recreation, streets and roads, recycling, economic development, public improvements, building, planning and zoning, and general administrative services. Residents are provided water by the East Bay Municipal Utility District (EBMUD) and sewer services through Stege Sanitary District. PG&E provides gas and electricity services, in addition to Marin Clean Energy (MCE), a public, not-for-profit joint powers authority and electricity provider that gives all PG&E electric customers the choice of having 60% to 100% of their electricity supplied from clean, renewable sources. Library services are provided by the County of Contra Costa at a City-owned and maintained facility, with additional funding support from the City for extended library hours. The City contracts with East Bay Sanitary for garbage and green waste collection service through a franchise agreement. Comcast, AT&T, and a host of smaller companies provide telecommunication services.


El Cerrito


THE CITY OF
EL CERRITO
WELCOMES YOU
CITY OF

Demographics

Population

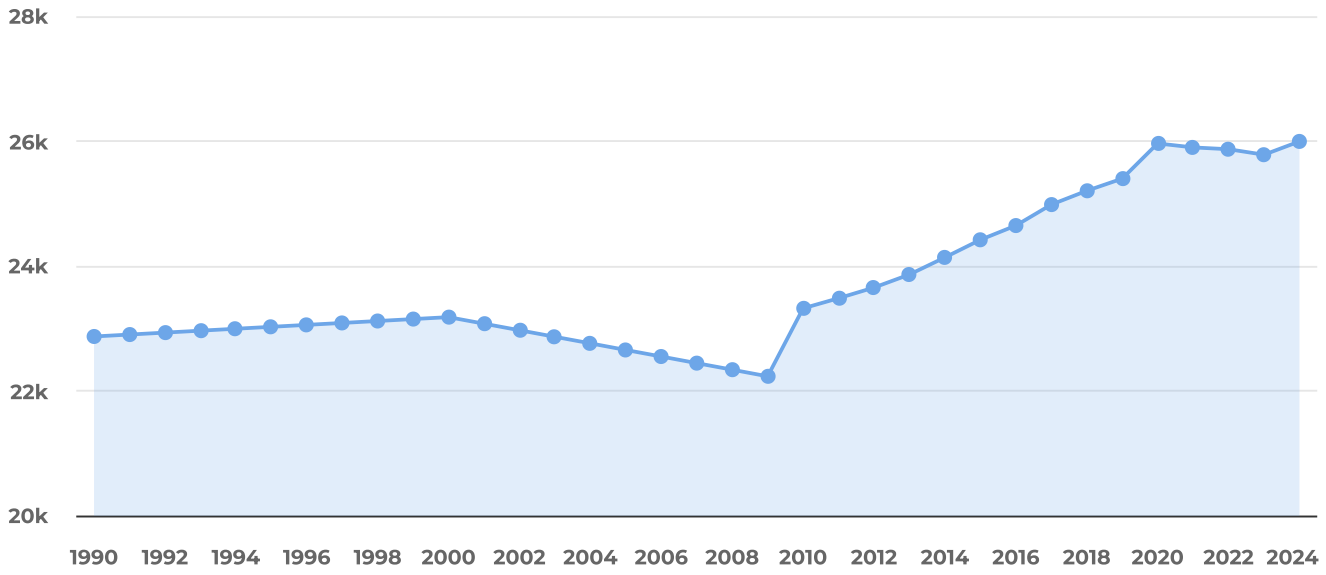
TOTAL POPULATION

25,994

0.83%
vs. 2023

GROWTH RANK

106 out of **506** Municipalities in California



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

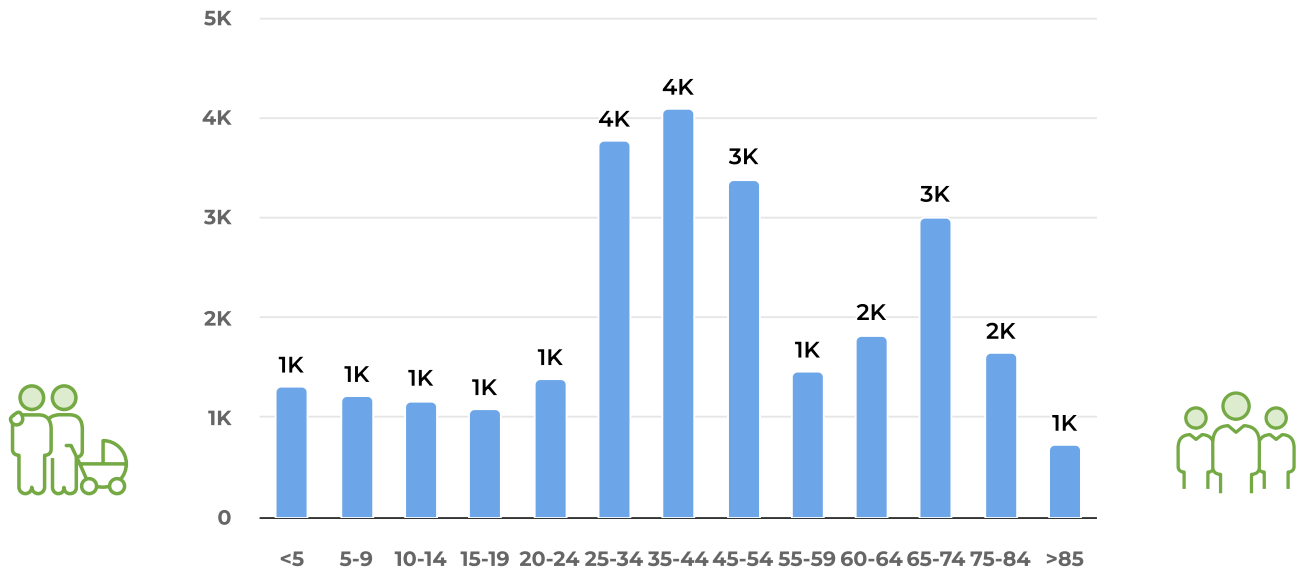
DAYTIME POPULATION

22,957

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

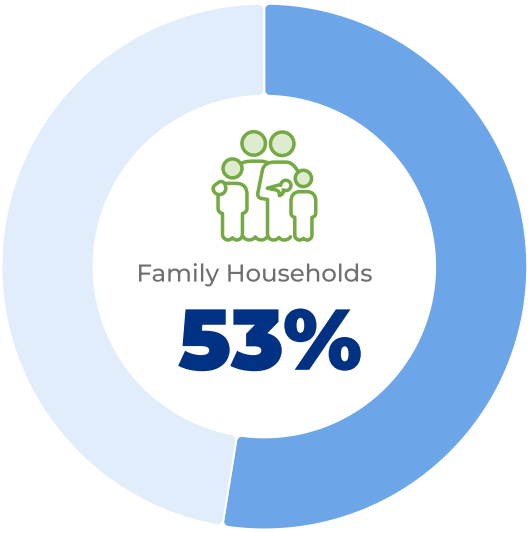
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

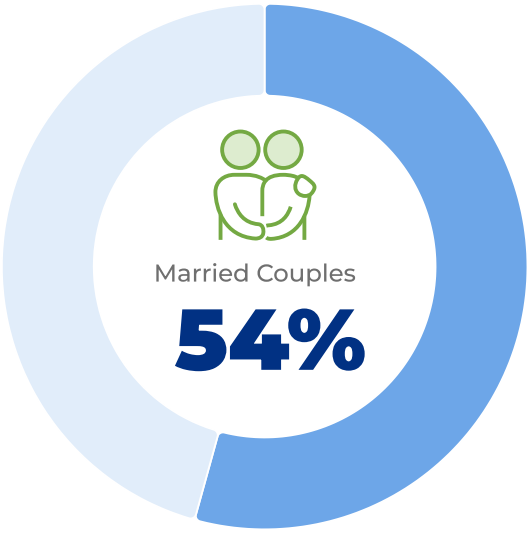
10,831

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



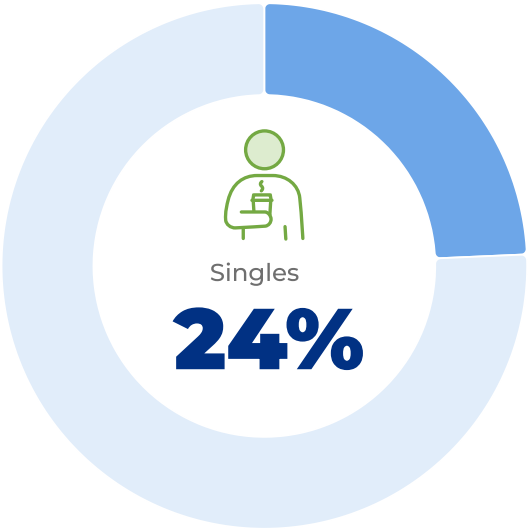
-3%

lower than state average



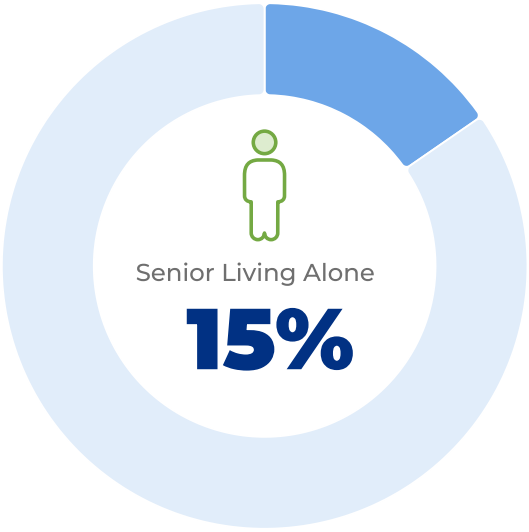
9%

higher than state average



2%

higher than state average



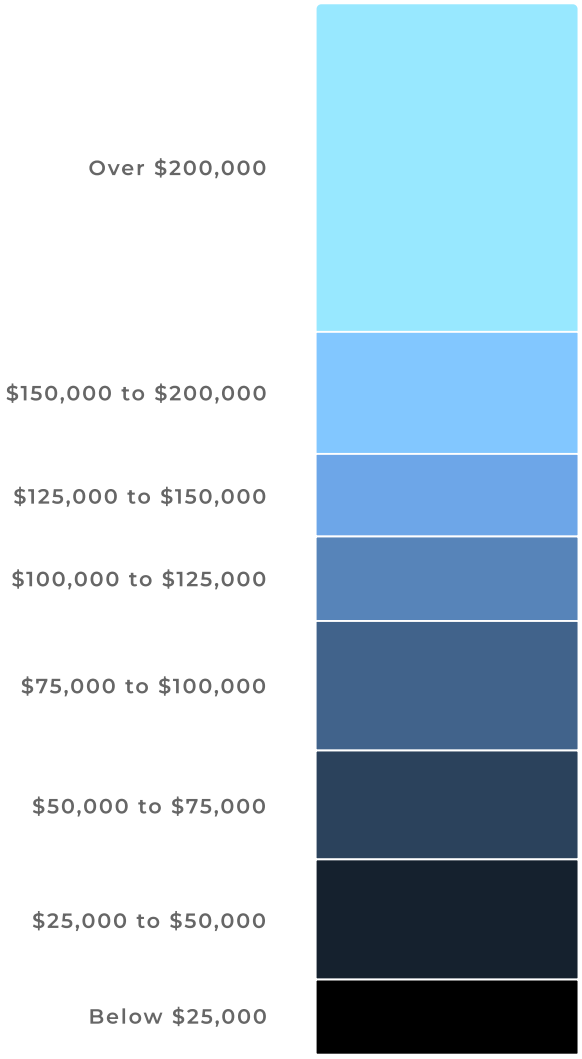
55%

higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

31%

52.81%
higher than state average

Median income

$127,876

29.01%
higher than state average

Below $25,000

7%

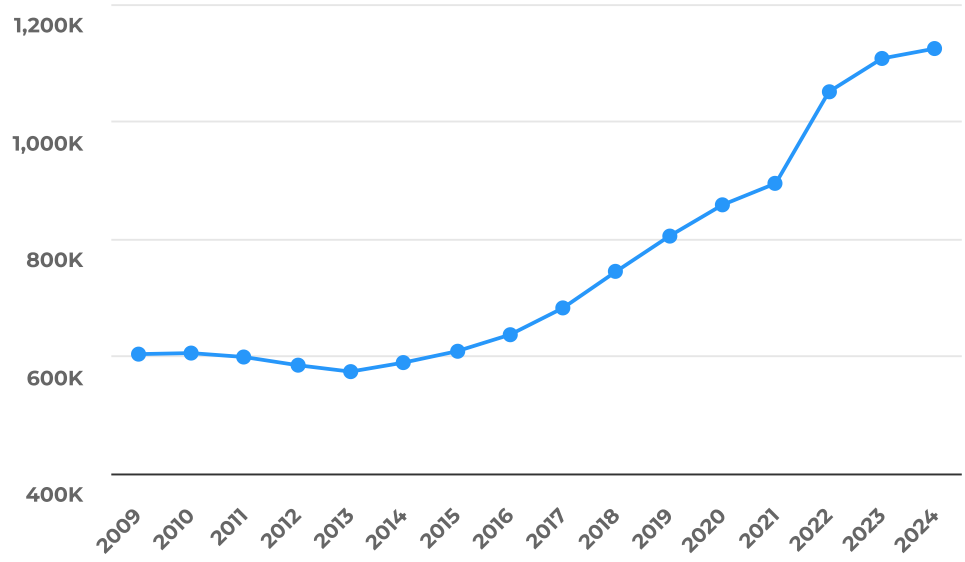
-43.20%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing

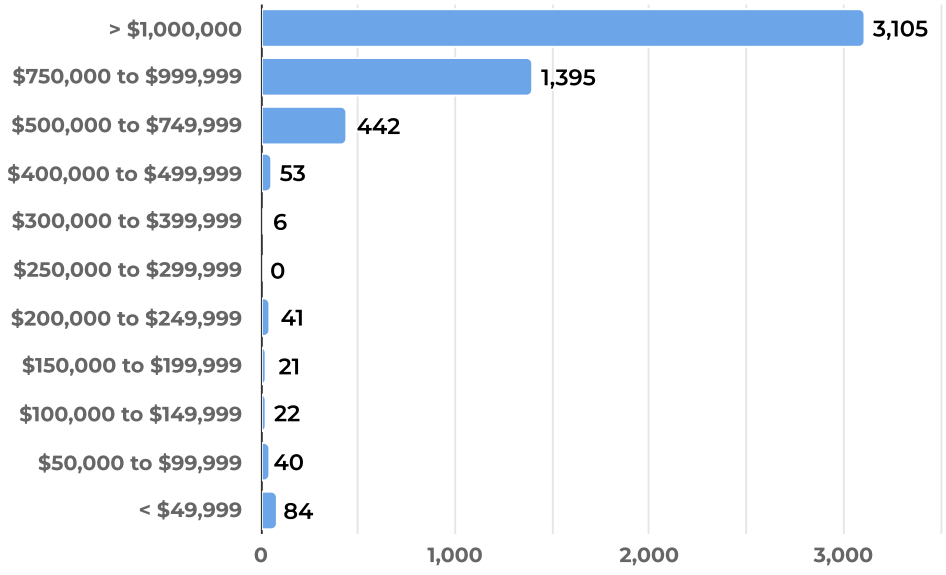
2024 MEDIAN HOME VALUE

$1,124,400



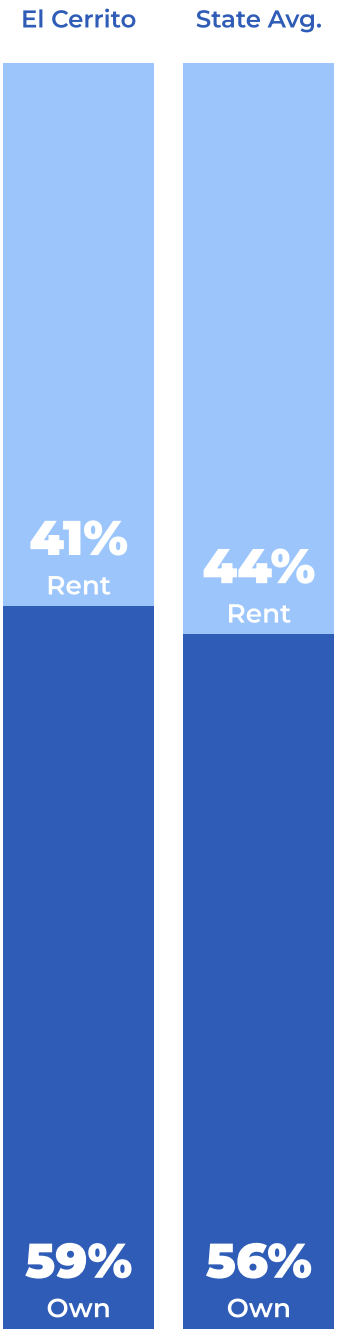
** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

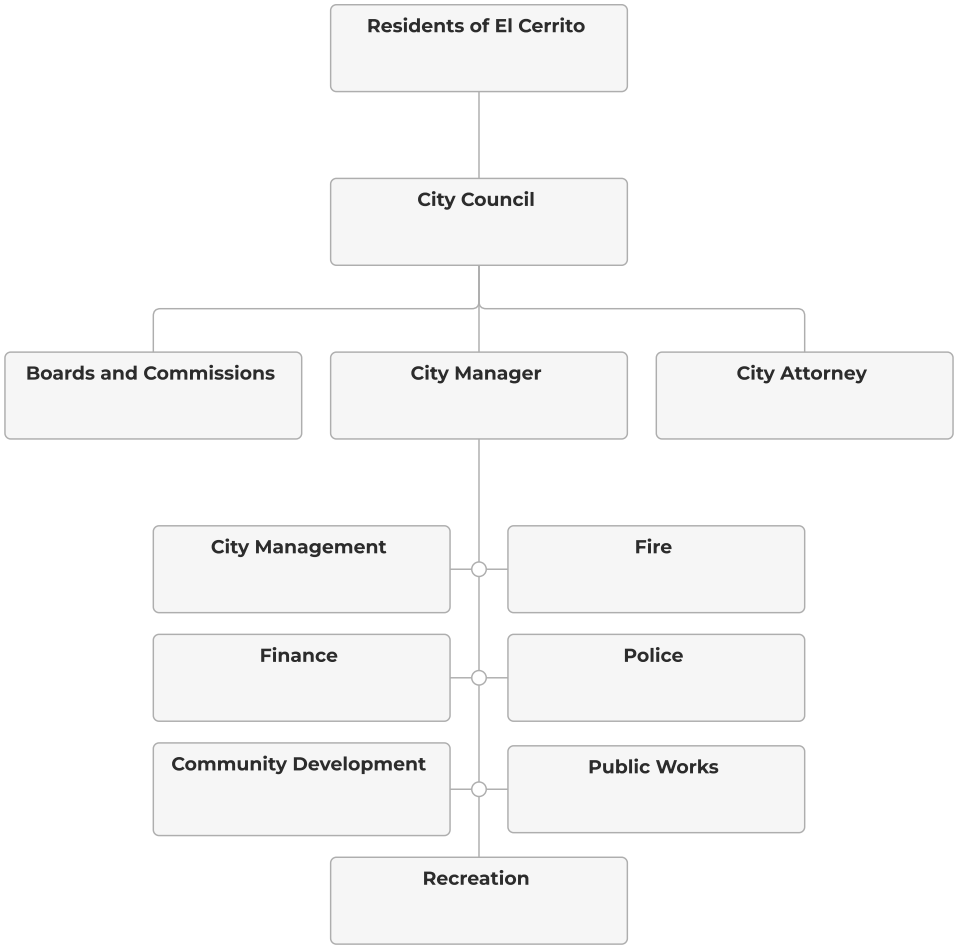
HOME OWNERS VS RENTERS



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

Citywide Organizational Chart

The City of El Cerrito is a charter city governed by a five-member City Council, which is directly accountable to residents and serves as the City's legislative body. Annually, the City Council votes to appoint a Mayor and a Mayor Pro Tem from among its members. The City Council also appoints the City Manager, who oversees day-to-day operations across seven departments: City Management, Finance, Community Development, Fire, Police, Public Works, and Recreation. The City Attorney and various Boards and Commissions also report to the City Council, providing legal counsel and advisory functions across a range of policy areas.



Citywide Staffing

Department	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
City Council	5	5	5	5	5	5
City Management	10	10.5	10	10	10	10
Finance	6	6.5	6	6	6	6
Community Development	15	15	15	15	15	15
Police	48	48	48	48	48	48
Fire	37	37.5	37.5	37.5	38	38
Public Works	25.5	27.3	27.3	27.3	27.44	27.44
Recreation	18	20	20	20	20	20
TOTAL	**165.2**	**169.8**	**168.8**	**168.8**	**167.44**	**167.44**

Budgeting Process

The annual budget is the City's service and financial plan for the fiscal year: a planning tool that matches the services desired by the community to the resources required in order to provide those services. The development, adoption, and implementation of the City budget is a major decision-making process with several phases. The FY 2026-27 and FY 2027-28 Biennial Budget encompasses two fiscal years to allow for long-term financial and work planning. The City's fiscal year is from July 1 through June 30. The City Council is required per the El Cerrito Municipal Code to adopt and appropriate an annual budget for each fiscal year. During the time period covered by this document, the City Council will do so prior to June 30, 2027 for FY 2027-28.

Target-Based Budgeting Approach

For the FY 2026-27 and FY 2027-28 biennial budget, the City applied a target-based budgeting (TBB) approach consistent with best practices identified by the Government Finance Officers Association (GFOA). Finance and the City Manager's Office built a status quo expenditure projection, incorporating current MOU-based personnel costs, non-discretionary estimates, and projected increases in discretionary costs. That analysis identified a preliminary structural General Fund operating budget deficit of approximately $1.7 million in FY 2026-27 and $2.2 million in FY 2027-28.

Each department received a spending target based on its share of General Fund expenditures, staffing levels, and cost recovery through fees, grants, or other non-General Fund sources. Departments submitted proposals to meet their targets, after which Finance and the City Manager's Office conducted multiple rounds of meetings with directors, evaluated proposals, and developed additional solutions. While TBB often evaluates both service additions and reductions, the City's fiscal position required a primarily cut-oriented application this cycle. Finance and the City Manager's Office used the process to identify what operations the City can sustain within existing revenues, while building in contributions to vehicle and equipment replacement, deferred infrastructure maintenance, and capital projects internal service funds to plan for long-term needs.

Staff assessed all proposed solutions against the following criteria: whether the department director recommended it; whether the change was one-time, short-term, or permanent; whether it would require labor negotiation; whether it could prevent the City from meeting a legal mandate; whether it would significantly affect public health and safety, equity, or specific community populations; whether apparent savings would be offset by lost revenues or cost recovery; alignment with City Council priorities and community engagement results; and feasibility given staff capacity and timeline.

Through the target-based budgeting process, departments identified and absorbed several hundred thousand dollars in internal reductions: shifts in non-personnel budgets, operational efficiencies, and cost realignments that departments determined they could manage without cutting programs or services to the public. Staff then presented budget solutions to the City Council for their consideration, each carrying real trade-offs in service levels, programs, or long-term fiscal positioning. The City Council directed staff to pursue an approach that balanced maintaining service levels at the highest possible levels while maintaining reserves as close to 30% as possble.




BUDGET PROCESS
The City of EL CERRITO
City of El Cerrito Fiscal Year 2026-27 & 2027-28 Biennial Budget
Attend a Public Meeting!
10 Jan Sat 9AM
CITY COUNCIL RETREAT
1120 Arlington Blvd, El Cerrito, CA
17 Feb Tues 6PM
MID-YEAR BUDGET UPDATE
10890 San Pablo Ave., El Cerrito, CA
7 Mar Sat. 10AM
COMMUNITY WORKSHOP
10860 San Pablo Ave., El Cerrito, CA
17 Mar Tues 6PM
DEPARTMENT PRESENTATIONS
10860 San Pablo Ave., El Cerrito, CA
BUDGET SURVEY
Not able to make a meeting?
Tell us your thoughts and ideas at:
elcerrito.gov/budgetsurvey
Financial Advisory Board Meetings
City Council Chambers
10890 San Pablo Ave.

Budget Development Timeline

- **December 1, 2025**
  Staff begin developing revenue and non-discretionary expenditure estimates and projections.
- **January 1, 2026**
  Public Works and Finance begin developing Capital Improvement Program Budget
- **January 10, 2026**
  City Council Retreat and Priority Setting
- **January 16, 2026**
  Community Budget Survey Launches
- **February 2026**
  Budget Kickoff Meeting with Departments
- **March 7, 2026**
  Community Budget Workshop - In-Person
- **March 17, 2026**
  Department Head Presentations to the City Council on Workplans and Priorities
- **March 25, 2026**
  Community Budget Workshop - Virtual
- **April 21, 2026**
  City Council Budget Study Session #1
- **May 5, 2026**
  City Council Budget Study Session #2
- **May 7, 2026**
  Financial Advisory Board (FAB) Meeting about Budget Scenarios
- **May 19, 2026**
  City Council Budget Study Session #3 and Master Fee Schedule Adoption
- **May 26, 2026**
  Second FAB Meeting for Budget Review
- **June 2, 2026**
  City Council Budget Book Review
- **June 16, 2026**
  City Council Considers Budget for Final Adoption

Budget Authority Model

During each fiscal year, the adopted budget is implemented through the provision of City services and the City's daily fiscal operations. The budget provides legal spending limits and a planned allocation of resources, within which the City's managers are expected to provide services and make the best use of public resources. The City Council provides staff with the authority to raise and expend monies within specific funds. The City Manager has the authority to shift resources within funds, but not across funds.

Staff present quarterly General Fund reports to the City Council on how well the actual service and financial experience are conforming to the adopted service and financial plan, as expressed in the budget. Under certain circumstances, the City Council may adjust the budgeted appropriations for reasons unforeseen at the time of the adoption of the original budget. Such amendments are made by City Council resolutions.

Gann Limit

Proposition 4, known as the Gann Initiative, was approved by the voters in November, 1979. This measure requires that the City adopt an appropriations limitation each fiscal year. In June of 1990, the voters passed Proposition 111, which modified the previous appropriations limitation requirements of Proposition 4, as follows:

The total annual appropriations subject to limitation of the State and of each local government shall not exceed the appropriations limit of the entity of government for the prior year adjusted for the change in the cost of living and the change in population.

Now chaptered in Article XIII B of the California Constitution and Government Code §7900-7914, these two measures specify that the new limit be based on the prior year's appropriations limit, adjusted for cost of living and population. Each year, every city must select from two alternatives methods for each of these two adjustment factors, as follows:

- Cost of Living

  California Constitution Article XIII B §8(e)(2): *"Change in the cost of living" for an entity of local government, other than a school district or a community college district, shall be either (A) the percentage change in California per capita personal income from the preceding year, or (B) the percentage change in the local assessment roll from the preceding year for the jurisdiction due to the addition of local nonresidential new construction.*

- Population

  Government Code §7901(b): *A city or special district may choose to use the change in population within its jurisdiction or within the county in which it is located.*

These factors are applied to the established FY 1986-87 appropriations limit, as adjusted annually to determine subsequent year limits. Therefore, each year's limit becomes the base for computing the succeeding year's limit.

To assist with these computations, the California Department of Finance produces in May of each year the population changes of all cities and counties, as well as the statewide change in per capita income. In 1991, the California State Board of Equalization asked all County Assessors to compute the annual change in nonresidential new construction. For Contra Costa County, the Auditor-Controller's Office provides cities with these figures.

Analysis

In FY 2026-27, the respective State and County offices have provided the City with the following optional factors to establish the Gann Limit computation:

Cost of Living
California Per Capita Personal Income = 4.95%
Population
Population Change, City of El Cerrito = -0.43%
Population Change, County of Contra Costa = -0.31%

Based on the California Per Capita Personal Income factor 4.95% and the percentage of Population Change in the County of Contra Costa, the City's appropriations limit will increase from $195,961,530 to $205,024,075.

Basis of Accounting and Budgeting

The City of El Cerrito manages its budget and accounting according to Generally Accepted Accounting Principles (GAAP). Revenues are recorded when they are received or accrued if they are both measurable and available in the current period. Expenditures are recorded using the “modified accrual” basis and are accrued or treated as expenditures in the year the funds were used. During the fiscal year, expenditures and revenues are carefully documented to ensure compliance with the adopted budget. After the close of the fiscal year, an independent, professional auditor performs an audit, and the City publishes Basic Financial Statements, which are included in the Annual Comprehensive Financial Report (ACFR). The ACFR documents the City’s budgetary performance and the financial health of each fund, which offers managers and policy makers the opportunity to evaluate the City’s financial condition and assess the degree to which the City’s use of its resources has met the community’s goals and policies. The insights gained from this evaluation can then be used in future financial planning and budget decisions.

Strategic Plan

Successful organizations need a clear vision of where they are going and how they intend to achieve their mission. The City's mission, vision, and values statements were last updated with substantial input from the community during the City of El Cerrito Strategic Plan process in 2023, culminating in the City of El Cerrito Strategic Plan 2024-2029. This Strategic Plan provides a framework for linking identified priorities to the budget process, capital improvement program, important policy considerations, economic development initiatives, and the organization's desire for continuous improvement. The City's Strategic Plan is available at elcerrito.gov/strategicplan and excerpted below.

OUR VISION

The City of El Cerrito is a welcoming community committed to a high quality of life with thriving businesses, active public spaces, as well as diverse cultural, educational, and recreational opportunities **for everyone**.

OUR MISSION

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

OUR VALUES

Our values drive behavior and support effective implementation of the mission, vision, and goals. The City's values include:

Ethics and Integrity

We exercise good judgment while keeping the public's interest in mind; we know and follow ethical rules and do the right thing, even when no one is looking.

Fiscal Responsibility

We ensure responsible stewardship of the City's finances and assets while delivering services in the most cost-effective and efficient manner.

Transparency and Open Communication

We practice public transparency to ensure accountability and build trust; we foster community participation and inclusion and provide access to information regarding matters of public interest.

Professional Excellence

We implement best practices, encourage innovative and creative approaches to problem solving, commit to continuous improvement and timely response, and foster a positive work environment that is sensitive to the needs of others.

Inclusiveness and Respect for Diversity

We demonstrate compassion and respect for others, cultivate a welcoming sense of belonging, and ensure our actions focus on equity in everything we do.

The Strategic Plan includes the City's vision, mission statement and values, five overarching goals and detailed strategies to achieve the goals. The goals are:

Strategic Plan Goals

High-Performing Organization

Community Safety

Livability and Belonging

Infrastructure and Amenities

Environmental Sustainability

Strategic Plan Alignment

The City's Strategic Plan establishes the goals and priorities that guide resource allocation decisions in the budget. Departments evaluate their programs and services to identify how each activity advances Strategic Plan goals, and build their workplans around those alignments. Personnel, contracted services, supplies and equipment, and other operating costs are budgeted to support the delivery of those programs and services. Programs and services required by law or City policy are funded as baseline obligations. Departments develop their budgets within expenditure targets established at the outset of the budget process, ensuring that resource allocation decisions remain grounded in both the City's strategic priorities and available funding.

Fund Summaries - All Funds

Citywide Revenues

City programs are supported by a variety of revenue sources. The process of projecting revenue in the various categories can be difficult, but is critical in developing an appropriate spending plan in the current year as well as planning for future years.

Taxes

- Taxes represent approximately $43 million, or 60%, of the City's total budget generated by Property, Sales, Utility Users, and Business Taxes.
- The balance of $29 million, or 40%, comes from other forms of revenue, including charges for service (e.g., permit fees, program fees), licenses and permits, fines and forfeitures, and intergovernmental revenue including grants.
- Several taxes are budgeted in special operating funds and are used for restricted purposes, including to support maintenance and improvements in landscape, lighting, streets, the storm water system and the City's parks and Swim Center.
- Revenue has been estimated based on historic trends and current economic conditions. Staff use expert recommendations and forecasts where available. Property Taxes, Sales Taxes, and Utility Taxes are based on estimates from HdL, the City's expert tax consultants.
- Property Taxes are projected to increase by 6% from FY 2025-26 to FY 2026-27. This increase is due to the expected annual CPI increase of 2%, plus new construction and reassessment of properties due to sale or other transfer of ownership.
- A recent legal decision regarding video utility users taxes is expected to positively impact the City's UUT revenues.
- Real Property Transfer Tax (RPTT) Revenue has been budgeted at $3.4 million in FY 2026-27 and $3.5 million in FY 2027-28, reflecting steady property markets with limited supply. Because RPTT is a highly volatile revenue source, staff recommend conservative budget expectations annually and treating exceptionally strong revenue years as one-time revenue for one-time uses like capital projects.
- Sales Taxes are stable, projecting modest increases in FY 2026-27 and FY 2027-28.

Licenses and Permits revenue is generated by permits issued for improvements related to building, electrical, mechanical and plumbing. These revenues fluctuate based on economic conditions and building activity. Revenue is conservatively projected based on past trends and staff knowledge of the current economic and development environment. If any large new unbudgeted projects proceed, new revenues would cover the direct and indirect costs associated with these projects, and a budget modification would be brought to the City Council for both any additional expenses (e.g. Plan Check) and additional revenues.

Fines and Forfeitures include parking and vehicle and code enforcement citations. Revenues remain flat, but may change as the City continues work on its parking management program.

Use of Money & Property is primarily related to rental of City facilities, mostly in the Recreation Department. The use of rental facilities has returned to pre-pandemic levels, with modest growth.

Intergovernmental Revenue is paid to the City by other agencies for providing services such as fire protection services for the Kensington Fire Protection District. This line item also includes in-lieu fees by the state for various takeaways as well as different allocations for street maintenance, transportation, and environmental programs. In the past, one-time allocations such as Federal and State capital improvement grants had also been programmed in this revenue category, resulting in wide variations from year to year.

- Beginning FY 2024-25, staff corrected a misclassification of Property Tax in Lieu of Vehicle License Fees, which had been previously classified as Intergovernmental Revenue instead of Property Tax. This change had no net impact on the City's revenue.

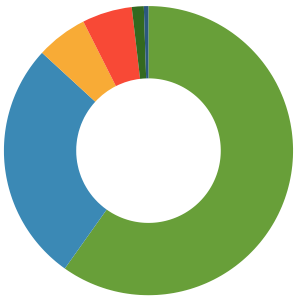
Charges for Services include fees for planning and inspections, weekly curbside collection of recyclables and fees for various recreation programs. The City Council approved the FY 2026-27 Master Fee Schedule on May 19, 2026, and will consider a proposal for an update again in Spring 2027 pursuant to the City's Municipal Code. The updated fee schedule includes approved increases based on actual estimated costs for service using fully-burdened hourly rates and allocated overhead costs using the City's updated Cost Allocation Plan and Master Fee Study, completed in Spring 2025 and updated annually. Fee increases are also in place for recycling fees in the Integrated Waste Management Fund.

Other Revenue includes revenue from various sources including donations and property sales. As most of this revenue is not known in advance, actual revenue received can differ each year making it hard to accurately project revenue in this category.

Interfund Transfers reflects cost recovery and financing-related transfers between funds. These include the transfers from special funds to the General Fund for overhead charges and transfers from various funds for payments to be made from debt service funds. The details of these transfers are found in the Interfund Transfers Table.

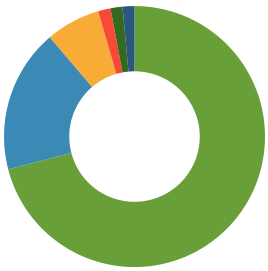
All Funds - Citywide Revenue by Fund Type

Citywide Revenue by Fund Type - FY 2026-27



- General Fund **(Budgeted) $57,655,625.42**
- Special Revenue Funds **(Budgeted) $26,015,941.63**
- Enterprise Fund **(Budgeted) $5,525,510.22**
- Capital Projects Funds **(Budgeted) $5,384,465.00**
- Debt Service Funds **(Budgeted) $1,286,312.50**
- Internal Service Funds **(Budgeted) $497,651.23**

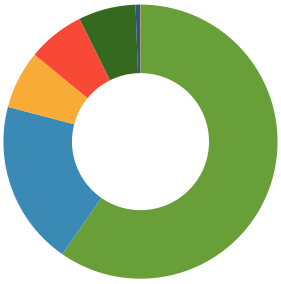
Citywide Revenue by Fund Type - FY 2027-28



- General Fund **(Budgeted) $60,495,305.19**
- Special Revenue Funds **(Budgeted) $15,172,477.20**
- Enterprise Fund **(Budgeted) $5,755,239.00**
- Debt Service Funds **(Budgeted) $1,312,381.00**
- Internal Service Funds **(Budgeted) $1,264,996.29**
- Capital Projects Funds **(Budgeted) $1,251,300.00**

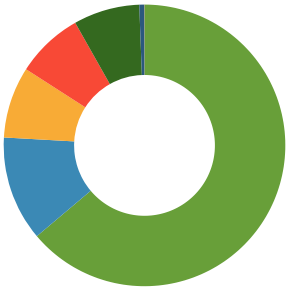
All Funds - Citywide Revenue by Department

Citywide Revenue by Department - FY 2026-27



- Non-Departmental Revenue **(Budgeted) $55,791,012.93**
- Community Development **(Budgeted) $18,166,487.00**
- Fire **(Budgeted) $6,409,390.23**
- Public Works **(Budgeted) $6,303,594.00**
- Recreation **(Budgeted) $6,303,031.02**
- Police **(Budgeted) $495,500.00**
- Non-Departmental **(Budgeted) $28,865.00**
- Administration **(Budgeted) $22,000.00**

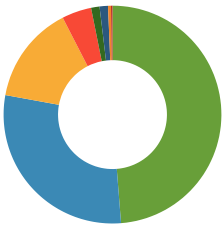
Citywide Revenue by Department - FY 2027-28



- Non-Departmental Revenue **(Budgeted) $54,430,017.02**
- Community Development **(Budgeted) $10,271,019.40**
- Public Works **(Budgeted) $6,992,159.00**
- Fire **(Budgeted) $6,582,309.05**
- Recreation **(Budgeted) $6,462,294.21**
- Police **(Budgeted) $499,400.00**
- Administration **(Budgeted) $14,500.00**

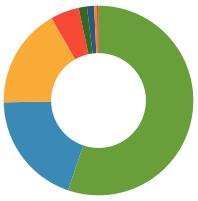
All Funds - Citywide Revenues by Type

Citywide Revenue by Type - FY 2026-27



- Property and Other Taxes **(Budgeted) $45,583,402.62**
- Intergovernmental Revenue **(Budgeted) $27,245,981.00**
- Charges for Services **(Budgeted) $13,635,214.23**
- Non-Departmental Revenue **(Budgeted) $4,106,921.33**
- Licenses & Permits **(Budgeted) $1,172,980.00**
- Other Revenue **(Budgeted) $1,162,381.00**
- Use of Money and Property **(Budgeted) $418,000.00**
- Fines and Forfeitures **(Budgeted) $195,000.00**

Citywide Revenue by Type - FY 2027-28



- Property and Other Taxes **(Budgeted) $47,067,896.59**
- Intergovernmental Revenue **(Budgeted) $16,600,473.81**
- Charges for Services **(Budgeted) $14,556,690.39**
- Non-Departmental Revenue **(Budgeted) $4,147,068.01**
- Licenses & Permits **(Budgeted) $1,208,169.40**
- Other Revenue **(Budgeted) $1,045,400.48**
- Use of Money and Property **(Budgeted) $431,000.00**
- Fines and Forfeitures **(Budgeted) $195,000.00**

Citywide Expenditures

The City's primary focus remains on the health and safety of our residents, businesses, and visitors, as well as providing a high quality of life. This budget reflects those priorities that stem from the mission, vision, values, and strategic goals of the City's Strategic Plan. This budget also strives to provide services in a fiscally responsible way, operating within our means and continuing to consider long-term strategies for sustainable success.

The FY 2026-27 and FY 2027-28 Biennial Budget assumes cost of living increases for specified bargaining units based on associated Memorandum of Understanding Agreements (MOUs) and resolutions. One bargaining group is in negotiations as of budget development, and may require budget amendments should the associated costs exceed those estimated in the budget. The Budget also includes rate increases from medical/dental providers, workers' compensation insurance, and CalPERS pension costs.

Personnel

- The personnel budget for FY 2026-27 of $47 million represents an increase of $3.1 million, or 8.2%, compared with the FY 2025-26 Amended Budget. The FY 2027-28 personnel budget of $49.3 million represents an increase of $2 million, or 4.9%, over the FY 2026-27 budget.
- The Salary & Benefits increase includes cost-of-living increases for specified bargaining units based on associated MOUs and resolutions, rate increases from medical/dental providers, and workers' compensation insurance.
- CalPERS pension normal costs are expected to increase by a small amount due to increases in salaries. Normal costs are the costs required by an employer to fund the employee retirement benefits. These costs increase annually proportionally to salary increases.
    - The City’s unfunded actuarial liability (UAL) costs are budgeted to increase by $1.1 million, or 14.4%, in FY 2026-27, followed by an additional $0.32 million, or 3.7% in FY 2027-28. UAL costs are the payments required by an employer cover the shortfall between the value of the pension fund assets and the actual retirement benefits already committed to employees. In FY 2027-28, these costs are likely to change based on CalPERS actuarial valuations that are released annually in late summer.

Key Factors include:

- Continuation of all employees paying a cost-sharing contribution towards the employer share of pension costs.
- Medical provider rates are estimated to increase 9% in FY 2026-27 and an additional 9% in FY 2027-28, compared with prior average rate increases ranging from 4% to 15% over the past several years.

Pension Liabilities and Pension Expenses. Section 20814(c) of the California Public Employees' Retirement (CalPERS) Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for all Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any UAL. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The City’s contribution to the Plan for FY 2026-27 is budgeted at $12.1 million, with $3.4 million for the normal required employer contributions and $8.7 million for paying down the UAL.

- The City’s contribution for FY 2027-28 is budgeted at $12.6 million, with $3.6 million for the normal required employer contributions and $9 million for the UAL.
- Every four years, CalPERS reviews all actuarial assumptions by conducting in-depth experience studies. According to current CalPERS estimates, the UAL contribution is expected to increase by 5%-10% every year through 2029, before tapering thereafter and ultimately declining after FY 2032. These estimates are subject to change based on factors outside of the City’s control, including market returns and CalPERS fund performance.
- The City has historically budgeted CalPERS contributions on a pay-as-you-go basis. Council has directed staff to pre-pay the City’s UAL for an expected 3.4% savings. The City’s normal cost must be paid on a pay-as-you-go

basis.
- In FY 2023-24, the City Council voted to establish a Section 115 Pension Trust to help fund the City's pension liabilities. The Trust Fund has been established and currently has balance of $3 million. The City's Comprehensive Financial Policies include a provision that allocates a portion of any operating surplus to the Pension Trust Fund each year.

Professional Services. The FY 2026-27 budget of $5 million and FY 2027-28 budget of $5.1 million for Professional Services consists of contracts for professional services such as the cost of Public Safety dispatch, Animal Control Services, City Attorney services; Temporary staff such as building plan reviewers, inspectors, and instructors, Professional Services for Capital Projects and streets and road maintenance, audit services; other legal and financial services, and information technology provider services.

Purchased Property Services. The Purchased Property Services budget for FY 2026-27 is $6.7 million, for the cost of contracts for maintenance and construction and City-wide utilities. This represents a $5.8 million decrease from the FY 2025-26 Amended Budget and supports the numerous City construction projects underway.

Other Services. The budget includes $5.2 million for FY 2026-27 and $5.6 million for FY 2027-28 for property insurance, settlements, litigation, communications, and software licenses. There is a substantial increase from FY 2025-26 due to increasing software and insurance costs citywide. In particular, insurance costs have increased rapidly over the past five years, nearly tripling in that time. The instability in the insurance markets is impacting all public agencies in California, along with many others including businesses and homeowners. The City's non-worker's compensation insurance premiums are expected to increase by 12% from FY 2026-27 to FY 2027-28.

Supplies. The Supplies budget is $1.3 million for costs associated with fuel, uniforms, maintenance and other operating supplies, and is consistent with prior years. Staff continue to find ways to decrease expenditures to keep the supplies budget low, even as costs for supplies increase rapidly due to inflation.

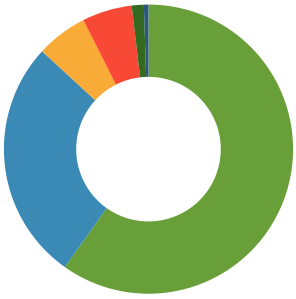
Property & Capital. The budget includes $0.77 million in FY 2026-27 and $0.55 million in FY 2027-28 for costs for office and other equipment. This represents a decrease from FY 2025-26 as the City has shifted vehicle and equipment replacement costs from direct charges to departments to Internal Service Fund (ISF) contributions. Vehicles and equipment will now be purchased out of the ISF directly.

Financing Costs. The budget for financing costs is $2.2 million for FY 2026-27 and $2.2 million for FY 2027-28 for costs associated with equipment installment payments, bank charges, convenience fees, retiree pension plan, bond and debt service payments.

Other Financing Uses. The FY 2026-27 and FY 2027-28 Budget includes $3.3 million for interfund transfers for debt service and allocation of overhead from the General Fund to other funds. Staff utilized the City's Cost Allocation Plan, finalized in Spring 2025, to update internal service charges from special revenue and enterprise funds to the General Fund. Debt service transfers are based on the City's existing debt schedules.

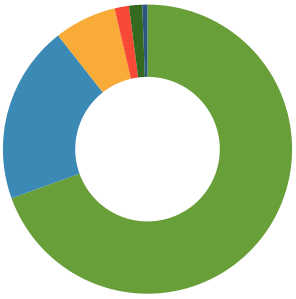
All Funds - Citywide Expenditures by Fund Type

Citywide Expenditures by Fund Type - FY 2026-27



- General Fund **(Budgeted) $57,655,625.42**
- Special Revenue Funds **(Budgeted) $26,015,941.63**
- Enterprise Fund **(Budgeted) $5,525,510.22**
- Capital Projects Funds **(Budgeted) $5,384,465.00**
- Debt Service Funds **(Budgeted) $1,286,312.50**
- Internal Service Funds **(Budgeted) $497,651.23**

Citywide Expenditures by Fund Type - FY 2027-28



- General Fund **(Budgeted) $60,178,568.52**
- Special Revenue Funds **(Budgeted) $17,250,298.78**
- Enterprise Fund **(Budgeted) $6,007,770.38**
- Capital Projects Funds **(Budgeted) $1,396,992.00**
- Debt Service Funds **(Budgeted) $1,281,062.50**
- Internal Service Funds **(Budgeted) $497,651.20**

All Funds - Citywide Expenditures by Department

Citywide Expenditures by Department - FY 2026-27



- Community Development **(Budgeted) $19,174,947.56**
- Fire **(Budgeted) $17,652,133.19**
- Police **(Budgeted) $17,110,143.91**
- Non-Departmental **(Budgeted) $13,460,258.97**
- Public Works **(Budgeted) $11,988,716.80**
- Administration **(Budgeted) $8,696,246.59**
- Recreation **(Budgeted) $7,990,193.91**
- Non-Departmental Revenue **(Budgeted) $292,476.32**
- Economic Development **(Budgeted) $388.75**

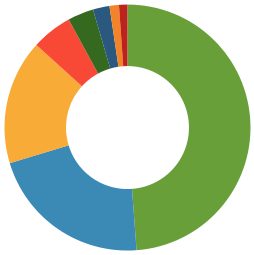
Citywide Expenditures by Department - FY 2027-28



- Fire **(Budgeted) $18,223,849.63**
- Police **(Budgeted) $17,928,783.72**
- Public Works **(Budgeted) $12,550,803.93**
- Community Development **(Budgeted) $11,738,600.49**
- Administration **(Budgeted) $8,948,189.28**
- Non-Departmental **(Budgeted) $8,821,572.48**
- Recreation **(Budgeted) $8,107,648.30**
- Non-Departmental Revenue **(Budgeted) $292,495.14**
- Economic Development **(Budgeted) $400.41**

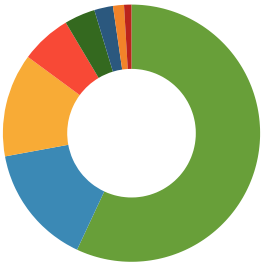
All Funds - Citywide Expenditures by Type

Citywide Expenditures by Type - FY 2026-27



- Personnel **(Budgeted) $47,047,005.92**
- Purchased Professional & Technical Services **(Budgeted) $20,728,288.00**
- Purchased Property Services **(Budgeted) $15,793,162.40**
- Other Purchased Services **(Budgeted) $5,148,630.39**
- Other Financing Uses **(Budgeted) $3,291,220.24**
- Financing Costs **(Budgeted) $2,102,260.05**
- Supplies **(Budgeted) $1,188,121.00**
- Property & Capital **(Budgeted) $1,066,818.00**

Citywide Expenditures by Type - FY 2027-28



- Personnel **(Budgeted) $49,329,366.57**
- Purchased Professional & Technical Services **(Budgeted) $13,131,831.00**
- Purchased Property Services **(Budgeted) $11,247,347.53**
- Other Purchased Services **(Budgeted) $5,505,238.35**
- Other Financing Uses **(Budgeted) $3,351,364.92**
- Financing Costs **(Budgeted) $2,041,792.01**
- Supplies **(Budgeted) $1,201,885.00**
- Property & Capital **(Budgeted) $803,518.00**

General Fund

The General Fund is the City's primary operating fund and represents approximately 60% of the total citywide budget. The General Fund supports critical services such as public safety, community development, recreation and general city management. In addition to these services, due to the unrestricted nature of the fund, services not supported by special funds must be paid by the General Fund. Estimating the year-end fund balance provides the amount available for appropriation at the start of the new fiscal year. It is the City's goal to fund ongoing operations with ongoing revenue and only utilize fund balance for one-time expenditures.

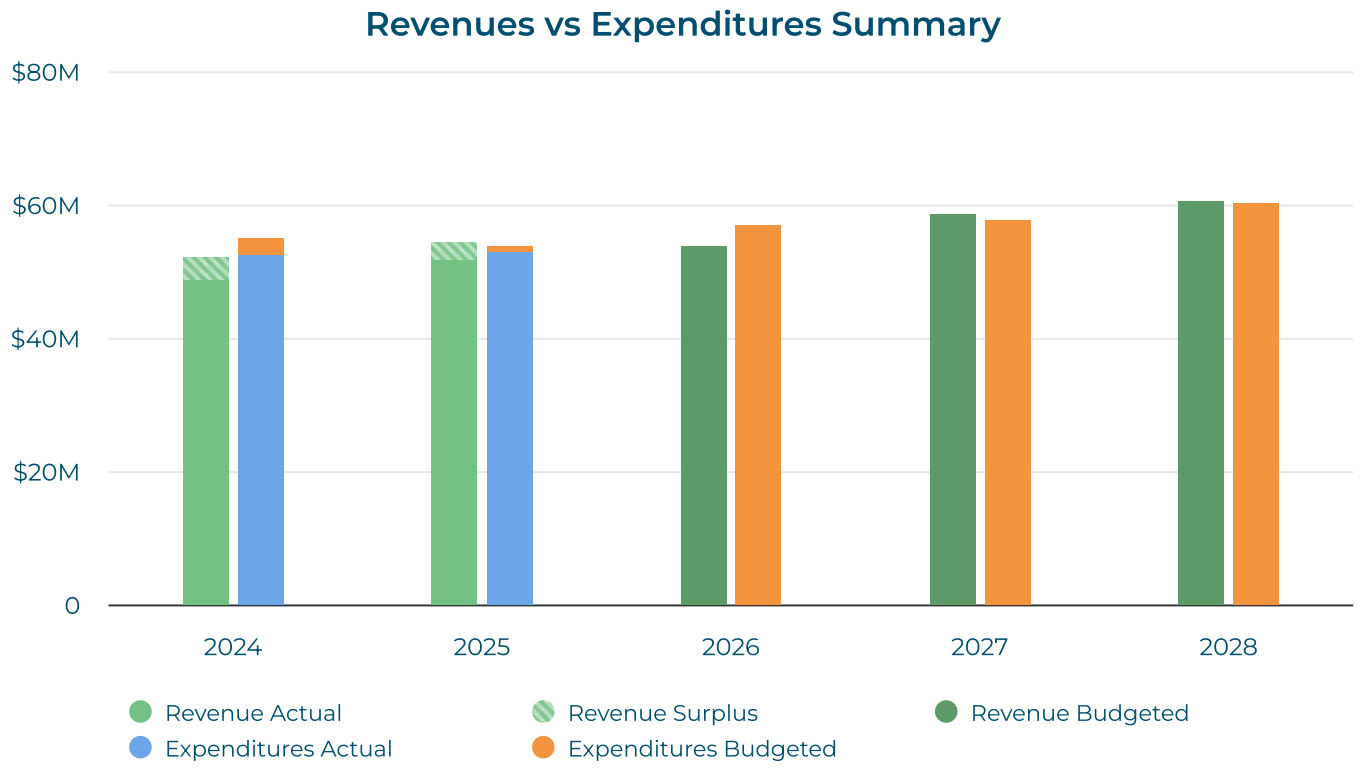
The City's ability to maintain City services relies heavily on tax revenue, with Property and Sales taxes representing the largest percentage. These taxes include the Measure G Transactions and Use Tax (sales tax), renewed by voters in 2024, and the Real Property Transfer Tax passed by voters as part of Measure V in 2018.

During FY 2025-26, the City Council modified the City's Comprehensive Financial Policies and updated the General Fund reserve requirement from 10% to 17% and also updated the Emergency and Disaster Recovery Fund (EDRF) from 3 months of payroll costs, to 13% of General Fund expenditures. The City Council elected to reduce the EDRF from $9 million to $7.5 million transferring the $1.5 million from the EDRF to the City's Section 115 Trust. This left the EDRF over-funded based on the 13% requirement. The City continues to maintain a General Fund Reserve and keep it fully funded with 17% of annual operating expenditures and the 13% EDRF for a combined total unrestricted reserve of 30%, as directed by the City's Financial Policies. The following tables provide a summary of the General Fund and shows that the operating budget for FY 2026-27 and FY 2027-28 is balanced. Staff have continued a concerted effort to contain costs and maintain a balanced budget, including a variety of budget adjustments and cuts in FY 2026-27 and FY 2027-28. These changes include:

- Reduce non-personnel budgets citywide, including supplies, equipment, professional services, and maintenance
- Update overhead cost allocation to special funds, reducing General Fund subsidy
- Utilize special revenue funds for allowable Police Department costs, including software, equipment, and administrative overhead, and decrease software and equipment budget
- Reduce Police Officer recruitment incentives and recruitment support
- Continue to utilize consultant services in lieu of filling vacant positions in the Building Division
- Decrease professional communications support, including managing social media in-house and eliminating the News and Views newsletter
- Eliminate or reduce Recreation programs and events, including some special events and most contract janitorial services ($82k)
- Reduce select administrative support and supplies costs
- Cancel Advisory Board Member recognition dinner and holiday light installation on San Pablo Avenue
- Decrease City Council travel and training allocation by $1,000 per member
- Decrease General Fund contribution for 4th of July event by 50%
- Reduce Council Retreat facilitator scope of services

During FY 2025-26 City staff finalized the citywide Cost Allocation Plan and started the Citywide Service Delivery Study to ensure that costs are recovered as appropriate and that services are being delivered in the best and most efficient ways within the City's means. City staff plan to finalize the Service Delivery Study in early 2026-27.

Summary

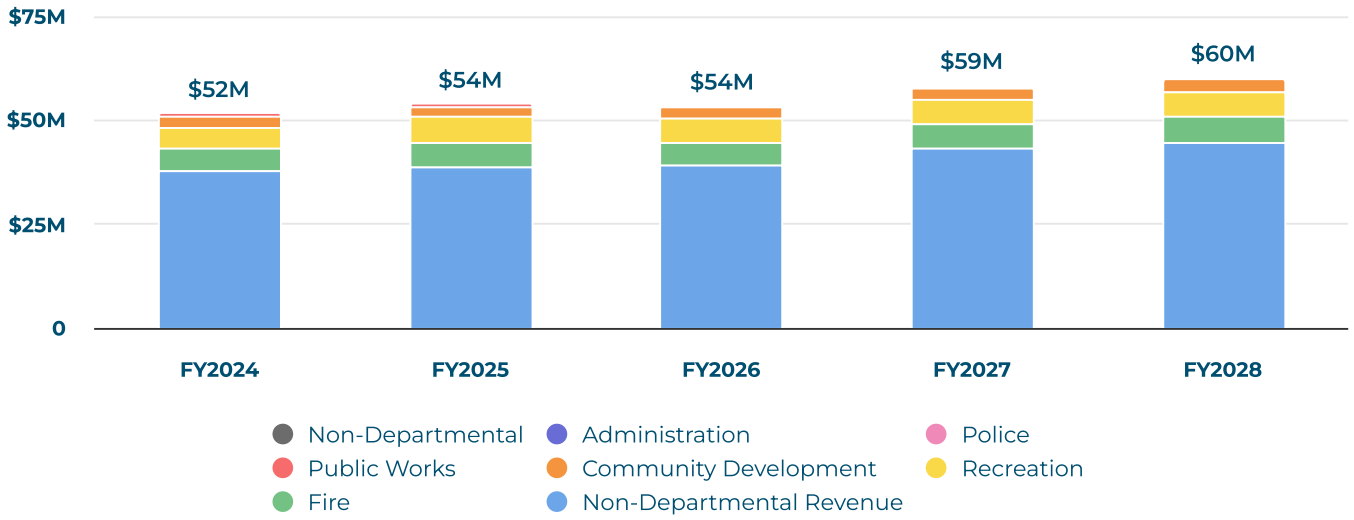


In 2027, the General Fund's budgeted expenditures are $57.7 million, reflecting a 1.31% increase from the 2026 budgeted expenditures of $56.9 million. Budgeted revenues for 2027 are $58.5 million, which is an 8.81% increase compared to the 2026 budgeted revenues of $53.8 million. This marks a notable rise in revenues relative to expenditures for the year.

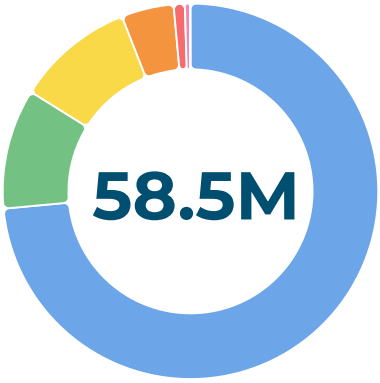
For 2028, budgeted expenditures rise to $60.2 million, representing a 4.38% increase from the 2027 budgeted expenditures of $57.7 million. Budgeted revenues for 2028 are $60.5 million, increasing by 3.38% from the 2027 budgeted revenues of $58.5 million. Both expenditures and revenues continue to grow, with expenditures increasing at a higher rate than revenues in this year.

Revenues by Department

Historical Revenue by Department

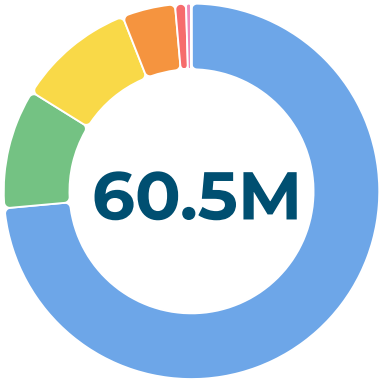


FY27 Revenues by Department



Non-Departmental Revenue	$43,029,814	73.53%
Fire	$6,047,097	10.33%
Recreation	$5,969,031	10.20%
Community Development	$2,629,980	4.49%
Public Works	$559,200	0.96%
Police	$262,500	0.45%
Administration	$22,000	0.04%

FY28 Revenues by Department



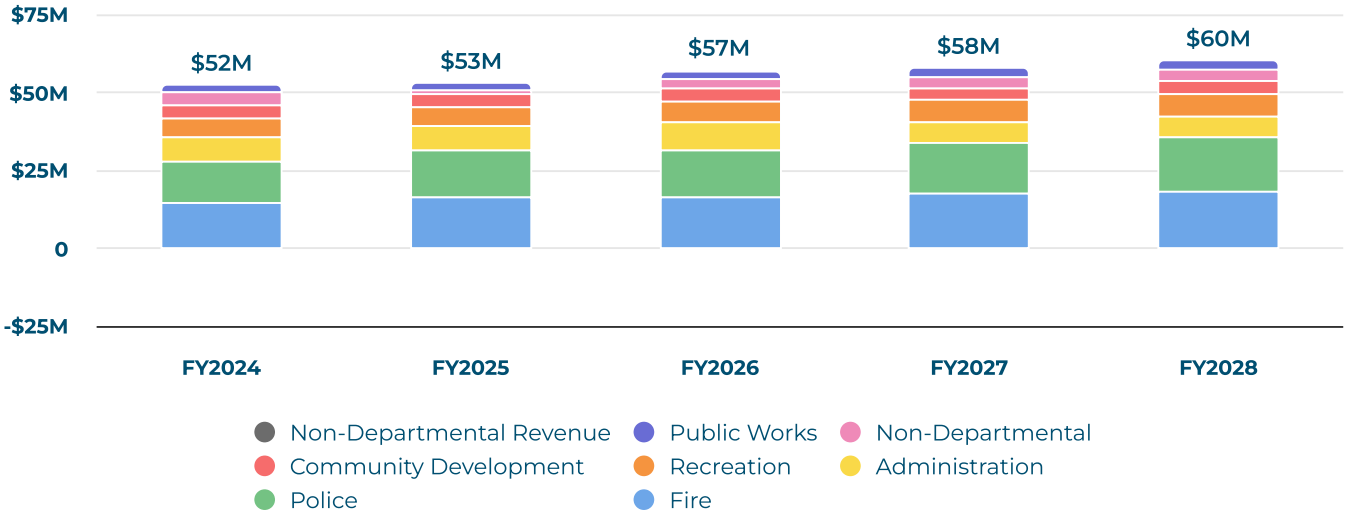
Non-Departmental Revenue	$44,503,871	73.57%
Fire	$6,220,016	10.28%
Recreation	$6,153,294	10.17%
Community Development	$2,762,304	4.57%
Public Works	$574,920	0.95%
Police	$266,400	0.44%
Administration	$14,500	0.02%

Revenues by Department

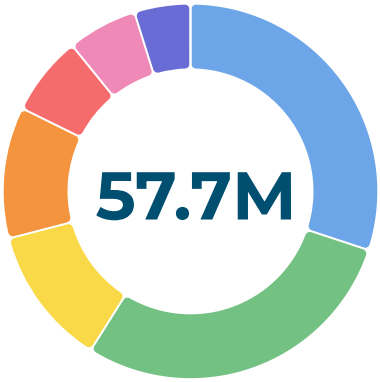
Category	FY 2027 Budgeted	FY 2028 Budgeted
Non-Departmental Revenue	$43,029,813.58	$44,503,870.73
Administration	$22,000.00	$14,500.00
Public Works	$559,200.00	$574,920.00
Police	$262,500.00	$266,400.00
Fire	$6,047,097.00	$6,220,015.85
Community Development	$2,629,980.00	$2,762,304.40
Recreation	$5,969,031.02	$6,153,294.21
Total Revenues	**$58,519,621.60**	**$60,495,305.19**

Expenditures by Department

Historical Expenditures by Department

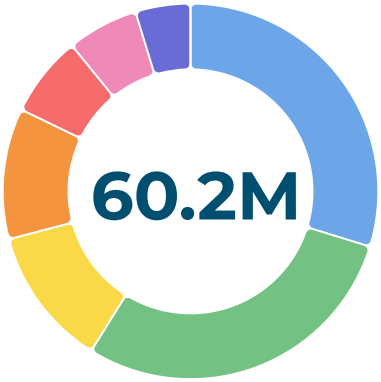


FY27 Expenditures by Department



Fire	$17,339,840	30.07%
Police	$16,633,894	28.85%
Recreation	$6,941,819	12.04%
Administration	$6,530,969	11.33%
Community Development	$3,960,368	6.87%
Non-Departmental	$3,465,676	6.01%
Public Works	$2,782,433	4.83%
Non-Departmental Revenue	$627	0.00%

FY28 Expenditures by Department



Fire	$17,911,556	29.76%
Police	$17,517,534	29.11%
Recreation	$7,233,603	12.02%
Administration	$6,781,537	11.27%
Community Development	$4,196,659	6.97%
Non-Departmental	$3,690,177	6.13%
Public Works	$2,846,856	4.73%
Non-Departmental Revenue	$646	0.00%

Expenditures by Department

Category	FY 2027 Budgeted	FY 2028 Budgeted
Non-Departmental Revenue	$627.32	$646.14
Administration	$6,530,969.21	$6,781,537.07
Public Works	$2,782,432.70	$2,846,855.65
Police	$16,633,893.91	$17,517,533.72
Fire	$17,339,839.96	$17,911,556.43
Community Development	$3,960,367.56	$4,196,659.49
Recreation	$6,941,819.01	$7,233,603.29

Category	FY 2027 Budgeted	FY 2028 Budgeted
Non-Departmental	$3,465,675.75	$3,690,176.73
Total Expenditures	**$57,655,625.42**	**$60,178,568.52**

Revenues by Type

Major Revenue Categories

Property Taxes are an ad valorem tax levied on real and personal property based on their assessed value as determined by the County Assessor. They are also levied on certain business properties that cross county boundaries (such as railroads), based on their assessed values as determined by the State Board of Equalization. They represent the single largest tax revenue source for the City's General Fund, totaling approximately $19.2 million annually.

Proposition 13, passed by the voters in June 1978, significantly changed property tax revenue for local governments. It capped the property tax rate that can be imposed at 1% of the assessed value, unless a higher rate to pay for indebtedness is approved by the voters. To implement Proposition 13, county auditors adopted a system of allocating the 1% property taxes to local governments based on their share of county wide property taxes collected in the mid-1970s. The City has no additional ad valorem property tax levies, although other agencies do levy additional ad valorem property taxes in El Cerrito.

Proposition 13 also changed the method of assessing property values for taxation. Specifically, it rolled back the assessed values for FY 1978-79 to 1975 levels and restricted annual increases over that base value to inflation or 2%, whichever is lower. It also prohibited reassessment of a property to a higher base value except upon change in ownership or completion of new construction. In most years, this assessment process results in a property's market value being greater than its assessed value. Moreover, the market value of properties in the City as a whole is significantly greater than the City's overall assessed value, as a large number of properties in El Cerrito have not been reassessed to current market value since the passage of Proposition 13.

During the past several fiscal years increasing home prices have resulted in a gradual increase in property tax revenue to approximately $19.2 million. Future Property Tax estimates have been provided by the City's property tax consultants, HdL Coren and Cone, and have been incorporated into the FY 2026-27 and FY 2027-28 budget.

Property Transfer Taxes In 2018, the City's voters passed Measure V, making El Cerrito a Charter City and allowing for a Real Property Transfer Tax (RPTT). The RPTT rate is $12 for each $1,000 of the value of consideration paid for a transfer of real property or fractional part of each $1,000 of the value of consideration. The RPTT was originally estimated to generate approximately $3 million annually. Thanks to a record real estate boom and increasing home prices, RPTT receipts exceeded $4 million from FY 2020-21 through FY 2022-23. In FY 2023-24, property transfer taxes came in well below budget due to high interest rates and slow real estate markets, and have since stabilized around $3 million. Staff forecast that RPTT receipts will remain under $4 million for the next several years. Because RPTT is a volatile revenue source, staff are budgeting conservatively for FY 2026-27 and FY 2027-28.

Sales Taxes are imposed on the total retail price of tangible personal property purchased in the City. This includes both sales taxes and locally-adopted transactions and use taxes. The total sales tax rate in El Cerrito is currently 10.25% and includes:

Rate	Purpose
3.94%	State General Fund
0.50%	Contra Costa County Transportation Authority (CCTA)
0.50%	Bay Area Rapid Transit District (BART) in Contra Costa County
1.81%	County health and social services, public safety, and transportation
1.00%	El Cerrito Measure G Transactions & Use Tax
0.50%	Public Safety (Prop 172)
0.50%	El Cerrito Measure A (Streets)
1.00%	El Cerrito General Fund (Bradley Burns)
0.50%	Contra Costa County Measure X

The City's General Fund receives about $9.4 million in sales tax revenue annually. Sales taxes are a significant revenue source to the City's General Fund but are more cyclical and volatile than property taxes. Future Sales Tax estimates have been provided by the City's property tax consultants, HdL and Associates, and have been incorporated into the FY 2026-27 and FY 2027-28 Budgets.

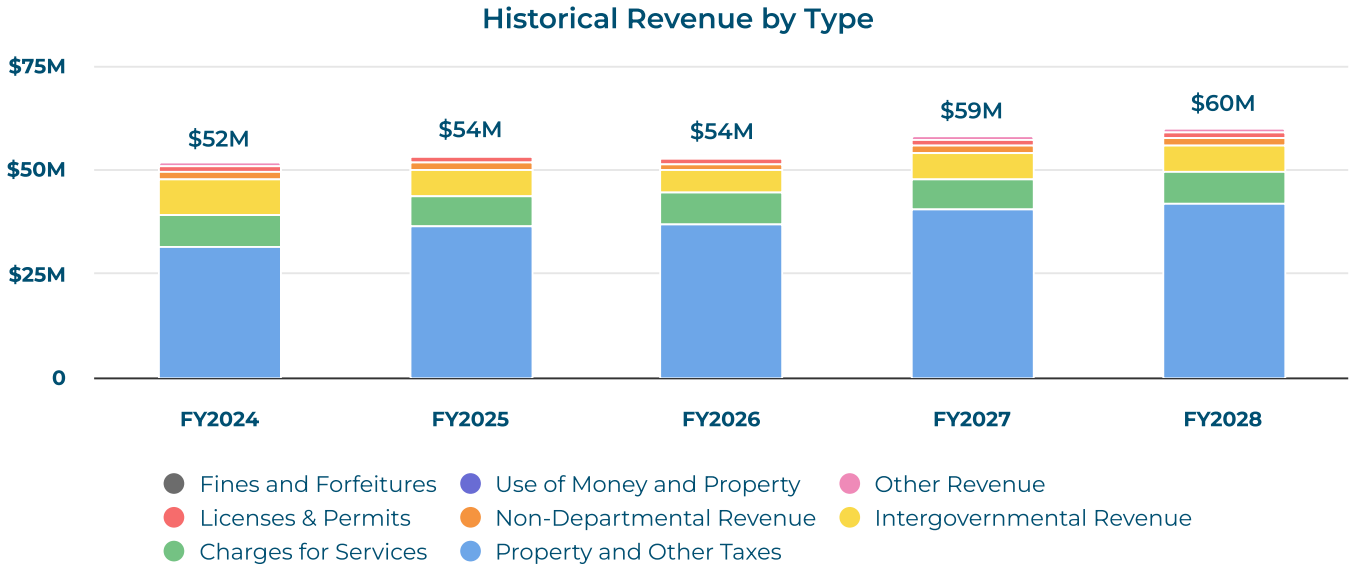
The City's one-cent Transactions and Use Tax, Measure R, was renewed as Measure G in November 2024. The tax measure provides approximately 8% of the City's General Fund revenue and supports a wide array of critical City services, including public safety, emergency preparedness, recreation, and public infrastructure.

Utility Users Taxes (UUT) were initially approved by the voters in 1991 and revised with voter approval of the ordinance in 2004. The tax generates approximately $4.5 million in revenue annually for the General Fund. The ordinance calls for an 8% tax to be assessed by providers of gas, electricity, water, telephone and video services to all El Cerrito customers and then remitted to the City. This revenue is subject to changes in market conditions, weather, and/or pricing in the sectors subject to the utility users tax ordinance. UUT is expected to continue to increase by 4% year over year from FY 2026-27 to FY 2027-28. While UUT receipts are expected to increase for energy (gas and electric), they are expected to remain stable for water and decrease for telecom. UUT receipts for telephone and video services have declined over the past five years due to decreases in cable subscriptions ("cord-cutting") and changes in federal policy.

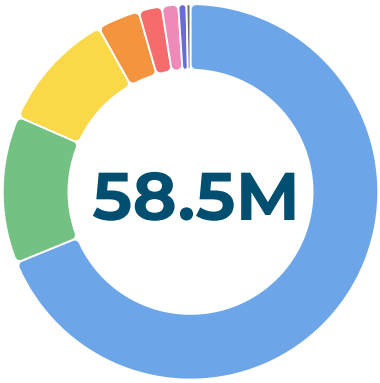
Franchise Taxes are paid by utilities based on various methodologies and represent $1.85 million in General Fund revenue. They are projected to increase by 6% in FY 2027-28.

Business License Taxes are imposed on businesses in El Cerrito and reflect about $1.2 million of General Fund revenue annually. The tax is based on factors such as a business's number of employees or vehicles, its annual gross receipts, or a property owner's number of residential rental units. Staff monitor local economic trends and work to support the local business community, and also monitor and pursue delinquent business licenses.

Other Taxes includes the Transient Occupancy Tax (hotel tax), and other minor taxes. These are minor General Fund revenue sources, projected to remain stagnant over the next few years.

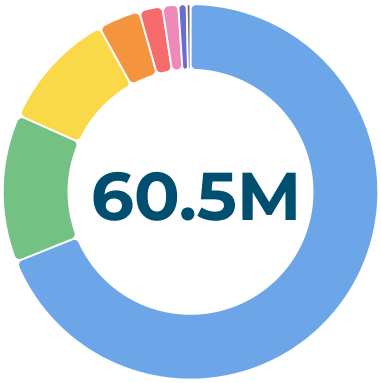


FY27 Revenues by Type



Property and Other Taxes	$40,283,414	68.84%
Charges for Services	$7,440,227	12.71%
Intergovernmental Revenue	$6,043,597	10.33%
Non-Departmental Revenue	$2,138,587	3.65%
Licenses & Permits	$1,172,980	2.00%
Other Revenue	$827,816	1.41%
Use of Money and Property	$418,000	0.71%
Fines and Forfeitures	$195,000	0.33%

FY28 Revenues by Type



Property and Other Taxes	$41,693,077	68.92%
Charges for Services	$7,713,858	12.75%
Intergovernmental Revenue	$6,216,116	10.28%
Non-Departmental Revenue	$2,203,984	3.64%
Licenses & Permits	$1,208,169	2.00%
Other Revenue	$834,100	1.38%
Use of Money and Property	$431,000	0.71%
Fines and Forfeitures	$195,000	0.32%

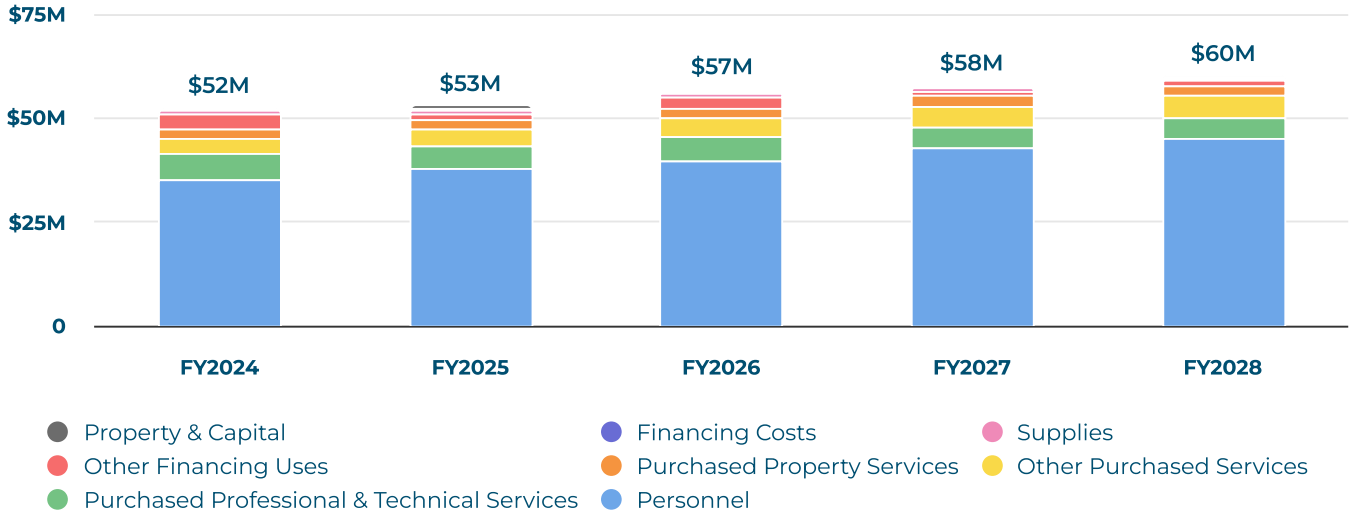
Revenues by Type

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Property and Other Taxes	$36,176,467.58	$36,865,663.97	$40,283,414.33	$41,693,077.35
Licenses & Permits	$1,414,520.60	$1,073,280.00	$1,172,980.00	$1,208,169.40
Fines and Forfeitures	$198,860.68	$130,000.00	$195,000.00	$195,000.00
Non-Departmental Revenue	$1,825,693.14	$1,451,502.00	$2,138,587.27	$2,203,983.92
Use of Money and Property	$427,941.19	$410,600.00	$418,000.00	$431,000.00
Intergovernmental Revenue	$6,180,921.74	$5,551,043.49	$6,043,597.00	$6,216,115.85
Charges for Services	$7,459,592.87	$7,550,502.44	$7,440,227.00	$7,713,858.19
Other Revenue	$695,878.84	$747,200.00	$827,816.00	$834,100.48
Total Revenues	**$54,379,876.64**	**$53,779,791.90**	**$58,519,621.60**	**$60,495,305.19**

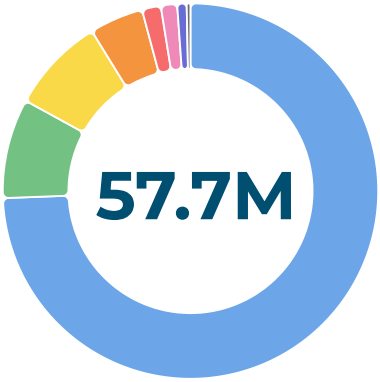
Expenditures by Type

Approximately 74% of the General Fund expenditures are related to personnel costs. All employees now contribute between 9-12% of their salary towards pension costs. Of the remaining General Fund expenses, very few are discretionary and include costs related to contract services such as Public Safety dispatch, Animal Control services, legal services, and independent audit services that the City could not provide as efficiently as other organizations can on its behalf. When other non-discretionary expenses are factored in such as insurance, medical supplies, utilities, vehicles, and a minimal level of supplies, nearly 95% of the General Fund is non-discretionary.

Historical Expenditures by Type

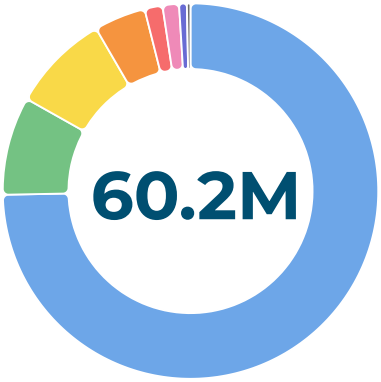


FY27 Expenditures by Type



Personnel	$42,894,617	74.40%
Purchased Professional & Technical Services	$4,950,279	8.59%
Other Purchased Services	$4,742,660	8.23%
Purchased Property Services	$2,667,047	4.63%
Other Financing Uses	$935,131	1.62%
Supplies	$812,364	1.41%
Financing Costs	$462,558	0.80%
Property & Capital	$190,969	0.33%

FY28 Expenditures by Type



Personnel	$44,948,589	74.69%
Purchased Professional & Technical Services	$5,093,186	8.46%
Other Purchased Services	$5,092,900	8.46%
Purchased Property Services	$2,675,521	4.45%
Other Financing Uses	$931,631	1.55%
Supplies	$846,514	1.41%
Financing Costs	$406,658	0.68%
Property & Capital	$183,569	0.31%

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Personnel	$37,880,921.05	$39,641,565.96	$42,894,617.05	$44,948,589.42
Purchased Professional & Technical Services	$5,429,180.36	$5,740,818.02	$4,950,279.00	$5,093,186.00
Purchased Property Services	$2,458,490.33	$2,408,761.30	$2,667,047.41	$2,675,520.61
Other Purchased Services	$3,883,014.59	$4,429,410.80	$4,742,659.64	$5,092,900.46
Supplies	$784,891.23	$899,845.15	$812,364.00	$846,514.00
Property & Capital	$762,926.18	$499,942.00	$190,969.00	$183,569.00

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Financing Costs	$533,280.91	$530,949.19	$462,558.32	$406,658.03
Other Financing Uses	$1,258,619.83	$2,760,128.00	$935,131.00	$931,631.00
Total Expenditures	**$52,991,324.48**	**$56,911,420.42**	**$57,655,625.42**	**$60,178,568.52**

Major One-Time Expenditures

The Biennial Budget includes two significant one-time expenditures related to Fire Department vehicles and equipment. Together, these items represent a total gross cost of approximately $2,100,000 across FY 2026-27 and FY 2027-28, with General Fund contributions structured to smooth the budgetary impact across both years.

Fire Engine Replacement

The City's Type 1 fire engine, housed at Station 52, is beyond its expected 15-year useful life. At the City Council's direction in FY 2025-26, the City executed a contract with Hi-Tech Fire Equipment for a new engine at an estimated total cost of $1,628,245, including equipment. The purchase is structured in two payments of approximately $800,000 each: the first due in FY 2026-27 upon delivery of the cab and chassis, and the second due in FY 2027-28 upon completion of the engine build. All prices are subject to adjustment for tariff changes.

The City does not currently hold dedicated reserves for this purchase. During the period of fiscal distress from 2019 to the present, longer-term capital costs were deferred to preserve services, and no fire engine replacement reserve was established as a result. In June 2025, the City Council set aside $380,000 toward the purchase. Additional funds are available from contributions already accumulated in the Fire Department Vehicle and Equipment Replacement Internal Service Fund (ISF). After applying both sources, the remaining General Fund contribution for the fire engine is approximately $301,000 in FY 2026-27 and $800,000 in FY 2027-28.

To smooth the impact on the operating budget across both fiscal years, the Biennial Budget front-loads ISF contributions for the fire engine in FY 2026-27. This approach distributes the General Fund burden more evenly and avoids a disproportionate draw on the operating budget in FY 2027-28, when the larger engine payment and the SCBA replacement fall due simultaneously. The proposed General Fund contributions are $1,025,000 in FY 2026-27 and $158,600 in FY 2027-28.

Self-Contained Breathing Apparatus (SCBA) Replacement

The Fire Department's SCBA equipment, the pressurized air tanks and masks firefighters wear in smoke and hazardous environments, was purchased in 2013 and is subject to a federally mandated maximum service life of 15 years, requiring replacement no later than FY 2027-28. The total estimated replacement cost for the department is estimated at $500,000. Per the City's existing service contract with the Kensington Fire Protection District, one-third of that cost will be paid directly by the District, resulting in a General Fund cost to El Cerrito of approximately $330,000.

Budgetary Approach and ISF Structure

Although both items are classified as one-time expenditures given their non-recurring nature, they reflect costs that will recur eventually over time as equipment ages and reaches end-of-life. The fire engine replacement, in particular, is a direct consequence of years in which no dedicated reserves were set aside for that purpose, leaving the City with no option but to draw on General Fund balance when the need became unavoidable. The FY 2026-27 and FY 2027-28 Biennial Budget includes ongoing annual ISF contributions for major equipment replacement across City departments going forward, so that future vehicle and equipment replacements are funded in advance rather than absorbed as one-time budget shocks.

Table 1: General Fund Contribution for One-Time Expenditures

Item	FY 2026-27	FY 2027-28	Total
Fire Engine	$1,025,000	$158,600	$1,183,600
SCBAs	-	330,000	330,000

Total General Fund Contribution	**$1,025,000**	**$488,600**	**$1,513,600**

Table 2: One-Time Expenditures - Total Annual Cost

Item	FY 2026-27	FY 2027-28	Total
Fire Engine	$828,245	$800,000	$1,628,245
SCBAs	-	330,000	330,000
Total	**$800,000**	**$1,130,000**	**$1,958,245**

Long-Range General Fund Forecast

Since FY 2020-21, City staff have maintained and updated a long-range General Fund Financial Forecast to provide the City Council and the public with information about the City's long-term fiscal sustainability. The Forecast establishes a framework to assist the City Council in making informed financial decisions and adjustments as needed. City staff's approach to financial forecasting is conservative and prudent.

Baseline Forecast

The General Fund ended FY 2024-25 with a total fund balance of $24.25 million, or 43% of FY 2024-25 General Fund expenditures. The City currently forecasts the ending fund balance for FY 2025-26 at $21.1 million, or 37% of expenditures. While the City's General Fund revenue sources are fairly diverse, the City relies on several more volatile revenue sources, including sales taxes and the Real Property Transfer Taxes. The Forecast is a dynamic tool that is updated as underlying assumptions change; those assumptions are presented below.

El Cerrito, like most California cities, continues to experience expenditure growth that outpaces revenue growth. State laws including Proposition 13, Proposition 218, and Proposition 26 significantly limit cities' ability to raise revenue to cover the cost of services. At the same time, persistently high inflation, a competitive labor market, and rapidly increasing insurance and pension costs have increased the cost of service delivery. Over the past two years, the City Council and staff have taken a series of significant actions to address this structural challenge and strengthen the City's long-term fiscal position, including establishing a Section 115 Pension Prefunding Trust with an initial contribution of $3 million; completing a comprehensive overhaul of the City's Cost Allocation Plan and Master Fee Schedule; restructuring and expanding the City's use of Internal Service Funds (ISFs); and undertaking a citywide effort to ensure the accuracy and transparency of financial reporting and accounting across all funds.

The FY 2026-27 and FY 2027-28 Biennial Budget presented here completes that work by making the structural budget adjustments needed to keep the City fiscally sustainable for the long term. Achieving a structurally balanced operations and maintenance budget has required significant reductions in programs and services. These were not easy decisions. They reflect a recognition that difficult choices made now are preferable to a future in which a growing structural imbalance forces deeper and more disruptive cuts. The structural budget surplus achieved through these reductions also enables substantially larger ISF contributions for capital equipment, vehicles, and infrastructure replacement than the City has been able to make in recent years, building long-term fiscal resilience that does not appear directly in the Forecast but represents a meaningful improvement in how the City manages its finances.

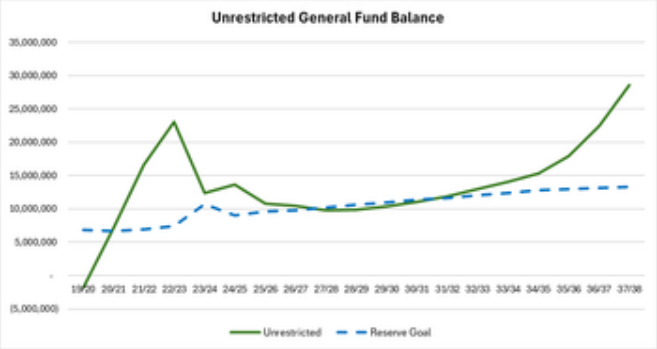
The Forecast continues to show expenditure growth outpacing revenues beginning in FY 2028-29, primarily driven by rising CalPERS Unfunded Actuarial Liability (UAL) payments and insurance costs, before those pressures are expected to ease in the mid-2030s. The structural decisions in this budget are designed to keep the City stable through that period without requiring additional cuts in the near term. Due to healthy reserve levels, including in the Emergency and Disaster Recovery Fund and the unassigned General Fund balance, the City is not at risk of a cash shortfall or short-term borrowing.

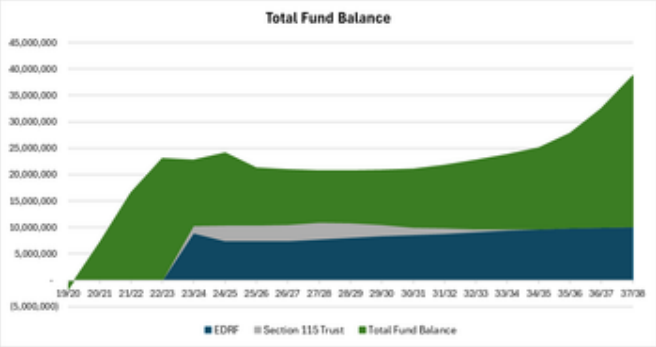
FY 2026-27 and FY 2027-28 General Fund Long-Term Financial Forecast Assumptions

Assumptions

- The long-range forecast is based on the proposed FY 2026-27 and FY 2027-28 budget, along with the City’s long-term debt schedules and CalPERS UAL projections.
- The City has healthy reserves and strong cash flow and will meet all its debt obligations.
- The Forecast does not assume any new revenue sources or major increased expenditures other than pension costs and those already accounted for in the two-year budget.
- The forecast includes over $890,000 in annual contributions to Internal Service Funds for long-term capital projects, deferred maintenance, and vehicle and equipment replacement.

- FY 2026-27 through FY 2030-31 estimates assume no major recessions beyond the current economic slowdown.
- Personnel costs are estimated based on existing labor agreements and resolutions, projected increases in medical and other benefits, and long-term pension costs.





Five-Year Forecast

	Budget FY 26/27	Budget FY 27/28	Forecast FY 28/29	Forecast FY 29/30	Forecast FY 30/31
Beginning Total Fund Balance	21,368,879	21,118,513	20,857,296	20,811,499	20,983,992
Total Revenues	58,429,622	60,405,305	62,554,259	64,784,509	66,956,478
Total Expenditures	57,654,988	60,177,922	62,600,056	64,612,015	66,713,119
One-Time Expenditures	1,025,000	488,600	-	-	-
Annual Surplus (Deficit)	(250,366)	(261,217)	(45,797)	172,494	243,359
Nonspendable	125,000	125,000	125,000	125,000	125,000
Restricted - Section 115	3,049,052	3,140,524	2,696,140	2,113,715	1,410,566
Emergency & Disaster Relief Fund (EDRF)	7,500,000	7,823,130	8,138,007	8,399,562	8,672,705
Unassigned	10,444,461	9,768,642	9,852,352	10,345,715	11,019,081
Total	**21,118,513**	**20,857,296**	**20,811,499**	**20,983,992**	**21,227,352**
Total Unassigned Fund Balance Reserve %	18%	16%	16%	16%	17%
Total EDRF + Unassigned	31%	29%	29%	29%	30%

Major Operating Funds

In addition to the General Fund, City operations rely on a variety of funding sources. Funds that are restricted for specific uses contribute $35 million, or approximately 37%, of the total resources used to support the City's budget. These funds can be described in these broad categories:

Special Revenue Funds

Special revenue and grants are accounted for in separate funds and are legally restricted to a specific purpose, service, or program. Some account for revenue and expenditures related to public improvements or services funded by property assessments, fees or special taxes. Others track grants and donations that fund public programs and services. The following major special revenue funds are described in greater detail in the following section:

- Gas Tax Fund (201)
- National Pollutant Discharge Elimination System (NPDES) Fund (202)
- Landscaping and Lighting Assessment District Fund (203)
- Measure J Return to Source Fund Transportation (204)
- Measure J Storm Drain Fund (205)
- Measure H Parcel Tax Fund (207)
- Street Improvement Fund (211)
- SB1 Fund (212)
- Low & Moderate Income Housing Asset Fund (232)

Capital Funds

Capital project funds account for revenues and expenditures related to the acquisition or construction of capital assets. The City's major capital project funds are Funds 301, 302, 303, 304 and 305.

Enterprise Funds

Enterprise funds account for activities that are financed predominantly through user charges, where the intent is that costs of providing services, including capital costs such as depreciation, be recovered through fees. The City's major enterprise fund is the Integrated Waste Management Fund (Fund 501) and is described in detail in the following section.

Fund Budgets

This section contains financial overviews for ten of the City's major other funds. The following sections include a description of each fund and information about revenue and expenditures. Any issues unique to a fund are also highlighted. While these key operating funds are summarized here, they are also integrated into the budgets of the departments responsible for managing the funds. Projected year-end fund balances are included in the table summary of all ending fund balances.

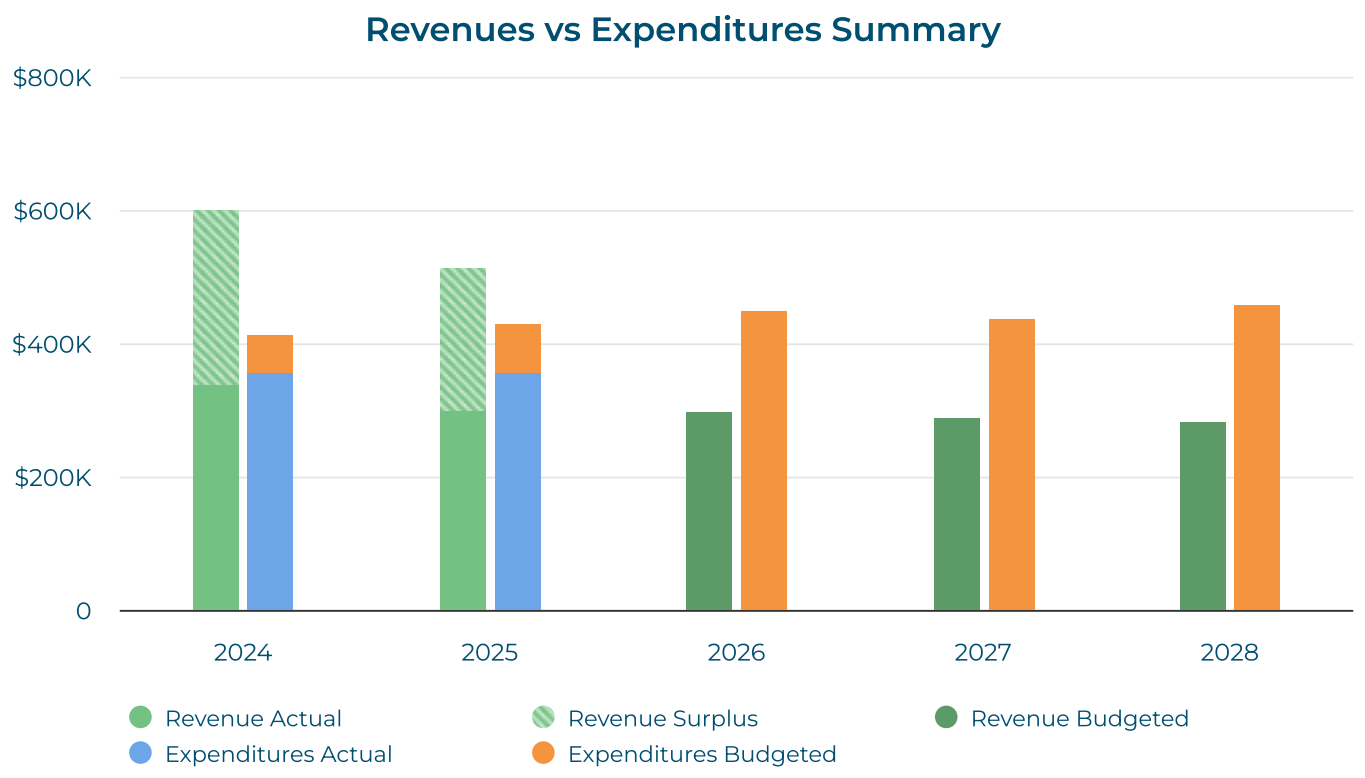
Several of these funds have legal limits on increases to their revenue but have continued to experience increases in expenditures as a result of many of the same factors that impact the General Fund (e.g., salary cost-of-living increases, inflation, health benefit costs and retirement costs). Specifically, the Landscape and Lighting Assessment District (LLAD) Fund, National Pollutant Discharge Elimination System (NPDES) Fund, and the Measure J Storm Drain Fund have revenue growth limited by Proposition 218. The City can increase revenue in these funds only with voter approval. The Measure A Swim Center Fund (which sunset in June 2020) and the Measure H Fund are similar in that the maximum special tax cannot be increased without voter approval. Property development also affects the revenue to these funds, as different tax, fee, or assessment rates may apply to a newly developed or redeveloped property.

National Pollution Distribution Elimination System (NPDES) Fund

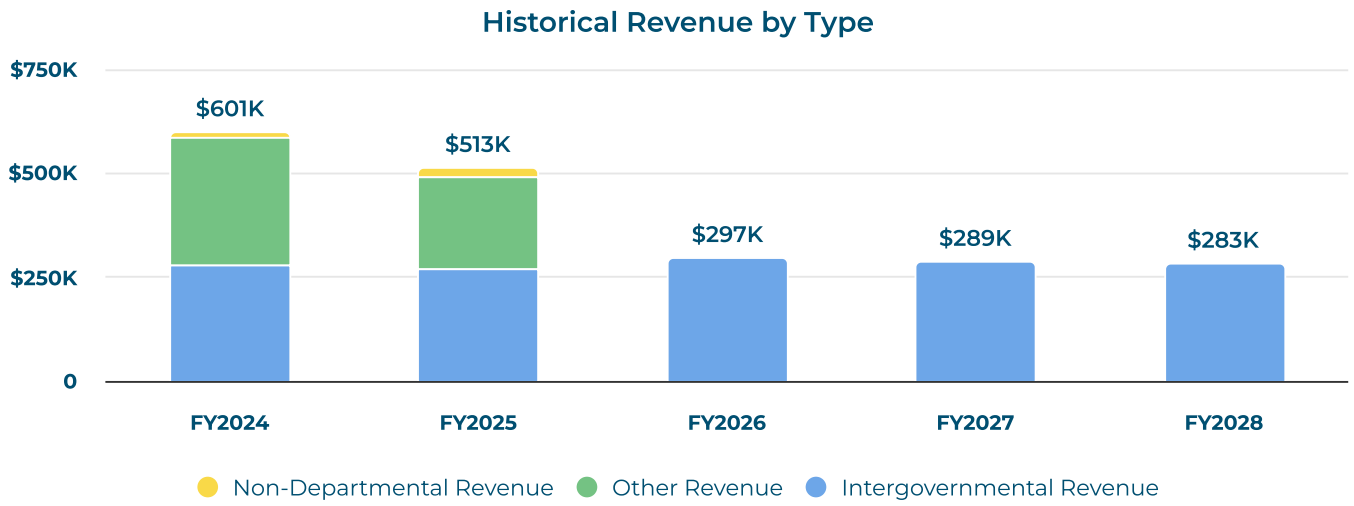
The National Pollutant Discharge Elimination System (NPDES) Fund (202) accounts for revenues and expenses associated with the City's Clean Water Program, as mandated by the Federal Clean Water Act of 1972. Activities are funded through an assessment collected by the Contra Costa County Flood Control District on all developed properties within the City. The countywide Stormwater Utility Area (SUA) Assessment was established in 1993, and the City's current rate of $38 per Equivalent Runoff Unit (ERU) was approved by the City Council in FY 2004-05. Residential lots between 5,000 and 20,000 square feet are assigned one ERU. Assessment revenues are disbursed to the City annually to fund Clean Water Program activities, including trash capture, storm drain and catch basin cleaning, illicit discharge and pollution prevention inspections, public education on stormwater pollution, and inspection of new development sites for compliance with the City's Municipal Regional Stormwater Permit (MRP).

Revenue returned to the City from SUA assessments has fluctuated in recent years due to variation in County Clean Water Program cost withholdings. The General Fund has provided supplemental support for NPDES personnel expenses in prior budgets. With program costs continuing to rise against a flat assessment rate, additional ongoing revenue sources will need to be identified in coming years to sustain Clean Water Program compliance. The Contra Costa Clean Water Program (CWP), of which the City is a member, and its member agencies continue to explore viable options for additional stormwater funding, and City staff actively monitor and contest, in coordination with the CWP, increasing State mandates that require local compliance without a dedicated funding source.

Summary



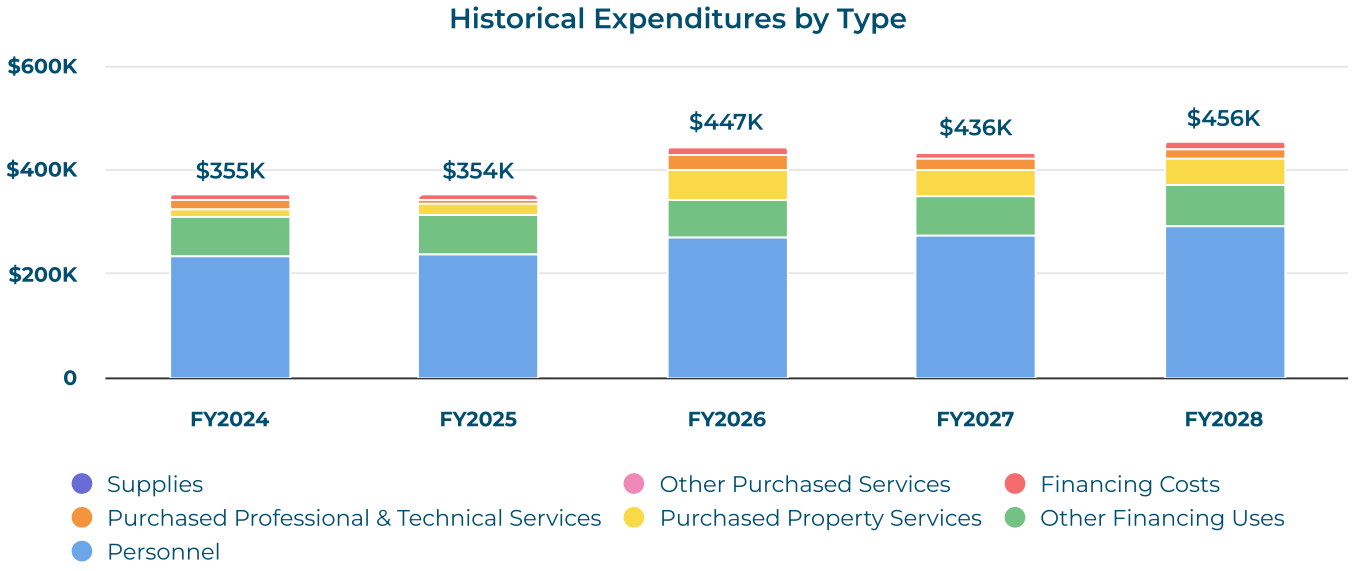
Revenues by Type



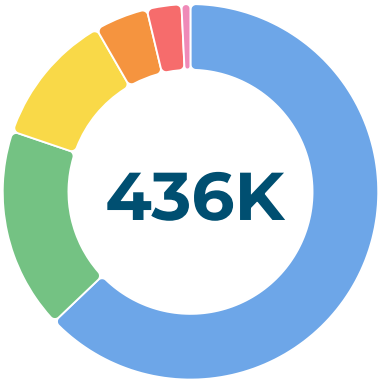
Revenues by Type

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Non-Departmental Revenue	$24,158.70			
Intergovernmental Revenue	$269,503.72	$296,960.00	$288,500.00	$282,900.00
Other Revenue	$219,440.00			
Total Revenues	**$513,102.42**	**$296,960.00**	**$288,500.00**	**$282,900.00**

Expenditures by Type

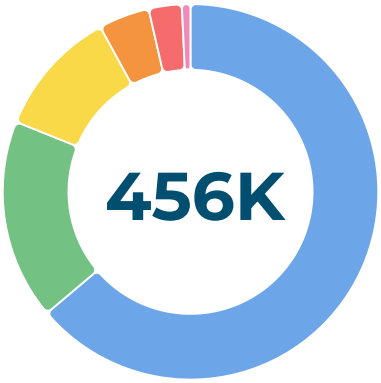


FY27 Expenditures by Type



Personnel	$274,280	62.88%
Other Financing Uses	$75,600	17.33%
Purchased Property Services	$50,000	11.46%
Purchased Professional & Technical Services	$20,000	4.58%
Financing Costs	$13,000	2.98%
Other Purchased Services	$3,350	0.77%

FY28 Expenditures by Type



Personnel	$291,120	63.83%
Other Financing Uses	$78,624	17.24%
Purchased Property Services	$50,000	10.96%
Purchased Professional & Technical Services	$20,000	4.39%
Financing Costs	$13,000	2.85%
Other Purchased Services	$3,350	0.73%

Expenditures by Type

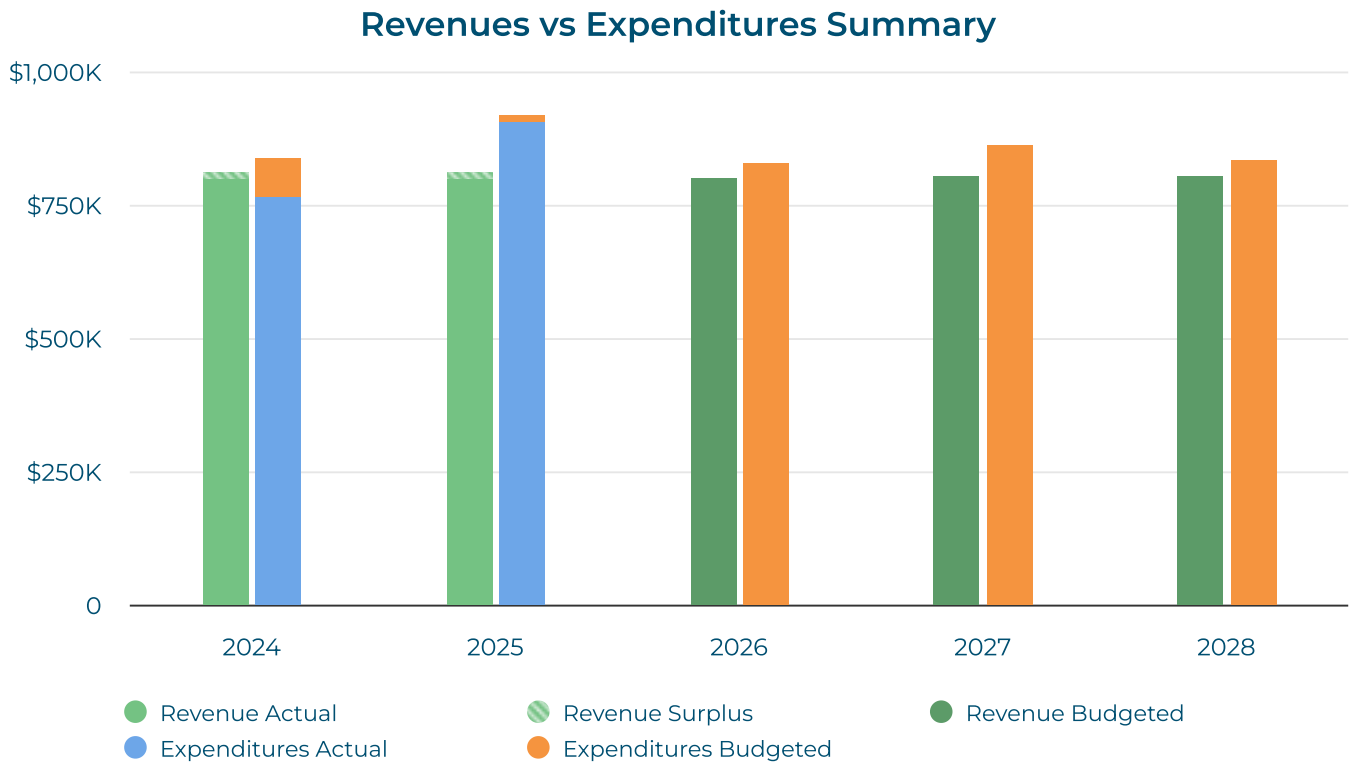
Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Personnel	$238,472.23	$267,674.88	$274,280.40	$291,119.81
Purchased Professional & Technical Services	$8,024.74	$27,555.00	$20,000.00	$20,000.00
Purchased Property Services	$20,390.02	$57,930.00	$50,000.00	$50,000.00
Other Purchased Services	$990.07	$3,639.49	$3,350.00	$3,350.00
Financing Costs	$10,920.00	$15,000.00	$13,000.00	$13,000.00
Other Financing Uses	$75,000.00	$75,000.00	$75,600.18	$78,624.18
Total Expenditures	**$353,797.06**	**$446,799.37**	**$436,230.58**	**$456,093.99**

Landscape and Lighting District (LLAD) Fund

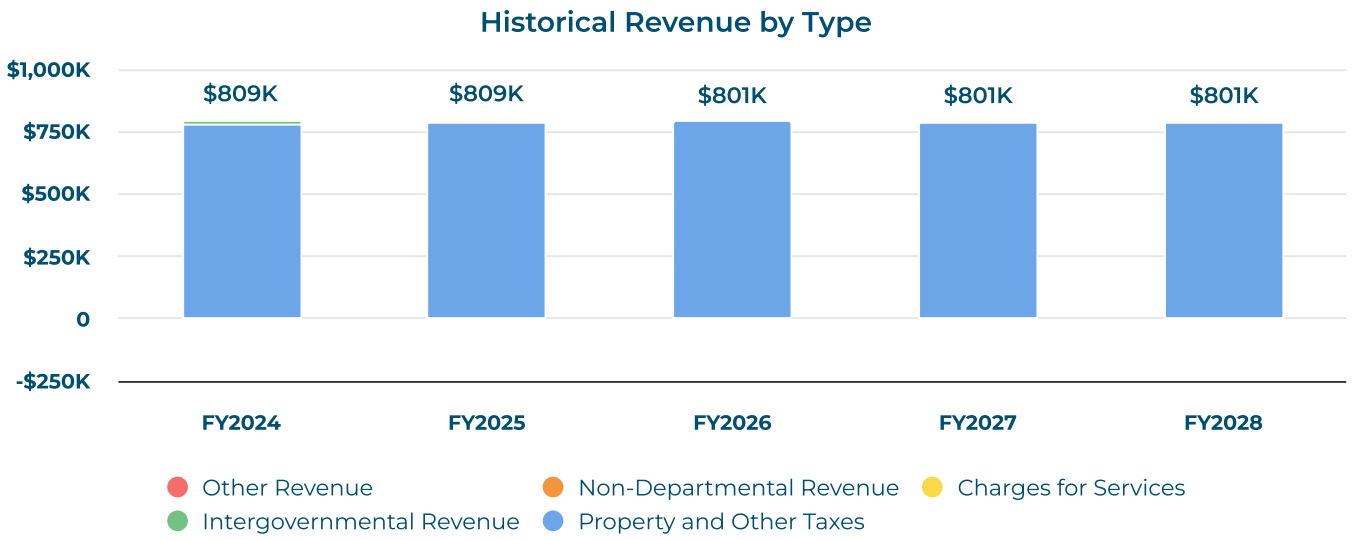
The Landscaping and Lighting Assessment District (LLAD) Fund (203) accounts for revenues and expenses associated with lighting and maintenance of parks, park buildings, and landscaping in public areas. The LLAD was created in 1988 and affirmed by a majority of El Cerrito voters in November 1996. Assessment rates have not increased since the LLAD's creation, and the fund contains no provision for inflation, leaving it unable to keep pace with escalating costs for personnel, utilities, and landscaping and lighting maintenance services and supplies.

Because projected assessment revenues are insufficient to cover the full cost of maintaining landscaping and lighting services at current levels, the General Fund subsidizes a significant share of these activities through direct charges for staff time, services, and supplies. The structural gap between flat assessment revenues and rising program costs is expected to persist, and additional or alternative revenue sources will need to be identified in coming years to maintain existing service levels without increasing General Fund subsidies beyond their current levels.

Summary



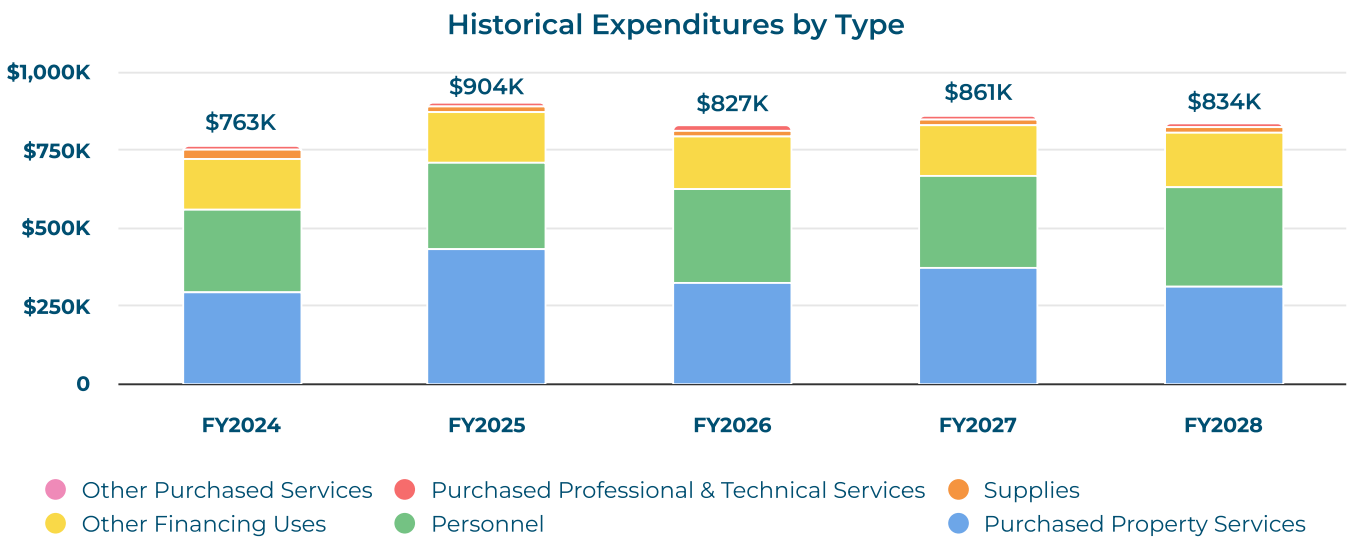
Revenues by Type



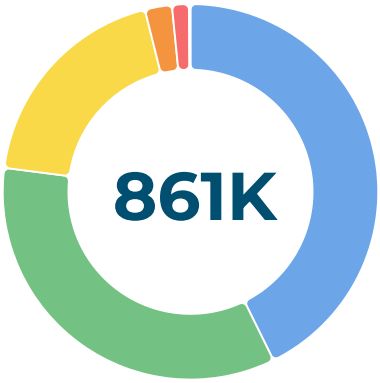
Revenues by Type

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Property and Other Taxes	$782,145.92	$789,300.00	$782,150.00	$782,150.00
Non-Departmental Revenue	$6,971.54			
Intergovernmental Revenue	$13,996.95	$10,500.00	$14,000.00	$14,000.00
Charges for Services	$6,490.00	$1,081.60	$5,000.00	$5,000.00
Other Revenue	-$216.30			
Total Revenues	**$809,388.11**	**$800,881.60**	**$801,150.00**	**$801,150.00**

Expenditures by Type

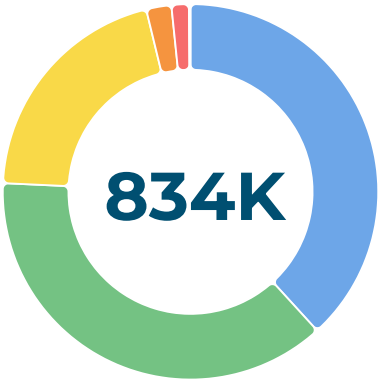


FY27 Expenditures by Type



Purchased Property Services	$367,879	42.71%
Personnel	$295,671	34.33%
Other Financing Uses	$164,118	19.06%
Supplies	$20,000	2.32%
Purchased Professional & Technical Services	$12,500	1.45%
Other Purchased Services	$1,100	0.13%

FY28 Expenditures by Type



Personnel	$318,744	38.23%
Purchased Property Services	$312,703	37.51%
Other Financing Uses	$170,683	20.47%
Supplies	$18,000	2.16%
Purchased Professional & Technical Services	$12,500	1.50%
Other Purchased Services	$1,100	0.13%

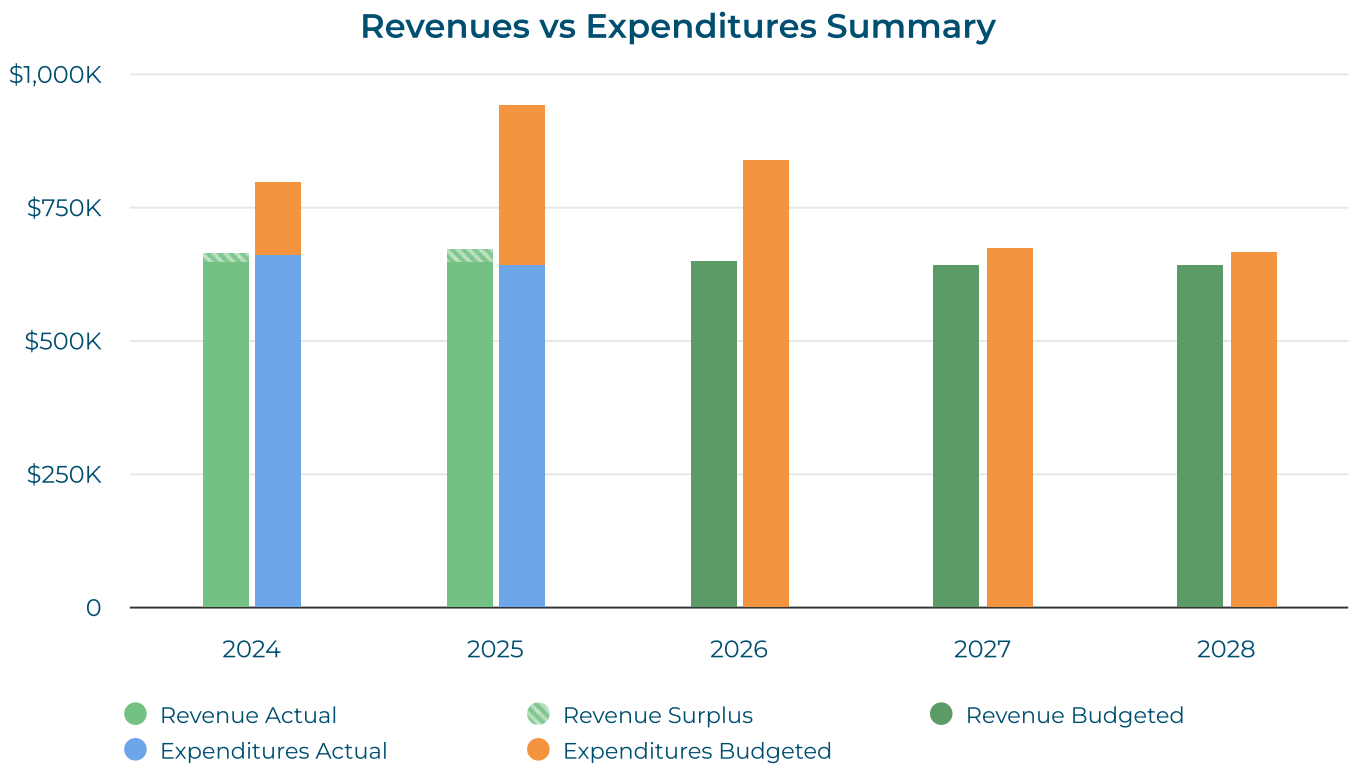
Expenditures by Type

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Personnel	$277,126.59	$303,720.93	$295,670.87	$318,744.49
Purchased Professional & Technical Services	$11,991.61	$16,694.26	$12,500.00	$12,500.00
Purchased Property Services	$429,833.62	$322,619.30	$367,879.14	$312,703.48
Other Purchased Services	$1,037.18	$1,100.00	$1,100.00	$1,100.00
Supplies	$20,343.57	$20,000.00	$20,000.00	$18,000.00
Other Financing Uses	$163,200.00	$163,200.00	$164,118.43	$170,683.16
Total Expenditures	**$903,532.57**	**$827,334.49**	**$861,268.44**	**$833,731.13**

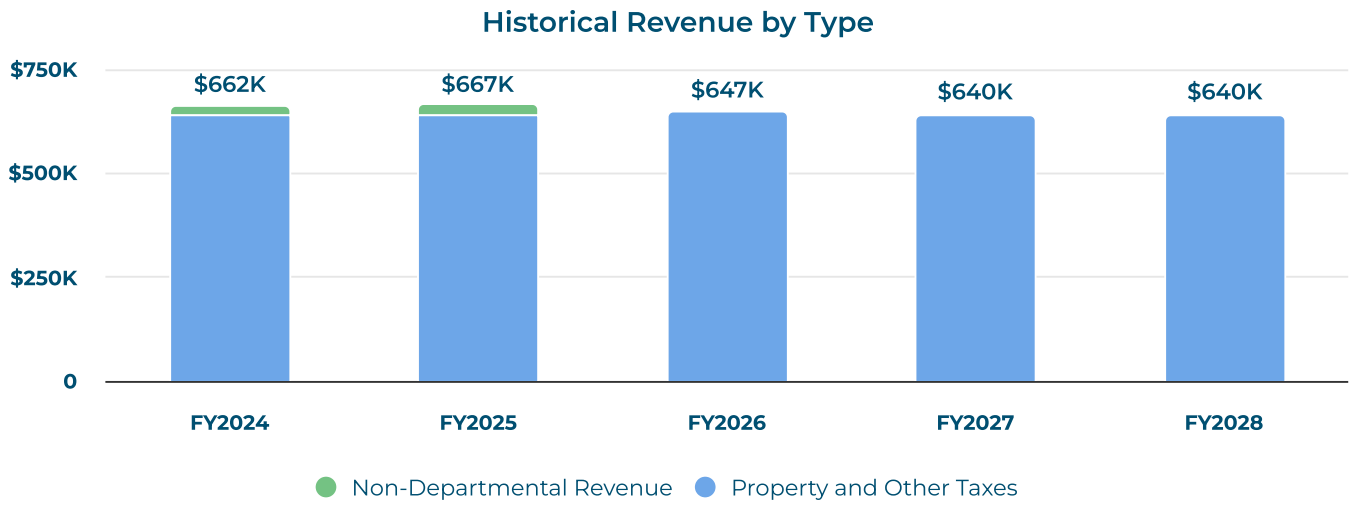
Measure H Parks & Recreation Facilities Parcel Tax Fund

The Measure H Parcel Tax Parks and Recreation Facilities Fund (207) accounts for voter-approved special tax revenues designated for the maintenance and enhancement of parks and recreation facilities, including the Swim Center, playgrounds, open space and trails, park amenities, and community centers and clubhouses. Fund expenses include parks and fields landscape maintenance, Hillside Natural Area vegetation management and trail maintenance, Swim Center maintenance, park equipment and signage, and funds set aside for equipment replacement and emergency building repairs. Parcel tax revenues are assessed on a per-parcel basis and remain flat from year to year, increasing only when additional housing units or other parcel types are created or activated. As with other assessment-funded programs, the absence of an inflation adjustment means revenues have not kept pace with rising maintenance and capital costs, and the long-term sustainability of current service levels will depend on identifying additional or alternative funding sources.

Summary



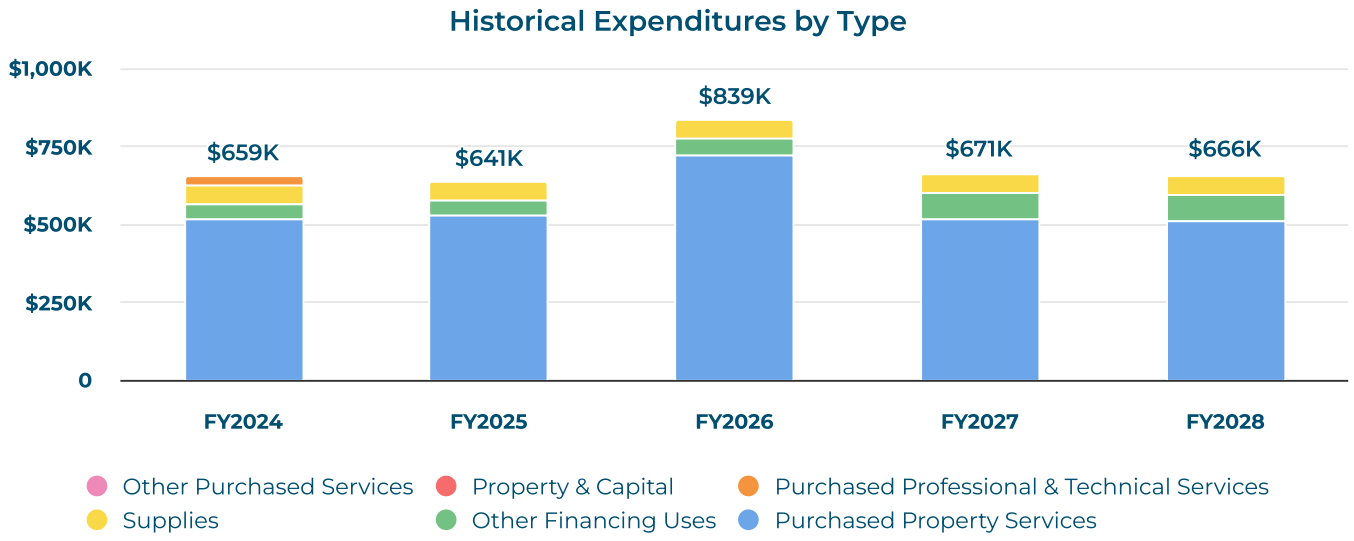
Revenues by Type



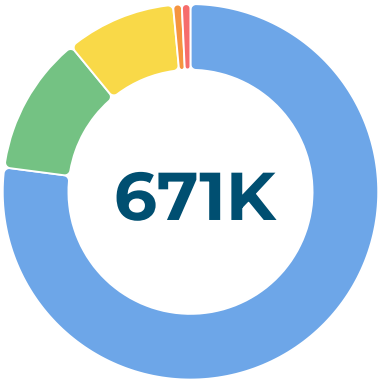
Revenues by Type

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Property and Other Taxes	$640,578.47	$647,000.00	$640,000.00	$640,000.00
Non-Departmental Revenue	$26,851.84			
Total Revenues	**$667,430.31**	**$647,000.00**	**$640,000.00**	**$640,000.00**

Expenditures by Type

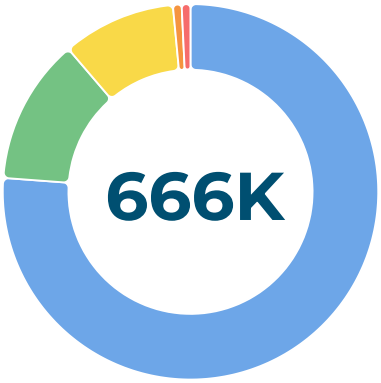


FY27 Expenditures by Type



Purchased Property Services	$517,598	77.08%
Other Financing Uses	$80,388	11.97%
Supplies	$63,500	9.46%
Property & Capital	$5,000	0.74%
Purchased Professional & Technical Services	$5,000	0.74%

FY28 Expenditures by Type



Purchased Property Services	$507,553	76.19%
Other Financing Uses	$83,604	12.55%
Supplies	$65,000	9.76%
Property & Capital	$5,000	0.75%
Purchased Professional & Technical Services	$5,000	0.75%

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Purchased Professional & Technical Services	$3,793.94		$5,000.00	$5,000.00
Purchased Property Services	$526,099.27	$722,754.29	$517,597.85	$507,552.74
Supplies	$60,793.84	$61,270.00	$63,500.00	$65,000.00
Property & Capital		$5,000.00	$5,000.00	$5,000.00
Other Financing Uses	$50,000.00	$50,000.00	$80,388.22	$83,603.75
Total Expenditures	**$640,687.05**	**$839,024.29**	**$671,486.07**	**$666,156.49**

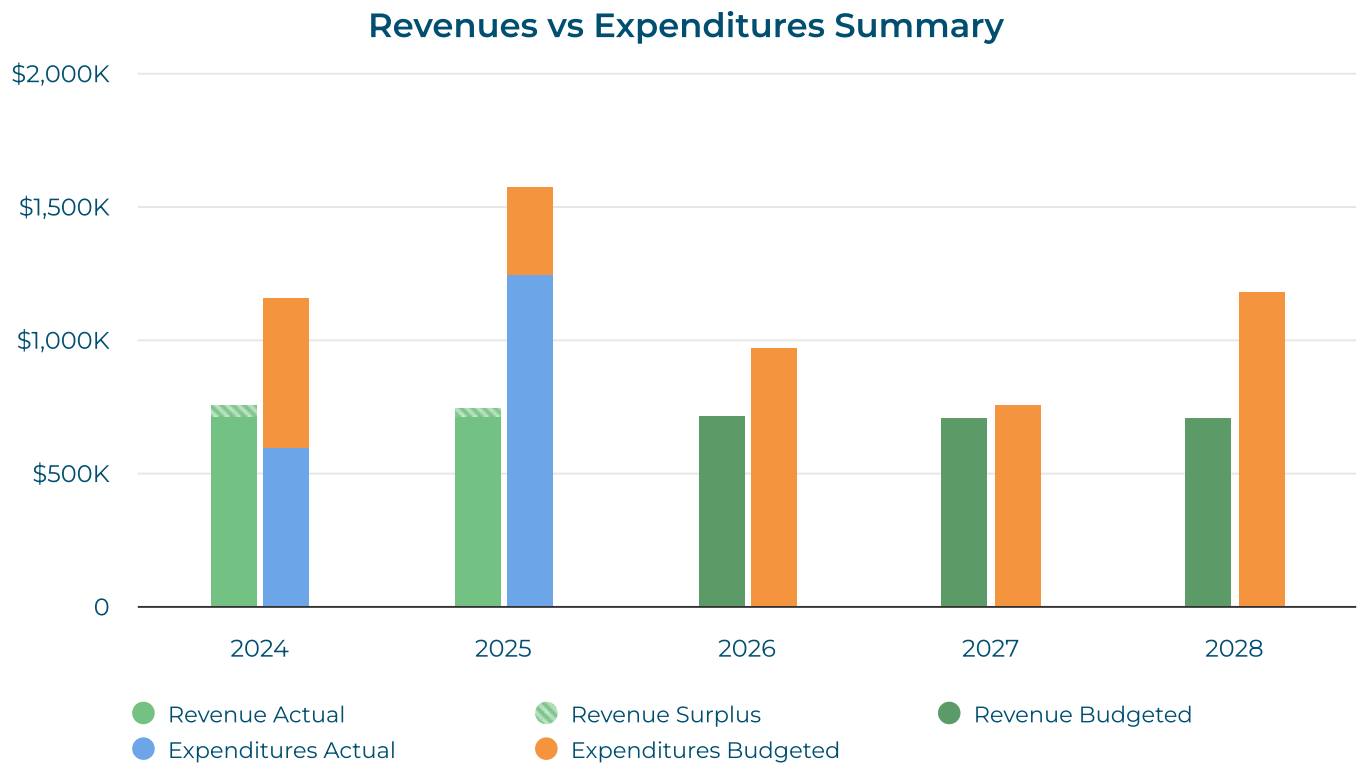
Measure J Storm Drain Fund

The Measure J Storm Drain Fund (205) accounts for revenues and expenses associated with maintaining, repairing, and reconstructing the City's storm drain system. The fund was established following the passage of Measure J by El Cerrito voters in March 1993. All residential and commercial properties in the City are assessed annually based on equivalent residential units (ERU). The ERU rate has not changed since the fund's creation, remaining at $58 per year per single-family dwelling unit and $43.50 per year per apartment, condominium, or other multiple dwelling unit.

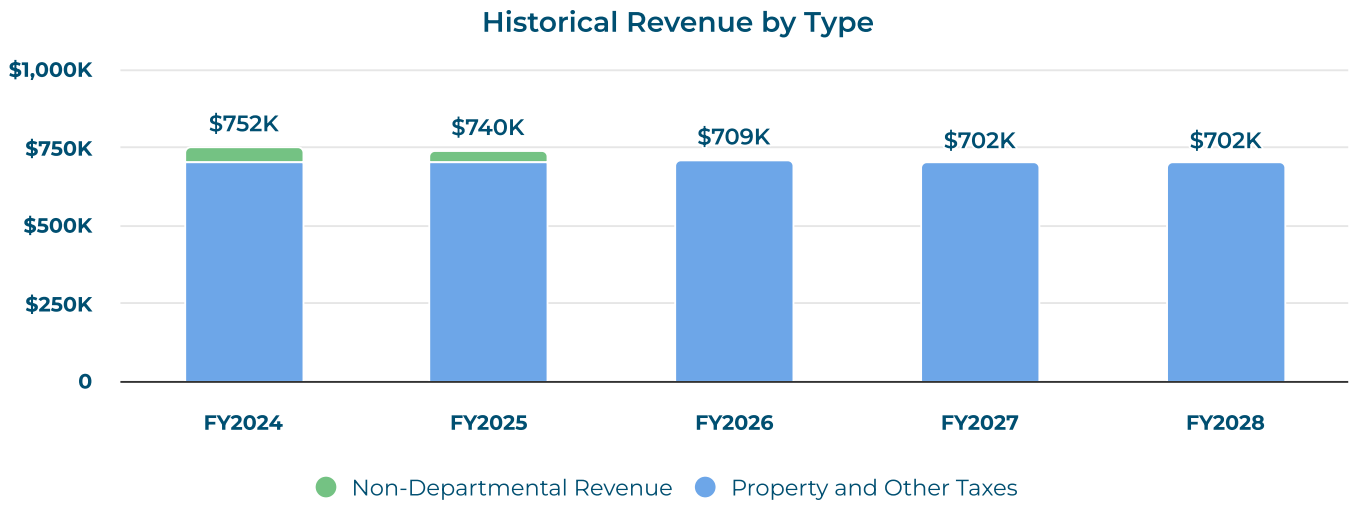
Fund expenses include maintenance of the stormwater and storm drain system, creek and pipe sediment removal for flood control, Clean Water Program activities, and capital outlays for major maintenance and improvements to the City's storm drain infrastructure, including storm pipe repair and replacement per the Storm Drain Master Plan Update.

As with the LLAD and NPDES funds, assessment revenues have remained flat while the costs of maintaining the storm drain system have continued to rise, creating structural pressure that is as significant as, if not greater than, that facing other assessment-funded programs. Additional or alternative revenue sources will need to be identified in coming years to sustain current service levels and meet ongoing capital needs.

Summary



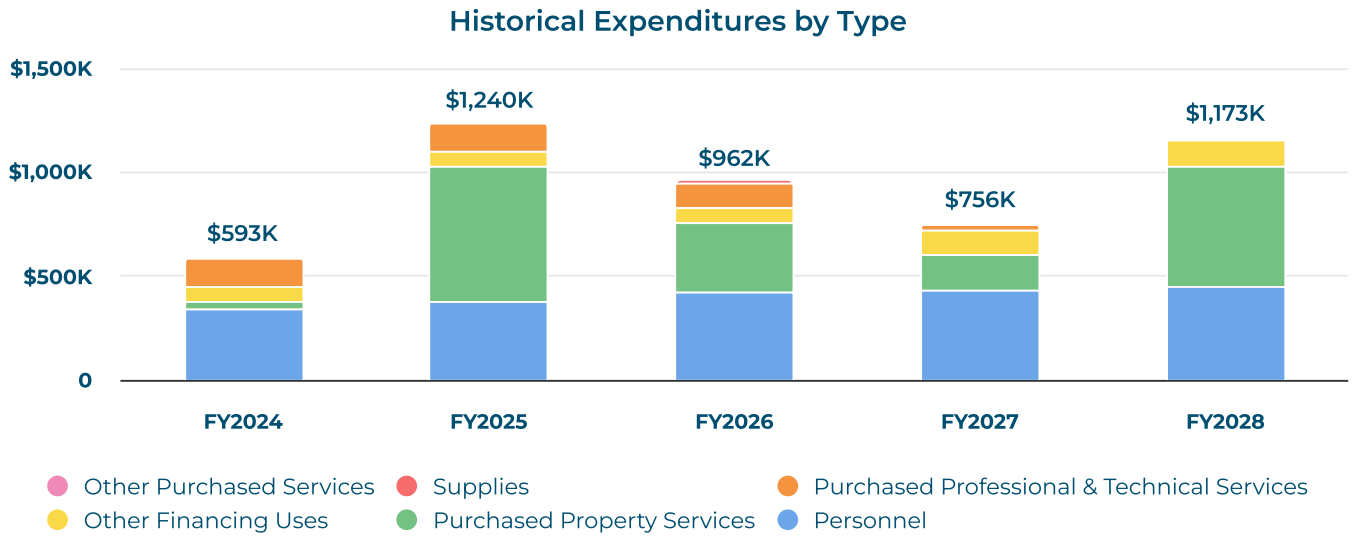
Revenues by Type



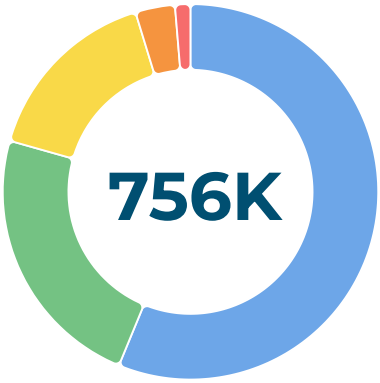
Revenues by Type

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Property and Other Taxes	$701,620.41	$709,400.00	$701,600.00	$701,600.00
Non-Departmental Revenue	$37,942.01			
Total Revenues	**$739,562.42**	**$709,400.00**	**$701,600.00**	**$701,600.00**

Expenditures by Type

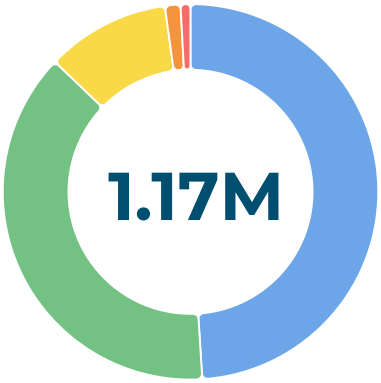


FY27 Expenditures by Type



Personnel	$424,798	56.23%
Purchased Property Services	$175,000	23.16%
Other Financing Uses	$119,995	15.88%
Purchased Professional & Technical Services	$25,714	3.40%
Supplies	$10,000	1.32%

FY28 Expenditures by Type



Purchased Property Services	$575,000	49.01%
Personnel	$447,815	38.17%
Other Financing Uses	$124,794	10.64%
Purchased Professional & Technical Services	$15,728	1.34%
Supplies	$10,000	0.85%

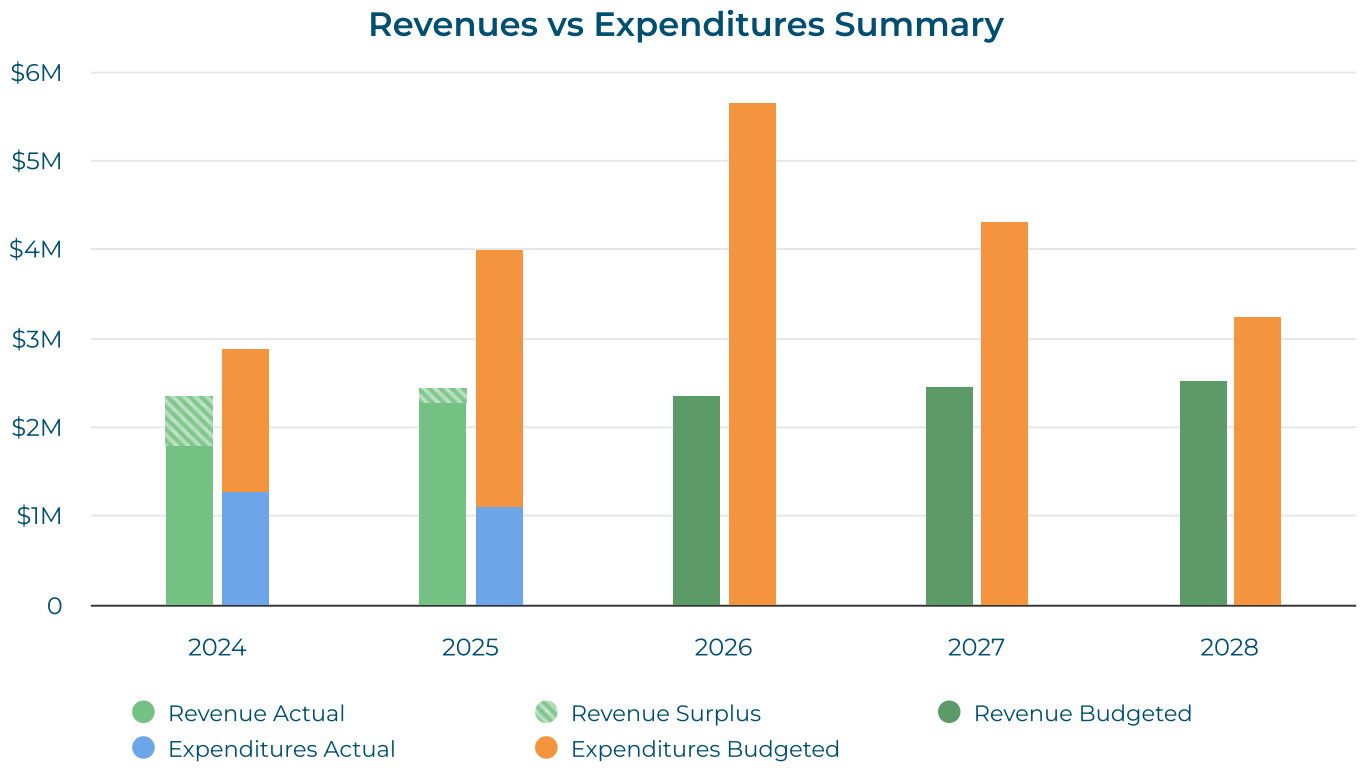
Expenditures by Type

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Personnel	$376,863.39	$418,397.09	$424,798.49	$447,814.82
Purchased Professional & Technical Services	$138,439.33	$121,463.00	$25,714.00	$15,728.00
Purchased Property Services	$646,365.05	$332,101.00	$175,000.00	$575,000.00
Supplies	$4,400.36	$15,600.00	$10,000.00	$10,000.00
Other Financing Uses	$74,000.00	$74,000.00	$119,994.51	$124,794.29
Total Expenditures	**$1,240,068.13**	**$961,561.09**	**$755,507.00**	**$1,173,337.11**

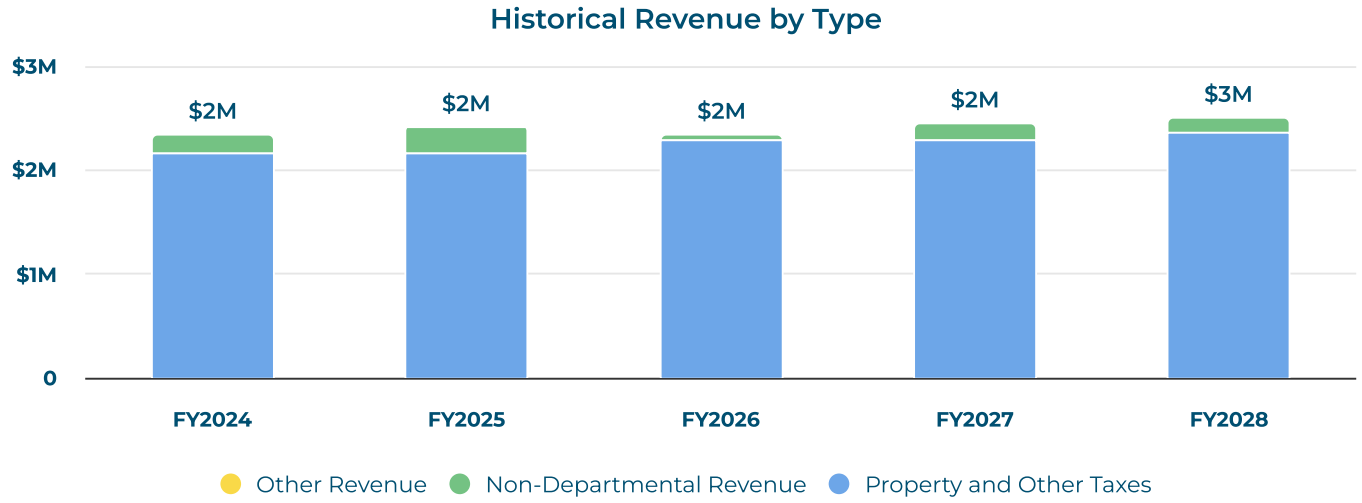
Street Improvement Fund

This Fund (211) is used to account for proceeds of the Measure A half-cent sales tax approved by El Cerrito voters on February 5, 2008. Expenditures from this fund are to improve and maintain City streets and to pay debt service on the related 2008 bond issuance, for which the Measure A half-cent sales tax is a pledged revenue stream. Revenues are projected to increase slightly in both fiscal years based on HdL forecasts for the City's sales taxes. Expenses will remain in line with revenues after debt service.

Summary



Revenues by Type

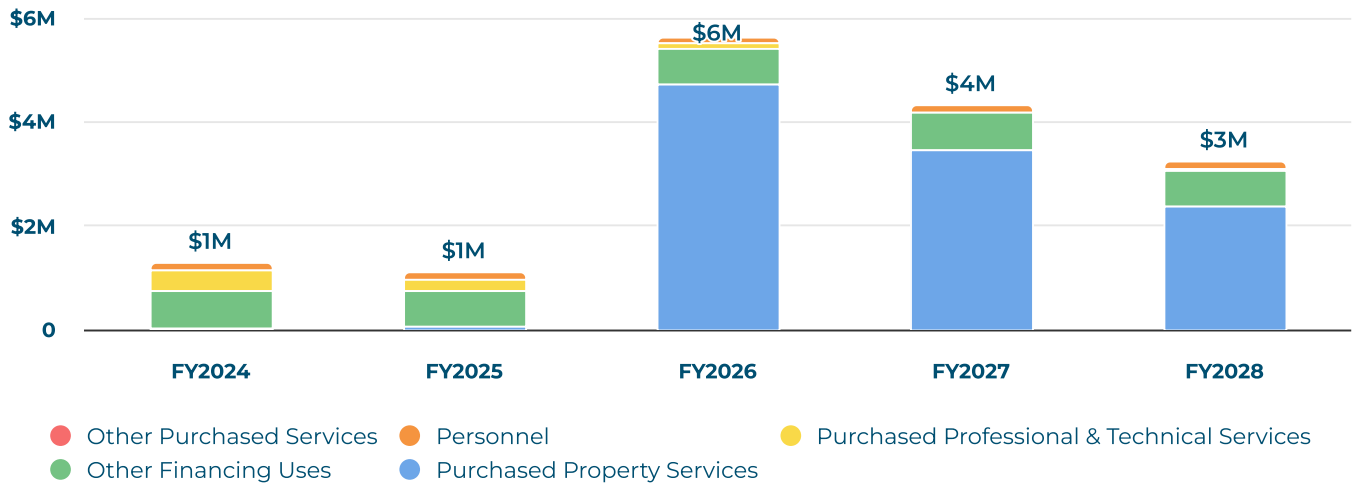


Revenues by Type

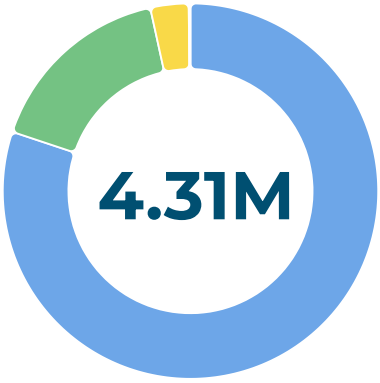
Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Property and Other Taxes	$2,154,856.31	$2,291,000.00	$2,293,000.00	$2,352,000.00
Non-Departmental Revenue	$260,565.20	$45,831.00	$150,000.00	$150,000.00
Other Revenue	$10,132.29	$5,000.00	$8,000.00	$8,000.00
Total Revenues	**$2,425,553.80**	**$2,341,831.00**	**$2,451,000.00**	**$2,510,000.00**

Expenditures by Type

Historical Expenditures by Type

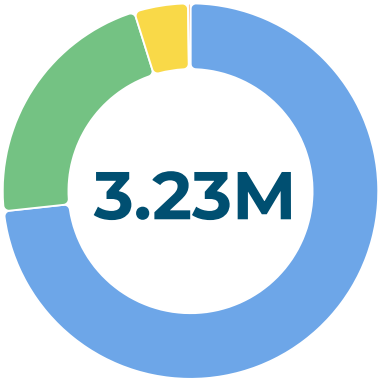


FY27 Expenditures by Type



Purchased Property Services	$3,449,730	80.12%
Other Financing Uses	$707,500	16.43%
Personnel	$141,877	3.30%
Purchased Professional & Technical Services	$6,615	0.15%

FY28 Expenditures by Type



Purchased Property Services	$2,364,000	73.28%
Other Financing Uses	$705,750	21.88%
Personnel	$149,095	4.62%
Purchased Professional & Technical Services	$6,946	0.22%

Expenditures by Type

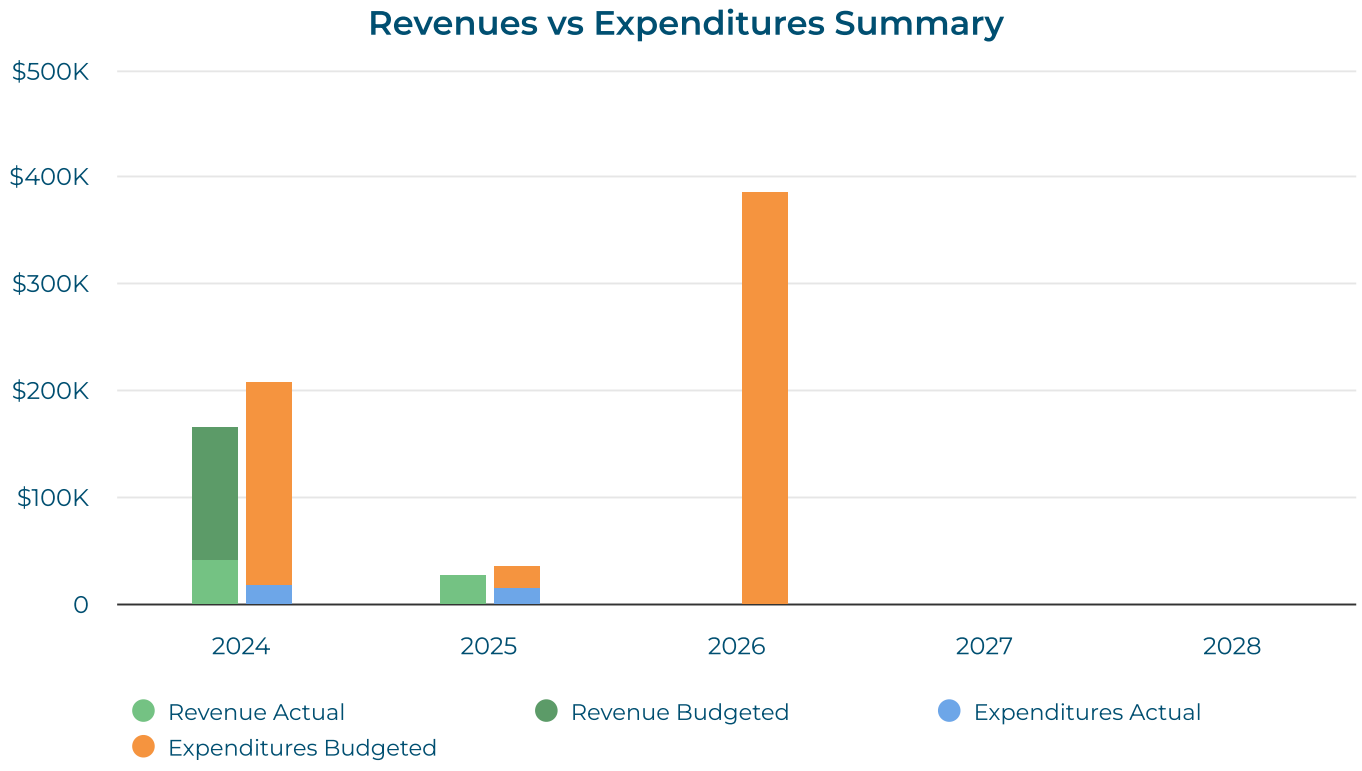
Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Personnel	$119,802.91	$134,609.00	$141,877.00	$149,095.10
Purchased Professional & Technical Services	$225,074.21	$90,419.00	$6,615.00	$6,946.00
Purchased Property Services	$47,960.00	$4,705,467.00	$3,449,730.00	$2,364,000.00
Other Purchased Services	$994.21	$340.00		
Other Financing Uses	$702,500.00	$703,000.00	$707,500.00	$705,750.00
Total Expenditures	**$1,096,331.33**	**$5,633,835.00**	**$4,305,722.00**	**$3,225,791.10**

Low & Moderate Income Housing Asset Fund

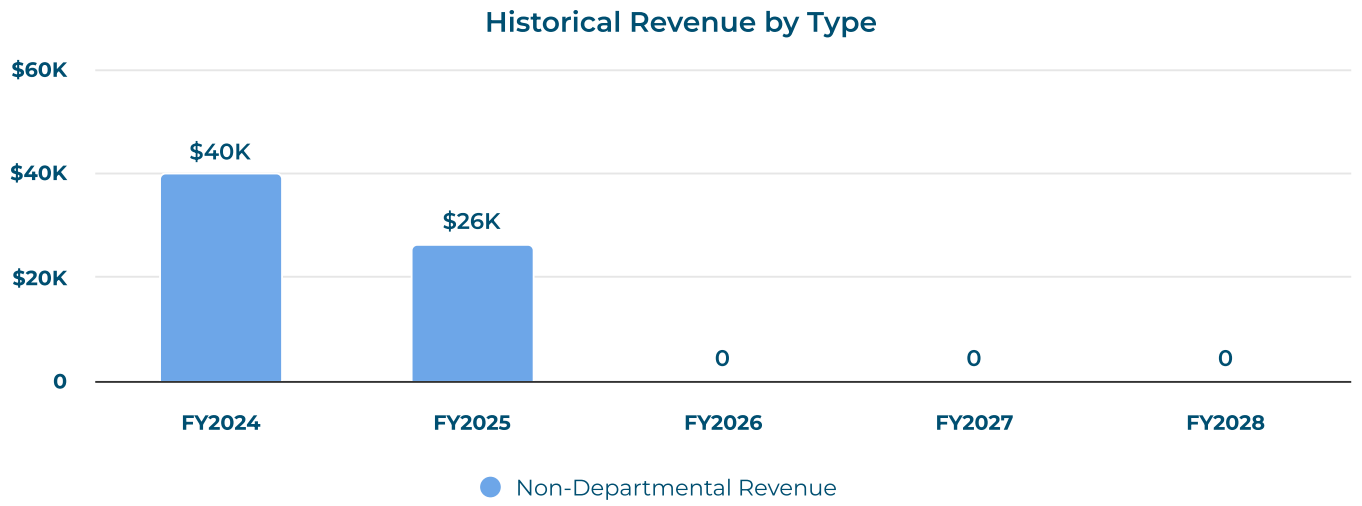
Pursuant to the Dissolution Act, the City elected to serve as the Successor Housing Entity to the dissolved El Cerrito Redevelopment Agency, responsible for affordable housing projects and activities. In FY 2012, the City placed housing assets, including real estate and encumbered cash in the Low & Moderate Income Housing Fund (LMIHF), into the new Low & Moderate Income Housing Asset Fund (232). California Redevelopment Law requires the Fund be used to increase, improve and preserve the housing supply affordable to very low, low, and moderate income households. The Dissolution Act did not provide revenue for successor housing agencies, but allows them to collect payments on loans made from former agencies' LMIHF.

The City Council and the State Department of Housing and Community Development (HCD) receive an annual required SB341 report detailing fund balance and affordable housing activity. This budget assumes that available funding will continue to be minimal including only grants and residual receipt payments from loan agreements. Staff will continue to seek and recommend funding to support predevelopment activities for new affordable housing construction.

Summary



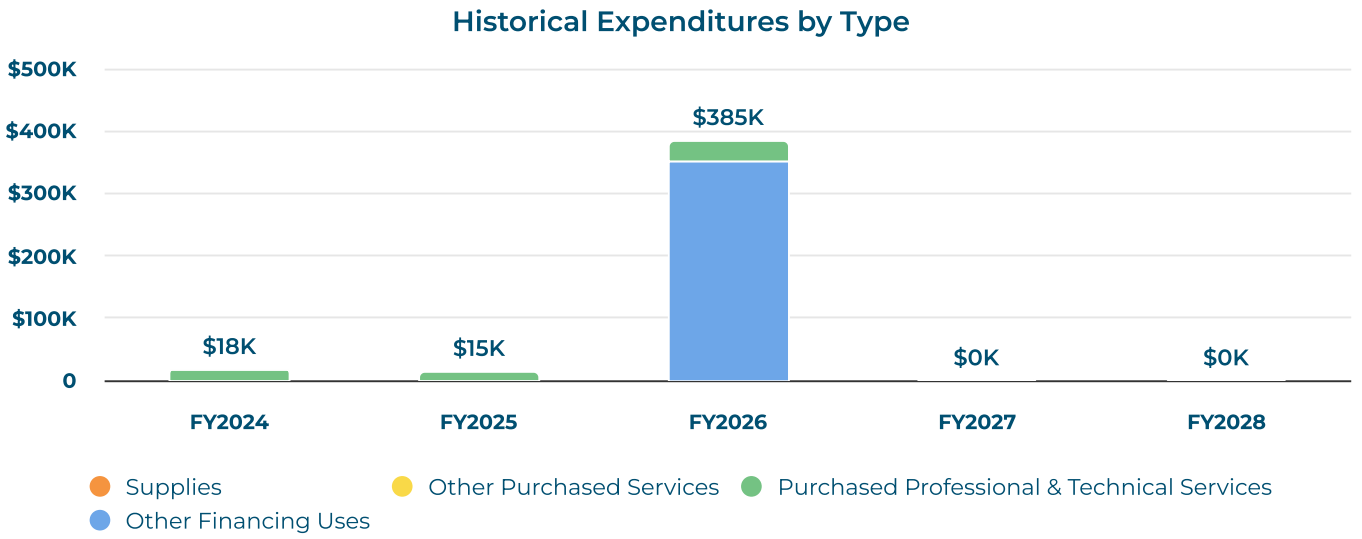
Revenues by Type



Revenues by Type

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Non-Departmental Revenue	$26,250.71			
Total Revenues	**$26,250.71**			

Expenditures by Type



FY27 Expenditures by Type



Other Purchased Services **$389** 100.00%

FY28 Expenditures by Type



Other Purchased Services **$400** 100.00%

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Purchased Professional & Technical Services	$14,389.17	$35,000.00		
Other Purchased Services	$356.65		$388.75	$400.41
Other Financing Uses		$350,000.00		
Total Expenditures	**$14,745.82**	**$385,000.00**	**$388.75**	**$400.41**

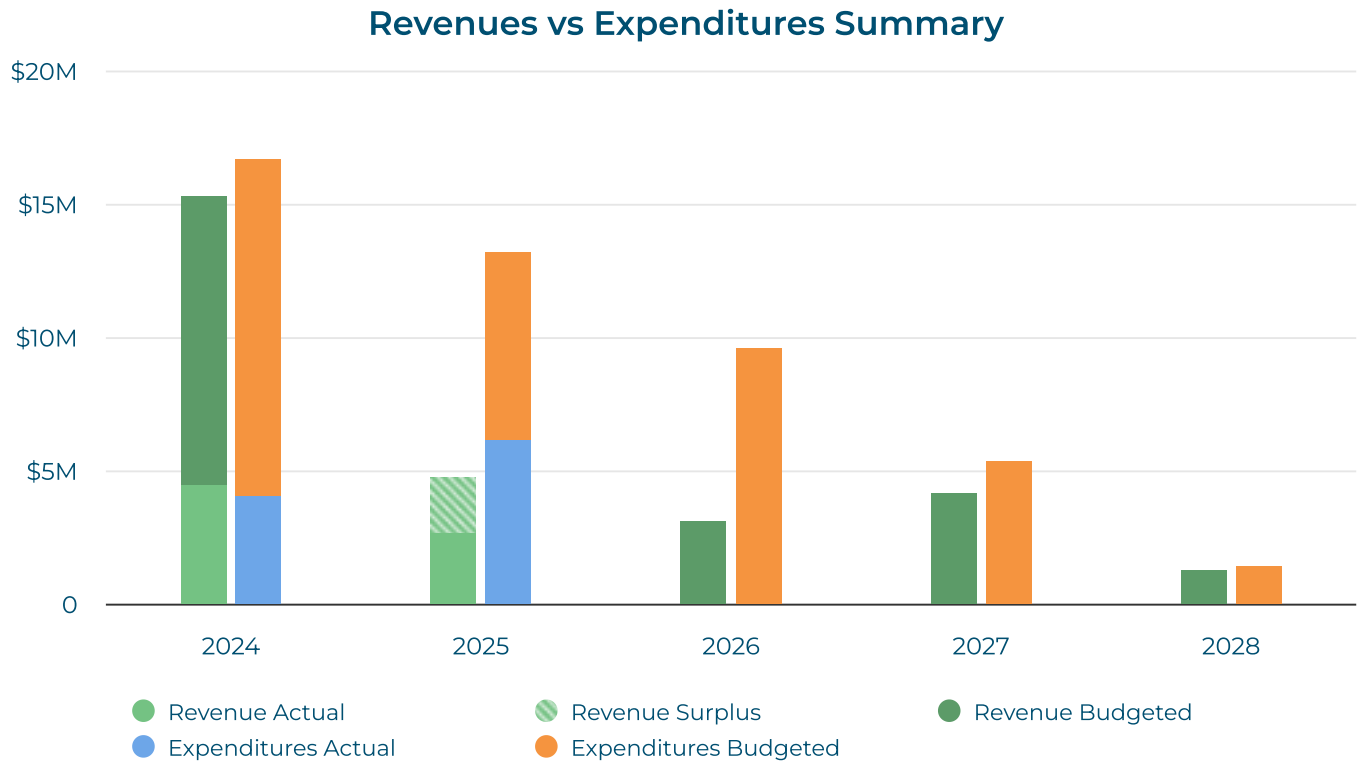
Capital Improvements Funds (301, 302, 303, 304 and 305)

These funds are utilized to account for capital activities with one-time and multiple funding sources. Within the funds, each project is accounted for separately on a life-to-date basis for internal and external reporting purposes. Some projects are budgeted in full during the first year they are appropriated, which can lead to large differences between budgeted and actual amounts if project timelines last longer than a single fiscal year.

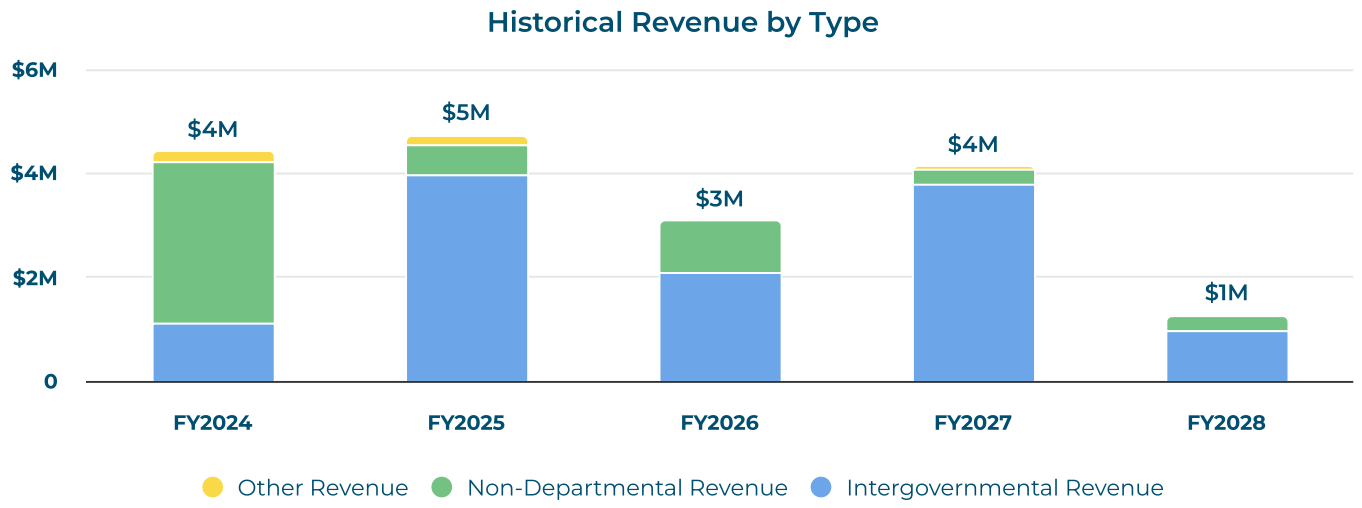
In FY 2025-26, the City re-designated Fund 302 for use as the Capital Improvement Setaside fund, the CIP-focused internal service fund. This fund holds contributions for capital projects until they are assigned a project number and allocated to the appropriate CIP fund.

More detail about the City's CIP is available in the Capital Improvement Program section of this budget.

Summary



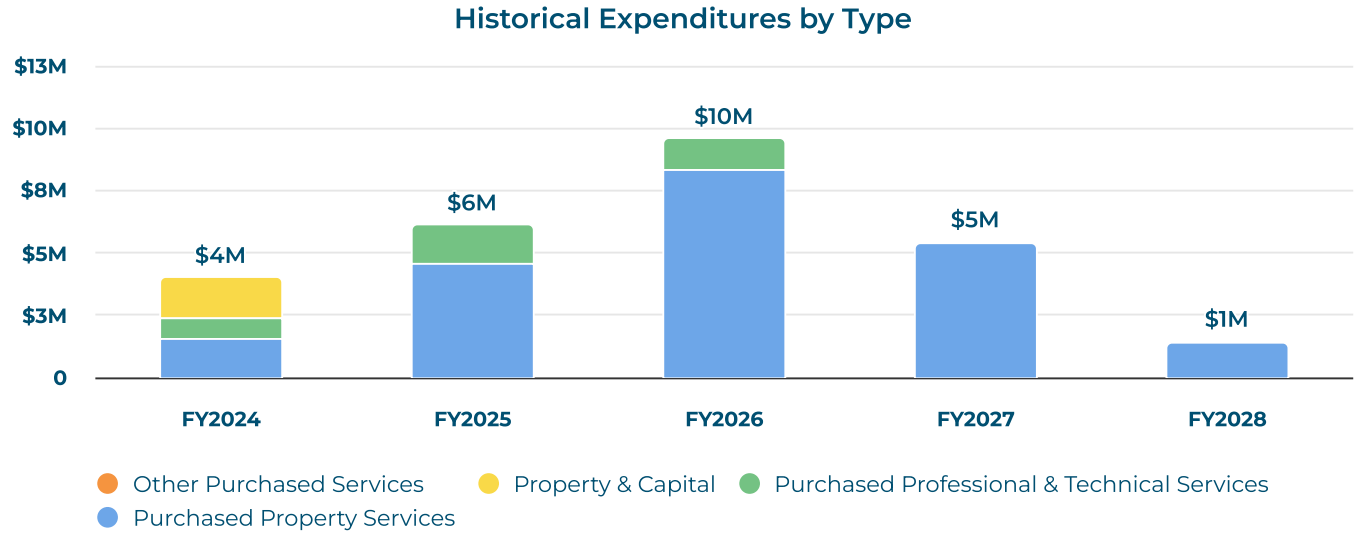
Revenues by Type



Revenues by Type

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Non-Departmental Revenue	$550,782.30	$992,900.00	$300,000.00	$300,000.00
Intergovernmental Revenue	$3,972,713.24	$2,080,000.00	$3,760,600.00	$951,300.00
Other Revenue	$204,145.48		$73,265.00	
Total Revenues	**$4,727,641.02**	**$3,072,900.00**	**$4,133,865.00**	**$1,251,300.00**

Expenditures by Type



FY27 Expenditures by Type



Purchased Property Services **$5,384,465** 100.00%

FY28 Expenditures by Type



Purchased Property Services **$1,396,992** 100.00%

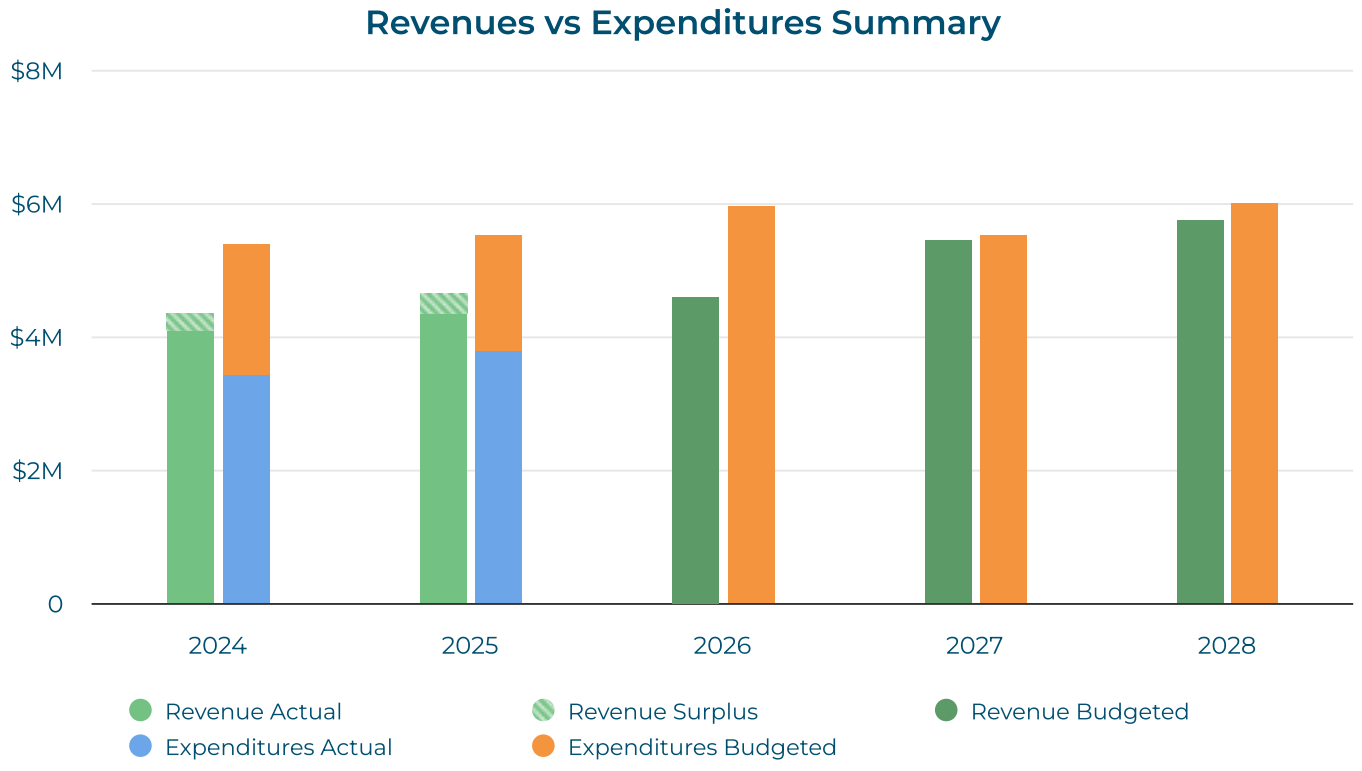
Expenditures by Type

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Purchased Professional & Technical Services	$1,516,725.88	$1,277,603.00		
Purchased Property Services	$4,586,720.64	$8,314,245.00	$5,384,465.00	$1,396,992.00
Other Purchased Services	$1,318.91			
Total Expenditures	**$6,104,765.43**	**$9,591,848.00**	**$5,384,465.00**	**$1,396,992.00**

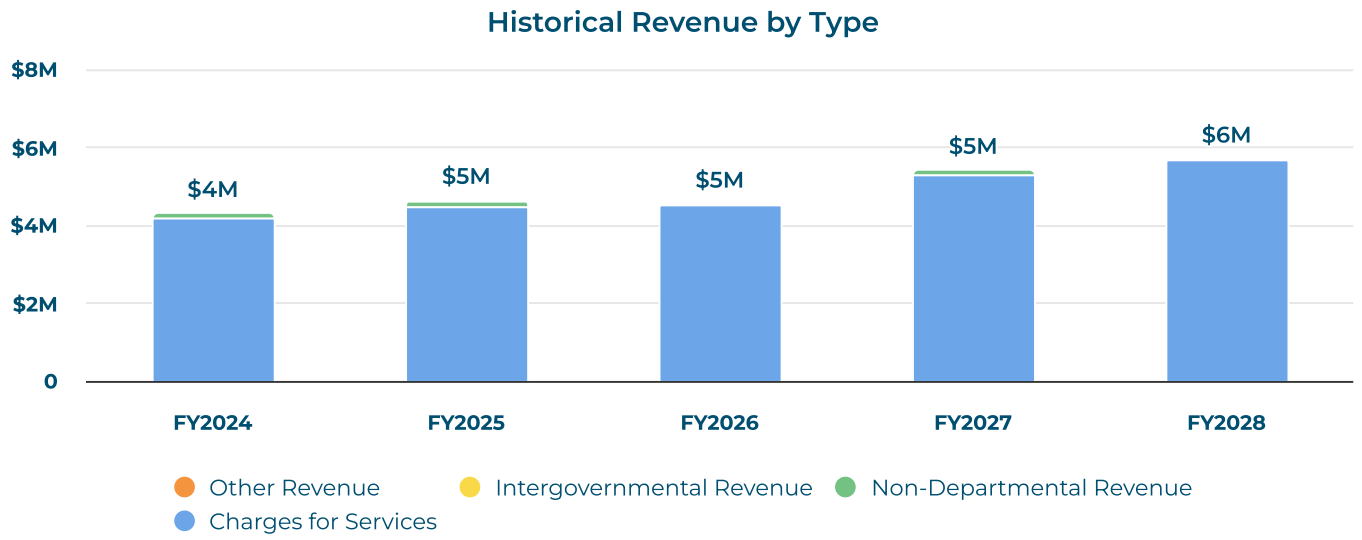
Integrated Waste Management (IWM) Fund

The Integrated Waste Management (IWM) Fund (501) is an enterprise fund is used to account for the activities related to the integrated waste and recycling management programs. The City established Integrated Waste Management Fees in 1990. The Integrated Waste Management (IWM) Fund provides for services including residential and commercial curbside recycling collection operations, management of waste management contracts and services, operation of the City's state-of-the-art LEED Platinum Recycling + Environmental Resource Center, and other solid waste collection, source reduction, and related environmental programs. The budget for the IWM Fund is approved as part of the City's budget setting process for each fiscal year, while the IWM Fees are approved with solid waste rates on a calendar year basis in December. For the next few years, the IWM 10-year plan projects a need for a 6% increase in fees to continue services at their current level, including all operating costs and truck and equipment replacement.

Summary



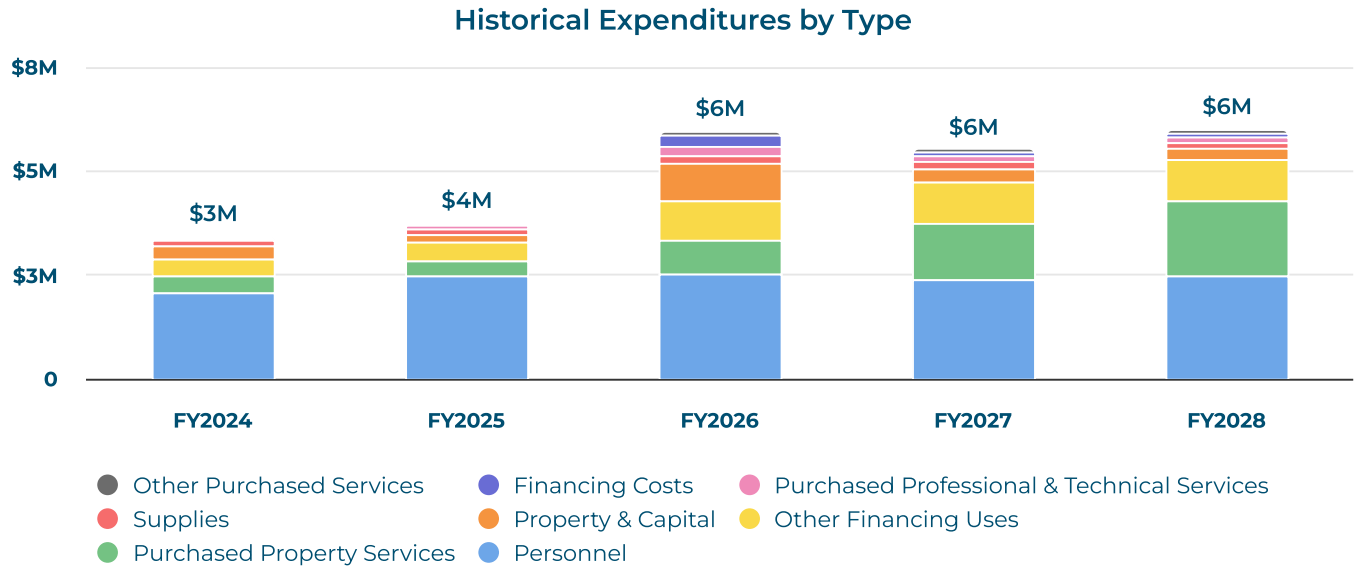
Revenues by Type



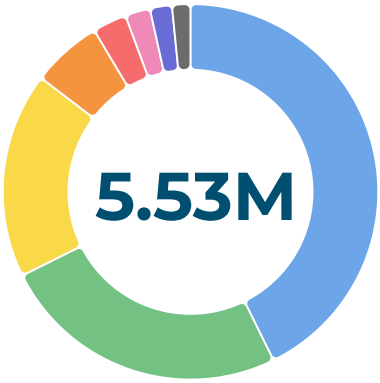
Revenues by Type

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Non-Departmental Revenue	$181,088.50	$28,969.00	$100,000.00	$80,000.00
Intergovernmental Revenue	$30,558.96	$22,000.00	$28,400.00	$28,400.00
Charges for Services	$4,439,644.96	$4,529,892.40	$5,300,694.00	$5,643,539.00
Other Revenue	$3,450.10	$3,000.00	$3,300.00	$3,300.00
Total Revenues	**$4,654,742.52**	**$4,583,861.40**	**$5,432,394.00**	**$5,755,239.00**

Expenditures by Type

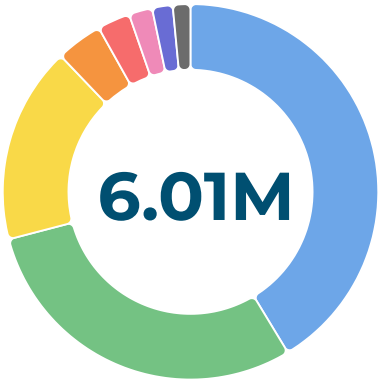


FY27 Expenditures by Type



Personnel	$2,360,580	42.72%
Purchased Property Services	$1,377,751	24.93%
Other Financing Uses	$978,243	17.70%
Property & Capital	$336,491	6.09%
Supplies	$161,590	2.92%
Purchased Professional & Technical Services	$118,600	2.15%
Financing Costs	$105,096	1.90%
Other Purchased Services	$87,159	1.58%

FY28 Expenditures by Type



Personnel	$2,482,685	41.32%
Purchased Property Services	$1,778,902	29.61%
Other Financing Uses	$1,017,225	16.93%
Property & Capital	$240,591	4.00%
Supplies	$169,671	2.82%
Purchased Professional & Technical Services	$121,530	2.02%
Financing Costs	$105,778	1.76%
Other Purchased Services	$91,388	1.52%

Expenditures by Type

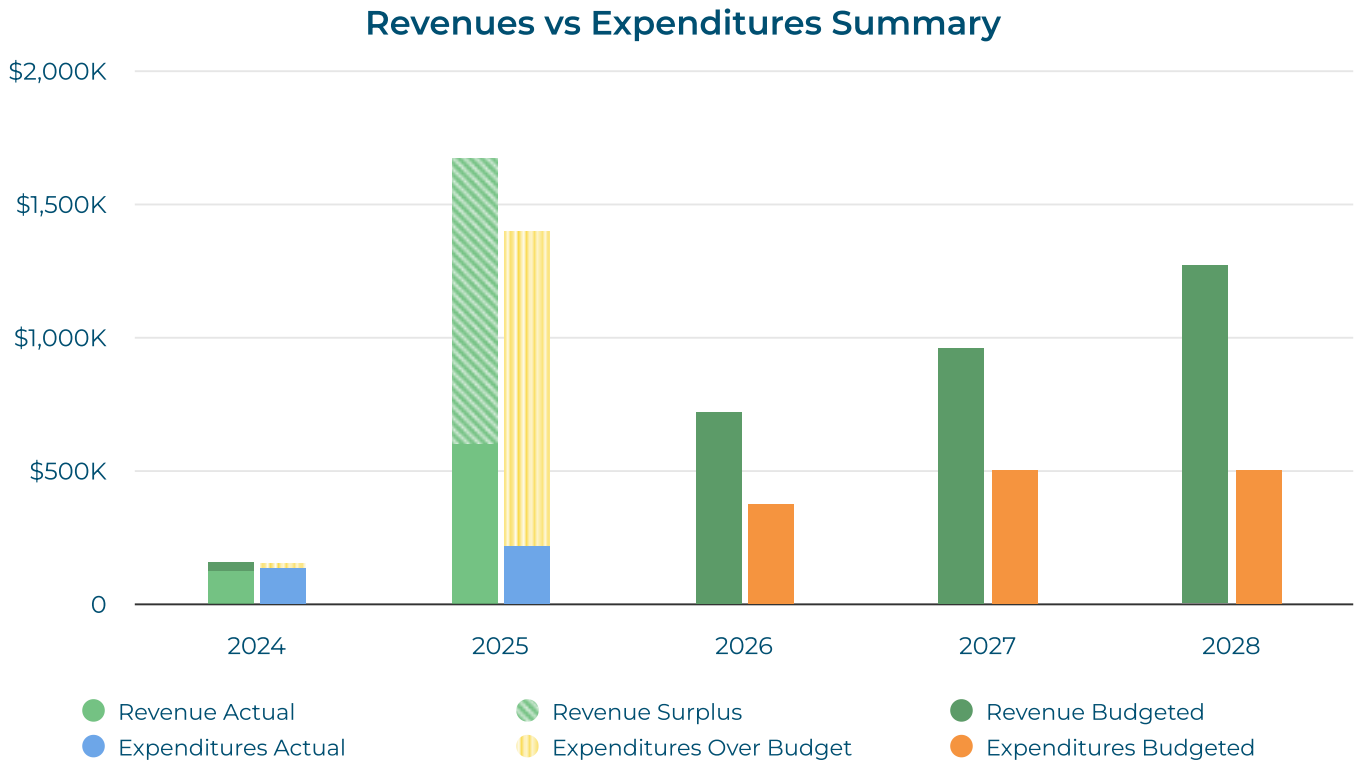
Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Personnel	$2,475,562.45	$2,500,407.73	$2,360,580.22	$2,482,684.88
Purchased Professional & Technical Services	$73,204.71	$252,905.25	$118,600.00	$121,530.00
Purchased Property Services	$356,152.86	$798,231.91	$1,377,751.00	$1,778,902.20
Other Purchased Services	$45,300.46	$102,200.00	$87,159.00	$91,388.00
Supplies	$156,052.83	$176,490.85	$161,590.00	$169,671.00
Property & Capital	$198,548.70	$906,198.39	$336,491.00	$240,591.00
Financing Costs	$30,696.54	$256,491.00	$105,096.00	$105,778.28
Other Financing Uses	$425,705.00	$951,027.00	$978,243.00	$1,017,225.02
Total Expenditures	**$3,761,223.55**	**$5,943,952.13**	**$5,525,510.22**	**$6,007,770.38**

Vehicle & Equipment Internal Service Fund

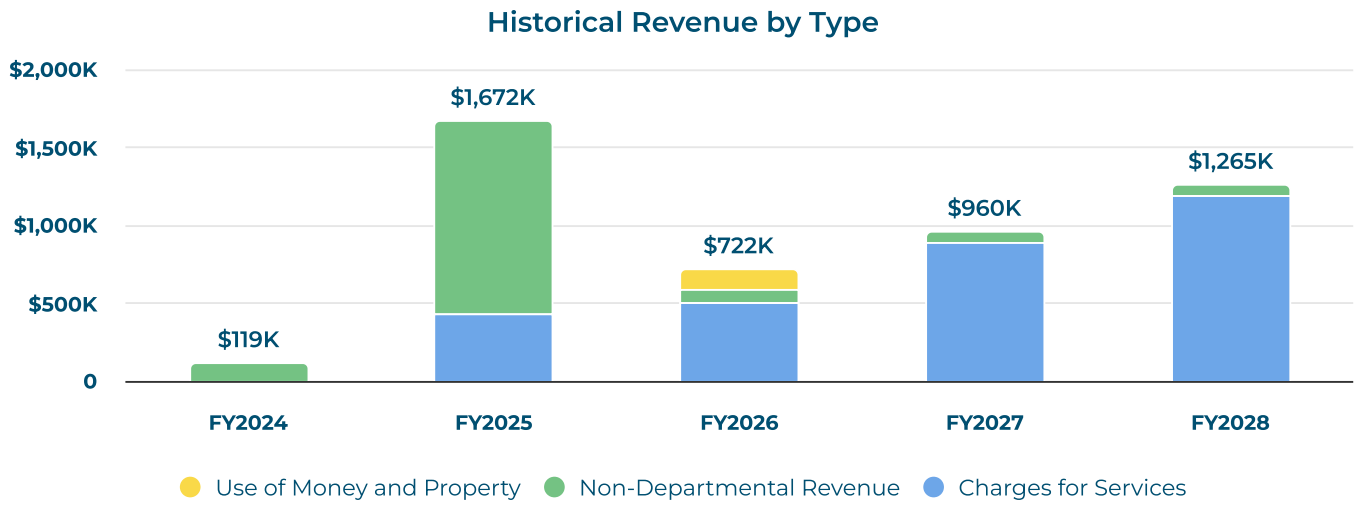
The purpose of the Vehicle and Equipment Replacement Internal Service Fund (601) is to provide vehicles and equipment to the line departments and avoid financing costs associated with the acquisition of necessary capital assets. This Fund was originally created from a reserved portion of the City's General Fund. The Fund's primary objective is to provide financing for the purchase of equipment and vehicles with a cost of $5,000 and over and a useful life of three or more years. This is the City's primary Vehicle and Equipment Replacement Internal Service Fund.

The Fund operates on a cost-reimbursement basis: participating departments make annual contributions to the Fund, which are budgeted as expenditures within each department's operating budget and recorded as revenue to the Fund. These contributions are calculated based on the anticipated replacement cost and useful life of each asset, allowing the City to accumulate reserves incrementally rather than absorbing the full cost of a replacement in a single year. When an asset reaches end of life, the Fund purchases the replacement directly, eliminating the need for one-time General Fund appropriations or external financing.

Summary



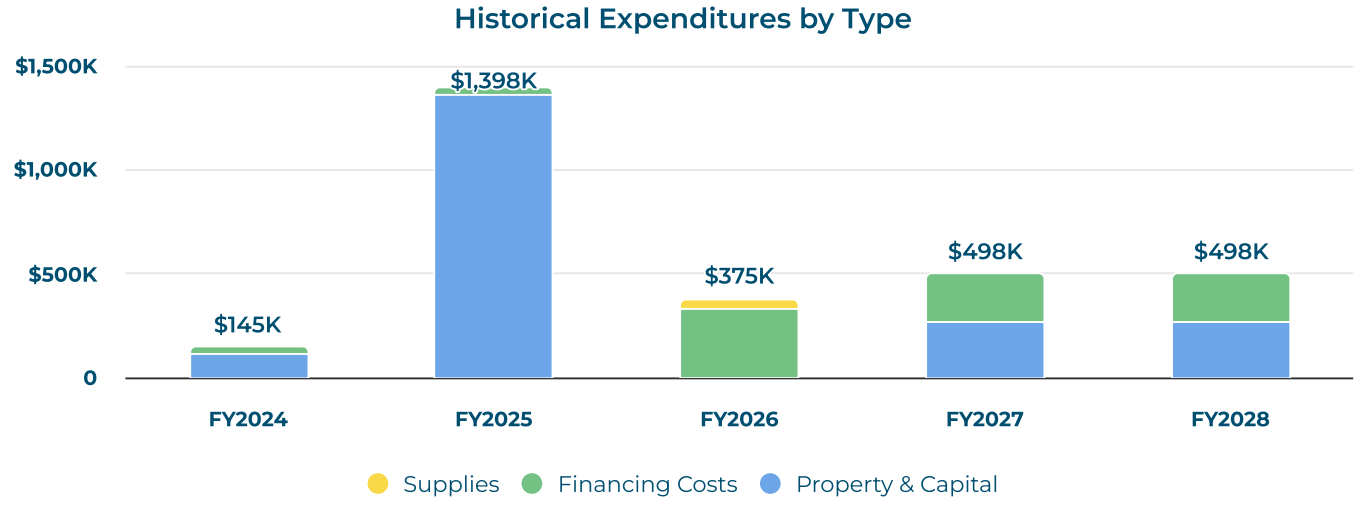
Revenues by Type



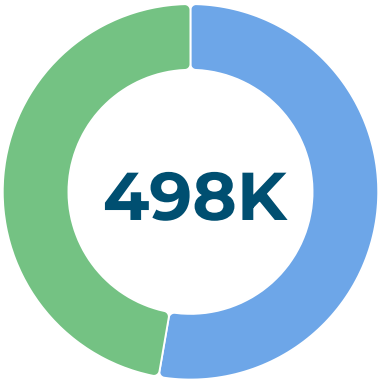
Revenues by Type

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Non-Departmental Revenue	$1,247,418.13	$85,000.00	$75,703.06	$75,703.09
Use of Money and Property		$136,590.23		
Charges for Services	$425,000.00	$500,000.00	$884,293.23	$1,189,293.20
Total Revenues	**$1,672,418.13**	**$721,590.23**	**$959,996.29**	**$1,264,996.29**

Expenditures by Type

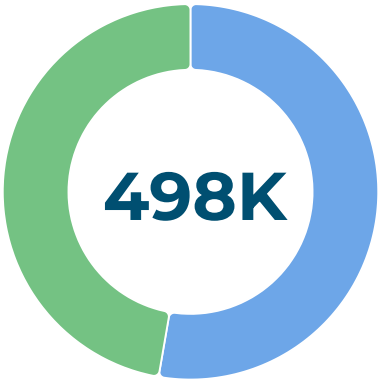


FY27 Expenditures by Type



Property & Capital	$262,358	52.72%
Financing Costs	$235,293	47.28%

FY28 Expenditures by Type



Property & Capital	$262,358	52.72%
Financing Costs	$235,293	47.28%

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Supplies		$45,000.00		
Property & Capital	$1,356,424.00		$262,358.00	$262,358.00
Financing Costs	$41,311.11	$330,125.19	$235,293.23	$235,293.20
Total Expenditures	**$1,397,735.11**	**$375,125.19**	**$497,651.23**	**$497,651.20**

Non-Major Funds

The City has other funds, including minor operating funds, capital funds, other entities' funds, debt service funds, internal service funds, and trust funds. They are as follows:

Gas Tax Fund (201)

The Gas Tax Fund (201) accounts for the City's Highway Users Tax Account (HUTA) revenues, which the State of California allocates to cities and counties annually by formula under Streets and Highways Code Sections 2103 through 2107. Allocation amounts are determined based on population, vehicle registration, and assessed valuation. These revenues have historically been sensitive to the price and volume of motor fuel purchased, and were particularly unstable between FY 2010-11 and FY 2018-19 due to legislative changes and revenue shifts at the state level, including the 2010 fuel tax swap.

Measure A Swim Center Parcel Tax Fund (206)

The Measure A Parcel Tax Swim Center Fund is used to account for the use of the voter-approved special tax for the swim center and park capital projects. Measure A expired on June 30, 2020. This fund has now concluded. The Measure H Swim Center Parcel Tax was approved by voters as a renewal of Measure A.

Asset Seizure Fund (208)

The Police Department acquires assets in the course of arresting suspects and a portion of these assets becomes the property of the City when a guilty verdict is awarded. Pursuant to the State Health and Safety Code, these funds are to be used by the Police Department to supplement but not supplant its operating budget. To ensure correct usage, funds have been broken out into a separate fund.

Vehicle Abatement Fund (209)

This Fund accounts for monies received from the County to support programs that remove abandoned vehicles from City streets.

Park In-Lieu Fund (210)

This Fund accounts for funds received through negotiations with developers to be used for park improvements.

SB 1 (212)

The SB 1 Fund (212) was established in FY 2017-18 to account for revenues received through the Road Repair and Accountability Act of 2017 (Senate Bill 1, Beall) and apportioned by formula from the State's Road Maintenance and Rehabilitation Account (RMRA) to eligible cities and counties. These funds support maintenance, rehabilitation, safety, and improvement projects on the local streets and roads system. While RMRA funds are similar in purpose to HUTA revenues in the Gas Tax Fund, the City tracks revenues and expenses in separate funds due to differences in allowable uses under Streets and Highways Code Section 2030.

Art in Public Places Fund (213)

This Fund was established to account for the public art in-lieu contributions and any and all other revenues appropriated or received for public art and/or public arts and cultural programs, including donations from the public.

Measure J Return-to-Source Paratransit (214)

This Fund was created in FY 2013-14 to account separately for the portion of Measure J Return-to-Source revenues that fund the City's paratransit program.

Grants and Donations Funds (221, 222, 223, 224, 225, 226, 227, and 228)

These funds account for projects and programs in various departments that are funded by grants. Finance has set up separate funds for different departments with significant grants (221 for general, the others for specific departments or programs) to ensure that grant funds are properly tracked.

Municipal Services Corporation Fund (230)

The Municipal Services Corporation (MSC) is a separate nonprofit, public benefit corporation. Although it is considered a component unit of the City for accounting purposes, its activities are controlled and its budget is adopted by a separate board of directors.

Redevelopment Obligation Retirement Fund (780)

The purpose of this trust fund is to administer the enforceable obligations of the El Cerrito Redevelopment Agency Successor Agency. Monies received in this Fund are for specific payments approved by an oversight board and the California Department of Finance and the City's authority is limited to making the approved payments. No budget is adopted for this Fund. This fund has now concluded.

City Hall Debt Service Fund (835)

This Fund accounts for debt service payments on City Hall Lease Revenue Bonds using transfers from the City's General Fund.

Street Improvement Bond Debt Service Fund (836)

This Fund accounts for debt service payments on the Street Improvement Revenue Bonds using the proceeds of the Measure A half-cent sales tax collected for that purpose.

Non-Major CIP Funds:

Measure J Return-To-Source (204)

The Measure J Return-to-Source Fund (204) accounts for the City's share of Measure J, a half-cent transactions and use tax approved by Contra Costa County voters in 2004 to fund transportation projects and the para-transit program. The tax is administered at the county level by the Contra Costa Transportation Authority (CCTA) and remitted to the City. These funds are designated for locally determined transportation projects, including street and road maintenance, subject to compliance with the CCTA Growth Management Program (GMP).
Prior to FY 2014-15, both street maintenance and para-transit revenues and expenses were budgeted within Fund 204. Para-transit revenues and expenditures are now accounted for separately in the Measure J Return-to-Source Para-Transit Fund (214). The City receives 20.1% of countywide Measure J sales tax collections. Because Measure J revenues are sensitive to economic conditions and can be difficult to predict, they are projected to grow at 2% per year based on recent actuals.

Revenues by Fund

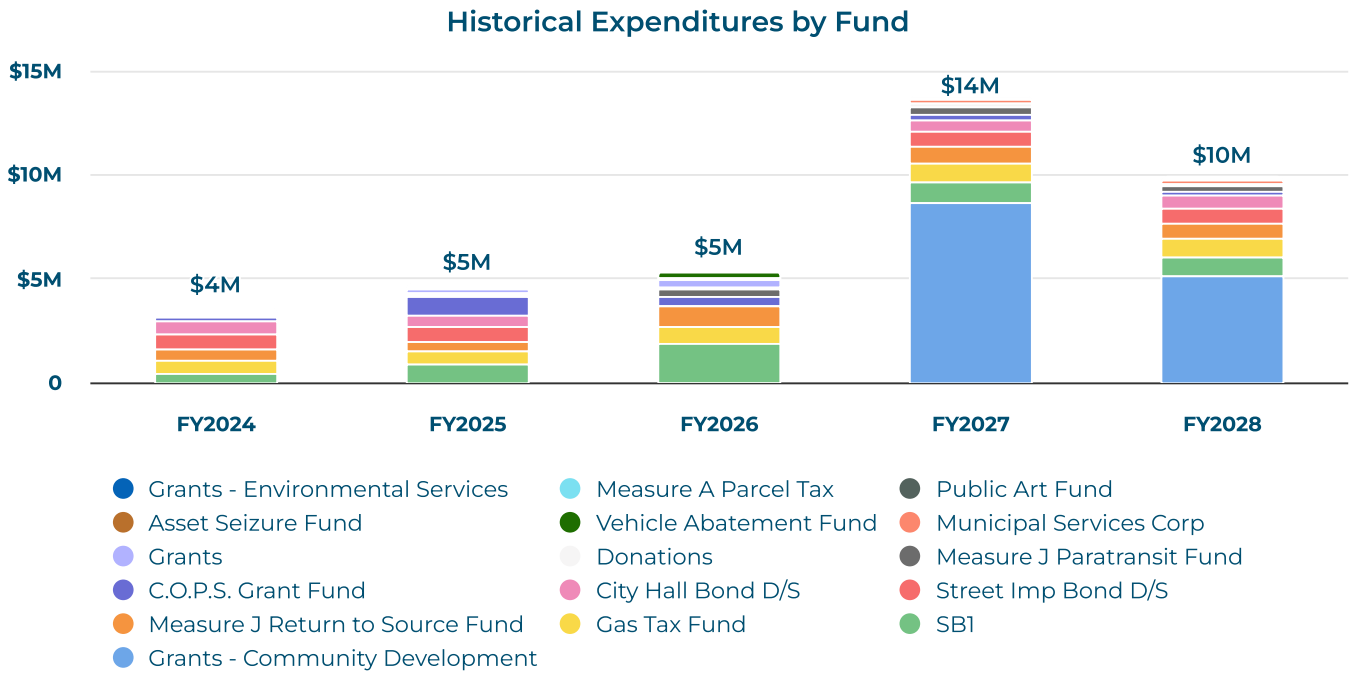
Revenues by Fund

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Measure J Paratransit Fund	$270,287.83	$279,647.00	$255,000.00	$255,000.00

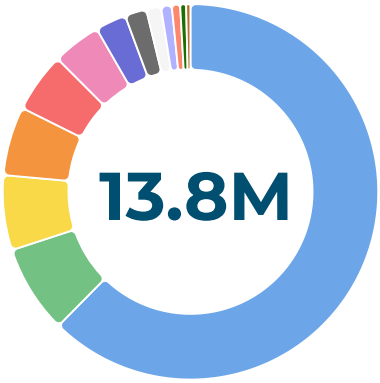
Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Property and Other Taxes	$221,759.00	$269,572.00	$250,000.00	$250,000.00
Non-Departmental Revenue	$42,157.65			
Charges for Services	$6,371.18	$10,075.00	$5,000.00	$5,000.00
Gas Tax Fund	$757,389.40	$726,600.00	$762,445.00	$765,243.00
Non-Departmental Revenue	$25,929.02			
Intergovernmental Revenue	$731,460.38	$726,600.00	$762,445.00	$765,243.00
Measure J Return to Source Fund	$628,973.64	$612,000.00	$633,238.29	$649,069.24
Property and Other Taxes	$609,279.00	$612,000.00	$633,238.29	$649,069.24
Non-Departmental Revenue	$18,407.64			
Charges for Services	$1,287.00			
Measure A Parcel Tax	$24.88			
Non-Departmental Revenue	$24.88			
Vehicle Abatement Fund	$8,348.19	$8,000.00	$8,000.00	$8,000.00
Intergovernmental Revenue	$8,348.19	$8,000.00	$8,000.00	$8,000.00
Park in Lieu Fund	$187,287.00			
Other Revenue	$187,287.00			
SB1	$789,431.16	$700,000.00	$728,932.00	$750,799.96
Non-Departmental Revenue	$72,642.68			
Intergovernmental Revenue	$708,943.48	$700,000.00	$728,932.00	$750,799.96
Other Revenue	$7,845.00			
Public Art Fund	$71,302.23			
Non-Departmental Revenue	$8,632.03			
Other Revenue	$62,670.20			
Grants	$37,922.58	$150,000.00		
Intergovernmental Revenue	$37,922.58	$150,000.00		
C.O.P.S. Grant Fund	$788,578.23	$100,000.00	$175,000.00	$175,000.00
Non-Departmental Revenue	$593,914.77			
Intergovernmental Revenue	$194,663.46	$100,000.00	$175,000.00	$175,000.00
Donations	$118,222.30	$100,000.00	$175,000.00	$125,000.00
Non-Departmental Revenue	$62,000.00	$50,000.00	$25,000.00	$25,000.00
Other Revenue	$56,222.30	$50,000.00	$150,000.00	$100,000.00
Municipal Services Corp	$117,386.97	$150,000.00	$100,000.00	$100,000.00

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Non-Departmental Revenue	$22,002.89			
Other Revenue	$95,384.08	$150,000.00	$100,000.00	$100,000.00
City Hall Bond D/S	$623,329.00		$610,131.00	$606,631.00
Non-Departmental Revenue	$623,329.00		$610,131.00	$606,631.00
Street Imp Bond D/S	$702,500.00		$707,500.00	$705,750.00
Non-Departmental Revenue	$702,500.00		$707,500.00	$705,750.00
Grants - Environmental Services	$38,812.96	$40,000.00		
Intergovernmental Revenue	$38,812.96	$40,000.00		
Grants - Community Development			$8,600,000.00	$5,108,715.00
Intergovernmental Revenue			$8,600,000.00	$5,108,715.00
Total Revenues	**$5,139,796.37**	**$2,866,247.00**	**$12,755,246.29**	**$9,249,208.20**

Expenditures by Fund

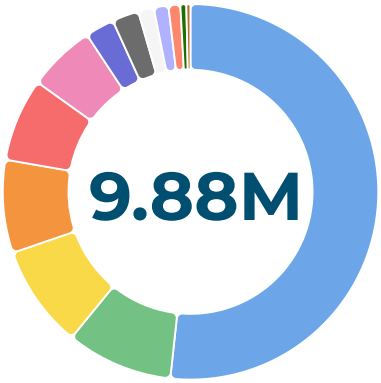


FY27 Expenditures by Fund



Grants - Community Development	$8,600,000	62.39%
SB1	$1,046,209	7.59%
Gas Tax Fund	$888,885	6.45%
Measure J Return to Source Fund	$818,599	5.94%
Street Imp Bond D/S	$707,500	5.13%
City Hall Bond D/S	$578,813	4.20%
Measure J Paratransit Fund	$365,316	2.65%
C.O.P.S. Grant Fund	$256,250	1.86%
Donations	$175,000	1.27%
Municipal Services Corp	$128,073	0.93%
Asset Seizure Fund	$100,000	0.73%
Vehicle Abatement Fund	$70,000	0.51%
Public Art Fund	$50,500	0.37%

FY28 Expenditures by Fund



Grants - Community Development	$5,108,715	51.73%
SB1	$904,169	9.16%
Gas Tax Fund	$874,920	8.86%
Measure J Return to Source Fund	$790,494	8.00%
Street Imp Bond D/S	$705,750	7.15%
City Hall Bond D/S	$575,313	5.83%
Measure J Paratransit Fund	$246,515	2.50%
C.O.P.S. Grant Fund	$226,250	2.29%
Municipal Services Corp	$133,226	1.35%
Donations	$125,000	1.27%
Asset Seizure Fund	$100,000	1.01%
Public Art Fund	$50,500	0.51%
Vehicle Abatement Fund	$35,000	0.35%

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Measure J Paratransit Fund	$113,296.80	$366,976.00	$365,316.00	$246,514.74
Personnel	$61,466.25	$102,034.00	$108,404.00	$113,339.72
Purchased Professional & Technical Services	$79.16	$50,000.00	$50,000.00	$50,000.00
Purchased Property Services	$2,823.04	$10,000.00	$15,000.00	$15,000.00
Other Purchased Services	$1,146.83	$7,000.00	$11,223.00	$11,259.48
Supplies	$9,904.52	$21,550.00	$23,000.00	$23,000.00
Property & Capital		$137,000.00	$127,000.00	$2,000.00
Other Financing Uses	$37,877.00	$39,392.00	$30,689.00	$31,915.54
Gas Tax Fund	$645,674.04	$833,521.37	$888,884.79	$874,920.19
Personnel	$314,397.73	$368,345.37	$368,141.89	$388,672.03
Purchased Professional & Technical Services	$22,275.76	$98,459.00	$80,000.00	$80,000.00
Purchased Property Services	$200,007.55	$250,480.00	$310,754.00	$271,541.70

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Other Purchased Services	$945.00		$12,300.00	$12,590.00
Supplies		$6,900.00	$7,000.00	$7,000.00
Other Financing Uses	$108,048.00	$109,337.00	$110,688.90	$115,116.46
Measure J Return to Source Fund	$501,025.40	$1,002,502.87	$818,599.00	$790,493.62
Personnel	$151,004.97	$183,225.62	$178,136.00	$188,806.30
Purchased Professional & Technical Services	$14,420.11	$290,125.00	$20,000.00	$10,000.00
Purchased Property Services	$169,564.60	$338,520.00	$462,396.00	$428,665.80
Other Purchased Services	$55,911.00	$61,086.25	$59,200.00	$61,000.00
Supplies	$1,915.72	$20,000.00	$20,000.00	$20,000.00
Other Financing Uses	$108,209.00	$109,546.00	$78,867.00	$82,021.52
Measure A Parcel Tax	$3,817.03			
Purchased Professional & Technical Services	$3,817.03			
Asset Seizure Fund	$17,823.83	$75,000.00	$100,000.00	$100,000.00
Supplies	$5,121.39	$75,000.00		
Property & Capital	$12,702.44		$100,000.00	$100,000.00
Vehicle Abatement Fund	$36,062.34	$222,990.00	$70,000.00	$35,000.00
Purchased Professional & Technical Services		$8,000.00		
Purchased Property Services		$10,000.00	$10,000.00	$10,000.00
Other Purchased Services		$30,000.00	$15,000.00	$15,000.00
Property & Capital	$36,062.34	$174,990.00	$45,000.00	$10,000.00
SB1	$826,634.47	$1,833,681.00	$1,046,209.00	$904,169.00
Purchased Professional & Technical Services	$193,729.86	$1,697.00		
Purchased Property Services	$580,891.24	$1,792,754.00	$1,005,542.00	$861,469.00
Other Purchased Services		$500.00		
Supplies	$44,168.37	$38,730.00	$40,667.00	$42,700.00
Financing Costs	$7,845.00			
Public Art Fund	$38,384.13	$50,000.00	$50,500.00	$50,500.00
Personnel	$543.60		$500.00	$500.00
Purchased Professional & Technical Services	$21,195.00	$50,000.00	$50,000.00	$50,000.00
Other Purchased Services	$4,645.53			

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Other Financing Uses	$12,000.00			
Grants	$165,536.80	$307,077.00		
Purchased Professional & Technical Services	$165,536.80	$307,077.00		
C.O.P.S. Grant Fund	$845,831.20	$426,425.00	$256,250.00	$226,250.00
Purchased Property Services	$16,790.38	$129,013.00		
Other Purchased Services	$118,249.53	$186,000.00	$216,250.00	$216,250.00
Supplies	$19,361.71	$71,412.00	$30,000.00	
Property & Capital	$576,731.58	$40,000.00		
Financing Costs	$114,698.00			
Other Financing Uses			$10,000.00	$10,000.00
Donations	$118,285.64	$140,000.00	$175,000.00	$125,000.00
Personnel	$20,245.65			
Purchased Professional & Technical Services	$96,426.52	$140,000.00	$175,000.00	$125,000.00
Purchased Property Services	$425.00			
Supplies	$1,188.47			
Municipal Services Corp	$109,369.54	$122,930.00	$128,073.00	$133,226.00
Purchased Professional & Technical Services	$108,821.00	$122,930.00	$128,073.00	$133,226.00
Purchased Property Services	$548.54			
City Hall Bond D/S	$571,364.21		$578,812.50	$575,312.50
Financing Costs	$571,364.21		$578,812.50	$575,312.50
Street Imp Bond D/S	$701,476.55		$707,500.00	$705,750.00
Financing Costs	$701,476.55		$707,500.00	$705,750.00
Grants - Environmental Services	$38,812.96	$40,000.00		
Purchased Professional & Technical Services	$38,812.96	$40,000.00		
Grants - Community Development			$8,600,000.00	$5,108,715.00
Purchased Professional & Technical Services			$8,600,000.00	$5,108,715.00
Total Expenditures	**$4,733,394.94**	**$5,421,103.24**	**$13,785,144.29**	**$9,875,851.05**

Departments

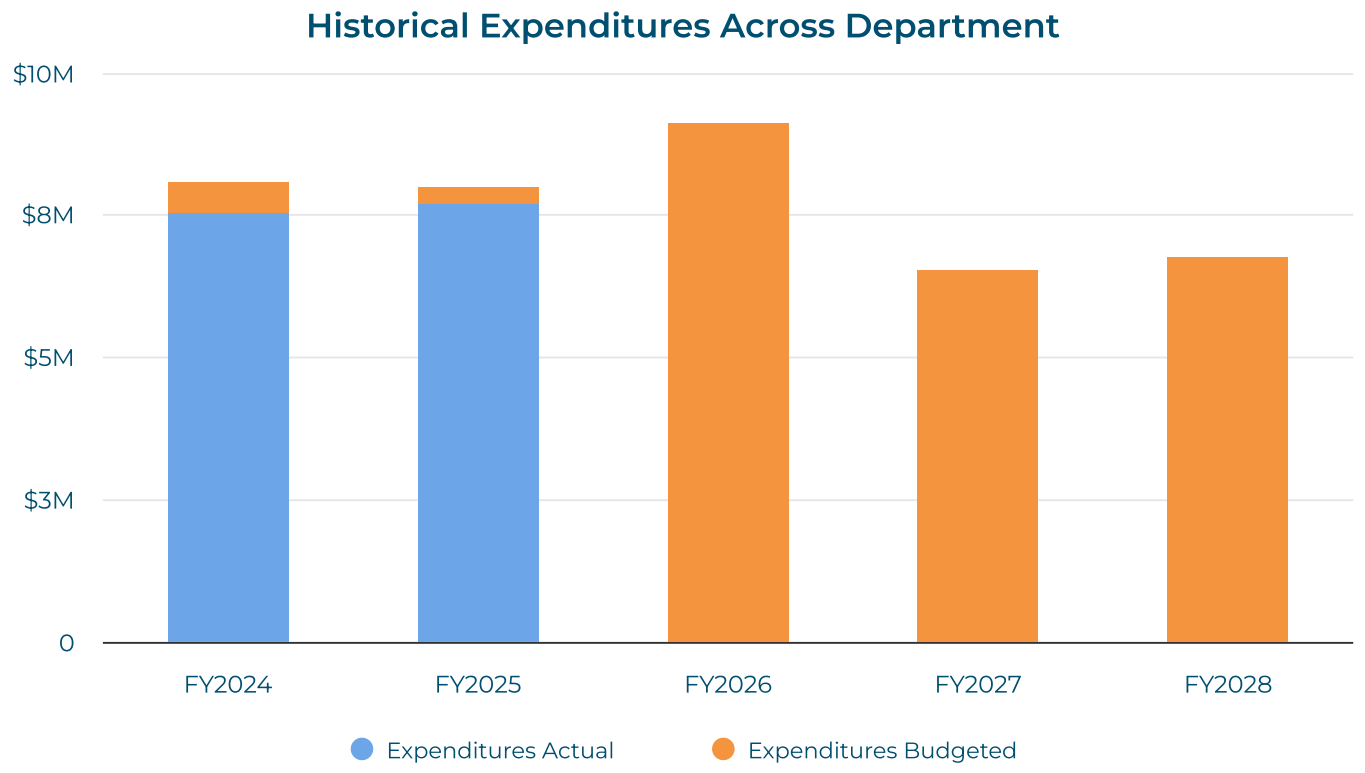
Review the pages below to learn more about the revenues, expenditures, and services provided in each City of El Cerrito department.



City Management and Finance

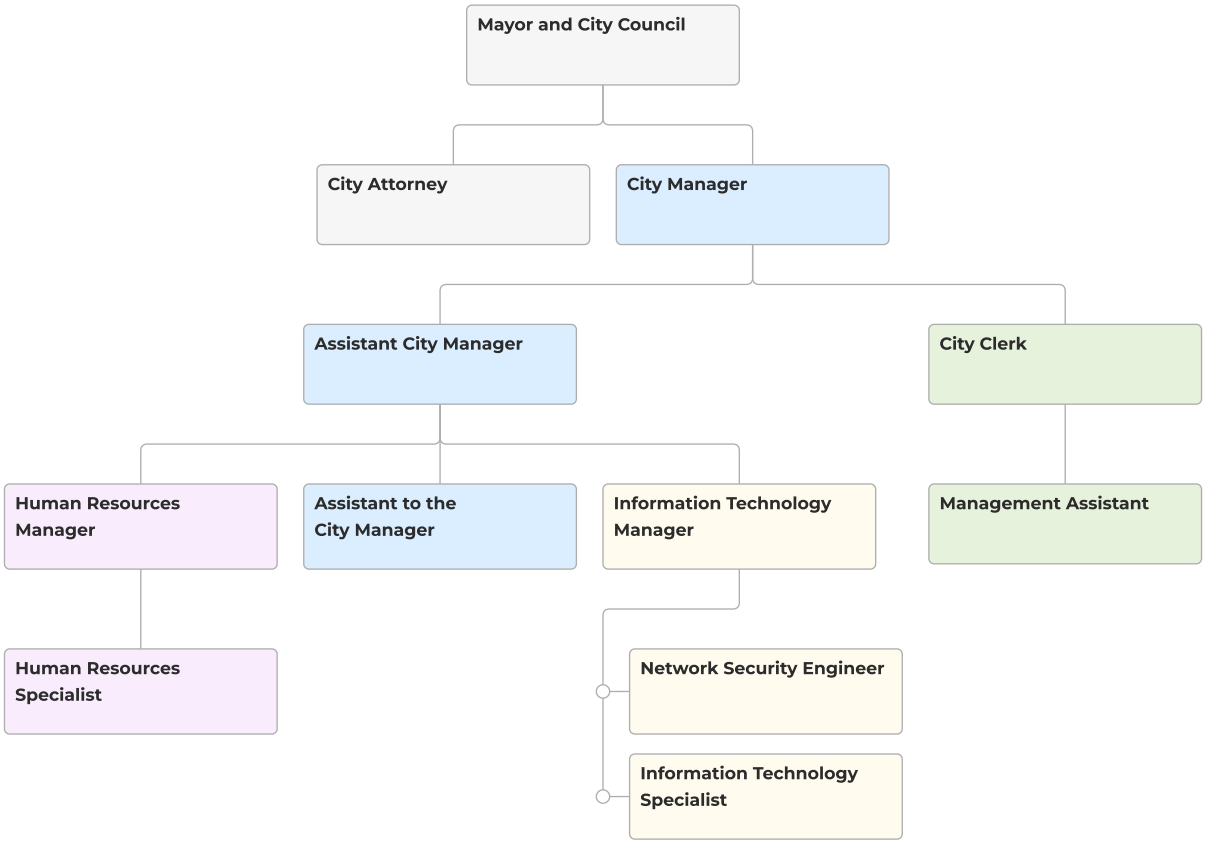
The City Management and Finance Departments provide the organizational foundation that enables the City to deliver services effectively and responsibly to the El Cerrito community. This includes the City Council, City Attorney, City Manager, City Clerk, Human Resources, and Information Technology Divisions, as well as financial support and management functions led by the Finance Department. Providing these administrative services, each plays a distinct role in fulfilling the City's mission and implementing the El Cerrito Strategic Plan for 2024-2029. Together, they support transparent governance, sound financial management, a skilled workforce, and the technological and legal infrastructure that underpins all City operations.





Organizational Structure

The City of El Cerrito's administrative structure is led by the City Manager, who serves as the City's chief executive officer and reports directly to the City Council. Supporting the City Manager are the City Clerk, Human Resources Division, and Information Technology Division, each providing essential administrative, personnel, and technical services to the organization. The City Attorney, retained through a contract with Redwood Public Law, provides legal counsel directly to the City Council and City organization. The Finance Department supports the financial and fiscal sustainability of the City. The organizational structure for the Finance Department is outlined further below.



City Council

The overall goal of the City Council is to improve the quality of life for the residents of El Cerrito and to set broad policy goals for implementation by City staff based on the needs and desires of the community. The City Council consists of five members of the community - one Mayor and four Council members. The City Council is the official legislative body of the City. Its duties include:

- Set policy by ordinance, resolution, or motion
- Review and approve reports, proposals and contracts for new programs and services
- Appoint Board and Commission members
- Review and approve the budget as prepared by the City Manager
- Serve as Board Members for the El Cerrito Municipal Services Corporation

In December 2023, the City Council adopted the El Cerrito Strategic Plan 2024-2029, outlining the mission, vision, values, goals and strategies to guide the City into the future. The mission, values, goals, and strategies identified in the Plan are incorporated into this budget document. The Strategic Plan informs and guides the departments as to the allocation of resources and service efforts.

City Attorney

The City Attorney supports the City Council and City organization with legal advice and services. The City Attorney is appointed directly by the City Council. The City Manager manages assignment of work to the City Attorney as a method of containing costs. The City Attorney, whose services are retained by the City through a contract with the law firm Redwood Public Law, is responsible for the following services:

- Provide legal advice and information to the City Council, Boards and Commissions, City Manager and staff

- Develop legally acceptable alternatives for accomplishing policy objectives included in the Strategic Plan
- Prepare legal documents including ordinances, leases and agreements
- Review resolutions and contracts
- Represent the City in court and before administrative agencies
- Advise City staff on land use and planning applications and issues, public works contracts and construction, personnel matters, finance issues, elections, the Public Records Act, open meeting laws, compliance with State and Federal laws and regulations, and Municipal Code enforcement issues
- Draft updates to the El Cerrito Municipal Code

City Management

City Management provides overall policy and administrative direction of the City organization. This department acts as the central liaison to the public and provides leadership and direction to all departments in the ongoing operations of the City. City Management is ultimately responsible for ensuring the implementation of City Council policy direction and the Adopted El Cerrito Strategic Plan.

Under the policies established by the City Council, the City Manager is responsible for the efficient management of all affairs and departments operating within the City and serves as the Executive Director of the City's Municipal Finance Authority. The City Manager is the City's chief executive officer, employed by and directly responsible to the City Council. The City Manager organizes and directs an executive team that consists of the Assistant City Manager, City Clerk, Assistant to the City Manager, IT Manager, Human Resources Manager, and Department Directors to implement programs and deliver public services.

The primary duties and services the City Manager performs include the following:

- Provide professional expertise to the City Council in their role of making public policy decisions
- Implement policies and directives from the City Council
- Provide strategic direction and management for citywide operations and service delivery
- Prepare a sound, fiscally sustainable budget that identifies all the revenues and expenditures anticipated in the forthcoming and future fiscal years
- Oversee the process for development of capital and infrastructure projects and strive to ensure that capital projects are successfully accomplished on-time
- Ensure the City is delivering cost-effective services that meet the needs of the community
- Engage residents, foster community partnerships and interagency collaborations through strategic communication efforts
- Ensure the highest level of customer service to residents and businesses

Accomplishments for FY 2024-25 and FY 2025-26

Department Accomplishments for FY 2024-25 and 2025-26
Participated in National Community Survey, wherein over 90% of residents rated El Cerrito as an Excellent or Good place to live
Became the first city in Contra Costa County to establish a dedicated Housing Security Fund for its residents for the purpose of rapidly housing or diverting people from homelessness and the emergency shelter system and continued leading regional pilot program for expanded C.O.R.E. outreach services
Provided leadership across departments and recommendations to the City Council, resulting in General Fund reserves being maintained in excess of $20 million, including maintaining $7.5 million in the City's Emergency Disaster Relief Fund and $3 million in the Section 115 Trust
The City's Measure G, renewing an existing 1% sales tax until ended by voters, was approved with more than 81% support

Department Accomplishments for FY 2024-25 and 2025-26
Received substantially improved ratings from S&P, with the long-term rating increasing to 'A+' from 'A-' on the El Cerrito Public Financing Authority's outstanding sales tax revenue bonds and the underlying rating on the City's outstanding certificates of participation increasing to 'A-' from 'BBB'
Removed as "High-Risk" under the California State Auditor's High Risk Local Government Agency Audit Program
Actively pursued opportunities for a new El Cerrito library, including hosting workshops, developing public information, completing feasibility surveys, and conducting outreach
Enhanced City's public information program, including on social media and by bringing back print Citywide newsletters. Also assisted with departmental outreach including press releases, meetings and events
Staffed multiple Arts and Culture Commission (ACC) events and programs, including coordinating the ACC's signature Utility Box Public Art program, El Cerrito Creative ReUse Artist in Residence Program, City Hall Gallery Space, and Poet Laureate Programs, while also bringing back October Arts Month and completing the City's first Pavement Art project
Improved accessibility with development of Language Access Plan, updated website tools, and streamlined translation and interpretation services citywide
Led the migration to new City website elcerrito.gov and launched new employee intranet for internal efficiency
Convened an interdepartmental working group for Climate Action and Adaptation Plan implementation
Hosted a delegation from the National Association of Towns and Villages of Japan, Wildfire Preparedness Day with Assembly Member Buffy Wicks, and other key events for the City organization and broader community
Secured $710,000 in grant funding, including more than $500,000 for hazardous fuels mitigation in the Hillside Natural Area
Adopted the City's first ever State Legislative Platform and worked with our advocates to take quick action in support of larger citywide goals

FY 2026-27 and FY 2027-28 Focus Areas and Strategic Plan Alignment

Program or Service	Strategic Plan Goal	Activity Required by	Duration
Public Information & Outreach, including the City website, events, press releases, print outreach, social media accounts, e-newsletters and other outreach channels to ensure access to services and public information	High-Performing Organization	City	Ongoing
Implement Strategic Plan	High-Performing Organization	City	Multi-Year
Provide leadership and support for key citywide projects and initiatives including developing a new parking management program, transitioning to district-based elections, and Climate Action and Adaptation Plan implementation	High-Performing Organization	City	Ongoing
Disaster preparedness: be ready and able to carry out EOC functions as necessary in a disaster	Community Safety	City	Ongoing
Implement policies and directives from the City Council	High-Performing Organization	City	Ongoing
Actively support Plaza Transit-oriented Development	Livability and Belonging	City	Multi-Year

Work with newly-created Library Task Force to advise the City Council with regard to a new or updated library for El Cerrito	Livability and Belonging	City	Multi-Year
Implement Smoke Pollution Protection ordinance and Tobacco Retailers Ordinance	Community Safety	City	Ongoing
Implement and enforce Minimum Wage ordinance	Livability and Belonging	City	Ongoing
Explore and plan for ballot measures and other financing mechanisms that may be needed to maintain existing service levels or provide enhancements, if desired by the City Council and voters	High-Performing Organization	City	Ongoing
Staff the Arts & Culture Commission; Administer the Art in Public Places Program & other programs/ events	Livability and Belonging	City	Ongoing
Represent City with other agencies; community groups and residents; Gauge public sentiment through surveys, etc.; Support the City Council (agenda packet management; analysis; attend Council meetings)	High-Performing Organization	City	Ongoing
Participate in recruitment of senior staff; Assist with various employee events and meetings	High-Performing Organization	City	Ongoing
Prepare annual budget; Oversee financial planning, capital and infrastructure projects	High-Performing Organization	City	Ongoing
Provide organizational leadership and oversee municipal operations and services	High-Performing Organization	City	Ongoing
Serve as a liaison to WCCUSD and other agencies and organizations	High-Performing Organization	City	Ongoing
Lead organization and ensure continued emphasis on providing excellent customer service	High-Performing Organization	City	Ongoing
Coordinate grant-writing efforts across departments	High-Performing Organization	City	Ongoing
Monitor State legislation and implement City's legislative advocacy program, where applicable	High-Performing Organization	City	Ongoing
Coordinate citywide approach to providing services for unhoused populations, in coordination with regional partners	Livability and Belonging	City	Ongoing
Administer contract for City Attorney	High-Performing Organization	City	Ongoing

City Clerk Division

The City Clerk strives to provide exceptional service to all residents of the City of El Cerrito, the City Council, city staff and other public agencies. The primary goal is to preserve the public's trust in government by ensuring the City's legislative processes are transparent, accurate and timely; safeguarding the legislative history of the City; administering open elections; and delivering timely information and services.

The City Clerk performs all mandated functions under the United States Constitution, the Constitution of the State of California, California Government Code, California Election Code, California Administrative Code, the Public Records Act, the Political Reform Act and Fair Political Practices Regulations, the El Cerrito Municipal Code and other policies established by the City Council.

Primary roles and responsibilities for the City Clerk include:

- Meeting administration and overseeing preparation and noticing of materials for City Council, Public Financing Authority, and Municipal Services Corporation;
- Ensuring recordation, preservation, and maintenance of the City's Legislative history and oversight of Citywide records program;
- Membership administration for City Boards, Commissions and Committees, and facilitation of staff liaison duties;
- City Election Officer - Administering impartial and ethical elections for City Council candidates and City measures, ensuring regulatory compliance for initiative, referendum and recall petitions, and administering all other regulatory requirements for municipal elections; and
- City Filing Officer - for the California Fair Political Practices Commission (FPPC), responsible for noticing, reviewing and monitoring FPPC Campaign Disclosure and Statement of Economic Interests filings.

The City Clerk performs and is responsible for a variety of other administrative duties for the City including maintenance of the El Cerrito Municipal Code, public records and information requests, receiving and opening bid documents, planning City Council and commission events, administration of the Oath of Office to elected officials and sworn public safety personnel, and providing administrative support to the City Council and the City Manager.

The City Clerk is supported by a Management Assistant who assists in the advancement of program automation and division goals, records information management and automation, facilitation and tracking of advisory body membership, facilitation of department advisory body meetings preserving the City's legislative history and participating actively in website maintenance and development.

Accomplishments for FY 2024-25 and FY 2025-26

Department Accomplishments for FY 2024-25 and 2025-26
Reduced off-site records storage by 13% through records management improvements
Processed one Citizen Initiative Petition and facilitated a special municipal election on June 2, 2026
Managed the transition to district-based elections, initiated in late April 2026
Hosted the Contra Costa Mayors Conference in September 2025 and the Advisory Member Recognition Event in June 2026

Key Performance Indicators

Key Performance Indicators	
Metric	**FY 2024-25 and FY 2025-26 To Date**
City Council Meetings Held	27 (as of April 23, 2026)
Resolutions Adopted	48
Ordinances Adopted	3
Sets of Minutes Prepared	27
Public Hearing Notices Issued	13
Public Speakers Accommodated	300+
Total Public Meetings Supported	67
Public Records Requests Processed	240+

FY 2026-27 and FY 2027-28 Focus Areas and Strategic Plan Alignment

Program or Service	Strategic Plan Goal	Activity Required by	Duration
City Council, Public Financing Authority, and Municipal Services Corporation Meeting Administration and Management	High-Performing Organization	City/State	Ongoing
Staff Liaison Oversight and membership administration for City Boards, Commissions and Committees	High-Performing Organization	City	Ongoing
City Filing Officer for FPPC Campaign Disclosure and Statement of Economic Interest filings and Conflict of Interest Code	High-Performing Organization	City/State	Ongoing
City Records Manager responsible for Management and Oversight of Citywide Records and Information Management Program and oversight of Public Record Requests	High-Performing Organization	City/State	Ongoing
City Election Officer responsible for Administration of City Elections, including City Council Seats, Cititzen Intiative Petitions, Referendum, Recall, and City Ballot Measures	High-Performing Organization	City/State	Ongoing
Management and Planning of City Council sponsored events; provide City Council administrative support including Budget Planning.	High-Performing Organization	City	Ongoing
Ensures regulatory requirements are met under US Constitution, CA Constitution, CA Government Code, CA Elections Code, CA Public Records Act, CA Political Reform Act, Fair Political Practices Commission Regulations, El Cerrito Municipal Code, and other policies established by CIty Council.	High-Performing Organization	City/State	Ongoing
Citywide Administrative work such as maintenance of El Cerrito Municipal Code, Project Bid openings, administering the Oath of Office, resident certifications, responding to resident inquiries, website content maintenance, and general administrative support to the City Council and City Manager.	High-Performing Organization	City	Ongoing

Human Resources Division

The Human Resources Division develops, implements, supports and manages a comprehensive human resources and risk management function to ensure quality service to the organization and to the community. A variety of central services are also provided. These services are accomplished by:

- Developing and maintaining Human Resources policies to support effective and efficient operations and to maintain legal compliance with State and Federal employment laws
- Managing talent acquisition initiatives which include ensuring fair and balanced recruitment and selection processes
- Maintaining the City's classification and compensation plans
- Leading and/or supporting the meet and confer process with employee organizations
- Providing labor relations oversight to ensure equitable and ethical treatment of the workforce and to mitigate employment risks
- Coordinating/monitoring Citywide learning and development programs and the City's central safety program
- Maintaining personnel and related records
- Providing professional staff support to commissions and committees
- Performing the City's risk management function including maintaining insurance coverage and processing/monitoring Workers' Compensation and liability claims

Risk Management

The City is a member of the Municipal Pooling Authority (MPA), a Joint Powers Authority (JPA) that is both a loss control/risk management consortium and a fund-pooling mechanism for excess coverage of self-insured risks. The HR Division oversees this program.

Accomplishments for FY 2024-25 and FY 2025-26

Department Accomplishments for FY 2024-25 and 2025-26
Negotiated new labor contracts with Service Employees International Local 1021 (SEIU), Public Safety Management Association (PSMA), Police Employees' Association (PEA), United Professional Firefighters Association Local 1230,
Completed a new Management and Confidential Employee Resolution which was adopted by City Council.
Implemented the Classification and Compensation Study recommendations provided in the completed study, which included updating the City's library of job descriptions and applying market adjustments where applicable. Additionally, successfully completed restructuring the Management & Confidential Salary Schedule to enhance recruitment/retention efforts, and provide effective budgeting practices.
Completed a citywide Benefit Audit.
Completed an another year of the EC STARS Intern Program after a multiple-year delay due to the pandemic.
Completed implementation of the City's Workplace Violence Prevention Plan and Policy (SB 553)
Supported the Human Relations Commission in a variety of ways, but particularly by hosting the annual Dr. Martin Luther King Jr. Parade and Event, and by honoring community groups through various proclamations.
Worked towards diversifying the City's recruitment efforts by attending local job fairs, partnering with various community groups, and connecting with local colleges and universities.

Key Performance Indicators

Key Performance Indicators	
Metric	**FY 2024-25 and FY 2025-26 To Date**
Recruitments Conducted	37
Full-Time Positions Filled	43
Part-Time Positions Filled	4
Trainings and Workshops Provided	14 hosted by HR; 104 additional shared with staff
Wellness and Employee Appreciation Events Held	61
Labor Contracts Successfully Negotiated	4

FY 2026-27 and FY 2027-28 Focus Areas and Strategic Plan Alignment

Program or Service	Strategic Plan Goal	Activity Required by	Duration
Develop and maintain human resources policies and procedures	High-Performing Organization	City	Ongoing
Maintain the City's Classification and compensation plans	High-Performing Organization	City	Ongoing
Process personnel actions and maintain personnel records	High-Performing Organization	City	Ongoing
Provide consultation and guidance to staff	High-Performing Organization	City	Ongoing
Professional development: Stay abreast of federal/ state laws and best practices, current industry trends	High-Performing Organization	City	Ongoing
Provide staff support to the Civil Service and Human Relations Commissions	High-Performing Organization	City	Ongoing
Manage contract negotiations, contract administration and interpretation, meet and confer process, grievance resolution and discipline matters	High-Performing Organization	City	Ongoing
Provide oversight to promote equitable and ethical treatment of the workforce and reduce liability	High-Performing Organization	City	Ongoing
Coordinate/monitor Citywide training	High-Performing Organization	City	Ongoing
Develop and train staff on HR processes	High-Performing Organization	City	Ongoing
Manage recruitment process	High-Performing Organization	City	Ongoing
Manage employee benefit programs	High-Performing Organization	City	Ongoing
Oversee the annual open enrollment process	High-Performing Organization	City	Ongoing
Oversee the City's general liability, workers' comp, property, vehicle and other insurance programs	High-Performing Organization	City	Ongoing
Evaluate risk exposures and provide recommendations to reduce risks	High-Performing Organization	City	Ongoing
Implement the EC STARS Intern Program in collaboration with the WCCUSD	High-Performing Organization	City	Ongoing
Manage employee wellness program	High-Performing Organization	City	Ongoing

Information Technology Division

The Information Technology Division seeks to provide and maintain information services including data, voice, video, hardware, and software to serve City residents and businesses, Departments, and City facilities. The Division works with multiple technologies to choose the appropriate solution for the City's needs. The Division's challenge is to work within the budget to stay current and provide solutions as technology continues to change.

The Information Technology Division provides the following services:

- Maximizes the use of the City's information and telecommunications systems resources
- Assists all computer and telephone users in gaining access to the network, provides technical support, and resolves user problems
- Plans for updates and upgrades to address current and future growth needs of the information and telecommunication infrastructure
- Plans for rising productivity, projected demand, and growth of all City departments by automation, streamlining processes, and improving workflows
- Enhances the City's customer service portal and ability to outreach to our residents using social media platforms
- Provides 24/7 on-demand webcast and live TV broadcast of City Council Meetings
- Troubleshoots and maintains the City's HVAC, alarm, lighting, and surveillance systems

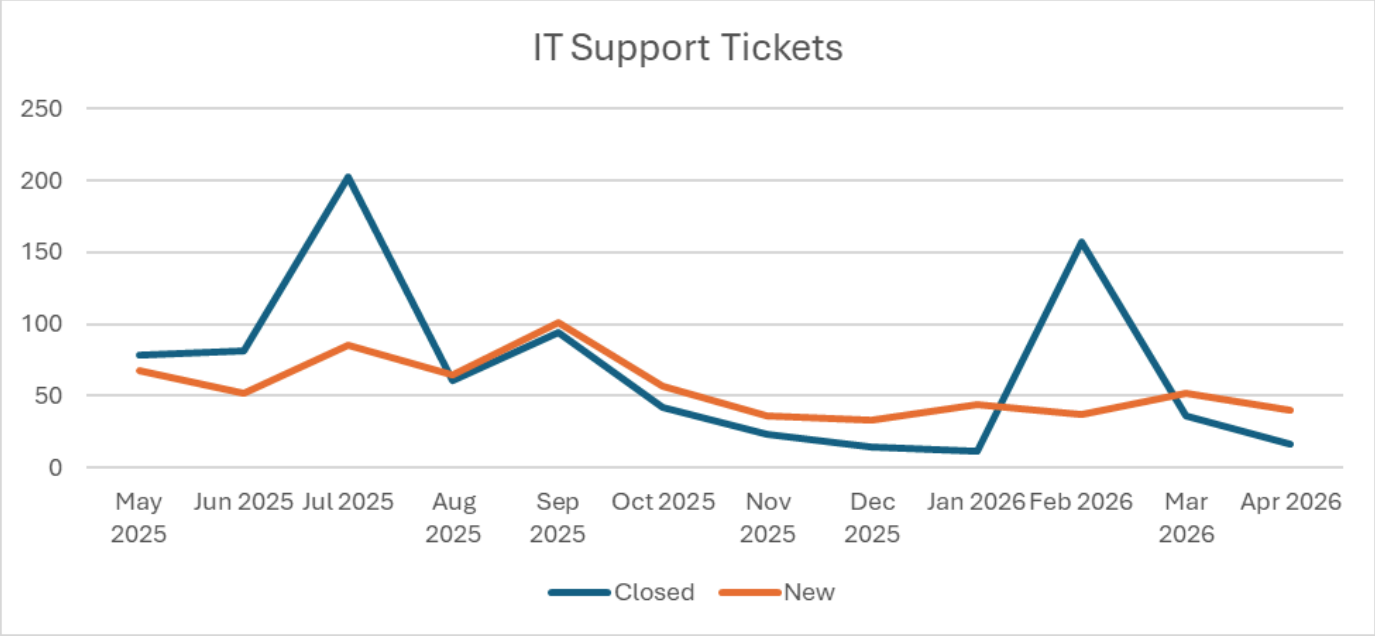
The overall goal is to provide and maintain efficient, cost-effective, and reliable information technology to serve the public in El Cerrito.

Accomplishments for FY 2024-25 and FY 2025-26

Department Accomplishments for FY 2024-25 and 2025-26
Renewed annual Microsoft Office 365 subscription, achieving a 10% discount.
Centralized all Adobe licenses under a single City account, achieving a 40% cost reduction.
Partnered with the City Clerk's Office to replace aging Audio Visual equipment for the City Council Chambers.
Partnered with the Community Development Department to provide technical project management for the successful implementation of El Cerrito's SolarApp.
Successfully implemented AXON dash cameras in all police patrol cars.
Implemented Starlink as the fault-tolerant backup connectivity solution at all major City sites.
Supported Fire Department's migration of FireRMS and ePCR programs to the Cloud.
Implemented a new network and digital phone system at the new Kensington Fire Station 55.
Strengthened City's cybersecurity with security credential restructuring, firewall rules review, printer management centralization, and implementation of automated patch management system.

Key Performance Indicators

Key Performance Indicators	
Number of Technology Software Systems	16
Number of Technology Upgrades	5



FY 2026-27 and FY 2027-28 Focus Areas and Strategic Plan Alignment

Program or Service	Strategic Plan Goal	Activity Required by	Duration
Maximize use of the City's information and telecommunications systems resources; plan for and facilitate the growth of IT systems (hardware & software)	High-Performing Organization	City	Ongoing
Assist users and troubleshoot computer and telephone systems	High-Performing Organization	City	Ongoing
Strengthen internal controls and security throughout the City's technology infrastructure	High-Performing Organization	State	Ongoing
Standardize, integrate and consolidate IT resources to achieve a scalable technology infrastructure that maximizes return on investment	High-Performing Organization	City	Ongoing
Enhance public outreach/communication through information technology	Livability and Belonging	City	Ongoing
Maintain efficient, cost effective and reliable information systems	High-Performing Organization	City	Ongoing
Maintain video surveillance systems	High-Performing Organization	City	Ongoing
Continued monitoring of the HVAC system, lighting and alarm systems	High-Performing Organization	City	Ongoing
Consult with departments regarding initiatives to enhance efficiency through process improvement, software implementation, expanded online services, enhanced civic engagement and more sophisticated data analysis with an eye toward standardization, integration and consolidation across departments to maximize return on investment.	High-Performing Organization	City	Ongoing

Ensure baseline technology systems are recoverable in disaster situations.	High-Performing Organization	State	Ongoing
Create/continually review policies re: protecting the City's information and technology assets from threats associated with unauthorized access, inappropriate use, information leakage, data integrity and natural disasters.	High-Performing Organization	City	Ongoing
Implement ESRI GIS and integrate with permitting system	High-Performing Organization	City	Ongoing
Migrate Safety to compliant Microsoft cloud service	High-Performing Organization	City	Ongoing
Migrate City's backend compute to more fault tolerant virtualized design.	High-Performing Organization	City	Ongoing
Implement enhanced data security for City data stored in the cloud.	High-Performing Organization	City	Ongoing

Finance Department

The Finance Department's mission is to support the financial and fiscal sustainability of the City, its agencies and corporations, and to ensure that their activities are performed, recorded, and presented in compliance with professional and ethical standards.

Department Overview

The Finance Department administers the full range of the City's financial operations, with the Finance Director/City Treasurer reporting directly to the City Manager. The Department's primary responsibilities are to:

- Lead the City's budgeting, financial planning, and long-range forecasting activities
- Manage cash flow, investments, and the issuance and maintenance of outstanding debt
- Administer fiscal controls, policies, and the City's Section 115 pension prefunding trust
- Manage general accounting, payroll preparation and reporting, accounts payable and accounts receivable functions, financial analysis, and fund accounting
- Oversee the City's grants portfolio, including compliance monitoring, financial reporting, and coordination with departmental grant managers
- Prepare periodic and annual comprehensive financial reports for the City, its agencies and corporations, and the annual State Controller Reports
- Develop and maintain the City's cost allocation plan, distributing indirect costs across funds and departments in support of budgeting, fee studies, and grant reimbursement
- Oversee the City's procurement compliance framework in accordance with Public Contract Code requirements and administer the purchasing card (CalCard) program
- Administer the City's unclaimed property obligations, including annual escheatment of abandoned funds to the State Controller's Office under the Unclaimed Property Law
- Provide staff support to the City's Financial Advisory Board (FAB)

Accomplishments for FY 2024-25 and FY 2025-26

Department Accomplishments for FY 2024-25 and 2025-26
Completed Audits, received an unmodified opinion and submitted for GFOA Reporting award.
Implemented a contract management module within the ERP system to track the financial components of contracts, enabling enhanced internal spending oversight and control.
Received the GFOA Budget award and CSMFO Budget Award for FY 2024-25 & 2025-26.
Completed the Citywide Cost Allocation Plan and Master Fee Study.
Completed the Successor Agency Dissolution with the aid of the City Clerk Division.
Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for FY 2023-24.

Key Performance Indicators

Key Performance Indicators			
Metric	**FY 2023-24**	**FY 2024-25**	**FY 2025-26 (through May 15, 2026)**
Regular and Special Payrolls Processed	42	42	45
Accounts Payable Checks Issued	3,765	4,061	2,988
Accounts Receivable Receipts	4,363	3,651	2,446
Accounts Payable Invoices Processed	6,114	6,097	4,577
Purchase Orders Issued	391	349	290

FY 2026-27 and FY 2027-28 Focus Areas and Strategic Plan Alignment

Program or Service	Strategic Plan Goal	Activity Required by	Duration
Maintain periodic financial monitoring, reporting, analysis, and projections	High-Performing Organization	City	Ongoing
Improve oversight and timely billing for complex grant projects to better improve cash flow	High-Performing Organization	City	Ongoing
Improve staff usage of the financial system to better allow them to project and manage Department finances	High-Performing Organization	City	Ongoing
Continued improvement of internal controls through cross-training of staff, following appropriate accounting procedures, and implementing process improvements where needed	High-Performing Organization	City	Ongoing
Improve customer responsiveness and accessibility of online payments and electronic communications	High-Performing Organization	City	Ongoing
Implement enhanced online payment solutions	High-Performing Organization	None	Ongoing

Review and revise citywide policies and procedures	High-Performing Organization	City	Ongoing
Assist with the administration of the El Cerrito Redevelopment Agency Successor Agency, and staffing of its Oversight Board, to ensure the prompt payment of its Enforceable Obligations	High-Performing Organization	State	Ongoing
Support citywide Service Delivery Study implementation	High-Performing Organization	City	Multi-Year

Organizational Structure - Finance

The Finance Department operates under the direction of the Finance Director and is staffed by a team of finance professionals responsible for the full range of the City's financial operations.

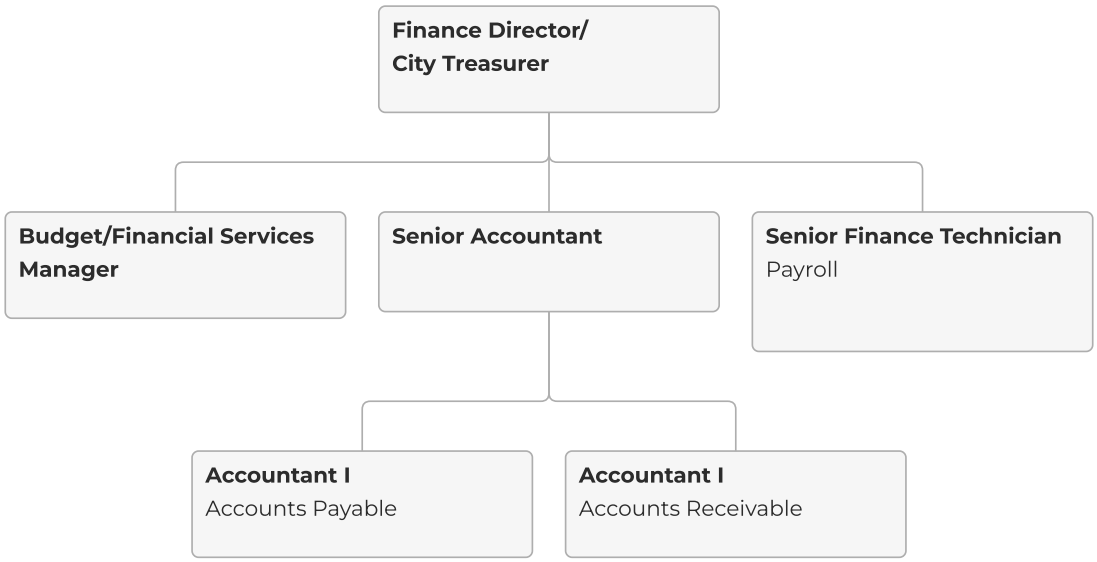
Core accounting functions include general accounting, fund accounting, financial analysis, internal controls, and administration of the City's financial management information systems. The department prepares periodic and annual comprehensive financial reports for the City, its agencies, and corporations, including the Annual Comprehensive Financial Report (ACFR) and State Controller Reports.

Payroll preparation, reporting, and compliance are administered in-house, ensuring accurate and timely compensation for all City employees in accordance with applicable federal and state requirements.

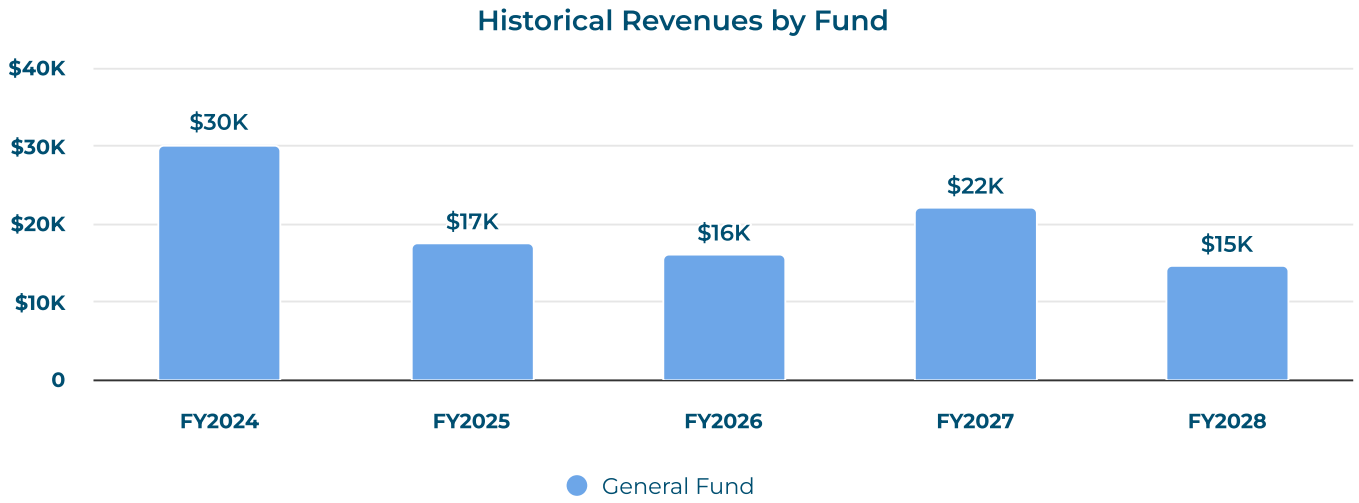
Budget development and long-range financial planning are central functions of the department. This includes leading the City's annual and biennial budget process, compiling and producing the Annual Budget and Annual Capital Improvement Budget, developing revenue forecasts and financial analysis, and administering the City's Section 115 pension prefunding trust.

Treasury and debt management responsibilities include managing the City's cash flow and investments, overseeing the issuance and maintenance of outstanding debt, and ensuring that the City's assessments and taxes are appropriately placed on the County's property tax bill.

The department also administers a range of additional financial functions including the City's grants portfolio, procurement compliance framework, purchasing card (CalCard) program, Master Fee Schedule, cost allocation plan, unclaimed property obligations, and staff support to the Financial Advisory Board (FAB). Special projects such as tax elections and internal control reviews are managed as needed.



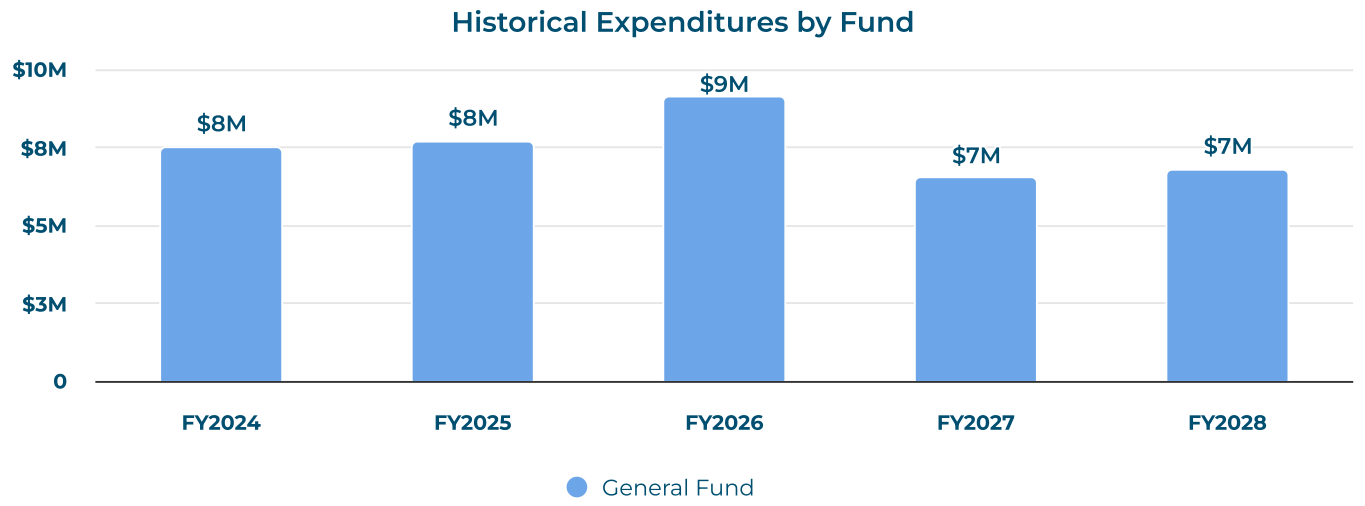
Revenues by Fund



Revenues by Fund

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
General Fund	$17,354.11	$16,000.00	$22,000.00	$14,500.00
Total Revenues	**$17,354.11**	**$16,000.00**	**$22,000.00**	**$14,500.00**

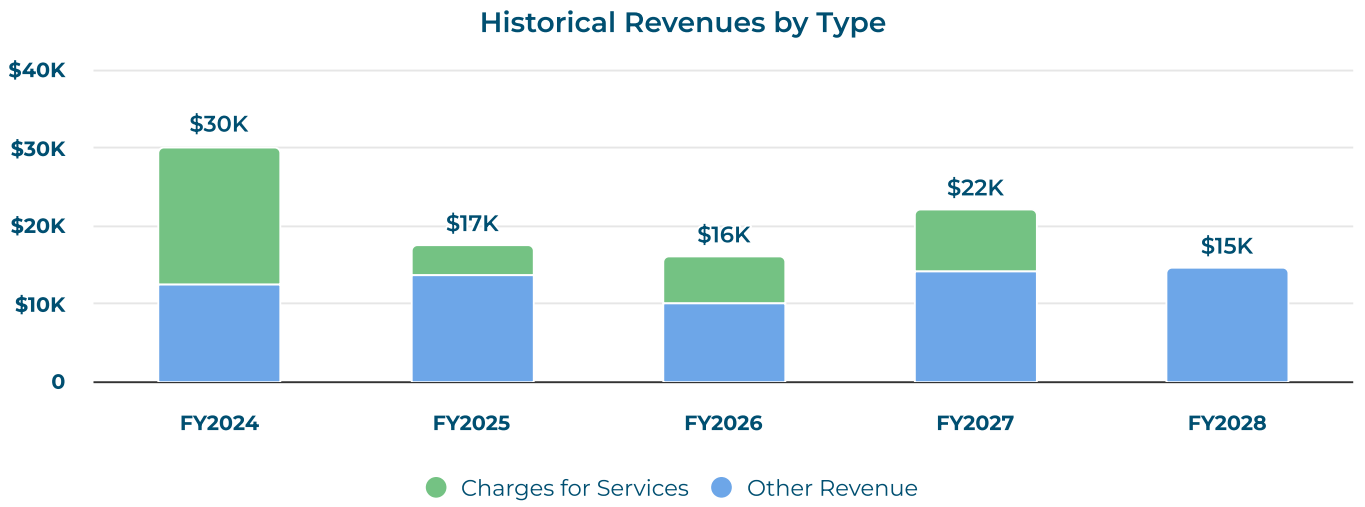
Expenditures by Fund



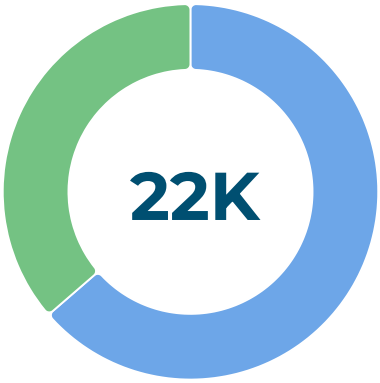
Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
General Fund	$7,694,839.73	$9,103,653.89	$6,530,969.21	$6,781,537.07
Total Expenditures	**$7,694,839.73**	**$9,103,653.89**	**$6,530,969.21**	**$6,781,537.07**

Revenues by Type



FY27 Revenues by Type



Other Revenue	$14,000	63.64%
Charges for Services	$8,000	36.36%

FY28 Revenues by Type



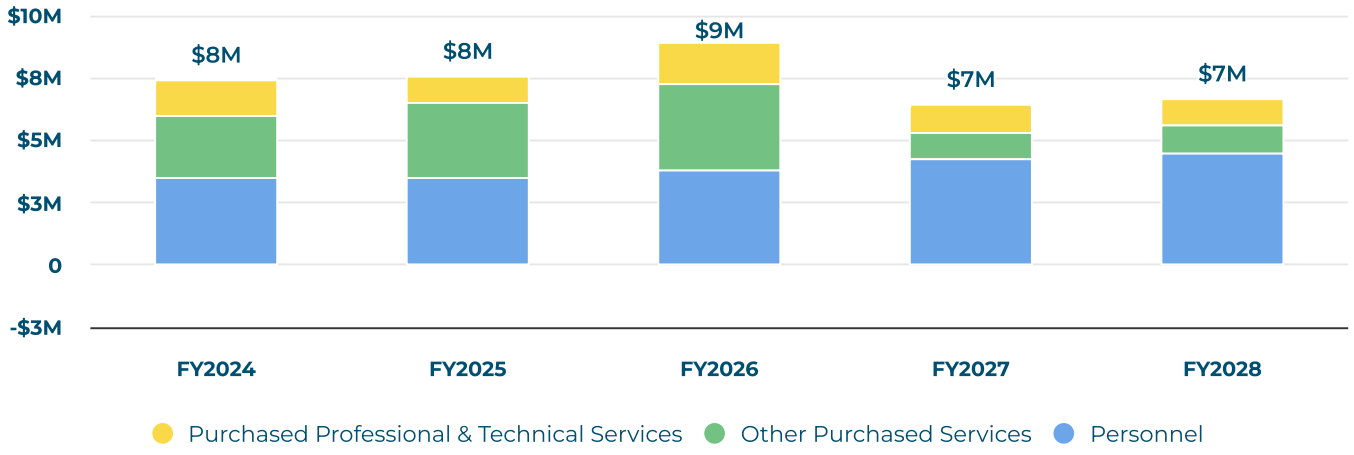
Other Revenue	$14,500	100.00%

Revenues by Type

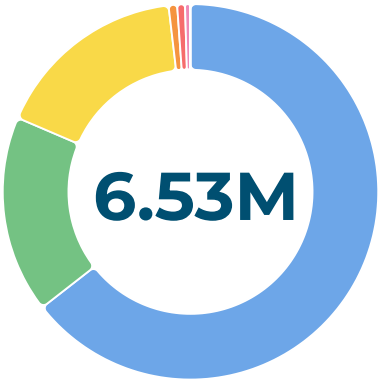
Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Charges for Services	$3,843.15	$6,000.00	$8,000.00	
Other Revenue	$13,510.96	$10,000.00	$14,000.00	$14,500.00
Total Revenues	**$17,354.11**	**$16,000.00**	**$22,000.00**	**$14,500.00**

Expenditures by Type

Historical Expenditures by Type

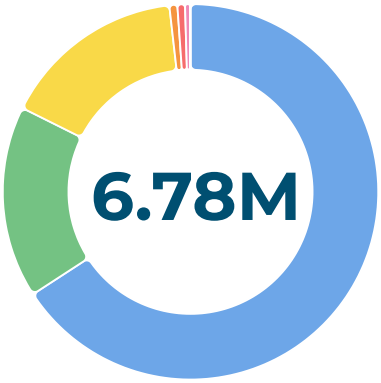


FY27 Expenditures by Type



Personnel	$4,209,119	64.45%
Other Purchased Services	$1,109,809	16.99%
Purchased Professional & Technical Services	$1,089,987	16.69%

FY28 Expenditures by Type



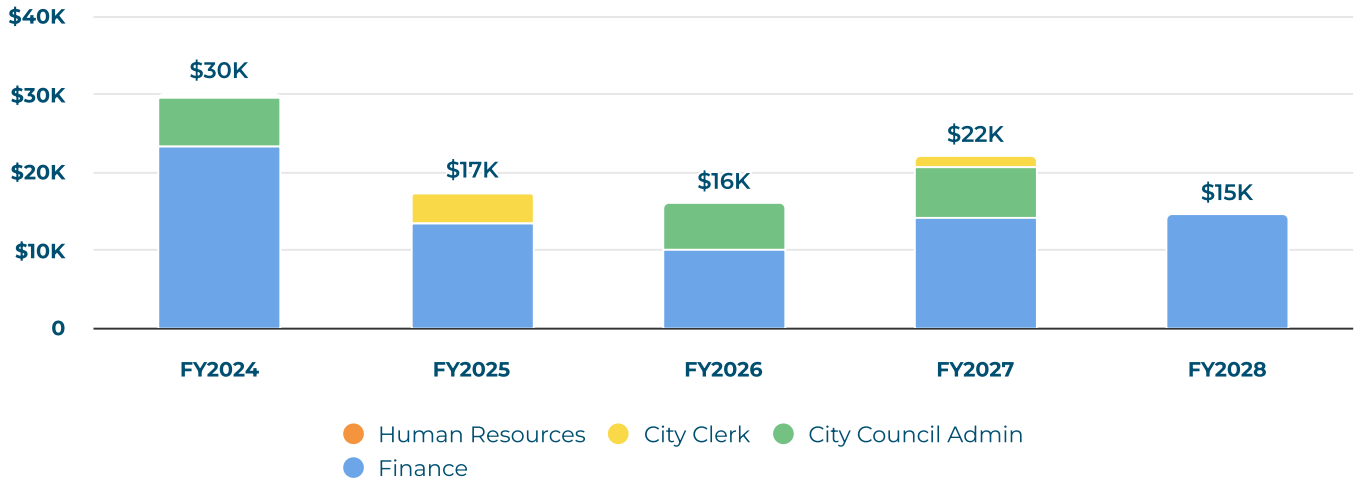
Personnel	$4,463,748	65.82%
Other Purchased Services	$1,121,410	16.54%
Purchased Professional & Technical Services	$1,073,485	15.83%

Expenditures by Type

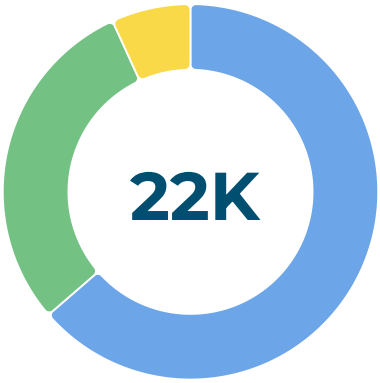
Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Personnel	$3,497,668.60	$3,800,630.11	$4,209,118.55	$4,463,747.82
Purchased Professional & Technical Services	$1,099,294.15	$1,641,223.98	$1,089,987.00	$1,073,485.00
Purchased Property Services	-$69.52	$1,015.00	$1,015.00	$1,015.00
Other Purchased Services	$2,984,107.19	$3,476,868.80	$1,109,808.66	$1,121,410.22
Supplies	$50,622.78	$41,554.00	$48,240.00	$47,290.00
Property & Capital	$23,575.91	$92,362.00	$29,809.00	$30,309.00
Financing Costs	$39,640.62	$50,000.00	$42,991.00	$44,280.03
Total Expenditures	**$7,694,839.73**	**$9,103,653.89**	**$6,530,969.21**	**$6,781,537.07**

Revenues by Division

Historical Revenues by Division



FY27 Revenues by Division



Finance	$14,000	63.64%
City Council Admin	$6,500	29.55%
City Clerk	$1,500	6.82%

FY28 Revenues by Division



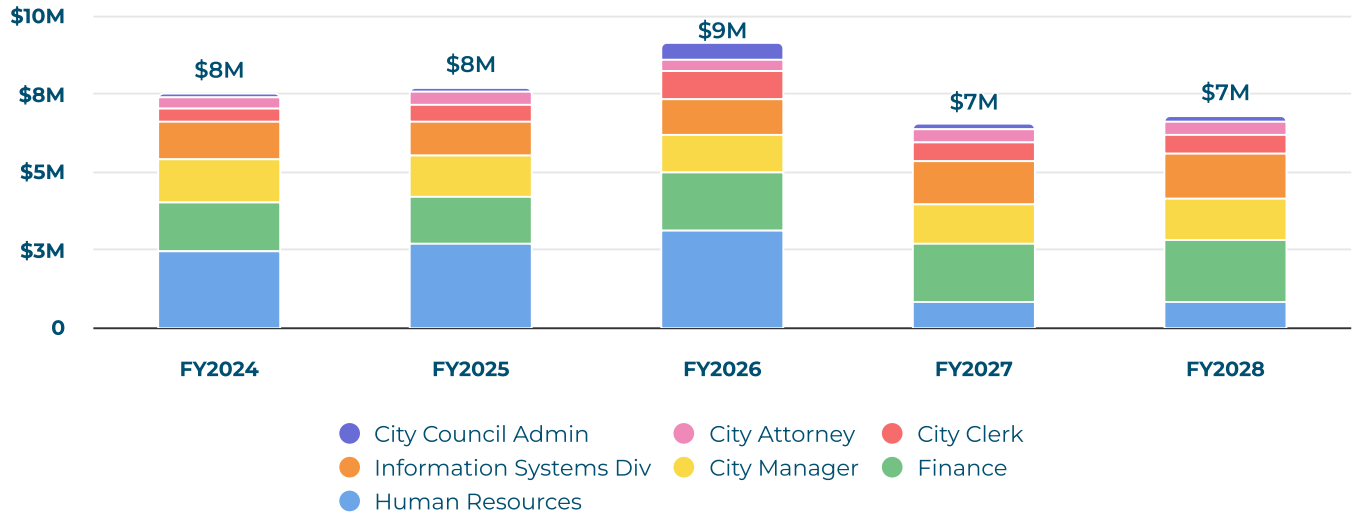
Finance	$14,500	100.00%

Revenues by Division

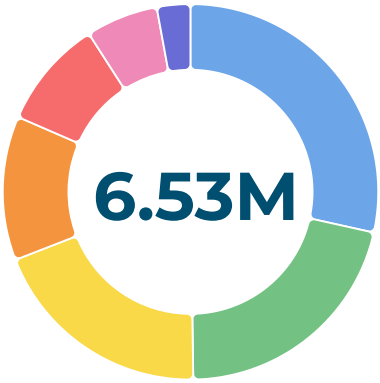
Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
City Council Admin			$6,000.00	$6,500.00	
Program Fees	101-10-10-46520		$6,000.00	$6,500.00	
City Clerk		$3,843.15		$1,500.00	
Program Fees	101-10-40-46520	$3,843.15		$1,500.00	
Finance		$13,310.96	$10,000.00	$14,000.00	$14,500.00
Cal Card Rebate Revenue	101-10-50-48995	$13,310.96	$10,000.00	$14,000.00	$14,500.00
Human Resources		$200.00			
Contributions & Donations	101-10-60-48120	$200.00			
Total Revenues		**$17,354.11**	**$16,000.00**	**$22,000.00**	**$14,500.00**

Expenditures by Division

Historical Expenditures by Division

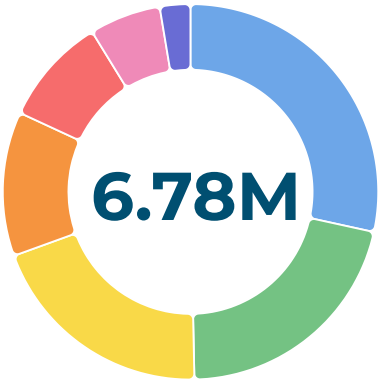


FY27 Expenditures by Division



Finance	$1,859,931	28.48%
Information Systems Div	$1,390,540	21.29%
City Manager	$1,262,543	19.33%
Human Resources	$810,835	12.42%
City Clerk	$613,497	9.39%
City Attorney	$405,000	6.20%
City Council Admin	$188,623	2.89%

FY28 Expenditures by Division



Finance	$1,929,049	28.45%
Information Systems Div	$1,439,806	21.23%
City Manager	$1,341,967	19.79%
Human Resources	$842,904	12.43%
City Clerk	$632,347	9.32%
City Attorney	$417,150	6.15%
City Council Admin	$178,314	2.63%

Expenditures by Division

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
City Council Admin		$162,712.22	$508,807.24	$188,622.51	$178,314.26
Regular Salaries & Wages	101-10-10-51110	$39,650.00	$39,000.00	$39,000.00	$39,000.00
Special Pay	101-10-10-51150	$250.00	$250.00		
PERS Contributions	101-10-10-51210	$2,145.04	$1,738.80	$2,405.52	$2,405.52
PERS UAL	101-10-10-51211	$7,314.39	$7,767.52	$10,334.52	$10,080.00
FICA/Medicare	101-10-10-51220	$2,880.08	$2,839.92	$2,983.50	$2,983.50
Allowances & Other Benefits	101-10-10-51237	$903.00			
Budget Only - One Time Adjustments	101-10-10-52100		-$5,000.00		
Miscellaneous Prof Svcs	101-10-10-52190	$1,353.28			
Telephone Expenses	101-10-10-54210	$191.72	$182.00	$208.97	$215.24
Mobile/Wireless Expenses	101-10-10-54220	$7,058.19	$4,360.00		
Software Licenses & Maintenance	101-10-10-54240			$4,150.00	$4,150.00
Printing & Binding	101-10-10-54410		$500.00	$250.00	$250.00
Travel & Training	101-10-10-54610	$20,551.26	$35,000.00	$30,000.00	$30,000.00
Dues & Subscriptions	101-10-10-54910	$49,872.55	$48,477.00	$54,700.00	$56,000.00
Events & Field Trips	101-10-10-54920	$999.02	$14,500.00	$12,000.00	
Other Administrative Svcs	101-10-10-54990	$26,947.49	$357,692.00	$29,090.00	$30,730.00
General Office Supplies	101-10-10-55110	$2,592.90	$1,500.00	$3,500.00	$2,500.00

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Postage & Delivery	101-10-10-55120	$3.30			
City Manager		$1,288,203.91	$1,206,294.85	$1,262,542.88	$1,341,966.52
Regular Salaries & Wages	101-10-20-51110	$559,531.49	$554,683.02	$665,170.13	$718,383.74
Part-Time Permanent Salaries & Wages	101-10-20-51120	$749.98			
One-Time Payouts	101-10-20-51155	$7,357.89			
PARS Contribution	101-10-20-51200	$9.76			
PERS Contributions	101-10-20-51210	$60,853.80	$61,760.05	$72,070.93	$77,836.61
PERS UAL	101-10-20-51211	$120,178.59	$131,419.92	$176,261.94	$185,674.58
FICA/Medicare	101-10-20-51220	$36,630.86	$35,509.86	$41,427.38	$42,560.07
Medical Benefits	101-10-20-51230	$75,524.06	$76,359.03	$86,222.53	$93,829.23
Life & LTD Insurance	101-10-20-51235	$4,266.55	$4,244.19	$6,137.86	$6,577.93
Allowances & Other Benefits	101-10-20-51237	$17,286.60	$4,725.00	$26,162.50	$26,162.50
Workers Compensation Premiums	101-10-20-51240	$19,831.74	$17,827.09	$9,785.82	$10,449.95
Salary Savings	101-10-20-51990		$53,450.00		
Budget Only - One Time Adjustments	101-10-20-52100		-$57,286.31		
Legal & Financial Svcs	101-10-20-52120	$863.88	$44,500.00		
Miscellaneous Prof Svcs	101-10-20-52190	$180,962.60	$98,959.00	$112,000.00	$112,000.00
Other Technical Services	101-10-20-52230	$87,081.29	$98,927.00		
Miscellaneous Services	101-10-20-52240	$10,081.52	$15,914.00		
Telephone Expenses	101-10-20-54210	$7,554.80	$7,500.00	$8,234.73	$8,481.77
Mobile/Wireless Expenses	101-10-20-54220	$3,581.69	$4,500.00	$3,904.04	$4,021.16
Internet Services	101-10-20-54230	$25,197.27	$19,500.00	$27,465.02	$28,288.98
Software Licenses & Maintenance	101-10-20-54240	$3,398.70		$5,500.00	$5,500.00
Printing & Binding	101-10-20-54410	$17,347.53	$5,000.00		
Travel & Training	101-10-20-54610	$20,741.07	$10,000.00	$15,000.00	$15,000.00
Dues & Subscriptions	101-10-20-54910	$5,402.66	$5,314.00	$5,200.00	$5,200.00
Events & Field Trips	101-10-20-54920	$607.41		$500.00	$500.00
General Office Supplies	101-10-20-55110	$489.13	$946.00	$400.00	$400.00
Postage & Delivery	101-10-20-55120	$14,557.21	$568.00	$100.00	$100.00
Photocopying Charges	101-10-20-55130		$473.00		
Recognition-EE/Volunteer	101-10-20-55140	$7,073.36	$6,624.00		
Fuel	101-10-20-55210	$207.49	$231.00		

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Office Equipment <$10K	101-10-20-56410	$834.98	$4,647.00	$1,000.00	$1,000.00
City Attorney		$372,757.10	$350,000.00	$405,000.00	$417,150.00
Legal & Financial Svcs	101-10-30-52120	$372,757.10	$350,000.00	$405,000.00	$417,150.00
City Clerk		$551,479.11	$899,832.50	$613,497.42	$632,346.66
Regular Salaries & Wages	101-10-40-51110	$254,048.53	$268,937.96	$291,723.73	$302,674.47
Part-Time Permanent Salaries & Wages	101-10-40-51120	$808.27			
Overtime Pay	101-10-40-51140	$105.87		$1,000.00	$1,000.00
Special Pay	101-10-40-51150	$2,585.72	$1,300.00	$2,600.00	$2,600.00
PARS Contribution	101-10-40-51200	$10.51			
PERS Contributions	101-10-40-51210	$28,829.38	$30,114.41	$33,476.25	$34,633.46
PERS UAL	101-10-40-51211	$61,137.46	$66,851.47	$77,303.22	$78,229.72
FICA/Medicare	101-10-40-51220	$19,126.27	$20,198.81	$21,186.60	$21,639.07
Medical Benefits	101-10-40-51230	$48,306.87	$51,208.38	$53,538.23	$58,262.40
Life & LTD Insurance	101-10-40-51235	$2,382.29	$2,564.82	$2,837.07	$2,938.51
Allowances & Other Benefits	101-10-40-51237	$722.18	$720.20	$720.00	$720.00
Workers Compensation Premiums	101-10-40-51240	$13,221.16	$13,713.14	$7,116.96	$7,599.97
Salary Savings	101-10-40-51990		$7,286.31		
Budget Only - One Time Adjustments	101-10-40-52100		$7,286.00		
Collect & Admin Services	101-10-40-52110	$18,915.14	$17,695.00		
Legal & Financial Svcs	101-10-40-52120		$250,000.00		
Miscellaneous Prof Svcs	101-10-40-52190	$72,347.51	$135,163.00	$81,287.00	$79,435.00
Telephone Expenses	101-10-40-54210	$839.64	$940.00	$915.21	$942.66
Mobile/Wireless Expenses	101-10-40-54220	$649.68	$720.00	$708.15	$729.40
Software Licenses & Maintenance	101-10-40-54240	$13,088.17	$13,743.00	$14,535.00	$15,262.00
Legal Notices & Advertise	101-10-40-54310	$3,143.77	$3,000.00	$3,500.00	$3,500.00
Travel & Training	101-10-40-54610	$3,790.60	$5,000.00	$5,000.00	$5,000.00
Dues & Subscriptions	101-10-40-54910	$1,157.60	$575.00	$600.00	$650.00
Events & Field Trips	101-10-40-54920	$3,820.00			
Other Administrative Svcs	101-10-40-54990	$726.96		$12,700.00	$13,280.00
General Office Supplies	101-10-40-55110	$204.55	$1,000.00	$500.00	$500.00
Postage & Delivery	101-10-40-55120	$51.61	$100.00	$250.00	$250.00

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Office Equipment <$10K	101-10-40-56410	$1,459.37	$1,715.00	$2,000.00	$2,500.00
Finance		$1,559,421.84	$1,846,169.24	$1,859,931.00	$1,929,049.06
Regular Salaries & Wages	101-10-50-51110	$691,861.12	$763,614.12	$830,469.00	$888,683.59
Overtime Pay	101-10-50-51140	$710.50	$4,545.96	$2,500.00	$2,500.00
Special Pay	101-10-50-51150	$9,742.10	$4,699.76	$11,400.00	$11,400.00
One-Time Payouts	101-10-50-51155	$6,739.61	$34,021.51		
PERS Contributions	101-10-50-51210	$43,241.32	$49,281.86	$65,484.00	$69,907.51
PERS UAL	101-10-50-51211	$159,154.86	$176,331.69	$220,064.00	$229,690.55
FICA/Medicare	101-10-50-51220	$52,389.91	$57,202.73	$60,356.00	$63,231.39
Medical Benefits	101-10-50-51230	$86,604.98	$104,149.00	$151,335.00	$164,289.65
Life & LTD Insurance	101-10-50-51235	$6,593.59	$7,413.39	$8,185.00	$8,713.99
Allowances & Other Benefits	101-10-50-51237	$9,618.28	$2,880.80	$3,600.00	$3,600.00
Workers Compensation Premiums	101-10-50-51240	$39,663.48	$41,139.42	$21,351.00	$22,799.90
Salary Savings	101-10-50-51990		$15,653.93		
Budget Only - One Time Adjustments	101-10-50-52100		-$75,585.93		
Collect & Admin Services	101-10-50-52110	$117,864.24	$118,000.00	$115,000.00	$122,000.00
Legal & Financial Svcs	101-10-50-52120	$144,193.63	$100,000.00	$138,700.00	$104,000.00
Miscellaneous Prof Svcs	101-10-50-52190	$20,686.50	$209,892.00	$15,000.00	$15,000.00
Other Technical Services	101-10-50-52230	$2,535.00			
Miscellaneous R&M Svcs	101-10-50-53290	$130.00			
Telephone Expenses	101-10-50-54210	$7,116.90	$4,120.00	$7,758.00	$7,990.14
Mobile/Wireless Expenses	101-10-50-54220	$628.23	$825.00	$685.00	$705.31
Internet Services	101-10-50-54230		$500.00		
Software Licenses & Maintenance	101-10-50-54240	$97,004.50	$145,000.00	$133,500.00	$139,500.00
Legal Notices & Advertise	101-10-50-54310		$309.00		
Printing & Binding	101-10-50-54410	$331.41	$600.00	$243.00	$200.00
Travel & Training	101-10-50-54610	$14,525.13	$15,000.00	$19,000.00	$18,000.00
Dues & Subscriptions	101-10-50-54910	$2,130.00	$2,575.00	$2,310.00	$2,557.00
Other Administrative Svcs	101-10-50-54990	$530.00			
General Office Supplies	101-10-50-55110	$944.78	$2,000.00	$1,500.00	$1,500.00
Postage & Delivery	101-10-50-55120	$3,029.59	$2,000.00	$3,500.00	$3,500.00

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Office Equipment <$10K	101-10-50-56410	$1,811.56	$10,000.00	$5,000.00	$5,000.00
Fines & Penalties	101-10-50-58230	$199.96			
Bank & Credit Card Fees	101-10-50-58920	$39,440.66	$50,000.00	$42,991.00	$44,280.03
Human Resources		$2,651,195.96	$3,107,788.17	$810,835.08	$842,904.43
Regular Salaries & Wages	101-10-60-51110	$221,939.98	$215,250.90	$263,303.29	$284,367.55
Special Pay	101-10-60-51150	$1,203.20	$1,199.90	$2,600.00	$2,600.00
PERS Contributions	101-10-60-51210	$30,654.37	$28,216.91	$34,806.74	$37,564.05
PERS UAL	101-10-60-51211	$46,925.72	$51,813.27	$69,772.15	$73,498.08
FICA/Medicare	101-10-60-51220	$17,922.18	$16,558.49	$20,476.61	$22,098.82
Medical Benefits	101-10-60-51230	$24,047.25	$25,803.59	$25,450.86	$26,790.54
Life & LTD Insurance	101-10-60-51235	$2,154.77	$2,208.57	$2,630.43	$2,814.92
Allowances & Other Benefits	101-10-60-51237	$4,943.17	$1,440.40	$1,440.00	$1,440.00
Workers Compensation Premiums	101-10-60-51240	$13,221.16	$13,713.14	$7,116.96	$7,599.97
Salary Savings	101-10-60-51990		$35,462.31		
Budget Only - One Time Adjustments	101-10-60-52100		$226,160.69		
Collect & Admin Services	101-10-60-52110	$50,065.69	$43,000.00		
Legal & Financial Svcs	101-10-60-52120			$160,000.00	$160,000.00
Miscellaneous Prof Svcs	101-10-60-52190	$115.17	$30,000.00	$45,000.00	$45,000.00
Lab & Investigative Svcs	101-10-60-52210		$600.00		
Medical Services	101-10-60-52220	$255.00			
Other Technical Services	101-10-60-52230	$1,612.50			
Services & Supplies Offset	101-10-60-53291	-$199.52			
Insurance Premiums	101-10-60-54110	$1,909,031.14	$2,089,890.00		
Settlements & Judgements	101-10-60-54120	$20,577.00	$50,000.00		
Insurance-Workers Comp	101-10-60-54130	$296.25	$8,000.00	$8,000.00	$8,000.00
Telephone Expenses	101-10-60-54210	$839.49	$1,800.00	$915.04	$942.50
Mobile/Wireless Expenses	101-10-60-54220		$990.00		
Software Licenses & Maintenance	101-10-60-54240	$36,592.95		$48,193.00	$51,193.00
Travel & Training	101-10-60-54610	$2,637.84	$5,000.00	$5,155.00	$2,000.00
Dues & Subscriptions	101-10-60-54910	$105.00	$530.00	$1,070.00	$1,090.00

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Events & Field Trips	101-10-60-54920	$1,518.24		$4,155.00	$4,155.00
Other Administrative Svcs	101-10-60-54990	$243,480.14	$231,000.00	$72,530.00	$73,530.00
General Office Supplies	101-10-60-55110	$275.11	$946.00	$17,300.00	$17,300.00
Postage & Delivery	101-10-60-55120	$140.19	$487.00	$140.00	$140.00
Photocopying Charges	101-10-60-55130		$717.00		
Recognition-EE/Volunteer	101-10-60-55140	$2,884.90	$3,000.00	$20,000.00	$20,000.00
Other Operating Supplies	101-10-60-55290	$17,188.30	$20,000.00		
Office Equipment <$10K	101-10-60-56410	$768.77	$4,000.00	$780.00	$780.00
Information Systems Div		$1,109,069.59	$1,184,761.89	$1,390,540.32	$1,439,806.14
Regular Salaries & Wages	101-10-70-51110	$376,115.64	$396,834.20	$442,345.92	$461,992.53
Part-Time Permanent Salaries & Wages	101-10-70-51120	$746.70		$33,729.00	$37,525.00
Overtime Pay	101-10-70-51140	$4,643.33			
Special Pay	101-10-70-51150	$2,406.40	$1,199.90	$5,200.00	$5,200.00
One-Time Payouts	101-10-70-51155		$18,364.29		
PARS Contribution	101-10-70-51200	$9.71	$500.00	$10.00	$10.00
PERS Contributions	101-10-70-51210	$39,943.07	$41,491.21	$47,679.32	$49,396.13
PERS UAL	101-10-70-51211	$88,569.10	$98,575.55	$117,216.26	$119,407.31
FICA/Medicare	101-10-70-51220	$29,248.99	$30,449.61	$33,467.44	$34,604.06
Medical Benefits	101-10-70-51230	$73,910.80	$78,350.65	$81,916.45	$89,145.62
Life & LTD Insurance	101-10-70-51235	$3,639.05	$3,974.77	$4,353.00	$4,515.48
Allowances & Other Benefits	101-10-70-51237	$2,624.18	$720.20	$720.00	$720.00
Workers Compensation Premiums	101-10-70-51240	$19,831.74	$20,569.71	$10,675.43	$11,399.95
Salary Savings	101-10-70-51990		$2,528.47		
Budget Only - One Time Adjustments	101-10-70-52100		$14,999.53		
Miscellaneous Prof Svcs	101-10-70-52190	$172.76			
Other Technical Services	101-10-70-52230	$17,431.34	$18,000.00	$18,000.00	$18,900.00
Vehicle & Equip Maint Svc	101-10-70-53250		$515.00	$515.00	$515.00
Miscellaneous R&M Svcs	101-10-70-53290		$500.00	$500.00	$500.00
Telephone Expenses	101-10-70-54210	$3,199.72	$3,200.00	$3,487.69	$3,592.33
Mobile/Wireless Expenses	101-10-70-54220	$21,119.98	$3,745.00	$23,020.78	$23,711.40

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Internet Services	101-10-70-54230	$20,589.94	$19,906.00	$22,443.03	$23,116.33
Software Licenses & Maintenance	101-10-70-54240	$335,797.68	$312,375.80	$468,470.00	$478,380.00
Hardware Maintenance & Support	101-10-70-54250	$45,000.00	$45,000.00	$49,875.00	$49,875.00
Travel & Training	101-10-70-54610	$4,387.87		$4,837.00	$5,171.00
General Office Supplies	101-10-70-55110	$617.21	$500.00	$500.00	$500.00
Fuel	101-10-70-55210	$363.15	$462.00	$550.00	$600.00
Office Equipment <$10K	101-10-70-56410	$12,598.27		$6,000.00	$6,000.00
Office Equipment >$10K	101-10-70-56420	$6,102.96	$72,000.00	$15,029.00	$15,029.00
Total Expenditures		**$7,694,839.73**	**$9,103,653.89**	**$6,530,969.21**	**$6,781,537.07**

Community Development Department

The Community Development Department's mission is to deliver services and programs that ensure a safe, livable and resilient built environment that supports a high and equitable quality of life in El Cerrito for all residents, businesses and visitors.

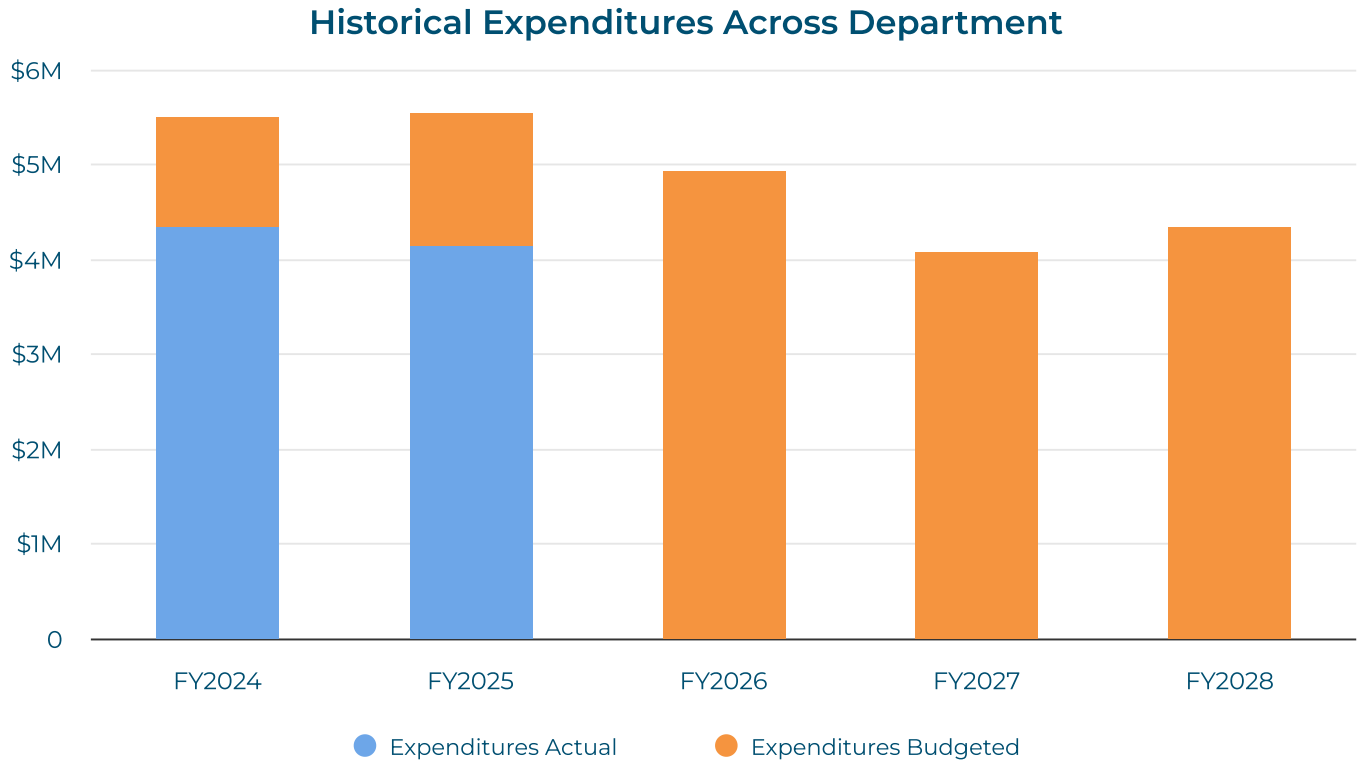


Department Overview

The Community Development Department serves the community by providing current and advanced Planning, Building Services, Neighborhood Preservation/Code Enforcement, Sustainable Transportation Planning, Affordable Housing programs and Economic Development. The Department's primary responsibilities are:

- Furthering the City Council's and the community's vision for the development of El Cerrito and implementing this vision. This is accomplished through leading the development of and updates to the General Plan, Specific Plans and other comprehensive planning documents, and through implementing existing land use plans, policies and regulations.
- Monitoring and ensuring compliance with regional and State regulations, mandates and policies related to land use and development.
- Ensuring the creation and maintenance of an attractive, safe community with a high quality, balanced, and appropriate mix of land uses, multimodal transportation resources and amenities.
- Supporting the production, protection and preservation of housing at all income levels across a diversity of household types.

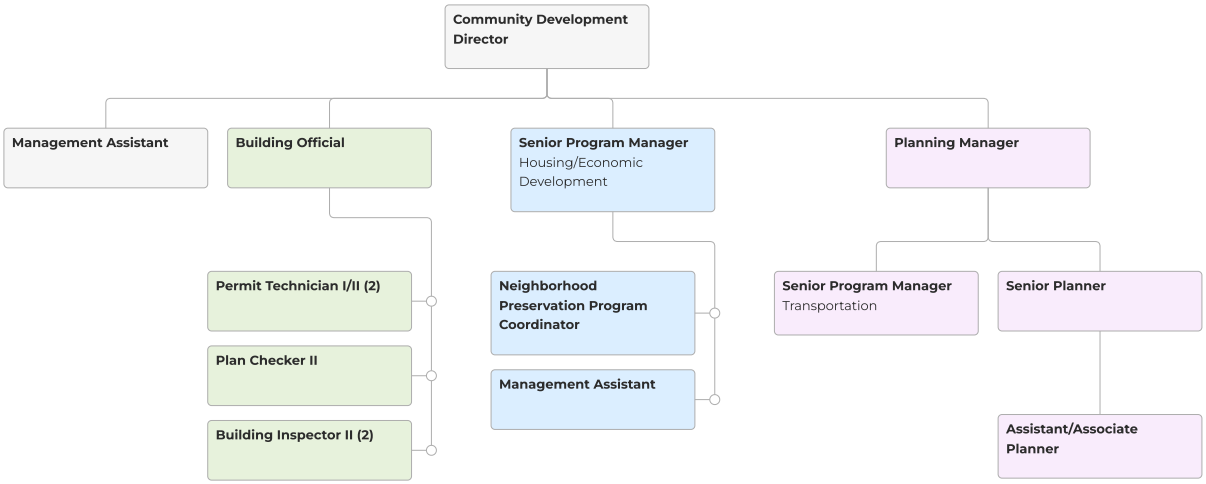
- Enhancing and assuring a safe built environment by ensuring through permits and inspections that new construction is built, and existing buildings and property are maintained, to satisfy the health and safety regulations set forth by the California Building Code and El Cerrito Municipal code.
- Collaborating with other departments, regional agencies and the private sector to leverage funding and resources and to assure that programs and projects are consistent with the City's vision, mission and adopted Plans.
- Providing customer-friendly, responsive, efficient, collaborative and accurate services to all.



Organizational Structure

The Community Development Department includes Current and Advanced Planning, Building Services, Affordable Housing and Economic Development, Sustainable Transportation Planning, and Neighborhood Preservation (Code Enforcement and Residential Rental Inspection Program). The Department also oversees the administration and issuance of Business Licenses and parking permits and the Rent Registry program. The Department's permitting staff serve at the front counter of City Hall and are often the first contact at City Hall.

Many of the Department's functions are supported by cost recovery; approximately 60% of operational expenses are covered by fees in any given year. The Department also strives to obtain grants for special projects to further the City's goals, especially affordable housing and advanced planning. The Department provides staff to the City's Planning Commission, Design Review Board, Economic Development Committee and serves as the City's representative on the West Contra Costa Transportation Advisory Committee.

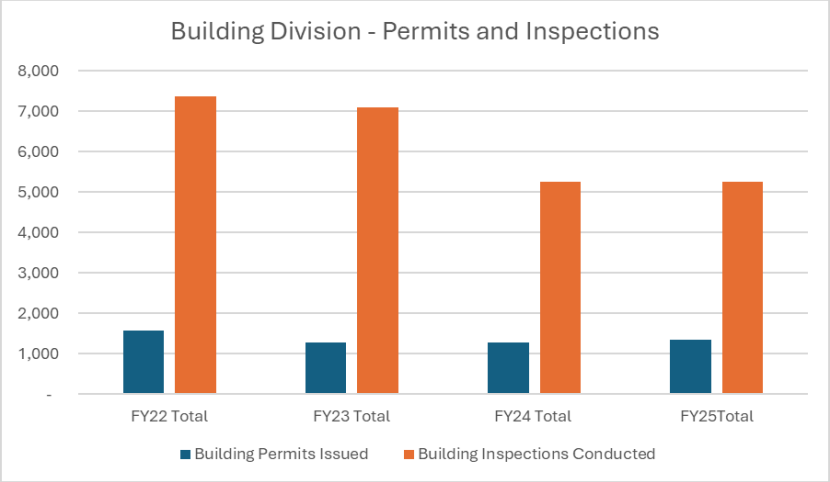

Community Development Director
Management Assistant
Building Official
Senior Program Manager
Housing/Economic Development
Planning Manager
Permit Technician I/II (2)
Plan Checker II
Building Inspector II (2)
Neighborhood Preservation Program Coordinator
Management Assistant
Senior Program Manager
Transportation
Senior Planner
Assistant/Associate Planner

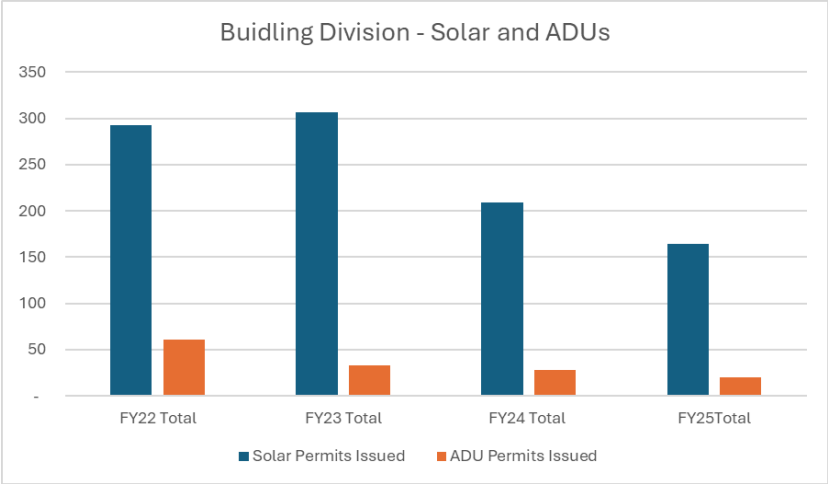
Accomplishments for FY 2024-25 and FY 2025-26

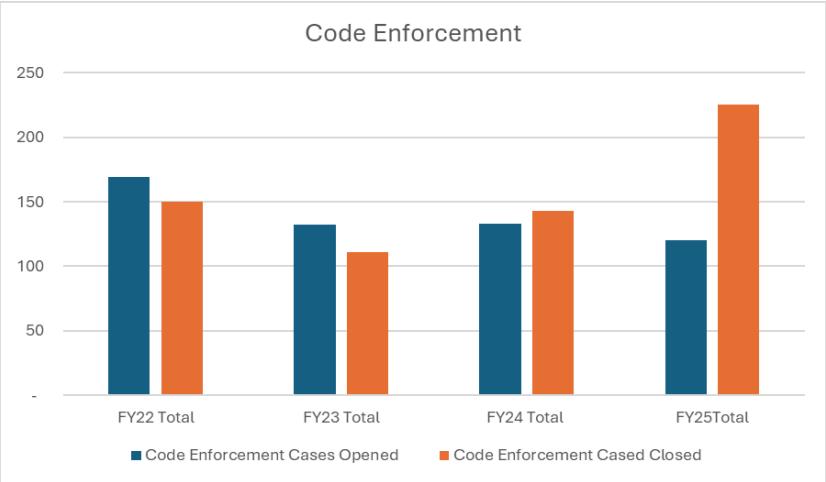
Department Accomplishments for FY 2024-25 and 2025-26
Building
Implemented SB 326 & SB 721 (California Balcony Law).
Updated and adopted the triennial California Building Code (effective January 2026).
Issued building permit for El Cerrito Plaza BART Station TOD Parcel A South FY25 (estimated completion FY27).
Implemented the Accessory Dwelling Unit (ADU) Amnesty Law
Oversaw inspection for major projects, including Elora Affordable Multi-Family Residential, Security Public Storage, El Cerrito Parcel A South and others.
Implemented SolarAPP for streamlined solar permitting.
Planning
Completed the Permanent Outdoor Dining and Retail Ordinance.
Completed the 2025 Safety Element.
Established Project Kickstart to support production of market rate housing.
Secured grants to assist with Transit Oriented Communities process and initiated process.
Completed Cannabis (STIIZY FY26 + NUG FY25) Permit Renewals.
Sustainable Transportation Planning
Local Road Safety Plan: Developed and advanced policy options for City Council review. Prepared public draft version of the plan.
Caltrans San Pablo Avenue Paving Project: Coordinated with Caltrans and Public works to include mobility and safety upgrades including: sidewalk and street tree rehabilitation, two new rectangular rapid flashing beacons, intersection safety lighting, corridor-wide high-visibility signage and markings, and narrower travel lanes to promote slower vehicle speeds.
Bicycle Parking: Collaborated with Regency Centers, El Cerrito Richmond Annex Walk & Roll, and WCCTC to fund and install over 20 new bicycle racks at the El Cerrito Plaza Shopping Center.
Pavement Art Pilot Program: Completed a pavement art installation at Wall Avenue / San Pablo Avenue to test installation methods and practices for potential installations as part of future complete streets projects.
Parking Management Action Plan: Completed data collection and existing conditions report. Alternatives are under development in preparation for community review and feedback.
Funding: STMP Round 3: Requested $6 million to support San Pablo Avenue safety projects. Award announcement in May 2026. AHSC Round 10: requested approximately $3.5 million in Complete Streets improvements as part of the City's AHSC Parcel C East application. Award announcement anticipated in December 2026.
Complete Streets Planning & Design: Supported Public Works on outreach, design, and environmental approvals for the Richmond Street Complete Streets project. Assisted with near-term "quick-build" road safety upgrades installed as part of the 2025 pavement rehabilitation project.
Neighborhood Preservation
Reinforced Residential Rental Inspection Program to proactively conduct inspections and pilot enhanced program to establish budget revenue and expense model for the program.
Safeguarded and beautified the community by successfully completing a nuisance abatement cleanup at 6327 Conlon Avenue resulting in the removal and lawful disposal of approximately 10.5 tons of illegally dumped trash, debris, and other combustible material.
Expanded the Residential Rental Inspection Program by fully implementing Advanced Licensing Processing (ALP), reducing staff workload and improving the customer experience.
Affordable Housing and Economic Development
Completed affordable housing agreements for below market rate units at 1717 Elm Street.
Partnered to support successful funding for Elora Affordable Housing and established waitlist for the 69 below market rate units.
Partnered to support successful funding for Parcel A South at Plaza TOD for 70 below market rate units.
Converted Business License renewal (approx. 2,100 licenses) to 100% online.

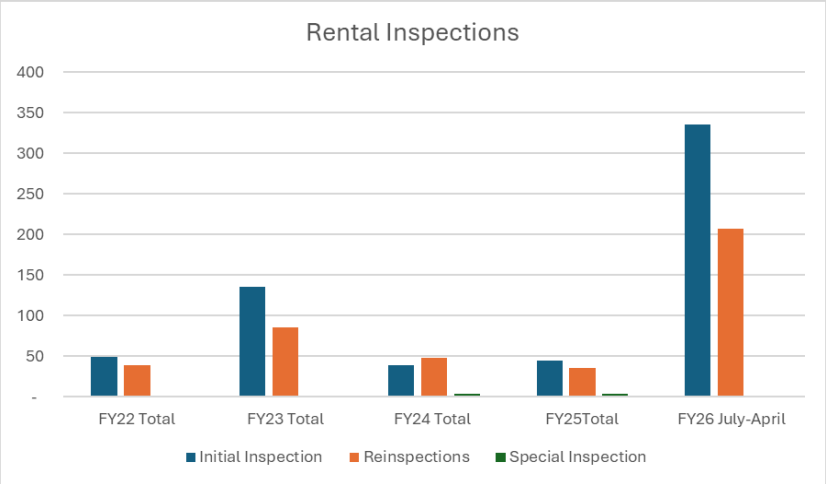
Department Accomplishments for FY 2024-25 and 2025-26
Assisted numerous new businesses to open, including: AutoZone, Sports TherX & Recovery, Security Public Storage, Baysics, Taqueria La Cocina, Colorspace Arts, Team Bolo Martial Arts, Sweet Potateos Up Beet Cafe, Mugunghwa, Bikram Yoga El Cerrito, One For All Fencing Academy, Taco Bell, NY Pizza and Great Clips.
Hosted and co-sponsored numerous economic development related events including: Makers Faire, Women Mean Business, Best of El Cerrito, EC Flavor Fest.
Coordinated the CORE (Coordinated Outreach Referral Engagement) program with the City Manager's Office.
Administration
Oversaw ongoing records management resulting from the dissolution of the Redevelopment Agency and high volume of public records act requests.
Hosted and cosponsored numerous public events and workshops, including: EC Flavor Fest, Summer Kickoff, Bike to Wherever Day, East Bay Small Development Workshops, Pest Control Resources Workshop, Fire Support Workshop, Housing Element Workshop, Ribbon Cuttings *www.elcerrito.gov/CommDevEvents.*
Continued to improve efficiency and quality of customer service at the front counter through trainings, development of resources and installation of a Self-Service Kiosk.

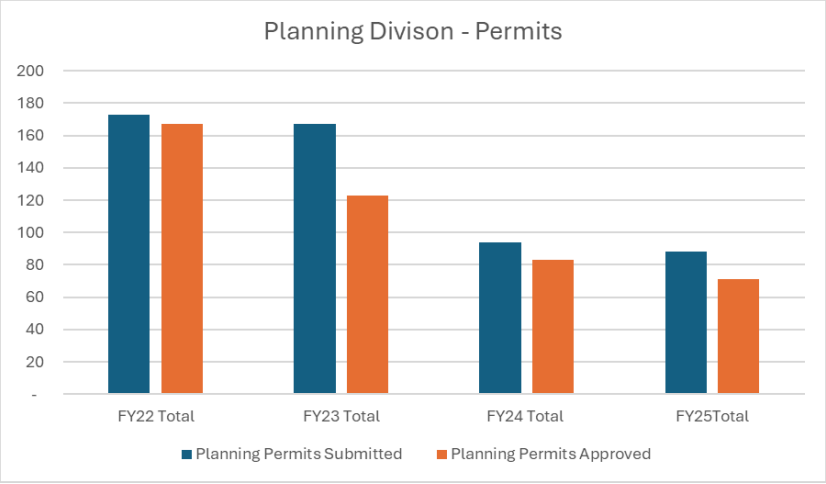
Key Performance Indicators (KPIs)

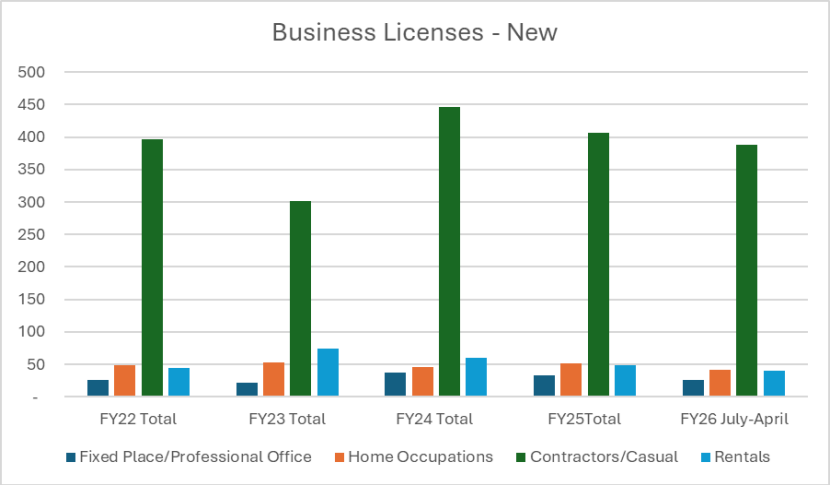


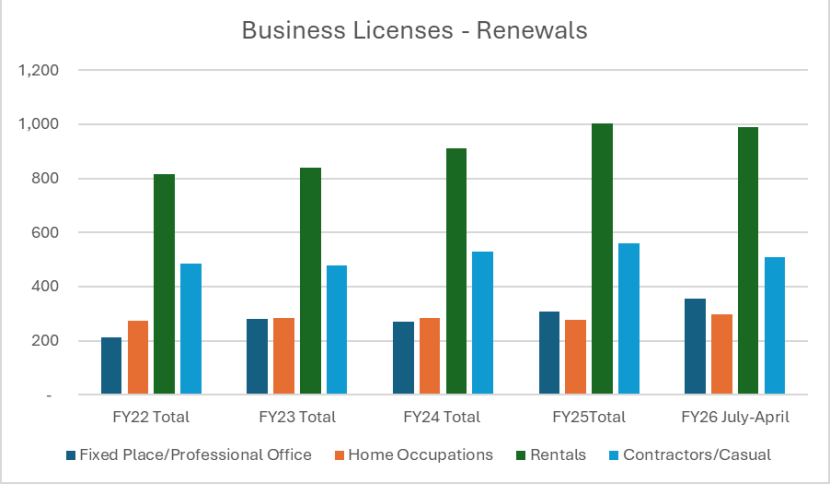



Code Enforcement
250
200
150
100
50
-
FY22 Total
FY23 Total
FY24 Total
FY25Total
Code Enforcement Cases Opened
Code Enforcement Cased Closed


Rental Inspections
400
350
300
250
200
150
100
50
-
FY22 Total
FY23 Total
FY24 Total
FY25Total
FY26 July-April
Initial Inspection
Reinspections
Special Inspection


Planning Divison - Permits
200
180
160
140
120
100
80
60
40
20
-
FY22 Total
FY23 Total
FY24 Total
FY25Total
Planning Permits Submitted
Planning Permits Approved


Business Licenses - New
500
450
400
350
300
250
200
150
100
50
-
FY22 Total
FY23 Total
FY24 Total
FY25Total
FY26 July-April
Fixed Place/Professional Office
Home Occupations
Contractors/Casual
Rentals

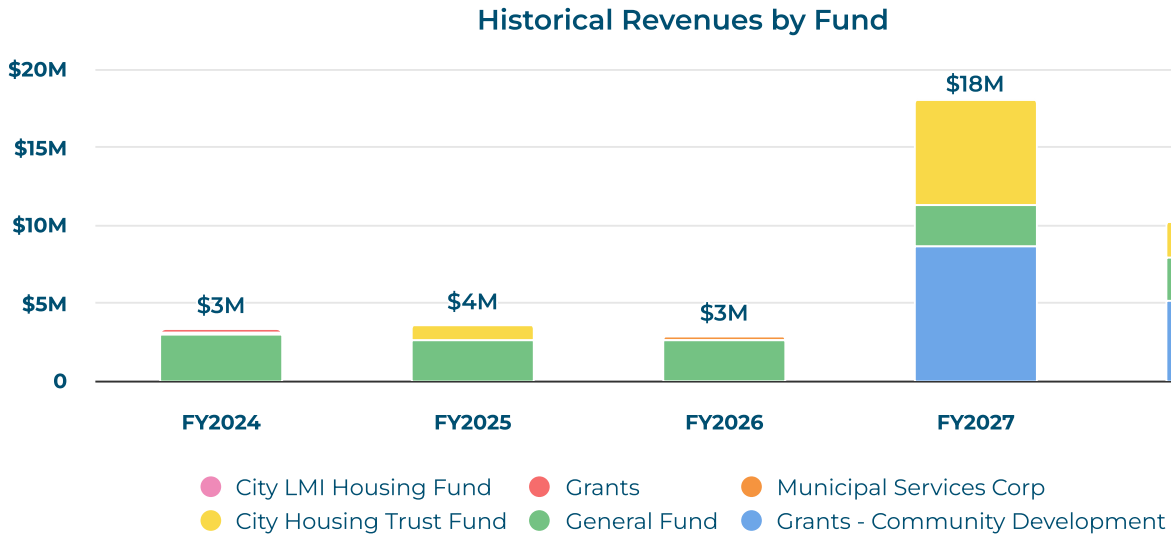

Business Licenses - Renewals
1,200
1,000
800
600
400
200
-
FY22 Total
FY23 Total
FY24 Total
FY25Total
FY26 July-April
Fixed Place/Professional Office
Home Occupations
Rentals
Contractors/Casual

FY 2026-27 and FY 2027-28 Focus Areas and Strategic Plan Alignment

Program or Service	Strategic Plan Goal	Activity Required by	Duration
Provide "front counter" customer service (technical assistance, information, education) for Planning and Building projects, parking permits, business license and general frontline City Hall customers	High-Performing Organization	City	Ongoing
Provide Entitlement, Plan Check and Permits for Building and Planning projects to assure all projects satisfy health and safety regulations, the California Building Code and the El Cerrito Municipal Code	Community Safety	State	Ongoing
Coordinate and perform Code Enforcement and Residential Rental Program Activities	Community Safety	City	Ongoing
Staff Planning Commission, Design Review Board and Economic Development Committee	High-Performing Organization	City	Ongoing
Conduct Advance Land Use Planning efforts consist with the California Government Code, regional planning and City identified priorities, inlcuding General Plan (mandatory Housing Element and Safety Element), Specific Plans etc.	High-Performing Organization	State	Ongoing
Manage Sustainable Transportation planning, programs. Transportation demand management and parking program development. Serve as as the City representative on the West Contra Costa Transportation Commission Technical Advisory Committee (TAC).	Infrastructure and Amenities	City	Ongoing
Update mandates, codes, and policies. (Building, Affordable Housing, Planning, Transportation)	High-Performing Organization	State/City	Ongoing
Manage the City's Affordable Housing program, including implementation of the Inclusionary Zoning Ordinance, partnering with non-profit housing developers to secure funding for affordable housing production, and advancement of other activities identified in the 2017 Affordable Housing Strategy and Housing Element	Livability and Belonging	State	Ongoing
Oversee Business Licenses including business support and parking permit issuance programs	High-Performing Organization	City	Ongoing
Seek funding and administer grants for Advance Planning, Affordable Housing, Sustainable Transportation and other special projects	High-Performing Organization	City	Ongoing
Implement required Housing Element activities including: Adopting objective design standards; amending standards for emergency shelters, group housing, low-barrier navigation centers, and reasonable accessibility accomodations	Livability and Belonging	City/State	Multi-Year
Manage and participate in all aspects of El Cerrito Plaza Transit-Oriented Development including: city-multimodal transportation infrastructure improvements and parking programs, affordable housing partnership, plan review and inspection, public open space planning, finalization of various agreements and coordination of library opportunity	Livability and Belonging	City/State	Multi-Year
Complete the Parking Management Action Plan (PMAP) including public outreach, development of alternatives, development of implementation plan, and adoption of the program.	Infrastructure and Amenities	City	FY 2026-27
Develop implementation stratetgies to comply with MTC Transit Oriented Communities Policy	Livability and Belonging	Region	FY 2026-27
Update Commercial Cannabis Ordinance	High-Performing Organization	City	FY 2026-27
Complete entitlement process for major projects , including 11965 San Pablo affordable housing and 6501 Fairmount (Project Kickstart).	Livability and Belonging	City	FY 2026-27
Complete implementation of e-TRAKiT for Planning, and contractor business licenses	High-Performing Organization	City	FY 2026-27
Participate in coordination and planning activties for CCTA's San Pablo Avenue Safety & Access Project.	Infrastructure and Amenities	Region	Multi-Year

Lead planning and outreach for Crosstown Connect in collaboration with Public Works, including bikeway alternatives development, technical analysis, and multi-agency coordination for a new east-west bikeway between Ashbury Avenue and the San Francisco Bay Trail via Downtown and the El Cerrito Plaza BART station	Infrastructure and Amenities	City	Multi-Year
Execute City lease and develop process for use of 1715 Elm Street (Rodini House)	Livability and Belonging	City	FY 2026-27

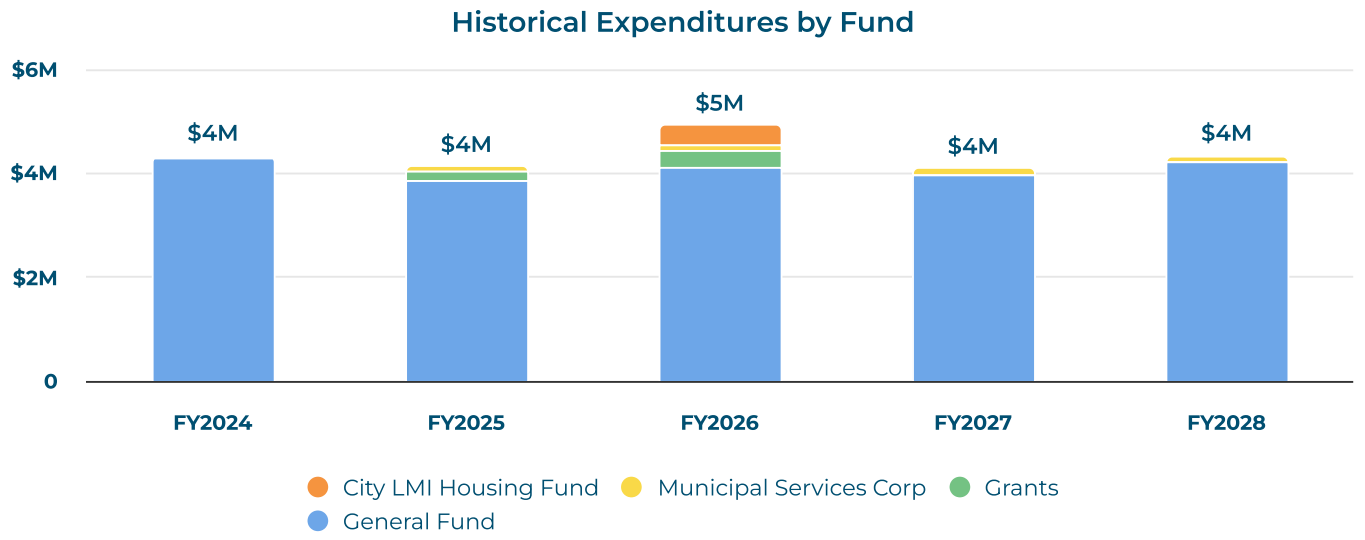
Revenues by Fund



Revenues by Fund

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
General Fund	$2,565,701.48	$2,621,571.56	$2,629,980.00	$2,762,304.40
Grants	$37,922.58	$150,000.00		
Municipal Services Corp	$95,384.08	$150,000.00	$100,000.00	$100,000.00
City Housing Trust Fund	$970,000.00		$6,836,507.00	$2,300,000.00
Grants - Community Development			$8,600,000.00	$5,108,715.00
Total Revenues	**$3,669,008.14**	**$2,921,571.56**	**$18,166,487.00**	**$10,271,019.40**

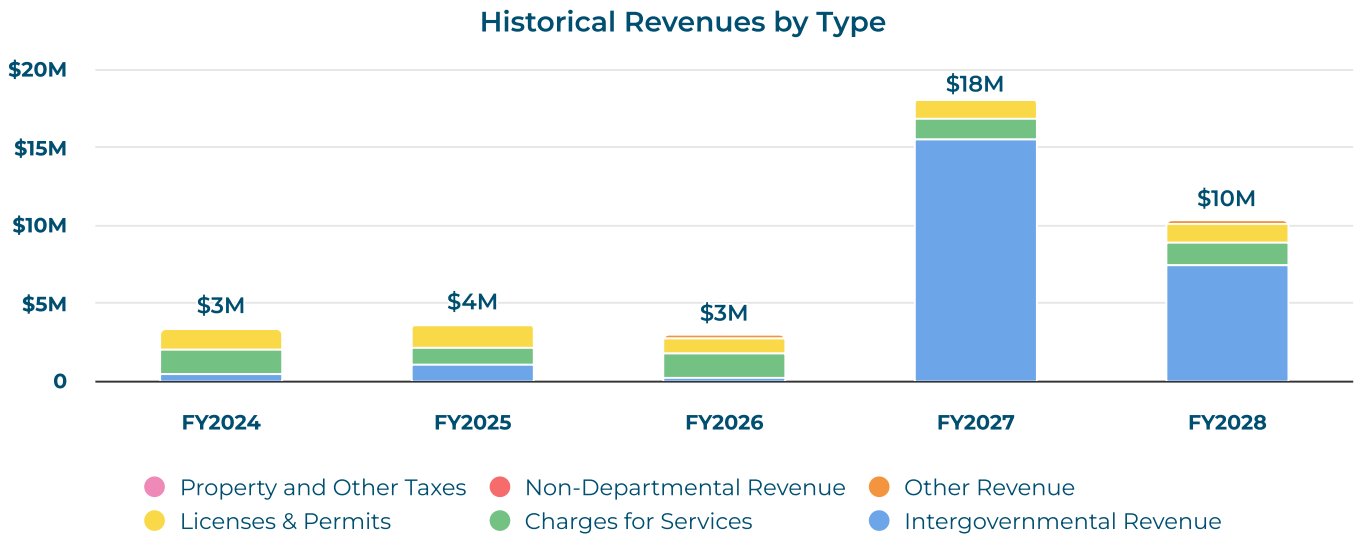
Expenditures by Fund



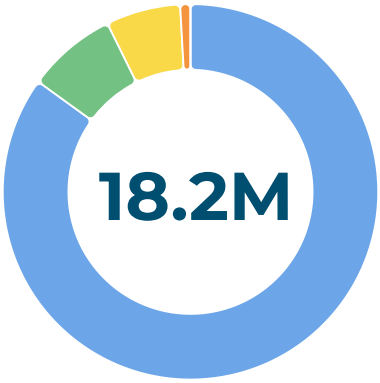
Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
General Fund	$3,847,194.59	$4,113,905.61	$3,960,367.56	$4,196,659.49
Grants	$165,536.80	$307,077.00		
Municipal Services Corp	$109,369.54	$122,930.00	$128,073.00	$133,226.00
City LMI Housing Fund	$14,745.82	$385,000.00	$388.75	$400.41
Total Expenditures	**$4,136,846.75**	**$4,928,912.61**	**$4,088,829.31**	**$4,330,285.90**

Revenues by Type

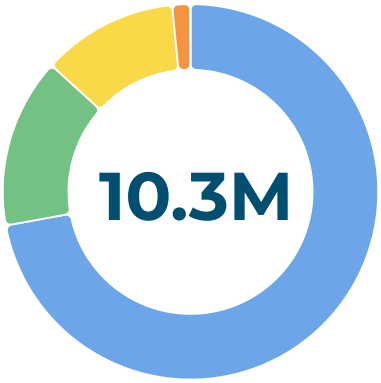


FY27 Revenues by Type



Intergovernmental Revenue	$15,436,507	84.97%
Charges for Services	$1,403,500	7.73%
Licenses & Permits	$1,165,480	6.42%
Other Revenue	$160,000	0.88%
Property and Other Taxes	$1,000	0.01%

FY28 Revenues by Type



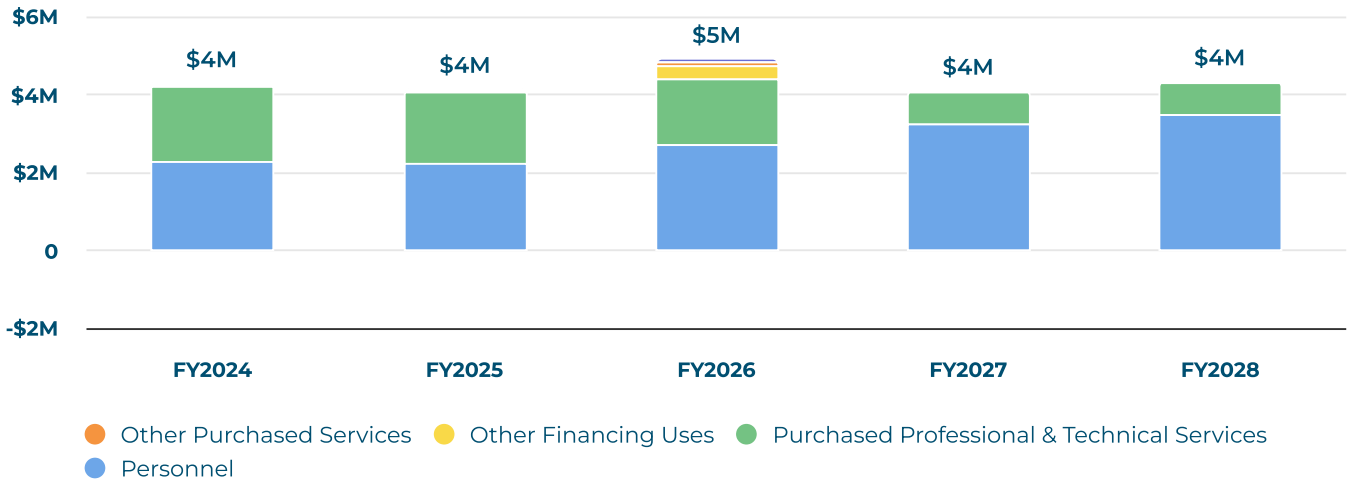
Intergovernmental Revenue	$7,408,715	72.13%
Charges for Services	$1,500,860	14.61%
Licenses & Permits	$1,200,444	11.69%
Other Revenue	$160,000	1.56%
Property and Other Taxes	$1,000	0.01%

Revenues by Type

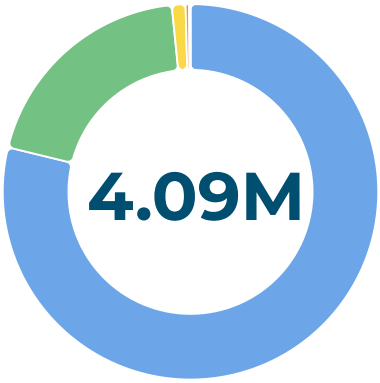
Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Property and Other Taxes	$57.30	$1,500.00	$1,000.00	$1,000.00
Licenses & Permits	$1,407,173.42	$1,066,000.00	$1,165,480.00	$1,200,444.40
Intergovernmental Revenue	$1,008,016.95	$150,000.00	$15,436,507.00	$7,408,715.00
Charges for Services	$1,157,375.87	$1,554,071.56	$1,403,500.00	$1,500,860.00
Other Revenue	$96,384.60	$150,000.00	$160,000.00	$160,000.00
Total Revenues	**$3,669,008.14**	**$2,921,571.56**	**$18,166,487.00**	**$10,271,019.40**

Expenditures by Type

Historical Expenditures by Type

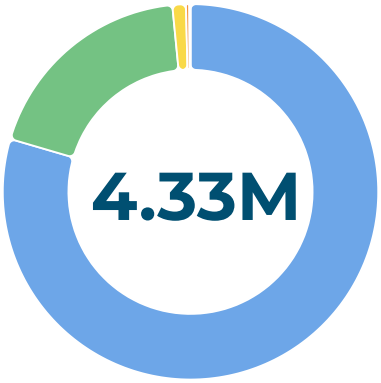


FY27 Expenditures by Type



Personnel	$3,233,144	79.07%
Purchased Professional & Technical Services	$803,673	19.66%
Other Purchased Services	$48,643	1.19%

FY28 Expenditures by Type



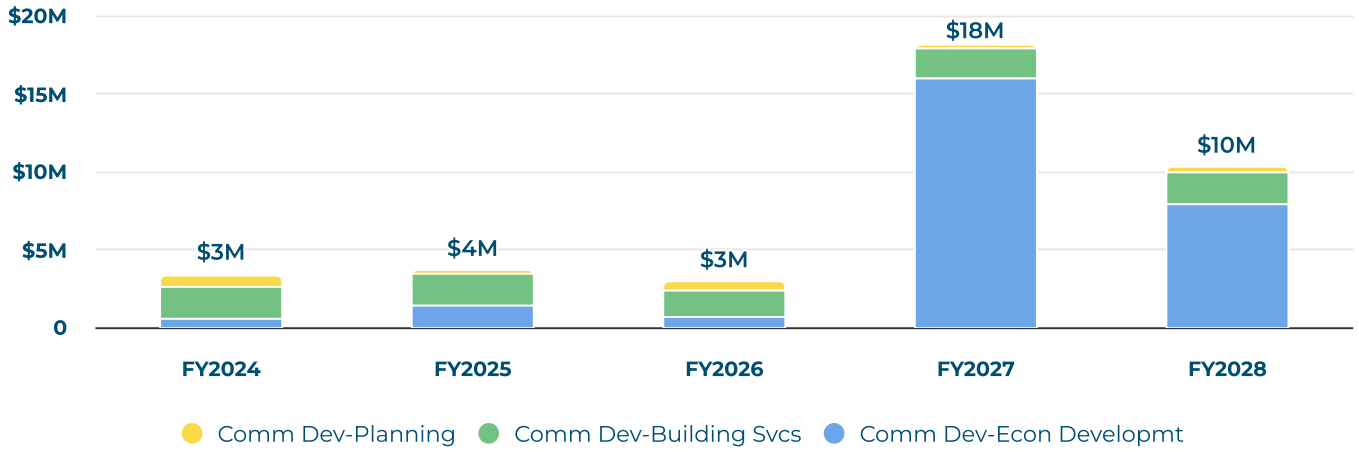
Personnel	$3,455,817	79.81%
Purchased Professional & Technical Services	$821,426	18.97%
Other Purchased Services	$50,083	1.16%

Expenditures by Type

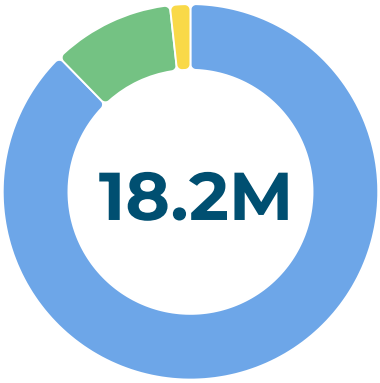
Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Personnel	$2,195,838.33	$2,695,455.86	$3,233,144.04	$3,455,816.81
Purchased Professional & Technical Services	$1,837,418.04	$1,700,004.75	$803,673.00	$821,426.00
Purchased Property Services	$2,970.70	$4,500.00	$600.00	$600.00
Other Purchased Services	$54,984.60	$61,216.00	$48,643.27	$50,082.57
Supplies	$50,808.83	$22,736.00	$12,350.00	$12,350.00
Property & Capital	$7,173.54	$10,000.00	$4,000.00	$4,000.00
Financing Costs	-$12,347.29	$85,000.00	-$13,581.00	-$13,989.48
Other Financing Uses		$350,000.00		
Total Expenditures	**$4,136,846.75**	**$4,928,912.61**	**$4,088,829.31**	**$4,330,285.90**

Revenues by Division

Historical Revenues by Division

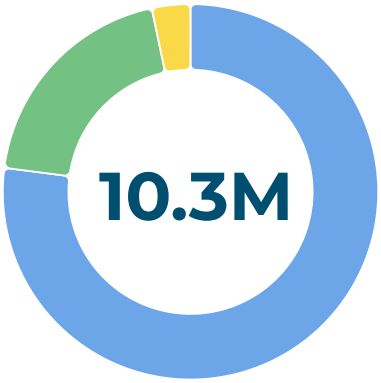


FY27 Revenues by Division



Comm Dev-Econ Developmt	$15,931,507	87.70%
Comm Dev-Building Svcs	$1,914,980	10.54%
Comm Dev-Planning	$320,000	1.76%

FY28 Revenues by Division



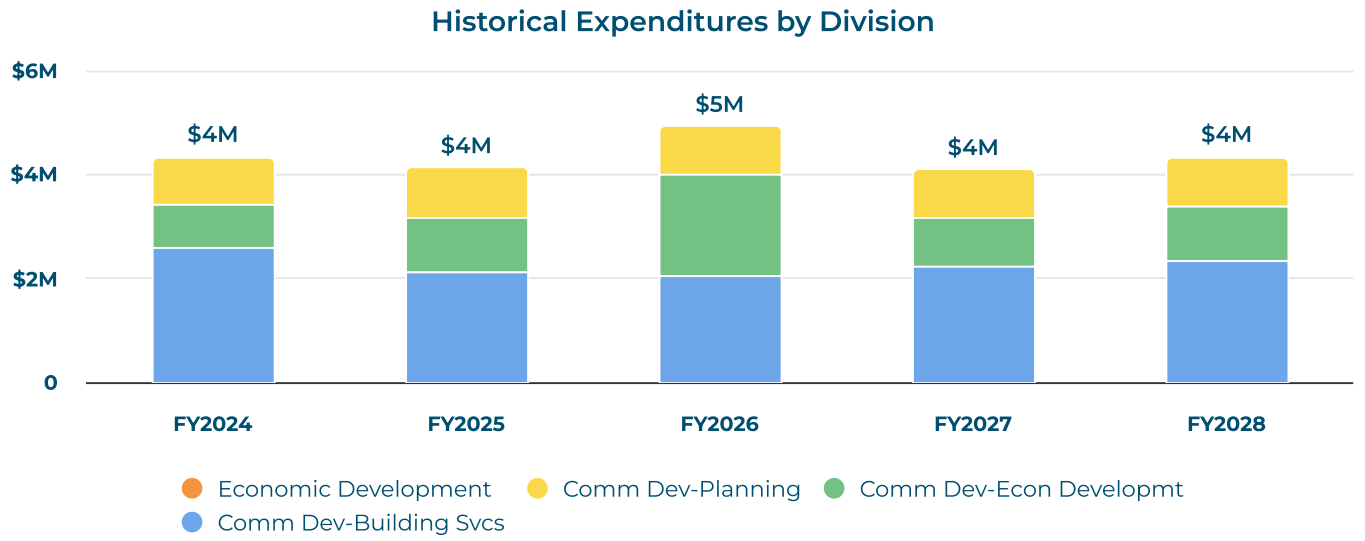
Comm Dev-Econ Developmt	$7,912,715	77.04%
Comm Dev-Building Svcs	$2,018,304	19.65%
Comm Dev-Planning	$340,000	3.31%

Revenues by Division

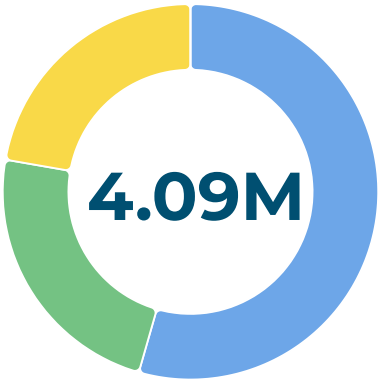
Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Comm Dev-Econ Developmt		$1,442,089.28	$607,222.28	$15,931,507.00	$7,912,715.00
Program Fees	101-40-10-46520	$159,156.70	$202,222.28	$210,000.00	$215,000.00
Business License Admin	101-40-10-46930	$118,735.00	$105,000.00	$125,000.00	$129,000.00
Other Misc Revenue	101-40-10-48990	$890.92			
Cannabis Revenue	101-40-10-48997	$60,000.00		$60,000.00	$60,000.00
State Grant-Operating	221-40-10-45440	$37,922.58	$150,000.00		
State Grant-Operating	228-40-10-45440			$8,350,000.00	$4,858,715.00
Local Agency Grants	228-40-10-45460			$250,000.00	$250,000.00
Cannabis Revenue	230-40-10-48997	$95,384.08	$150,000.00	$100,000.00	$100,000.00
Federal Grant-Operating	231-40-10-45410	$350,000.00			
State Grant-Operating	231-40-10-45440	$620,000.00		$6,836,507.00	$2,300,000.00
Comm Dev-Planning		$180,336.56	$528,686.08	$320,000.00	$340,000.00
Plan Check Fees	101-40-30-46010	$85,826.02	$216,103.68	$140,000.00	$160,000.00
Program Fees	101-40-30-46520	$154,400.94	$312,582.40	$180,000.00	$180,000.00
Other Misc Revenue	101-40-30-48990	-$59,890.40			
Comm Dev-Building Svcs		$2,046,582.30	$1,785,663.20	$1,914,980.00	$2,018,304.40
Construction Tax	101-40-40-40910	$57.30	$1,500.00	$1,000.00	$1,000.00
Building Permits	101-40-40-42210	$1,178,048.91	$916,000.00	$943,480.00	$971,784.40
Building Issuance Fee	101-40-40-42220	$137,288.74	$50,000.00	$120,000.00	$123,600.00
Electrical Permits	101-40-40-42230	$40,728.84	$50,000.00	$50,000.00	$51,500.00

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Mechanical Permits	101-40-40-42240	$40,268.05	$30,000.00	$40,000.00	$41,200.00
Plumbing Permits	101-40-40-42260	$10,838.88	$20,000.00	$12,000.00	$12,360.00
Other Local Reimbursement	101-40-40-45790	$94.37			
Plan Check Fees	101-40-40-46010	$595,403.19	$648,960.00	$550,000.00	$618,000.00
Rental Inspection Fees	101-40-40-46040	$12,537.87	$30,000.00	$180,000.00	$180,000.00
Other Planning/Insp Fees	101-40-40-46190	$22,558.72	$10,000.00	$12,000.00	$12,360.00
Program Fees	101-40-40-46520	$7,023.43	$2,163.20	$5,000.00	$5,000.00
Document Imaging Fee	101-40-40-46920	$1,734.00	$27,040.00	$1,500.00	$1,500.00
Total Revenues		**$3,669,008.14**	**$2,921,571.56**	**$18,166,487.00**	**$10,271,019.40**

Expenditures by Division

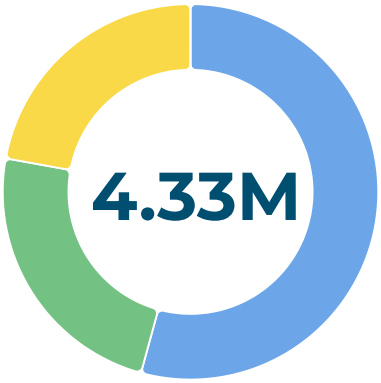


FY27 Expenditures by Division



Comm Dev-Building Svcs	$2,225,861	54.44%
Comm Dev-Econ Developmt	$953,076	23.31%
Comm Dev-Planning	$909,503	22.24%
Economic Development	$389	0.01%

FY28 Expenditures by Division



Comm Dev-Building Svcs	$2,349,129	54.25%
Comm Dev-Econ Developmt	$1,022,354	23.61%
Comm Dev-Planning	$958,403	22.13%
Economic Development	$400	0.01%

Expenditures by Division

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Comm Dev-Econ Developmt		$1,029,066.67	$1,930,531.11	$953,076.17	$1,022,353.92
Regular Salaries & Wages	101-40-10-51110	$447,675.54	$452,001.15	$525,400.30	$569,129.21
Part-Time Permanent Salaries & Wages	101-40-10-51120	$825.30	$1,750.00		
Special Pay	101-40-10-51150	$647.38	$260.00	$1,820.00	$1,820.00
PARS Contribution	101-40-10-51200	$10.73	$100.00	$11.00	$11.00
PERS Contributions	101-40-10-51210	$42,603.90	$42,480.33	$50,254.73	$54,380.84
PERS UAL	101-40-10-51211	$97,047.12	$106,109.81	$139,224.65	$147,098.03
FICA/Medicare	101-40-10-51220	$34,058.92	$33,643.73	$38,772.18	$41,537.92
Medical Benefits	101-40-10-51230	$60,919.88	$61,092.24	$62,399.36	$66,969.31
Life & LTD Insurance	101-40-10-51235	$4,127.76	$4,371.10	$5,146.00	$5,529.32
Allowances & Other Benefits	101-40-10-51237	$1,444.35	$1,440.40	$1,440.00	$1,440.00
Workers Compensation Premiums	101-40-10-51240	$26,442.32	$25,369.32	$13,166.37	$14,059.94
Salary Savings	101-40-10-51990		$33,271.28		
Budget Only - One Time Adjustments	101-40-10-52100		$193,769.75		
Legal & Financial Svcs	101-40-10-52120	$627.60	$1,000.00	$500.00	$500.00
Miscellaneous Prof Svcs	101-40-10-52190	$5,987.83	$27,265.00	$2,000.00	$2,000.00
Other Technical Services	101-40-10-52230	$27,734.07	$65,100.00	$26,400.00	$27,000.00
Telephone Expenses	101-40-10-54210	$1,825.11	$1,000.00	$1,989.37	$2,049.05

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Mobile/Wireless Expenses	101-40-10-54220	$751.57	$2,000.00	$819.21	$843.79
Software Licenses & Maintenance	101-40-10-54240	$894.39			
Printing & Binding	101-40-10-54410	$435.80	$1,000.00	$750.00	$750.00
Travel & Training	101-40-10-54610	$7,422.80	$8,000.00	$8,500.00	$9,500.00
Dues & Subscriptions	101-40-10-54910	$2,213.87	$5,500.00	$1,500.00	$1,500.00
Events & Field Trips	101-40-10-54920	$6,466.80	$5,000.00	$3,750.00	$3,750.00
General Office Supplies	101-40-10-55110	$493.93	$1,000.00	$500.00	$500.00
Postage & Delivery	101-40-10-55120	$1,291.33	$2,500.00	$2,000.00	$2,000.00
Photocopying Charges	101-40-10-55130		$900.00		
Recognition-EE/Volunteer	101-40-10-55140	$194.59			
Clothing & Uniform Supply	101-40-10-55240		$600.00	$500.00	$500.00
Other Operating Supplies	101-40-10-55290	$34,302.78			
Office Equipment <$10K	101-40-10-56410	$4,096.10	$4,000.00	$1,500.00	$1,500.00
Credit Card Processing Fees	101-40-10-58925	-$57,582.07	$35,000.00	-$63,340.00	-$65,240.49
Miscellaneous Prof Svcs	221-40-10-52190	$152,896.80	$307,077.00		
Miscellaneous Services	230-40-10-52240	$108,821.00	$122,930.00	$128,073.00	$133,226.00
Legal & Financial Svcs	232-40-10-52120	$13,060.00	$20,000.00		
Miscellaneous Prof Svcs	232-40-10-52190	$1,329.17	$15,000.00		
Loans & Grants	232-40-10-59110		$350,000.00		
Comm Dev-Planning		$980,228.91	$943,669.79	$909,503.46	$958,402.87
Regular Salaries & Wages	101-40-30-51110	$454,586.55	$478,602.02	$517,799.74	$546,328.73
Part-Time Seasonal Salaries & Wages	101-40-30-51121			$5,000.00	$5,000.00
Special Pay	101-40-30-51150	$3,685.12	$1,820.00	$4,290.00	$4,290.00
One-Time Payouts	101-40-30-51155	$11,216.69	$5,643.76		
PERS Contributions	101-40-30-51210	$41,474.76	$43,212.09	$47,764.06	$50,802.45
PERS UAL	101-40-30-51211	$108,439.67	$120,509.42	$137,210.59	$141,204.98
FICA/Medicare	101-40-30-51220	$34,623.92	$36,275.16	$39,290.58	$41,186.70
Medical Benefits	101-40-30-51230	$104,451.57	$110,724.91	$115,759.99	$125,972.69
Life & LTD Insurance	101-40-30-51235	$4,319.98	$4,718.02	$5,112.07	$5,352.36
Allowances & Other Benefits	101-40-30-51237	$722.18	$720.20	$720.00	$720.00
Workers Compensation Premiums	101-40-30-51240	$26,442.32	$25,026.49	$12,988.45	$13,869.94

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Salary Savings	101-40-30-51990		$843.72		
Legal & Financial Svcs	101-40-30-52120	$38.19			
Architect/Engineering Svc	101-40-30-52130		$8,000.00	$5,000.00	$5,000.00
Miscellaneous Prof Svcs	101-40-30-52190	$158,260.40	$58,783.00		
Other Technical Services	101-40-30-52230		$22,000.00	$3,000.00	$3,000.00
Miscellaneous Services	101-40-30-52240		$2,000.00		
Telephone Expenses	101-40-30-54210	$3,273.38	$1,051.00	$3,567.98	$3,675.02
Mobile/Wireless Expenses	101-40-30-54220		$250.00		
Software Licenses & Maintenance	101-40-30-54240		$298.00		
Legal Notices & Advertise	101-40-30-54310	$2,816.23	$6,500.00	$3,000.00	$3,000.00
Printing & Binding	101-40-30-54410		$2,060.00		
Travel & Training	101-40-30-54610	$9,321.52	$6,000.00	$4,500.00	$4,500.00
Dues & Subscriptions	101-40-30-54910	$762.00	$1,766.00	$2,500.00	$2,500.00
General Office Supplies	101-40-30-55110	$69.83	$473.00		
Postage & Delivery	101-40-30-55120	$1,790.32	$1,893.00	$1,000.00	$1,000.00
Photocopying Charges	101-40-30-55130		$2,500.00		
Office Equipment <$10K	101-40-30-56410	$1,294.28	$2,000.00	$1,000.00	$1,000.00
Miscellaneous Prof Svcs	221-40-30-52190	$12,640.00			
Comm Dev-Building Svcs		$2,126,645.98	$2,054,711.71	$2,225,860.93	$2,349,128.70
Regular Salaries & Wages	101-40-40-51110	$299,098.30	$840,096.65	$839,245.08	$902,254.02
Overtime Pay	101-40-40-51140		$2,272.45		
Special Pay	101-40-40-51150	$2,099.35	$1,519.96	$1,690.00	$1,690.00
One-Time Payouts	101-40-40-51155	$30,952.96	$10,661.34		
PERS Contributions	101-40-40-51210	$30,895.33	$66,342.93	$87,117.13	$93,910.67
PERS UAL	101-40-40-51211	$194,316.71	$214,947.56	$222,389.67	$233,197.98
FICA/Medicare	101-40-40-51220	$25,931.17	$63,906.58	$63,847.07	$68,398.59
Medical Benefits	101-40-40-51230	$57,693.05	$225,456.55	$259,477.36	$281,451.63
Life & LTD Insurance	101-40-40-51235	$2,811.44	$8,558.70	$8,585.30	$9,140.63
Workers Compensation Premiums	101-40-40-51240	$46,274.06	$52,452.74	$27,222.36	$29,069.87
Salary Savings	101-40-40-51990		-$380,744.75		
Architect/Engineering Svc	101-40-40-52130		$300,000.00		

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Small Projects	101-40-40-52130.1	$121,772.05		$230,000.00	$240,000.00
Major Projects	101-40-40-52130.2	$104,418.30			
Solar Plan Review	101-40-40-52130.4	$36,460.10		$30,000.00	$30,000.00
Miscellaneous Prof Svcs	101-40-40-52190	$4,588.09	$532,080.00	$200,000.00	$175,000.00
Temp Staff in City Hall	101-40-40-52190.1	$1,084,956.19		$175,000.00	$202,000.00
Other Technical Services	101-40-40-52230	$3,828.25	$25,000.00	$3,700.00	$3,700.00
Vehicle & Equip Maint Svc	101-40-40-53250	$2,422.16	$4,500.00	$600.00	$600.00
Telephone Expenses	101-40-40-54210	$6,599.26	$4,000.00	$7,193.19	$7,408.99
Mobile/Wireless Expenses	101-40-40-54220	$628.23	$1,000.00	$684.77	$705.31
Internet Services	101-40-40-54230		$1,448.00		
Software Licenses & Maintenance	101-40-40-54240	$4,200.00	$2,000.00	$1,000.00	$1,000.00
Printing & Binding	101-40-40-54410	$353.91	$500.00		
Travel & Training	101-40-40-54610	$4,418.14	$4,000.00	$3,500.00	$3,500.00
Dues & Subscriptions	101-40-40-54910	$363.94	$6,000.00	$1,500.00	$1,500.00
Other Administrative Svcs	101-40-40-54990	$1,881.00	$1,843.00	$3,500.00	$3,500.00
General Office Supplies	101-40-40-55110	$322.66	$1,419.00	$500.00	$500.00
Postage & Delivery	101-40-40-55120	$623.06	$946.00	$600.00	$600.00
Photocopying Charges	101-40-40-55130		$2,000.00		
Fuel	101-40-40-55210	$2,983.11	$3,465.00	$4,000.00	$4,000.00
Safety Supplies	101-40-40-55220		$331.00	$250.00	$250.00
Clothing & Uniform Supply	101-40-40-55240	$102.56	$709.00	$500.00	$500.00
Other Operating Supplies	101-40-40-55290	$8,634.66	$4,000.00	$2,500.00	$2,500.00
Office Equipment <$10K	101-40-40-56410	$1,783.16	$4,000.00	$1,500.00	$1,500.00
Bank & Credit Card Fees	101-40-40-58920	$45,234.78	$50,000.00	$49,759.00	$51,251.01
Economic Development		$905.19		$388.75	$400.41
Other Property Services	230-60-20-53990	$548.54			
Telephone Expenses	232-60-20-54210	$356.65		$388.75	$400.41
Total Expenditures		**$4,136,846.75**	**$4,928,912.61**	**$4,088,829.31**	**$4,330,285.90**

Fire Department

The Fire Department's mission is to enhance community safety by reducing loss of life and property and safeguarding the environment by effectively responding to fires, rescues, and medical emergencies, hazardous material incidents, and major disasters. As an all-risk Department, this mission is achieved by helping the community reduce the frequency and severity of these emergencies by providing public education programs; reducing vulnerabilities to public safety by enforcing laws, codes, and ordinances covering fire and life safety; abating identified fire hazards on City, private, and other agencies' property; and maintaining personnel, apparatus, equipment, and facilities in a constantly ready condition.



Department Overview

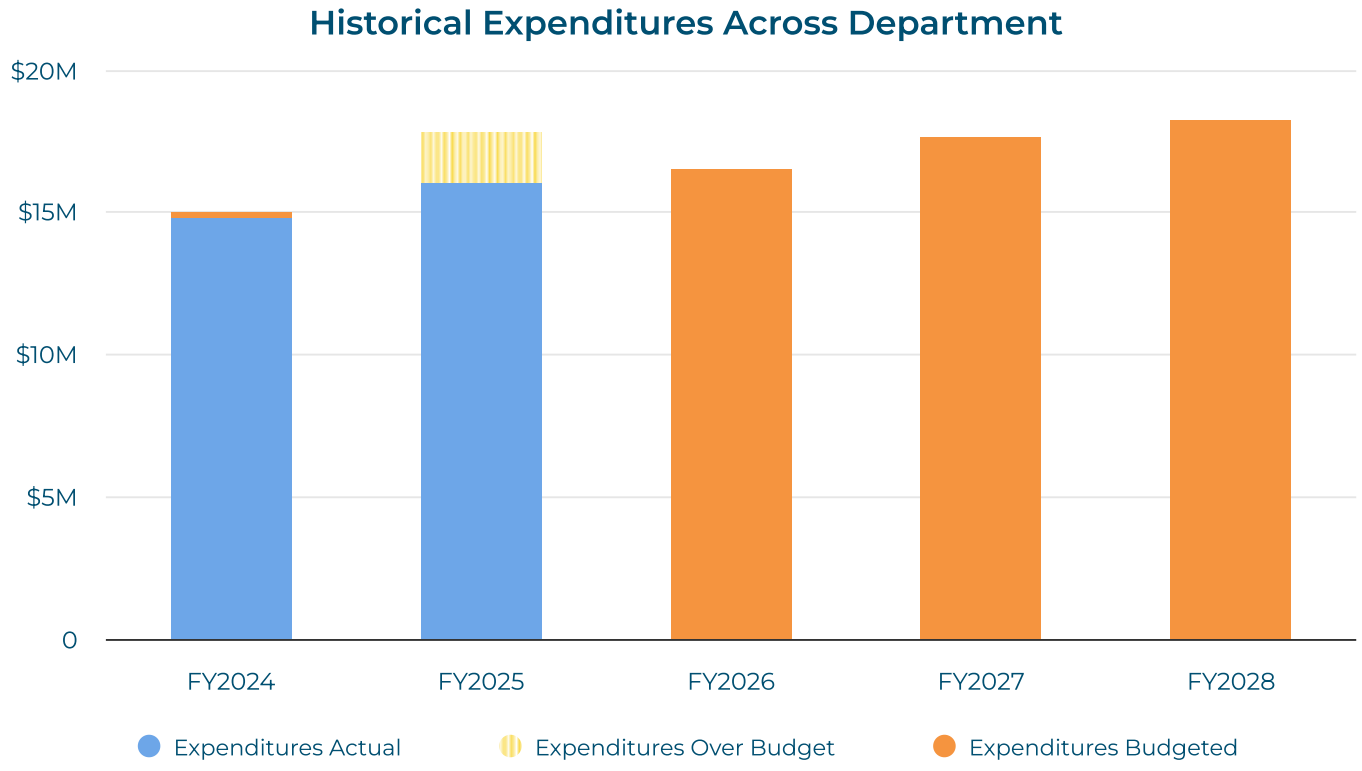
The Fire Department protects the lives and property of residents of El Cerrito and Kensington by providing cost-effective fire prevention, fire suppression, and advanced emergency services. The Department operates three fire stations: Station 51 on San Pablo Avenue and Station 52 on Arlington Boulevard serve El Cerrito, and Station 55 serves the adjacent unincorporated community of Kensington under a contract with the Kensington Fire Protection District in place since 1995. The Fire District maintains ownership of Station 55 and its equipment, and services provided under the contract represent approximately 30% of the Department's expenditures.

The Department maintains automatic aid response agreements with the City of Richmond, Contra Costa County, the City of Albany, and the City of Berkeley fire departments, and participates in the State's Master Mutual Aid Program. The Department also staffs one California Office of Emergency Services engine that responds statewide for major emergencies and disasters.

Overall Department Goals

The overall goals of the Fire Department are to:

- Serve as an all-risk Department providing fire suppression, emergency medical services, and special rescues
- Provide advanced life support level medical services
- Educate the public on fire safety
- Continue the Department's Vegetation Reduction Program
- Offer CPR, first aid, and Community Emergency Response Team training to the community
- Ensure equitable services and responses to all members of the community
- Ensure a diverse, equitable, and inclusive workplace
- Provide pathways, outreach, and recruitment to local youth interested in joining the Fire Department



Organizational Structure

The Fire Department is organized into four divisions managed by Battalion Chiefs: Fire Prevention, Training, Operations and Emergency Medical Services, and Support Services. The Fire Chief provides oversight and management across all four divisions.

Fire Prevention Division

The Fire Prevention Division develops, interprets, and enforces codes; reviews construction plans; tests fire protection systems; abates identified hazards; and delivers public education programs. A key component of this work is the Department's vegetation management program, which reduces wildland-urban interface fire risk on City, private, and public lands and is coordinated by a dedicated Fire Prevention Officer who also manages code enforcement and specialized inspections.

Training Division

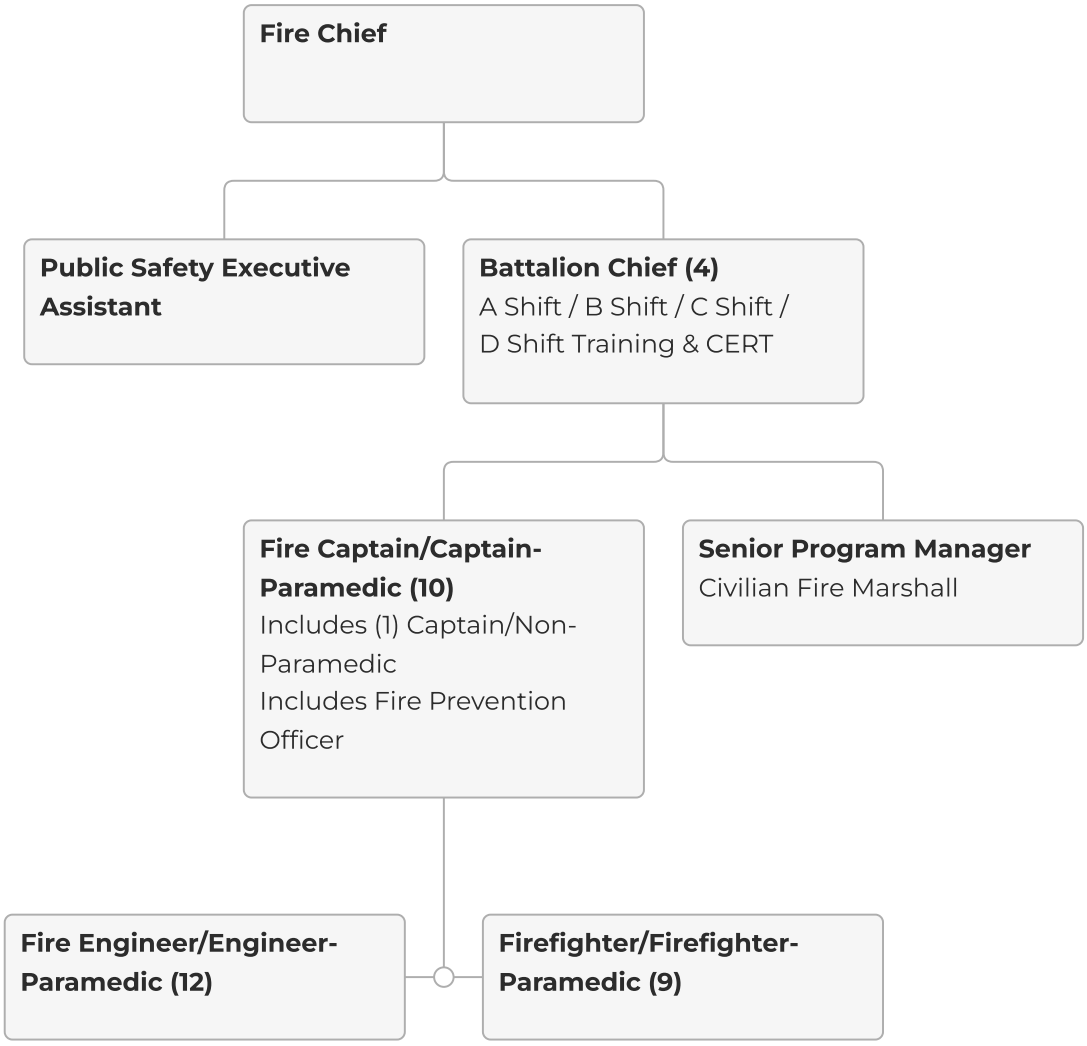
The Training Division ensures all personnel maintain the high skill levels required for the Department's diverse responsibilities, including annual certifications and ongoing apparatus and equipment training. The Division also manages the Department's neighborhood disaster preparedness programming and the Community Emergency Response Team program, which trains community members to support emergency response efforts.

Operations and Emergency Medical Services Division

The Operations and Emergency Medical Services Division manages emergency response across all three stations, including fire suppression, medical emergencies, and protection of life and property from storm, flood, earthquake, hazardous chemical releases, and other events. The Division supervises the Department's Emergency Medical Programs, overseeing the training and operations of the Department's emergency medical technicians and paramedics, and coordinates with the Training Division to identify and prioritize service delivery needs.

Support Services Division

The Support Services Division ensures that Department facilities, apparatus, and equipment across all three stations are maintained in a constant state of readiness, including annual testing, maintenance, and procurement. The Division also manages the Department's comprehensive administrative reporting system and coordinates staff-level work assignments.

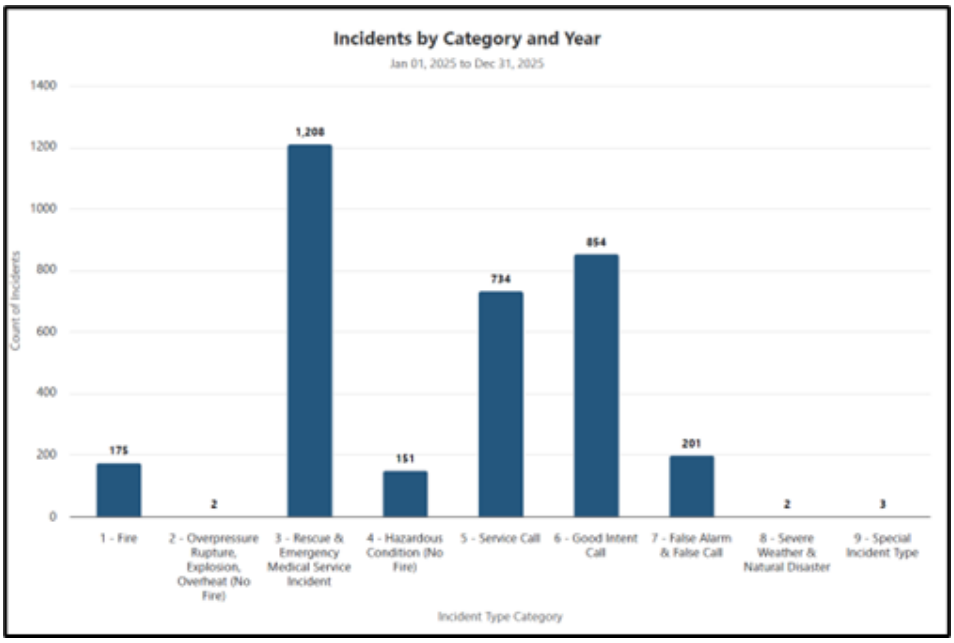

Fire Chief
Public Safety Executive Assistant
Battalion Chief (4)
A Shift / B Shift / C Shift / D Shift Training & CERT
Fire Captain/Captain-Paramedic (10)
Includes (1) Captain/Non-Paramedic
Includes Fire Prevention Officer
Senior Program Manager
Civilian Fire Marshall
Fire Engineer/Engineer-Paramedic (12)
Firefighter/Firefighter-Paramedic (9)

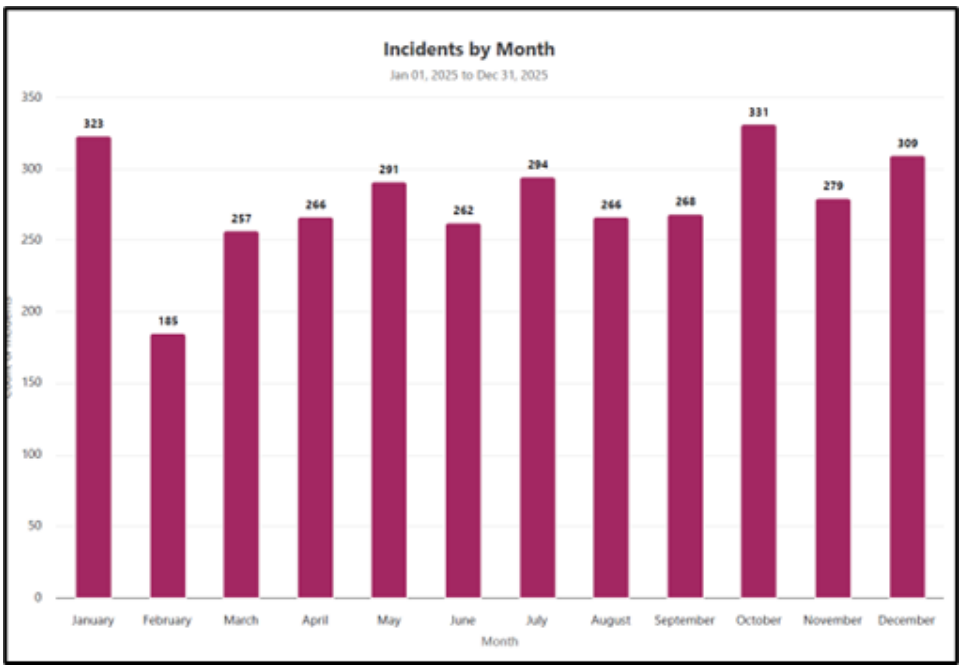
Accomplishments for FY 2024-25 and FY 2025-26

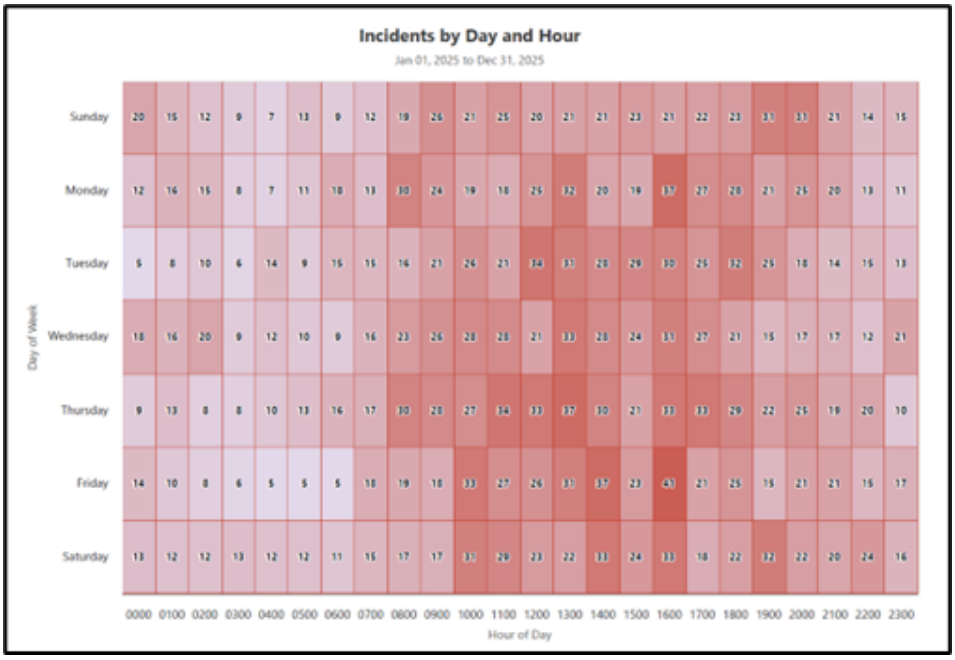
Department Accomplishments for FY 2024-25 and 2025-26
Implemented the updated Emergency Operations Plan (EOP), including full training for personnel and multiple practice drills conducted in the City's Emergency Operations Center (EOC).
Completed FEMA ICS training for all City employees, ensuring consistent command-and-control capability across the organization.
Conducted a full-scale disaster drill, strengthening the City's emergency preparedness posture.
Upgrades to City Council Chambers for EOC-readiness continued throughout 2026 (ongoing).
Advanced policy work on standard operations as a first responder program (ongoing).
Expanded performance-metrics tracking within the Fire Division, with preparations underway for migration to the national Emergency Response Information System (NERIS) in 2026.
Updated long-term Fire Department fleet replacement schedules and secured funding for priority apparatus.
Replaced or ordered both Type 1 engines, marking major progress in modernizing the frontline fleet.
Established long-term planning priorities for command vehicles and small-vehicle fleet replacement.
Upgraded the Fire Records Management System (completed).
Began development of an Internal Services Fund to support sustainable long-term equipment replacement (ongoing).
Developed, adopted, and began implementation of the HNA Fire Resilience & Forest Conservation Management Plan (ongoing implementation).
Expanded Vegetation Management efforts, including increased inspections and targeted mitigation work using new technology for identifying problem sites.
Launched Fire Aside software, providing residents with customized wildfire-survivability reports and making it the department's primary platform for annual property inspections.
Continued focus on defensible space and neighborhood survivability, successfully completing annual wildfire-prevention programs.
Completed citywide disaster drill, strengthening operational readiness with partner agencies.
Implemented a pilot program for "No Parking on Red Flag Days," improving emergency access and wildfire response efficiency.
Restarted the Community Emergency Response Team (CERT) program, restoring community-level preparedness capacity.

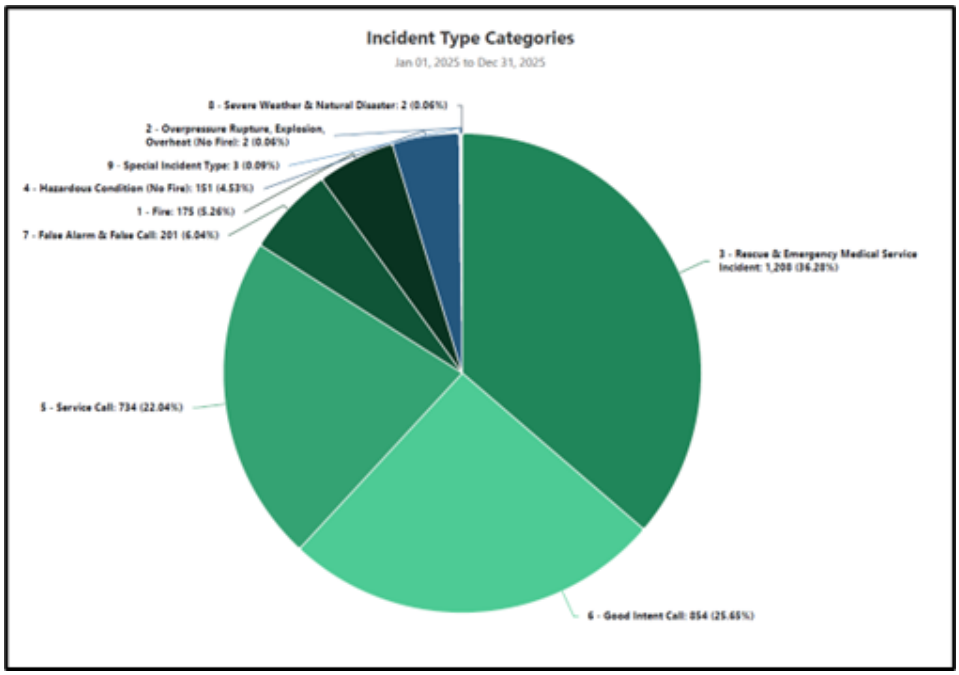
Key Performance Indicators (KPIs)

Key Performance Indicators	
Calls for Service by Type:	
Fire	238
EMS	2,130
Other	2,130
Total	**3,621**
Fire Prevention Activities	
Business inspections	460
Vegetation management	2,001
Response times	
Average	6:46
Fires	5:50
Training Hours	1,221


Incidents by Category and Year
Jan 01, 2025 to Dec 31, 2025
Count of Incidents
1400
1200
1000
800
600
400
200
0
175
2
1,208
151
734
854
201
2
3
1 - Fire
2 - Overpressure Rupture, Explosion, Overheat (No Fire)
3 - Rescue & Emergency Medical Service Incident
4 - Hazardous Condition (No Fire)
5 - Service Call
6 - Good Intent Call
7 - False Alarm & False Call
8 - Severe Weather & Natural Disaster
9 - Special Incident Type
Incident Type Category


Incidents by Month
Jan 01, 2025 to Dec 31, 2025
350
300
250
200
150
100
50
0
323
185
257
266
291
262
294
266
268
331
279
309
January
February
March
April
May
June
July
August
September
October
November
December
Month



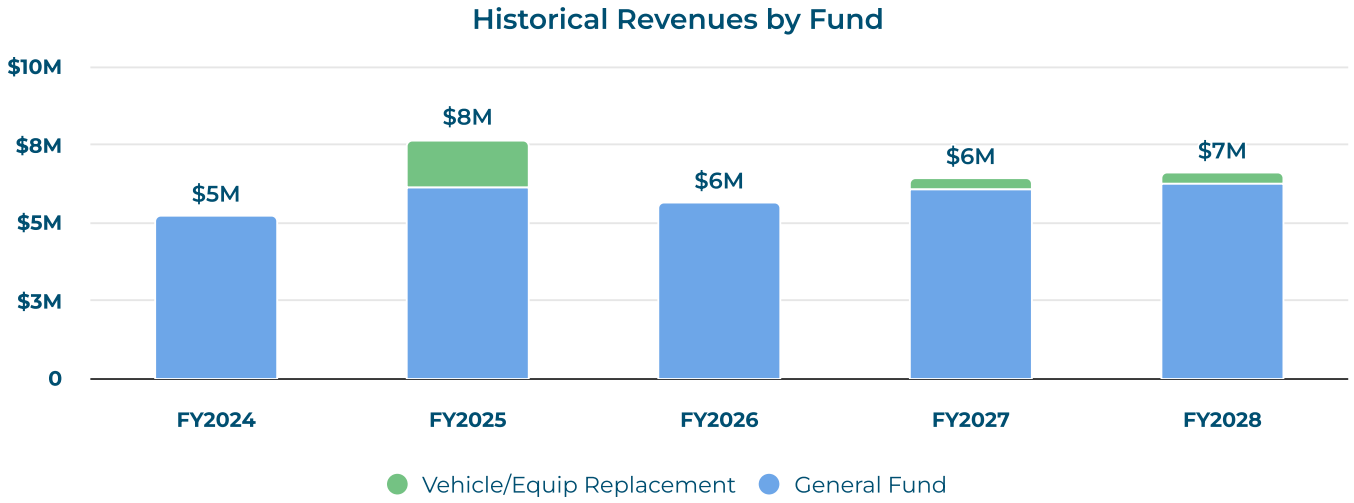


Station	EMS Incidents	Fire Incidents	Other Incidents	Total Incidents	% of Total Incidents	Station Reliability	90th Percentile Response Time (PSAP to Arrival)
Fire Station 51	722	207	1,320	2,249	62%	84%	0:08:11
Fire Station 52	244	13	414	671	19%	92%	0:10:00
Fire Station 55	294	18	396	708	20%	84%	0:09:58
Overall	1,260	238	2,130	3,628	100%	85%	0:09:18

FY 2026-27 and FY 2027-28 Focus Areas and Strategic Plan Alignment

Program or Service	Strategic Plan Goal	Activity Required by	Duration
Disaster Preparedness - CERT Program	Community Safety	City	Ongoing
Disaster Preparedness - Emergency Plan Review and Exercise	Community Safety	Federal	Ongoing
Emergency Response - All Risk and EMS Response	Community Safety	City	Ongoing
Emergency Response - Automatic Aid Agreements	Community Safety	City	Ongoing
Fire Prevention - Code Development and Enforcement; Construction Plan Check & Inspection; Fire inspections	Community Safety	State	Ongoing
Fire Prevention - Vegetation Management Program	Community Safety	State	Ongoing
Fire/EMS Training - Staff Development	Community Safety	State	Ongoing
Operations - Continued Evaluation and Adjustment of Programs to Maximize Organizational Effectiveness	Community Safety	None	Ongoing
Support Service - Facility and Equipment Maintenance	Community Safety	State	Ongoing
Support Service - Grant Writing & Management	Community Safety	None	Ongoing
Support Service - Apparatus and Equipment Maintenance	Community Safety	State	Ongoing
Support Service - Wellness/Fitness Program	Community Safety	None	Ongoing
Public education: tours, school/comm. Presentations, Tri- City Safety Day, other events	Community Safety	None	Ongoing
Administer Contract to provide fire service to Kensington	Community Safety	City	Ongoing

Revenues by Fund

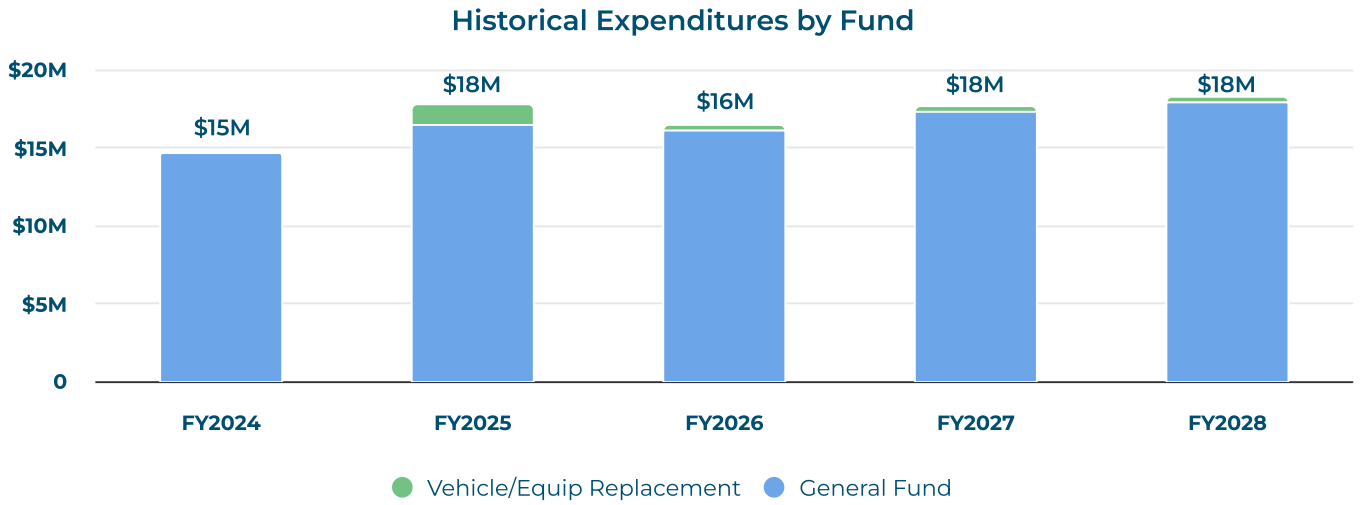


Revenues by Fund

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
General Fund	$6,102,310.16	$5,605,111.49	$6,047,097.00	$6,220,015.85

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Vehicle/Equip Replacement	$1,525,241.00		$362,293.23	$362,293.20
Total Revenues	**$7,627,551.16**	**$5,605,111.49**	**$6,409,390.23**	**$6,582,309.05**

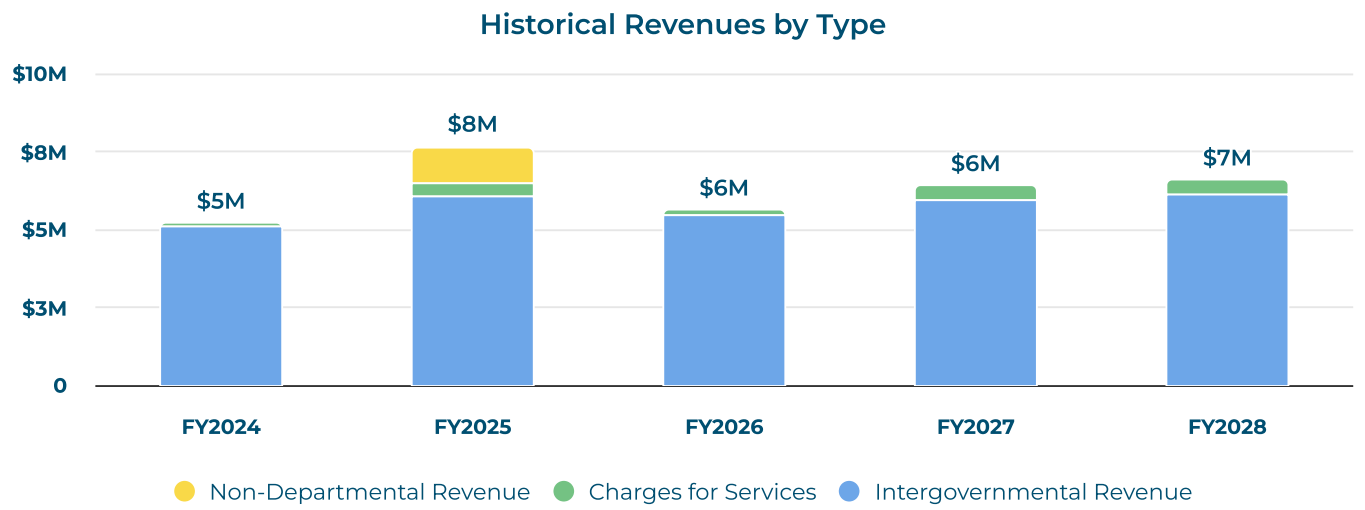
Expenditures by Fund



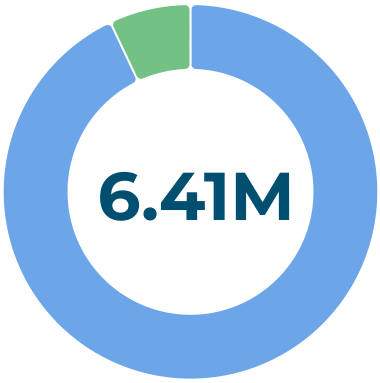
Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
General Fund	$16,400,399.44	$16,144,407.68	$17,339,839.96	$17,911,556.43
Vehicle/Equip Replacement	$1,418,508.21	$330,125.19	$312,293.23	$312,293.20
Total Expenditures	**$17,818,907.65**	**$16,474,532.87**	**$17,652,133.19**	**$18,223,849.63**

Revenues by Type

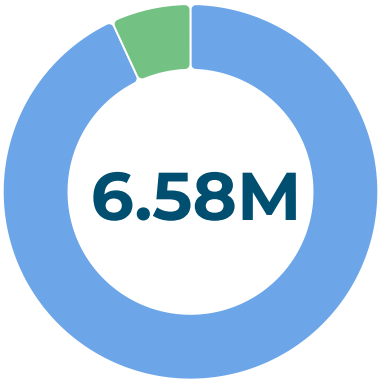


FY27 Revenues by Type



Intergovernmental Revenue	$5,959,097	92.97%
Charges for Services	$450,293	7.03%

FY28 Revenues by Type



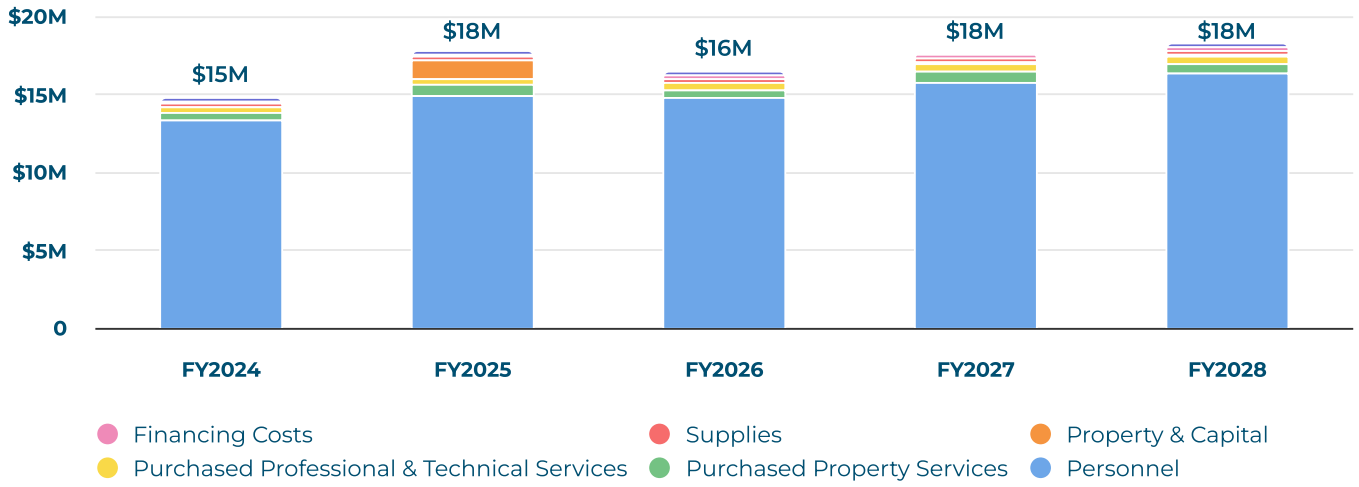
Intergovernmental Revenue	$6,129,616	93.12%
Charges for Services	$452,693	6.88%

Revenues by Type

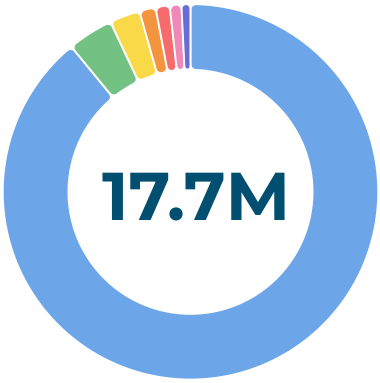
Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Non-Departmental Revenue	$1,145,241.00			
Intergovernmental Revenue	$6,041,823.43	$5,481,543.49	$5,959,097.00	$6,129,615.85
Charges for Services	$440,486.73	$123,568.00	$450,293.23	$452,693.20
Total Revenues	**$7,627,551.16**	**$5,605,111.49**	**$6,409,390.23**	**$6,582,309.05**

Expenditures by Type

Historical Expenditures by Type

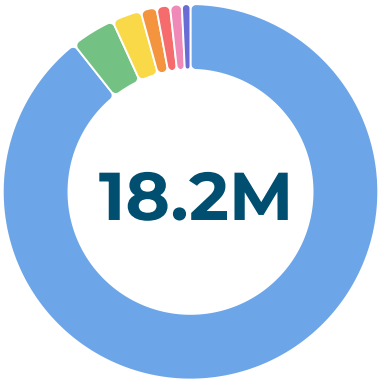


FY27 Expenditures by Type



Personnel	$15,720,638	89.06%
Purchased Property Services	$695,408	3.94%
Purchased Professional & Technical Services	$461,000	2.61%
Supplies	$249,000	1.41%
Financing Costs	$214,113	1.21%
Other Purchased Services	$176,974	1.00%

FY28 Expenditures by Type

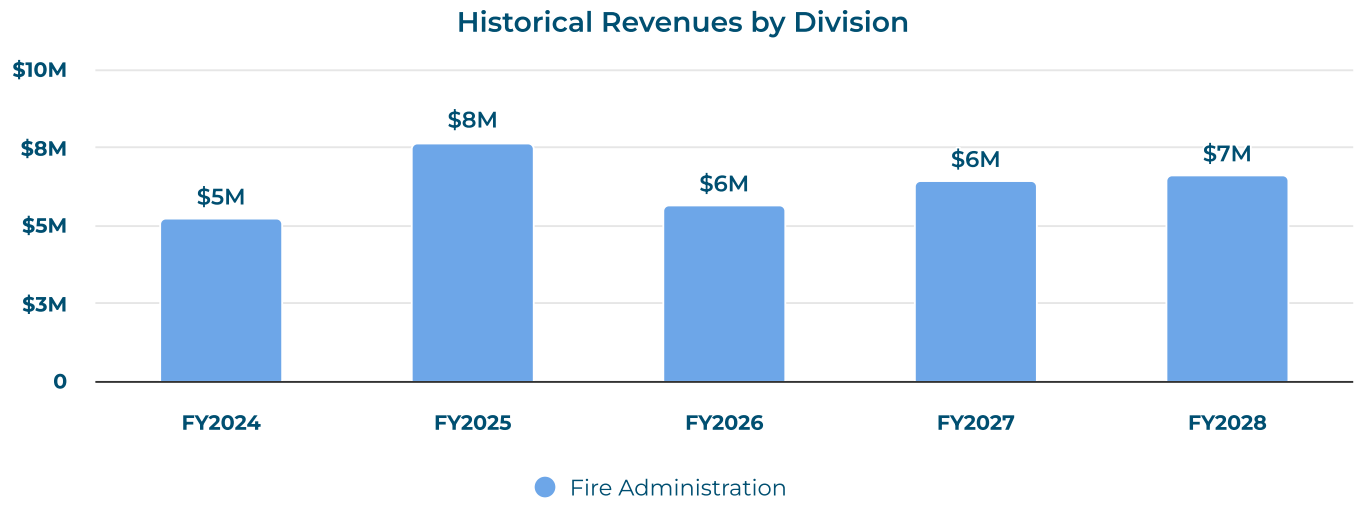


Personnel	$16,283,455	89.35%
Purchased Property Services	$697,364	3.83%
Purchased Professional & Technical Services	$461,000	2.53%
Supplies	$249,000	1.37%
Financing Costs	$214,093	1.17%
Other Purchased Services	$183,938	1.01%

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Personnel	$14,822,741.97	$14,753,456.07	$15,720,637.82	$16,283,454.89
Purchased Professional & Technical Services	$311,760.40	$456,672.71	$461,000.00	$461,000.00
Purchased Property Services	$799,810.04	$466,936.60	$695,408.46	$697,364.22
Other Purchased Services	$159,759.97	$148,250.00	$176,973.68	$183,937.90
Supplies	$184,721.38	$201,492.30	$249,000.00	$249,000.00
Property & Capital	$1,279,279.30	$30,100.00	$135,000.00	$135,000.00
Financing Costs	$175,834.59	$332,625.19	$214,113.23	$214,092.62
Other Financing Uses	$85,000.00	$85,000.00		
Total Expenditures	**$17,818,907.65**	**$16,474,532.87**	**$17,652,133.19**	**$18,223,849.63**

Revenues by Division



FY27 Revenues by Division



Fire Administration	$6,409,390	100.00%

FY28 Revenues by Division



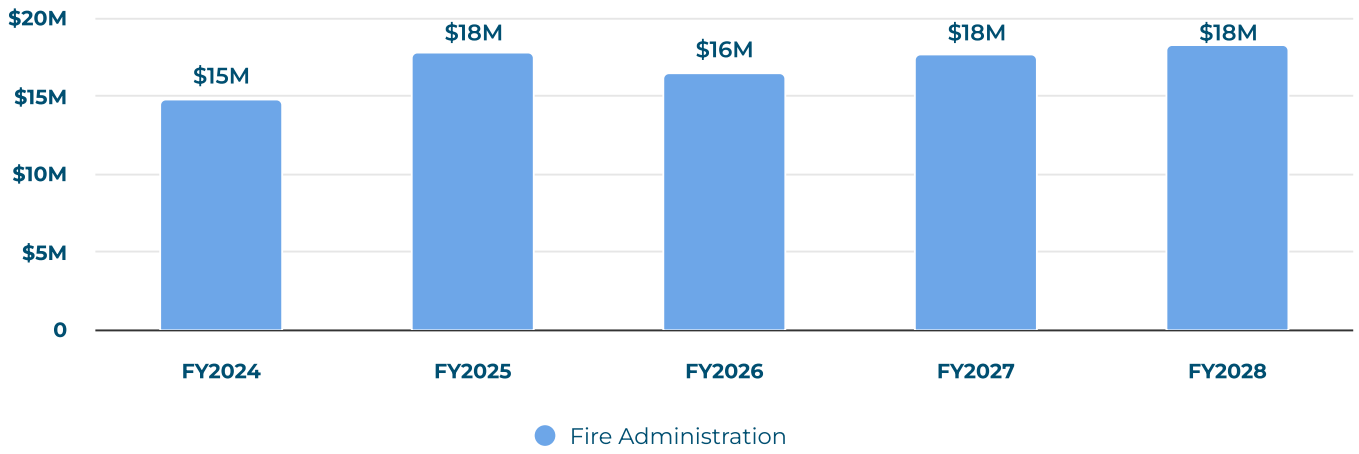
Fire Administration	$6,582,309	100.00%

Revenues by Division

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Fire Administration		$7,627,551.16	$5,605,111.49	$6,409,390.23	$6,582,309.05
OES Reimbursement	101-25-10-45550	$1,523,224.34	$700,000.00	$840,000.00	$840,000.00
Fire Inspection Fees	101-25-10-45570	$168,301.16	$100,000.00	$150,000.00	$150,000.00
Kensington Fire District	101-25-10-45720	$4,277,791.13	$4,601,543.49	$4,896,597.00	$5,067,115.85
Measure H EMS Reimbursements	101-25-10-45792	$72,506.80	$80,000.00	$72,500.00	$72,500.00
Plan Check Fees	101-25-10-46010	$51,927.99	$108,160.00	$80,000.00	$82,400.00
Weed Abatement	101-25-10-46250	$4,207.74	$10,000.00	$4,000.00	$4,000.00
Program Fees	101-25-10-46520	$4,351.00	$5,408.00	$4,000.00	$4,000.00
ISF Contribution	601-25-10-46810	$380,000.00		$362,293.23	$362,293.20
Loan Proceeds	601-25-10-49110	$1,145,241.00			
Total Revenues		**$7,627,551.16**	**$5,605,111.49**	**$6,409,390.23**	**$6,582,309.05**

Expenditures by Division

Historical Expenditures by Division



FY27 Expenditures by Division



Fire Administration **$17,652,133** 100.00%

FY28 Expenditures by Division



Fire Administration **$18,223,850** 100.00%

Expenditures by Division

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Fire Administration		$17,818,907.65	$16,474,532.87	$17,652,133.19	$18,223,849.63
Regular Salaries & Wages	101-25-10-51110	$6,386,199.71	$6,381,312.51	$6,878,913.55	$7,205,893.65
Part-Time Permanent Salaries & Wages	101-25-10-51120	$61,167.80	$56,275.44		
Overtime Pay	101-25-10-51140	$93,375.81			
FLSA Overtime Pay	101-25-10-51145	$122,124.13	$114,360.78	$125,000.00	$125,000.00
Fire Non-Supp OT	101-25-10-51146	$62,320.30	$50,000.00	$50,000.00	$50,000.00
Fire OES Response	101-25-10-51147	$1,030,242.40	$600,000.00	$600,000.00	$600,000.00
Back Fill Costs	101-25-10-51148	$1,369,210.85	$1,087,000.00	$1,031,000.00	$1,031,000.00
Special Pay	101-25-10-51150			$3,900.00	$3,900.00
One-Time Payouts	101-25-10-51155	$3,735.52	$79,870.57		
PARS Contribution	101-25-10-51200	$144.69		$150.00	$150.00
PERS Contributions	101-25-10-51210	$1,295,620.43	$1,253,027.70	$1,349,004.48	$1,409,400.51
PERS UAL	101-25-10-51211	$2,574,352.21	$2,837,285.03	$3,250,460.34	$3,357,922.36
FICA/Medicare	101-25-10-51220	$146,241.94	$109,829.84	$120,089.70	$124,792.02
Medical Benefits	101-25-10-51230	$1,061,159.07	$1,177,305.93	$1,229,163.72	$1,335,895.30
Life & LTD Insurance	101-25-10-51235	$43,751.56	$46,946.62	$53,663.84	$55,802.26
Allowances & Other Benefits	101-25-10-51237	$296,095.51	$300,406.89	$454,058.98	$381,738.15
Workers Compensation Premiums	101-25-10-51240	$247,896.75	$258,989.47	$465,233.21	$491,960.64
Workers Compensation Pay (In Lieu of Salary)	101-25-10-51242	$29,103.29	$103,000.00	$110,000.00	$110,000.00
Salary Savings	101-25-10-51990		$297,845.29		
Budget Only - One Time Adjustments	101-25-10-52100		$20,772.71		
Miscellaneous Prof Svcs	101-25-10-52190	$234,819.23	$274,200.00	$274,000.00	$274,000.00
Medical Services	101-25-10-52220	$28,954.00	$35,000.00	$42,000.00	$42,000.00
Other Technical Services	101-25-10-52230	$23,543.71	$26,700.00	$45,000.00	$45,000.00
OES Equipment & Apparatus	101-25-10-52260	$24,443.46	$100,000.00	$100,000.00	$100,000.00
Utilities-Energy	101-25-10-53110	$28,168.62	$37,252.60	$39,115.23	$41,070.99
Building Maint Services	101-25-10-53230	$23,834.34	$20,000.00	$25,000.00	$25,000.00
Landscape/Park Maint Svcs	101-25-10-53240	$7,000.00	$5,000.00	$7,000.00	$7,000.00
Vehicle & Equip Maint Svc	101-25-10-53250	$278,797.75	$175,000.00	$175,000.00	$175,000.00
Weed Abatement	101-25-10-53270	$3,000.00	$5,000.00	$3,000.00	$3,000.00
Miscellaneous R&M Svcs	101-25-10-53290	$68,104.41	$63,100.00	$70,000.00	$70,000.00

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Vehicle & Equipment Lease	101-25-10-53320	$380,000.00		$262,293.23	$262,293.23
Vehic Replcmt Rental Chrg	101-25-10-53330	$0.01	$151,000.00	$100,000.00	$100,000.00
Solid Waste Services	101-25-10-53910	$9,874.32	$10,584.00	$11,000.00	$11,000.00
Other Property Services	101-25-10-53990	$1,030.59		$3,000.00	$3,000.00
Insurance Premiums	101-25-10-54110	$8,954.00		$10,000.00	$10,000.00
Telephone Expenses	101-25-10-54210	$21,616.10	$22,000.00	$23,561.55	$24,268.40
Mobile/Wireless Expenses	101-25-10-54220	$21,313.93	$13,000.00	$23,232.18	$23,929.15
Internet Services	101-25-10-54230	$17,137.57	$15,750.00	$18,679.95	$19,240.35
Software Licenses & Maintenance	101-25-10-54240	$9,548.63	$17,500.00	$20,000.00	$25,000.00
Legal Notices & Advertise	101-25-10-54310		$2,500.00		
Printing & Binding	101-25-10-54410	$1,951.10	$10,000.00	$2,000.00	$2,000.00
Travel & Training	101-25-10-54610	$70,200.43	$50,000.00	$70,000.00	$70,000.00
Dues & Subscriptions	101-25-10-54910	$6,470.00	$9,000.00	$7,000.00	$7,000.00
Other Administrative Svcs	101-25-10-54990	$2,568.21	$8,500.00	$2,500.00	$2,500.00
General Office Supplies	101-25-10-55110	$3,541.63	$3,000.00	$4,000.00	$4,000.00
Postage & Delivery	101-25-10-55120	$1,104.29	$500.00	$2,000.00	$2,000.00
Photocopying Charges	101-25-10-55130		$100.00		
Recognition-EE/Volunteer	101-25-10-55140	$56.46			
Fuel	101-25-10-55210	$52,797.28	$69,369.30	$100,000.00	$100,000.00
Medical Supplies	101-25-10-55230	$30,402.08	$32,523.00	$40,000.00	$40,000.00
Clothing & Uniform Supply	101-25-10-55240	$74,418.33	$75,000.00	$75,000.00	$75,000.00
Vehicle & Equip Supplies	101-25-10-55250	$8,176.37	$8,000.00	$10,000.00	$10,000.00
Other Operating Supplies	101-25-10-55290	$7,043.32	$7,000.00	$8,000.00	$8,000.00
Building Supplies	101-25-10-55520	$7,181.62	$6,000.00	$10,000.00	$10,000.00
Improvements, not Bldgs	101-25-10-56310	$3,316.95	$15,000.00	$5,000.00	$5,000.00
Office Equipment <$10K	101-25-10-56410	$9,642.44	$8,000.00	$10,000.00	$10,000.00
Other Equipment <$10K	101-25-10-56710	$9,248.59	$7,100.00	$10,000.00	$10,000.00
Other Equipment >$10K	101-25-10-56720	$13,005.32		$10,000.00	$10,000.00
Licenses & Permits	101-25-10-58220	$2,010.72	$2,500.00	$2,500.00	$2,500.00
Credit Card Processing Fees	101-25-10-58925	-$618.34		-$680.00	-$700.58

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
TRANSFER OUT-I/S	101-25-10-59990.601	$85,000.00	$85,000.00		
Vehicles >$10K	601-25-10-56520	$1,244,066.00		$100,000.00	$100,000.00
Principal Payments	601-25-10-58110	$133,131.10	$193,534.99	$177,444.00	$184,888.68
Interest Payments	601-25-10-58120	$41,311.11	$136,590.20	$34,849.23	$27,404.52
Total Expenditures		**$17,818,907.65**	**$16,474,532.87**	**$17,652,133.19**	**$18,223,849.63**

Police Department

The El Cerrito Police Department is committed to protecting our community, solving crime, and pursuing justice. The Department's vision is to continue to foster an environment of collaboration, honesty, and respect with each member of the community, the department, and allied agencies. The Department will represent the highest ideals of public service in carrying out our mission and living our values. The El Cerrito Police Department will be known for its commitment to steadfast compassionate service and vigorous crime fighting.



Department Overview

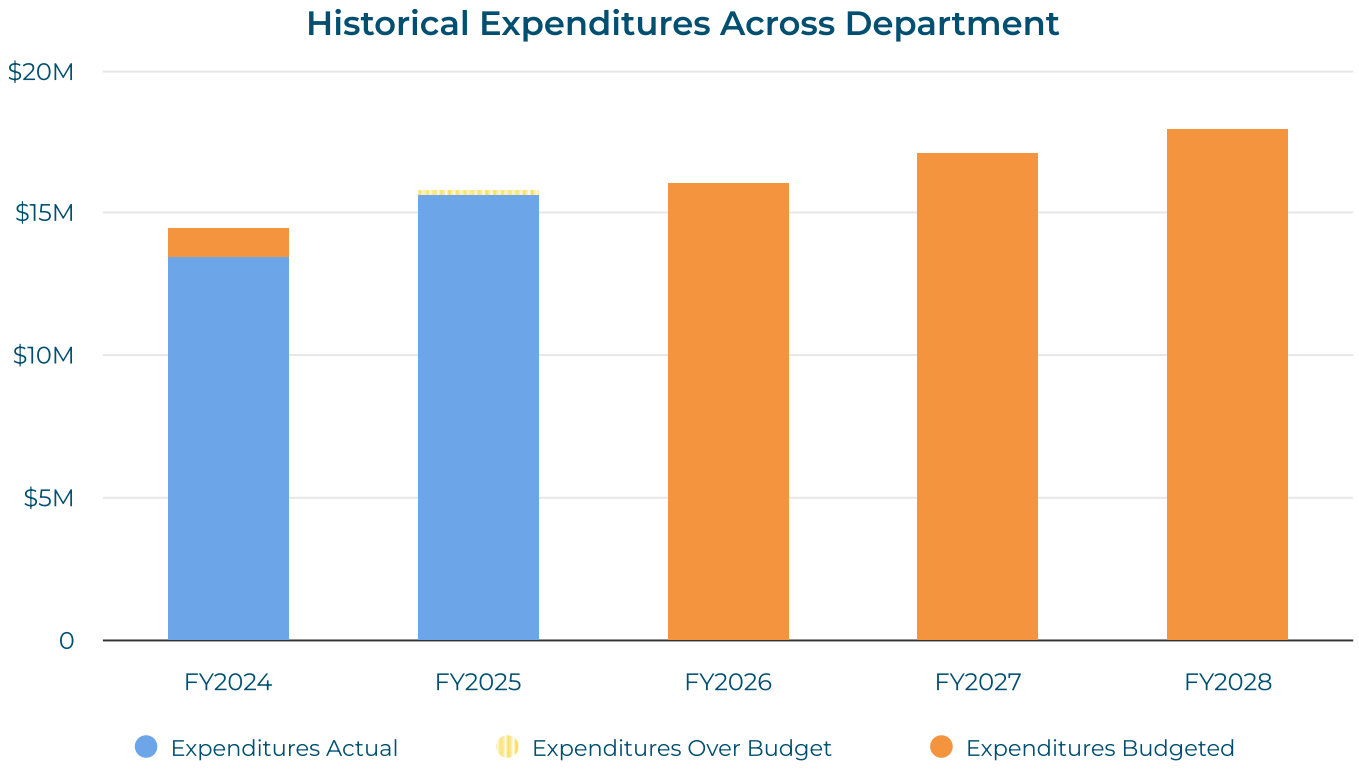
The El Cerrito Police Department (ECPD) provides essential police services to the community. The department is organized into two divisions handling Administration and Field Operations. The Department focuses on supporting the core services of emergency response and criminal investigation.

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

Overall Goals

The overall goals of the Department are to:

- Provide core police services in the areas of emergency response, criminal investigation, and traffic safety.
- Create opportunities to educate, learn from, and collaborate with the community.
- Develop programs and strategies to reduce crime in the community.
- Foster a workplace that values and develops police professionals.



Organizational Structure

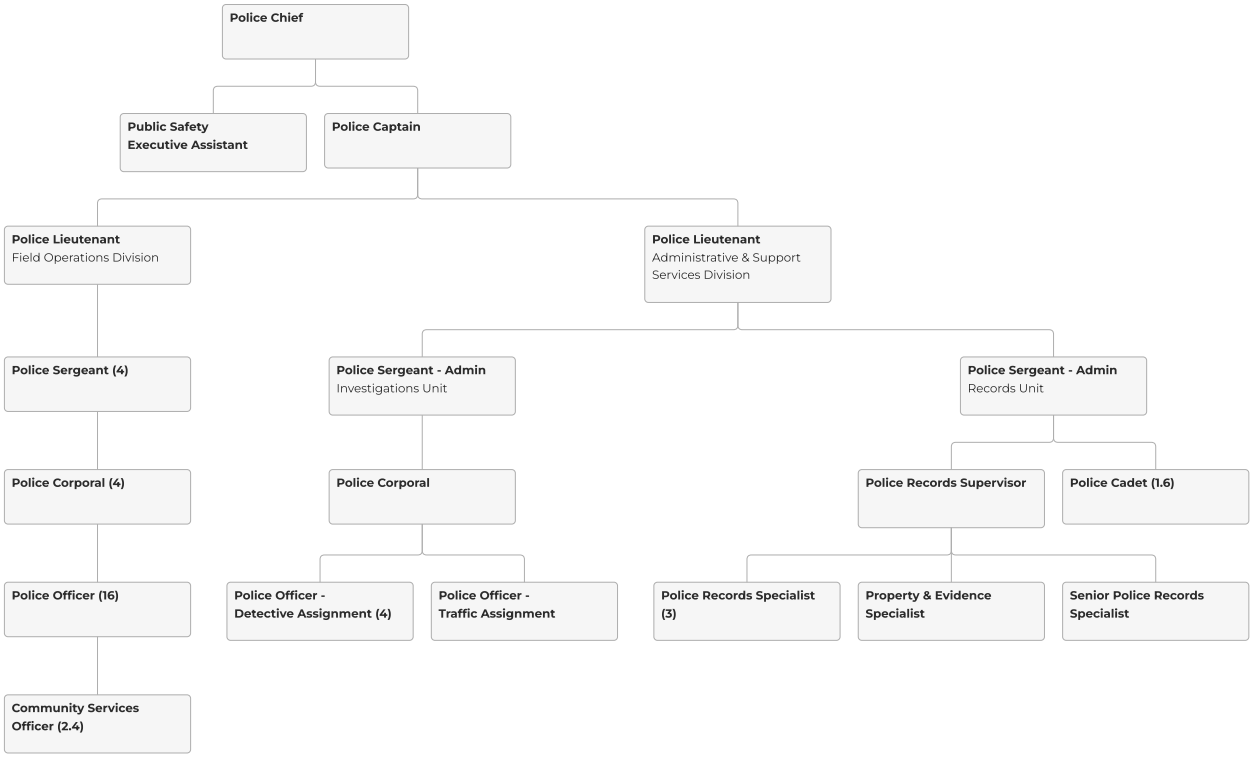
The Police Department is led by the Chief of Police, who has overall responsibility and is supported by a Police Captain. The ECPD is deployed in two divisions, each led by a Lieutenant.

Administrative and Support Services Division

Members of this Division are responsible for commanding and supervising personnel, developing and maintaining budgets, processing records, overseeing internal investigations, recruiting new personnel, training department personnel and creating policies. Also in this Division is the investigations unit, which is responsible for responding to and examining major crime scenes, conducting complex criminal investigations, investigating use of force incidents, and acting as liaison to community groups.

Field Operations Division

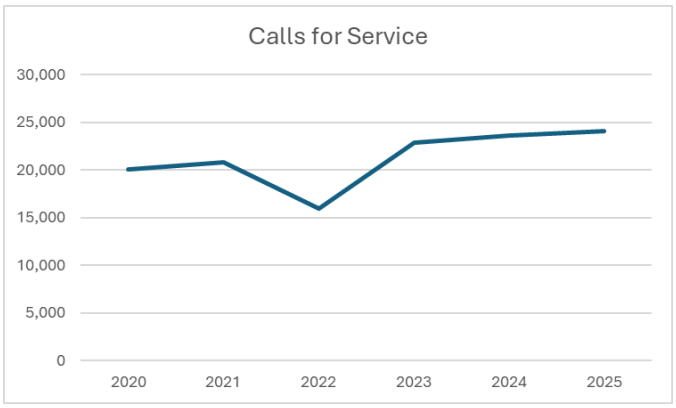
Members of the Field Operations Division are the front-line uniformed personnel who respond to emergencies and calls for service, investigate criminal incidents, enforce parking regulations, and participate in traffic safety enforcement and education. Members of the Field Operations Division are on duty 24 hours a day. During each shift, officers from the Division collaborate with community members to help find solutions for neighborhood problems.

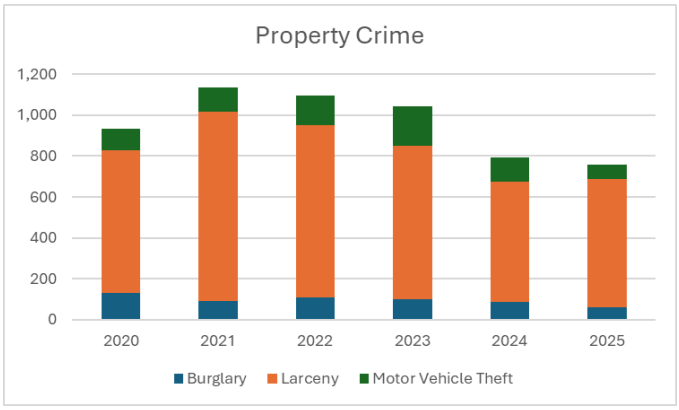


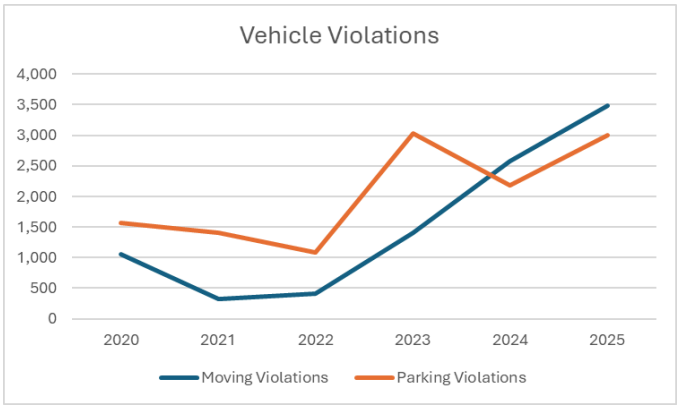
Accomplishments for FY 2024-25 and FY 2025-26

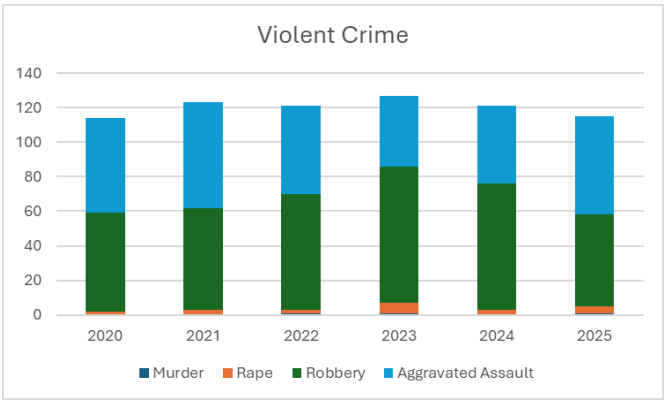
Department Accomplishments for FY 2024-25 and 2025-26
Staff utilized comprehensive technological tools to reduce crime and increase clearance rates. These tools included stationary and mobile license plate reading cameras, facial recognition software, advanced cellular telephone analytics, flying drones, and electric bicycles. The City experienced the lowest rate of burglary and motor vehicle theft in at least 40 years and the second-lowest rate of robbery during that period.
The Training Unit maintained 100% compliance with California P.O.S.T. standards.
The Property and Evidence Unit completed a comprehensive full audit of the Property and Evidence Room, accounting for every item of evidence and property in storage.
The Department deployed a Traffic Enforcement Officer for the full year of 2025. The officer authored over 900 citations for traffic violations relating to speed, red lights, stop signs, distraction, and other unsafe driving.
The Patrol Division increased the focus on driving under the influence offenses, increasing arrests by 168% (66 arrests) in 2024 and by 33% (88 arrests) in 2025.

Key Performance Indicators (KPIs)





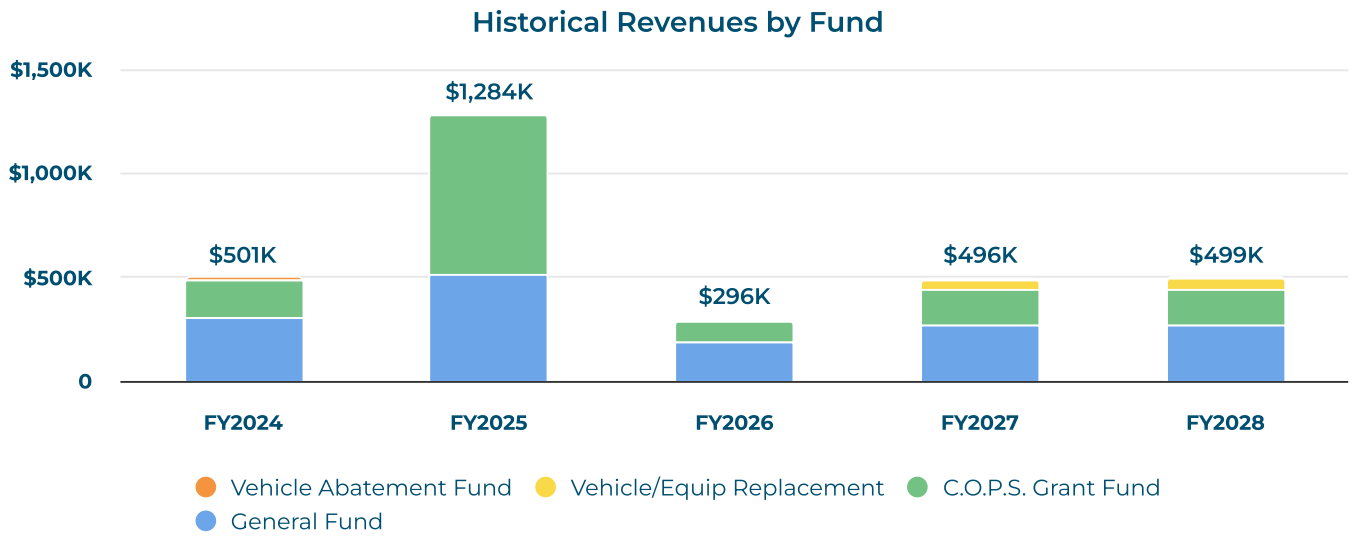



Violent Crime
140
120
100
80
60
40
20
0
2020
2021
2022
2023
2024
2025
Murder
Rape
Robbery
Aggravated Assault

FY 2026-27 and FY 2027-28 Focus Areas and Strategic Plan Alignment

Program or Service	Strategic Plan Goal	Activity Required by	Duration
Conduct Patrol Operations and respond to calls for service of emergencies and non-emergencies	Community Safety	State	Ongoing
Investigate reported crimes	Community Safety	State	Ongoing
Conduct Proactive Traffic Enforcement for vehicle, bicycle, and pedestrian safety. Enforce parking laws.	Community Safety	None	Ongoing
Contract with Allied Agencies for services such as Dispatch, Animal Control and Crime Lab services. Use regional approaches to increase readiness and reduce cost.	High-Performing Orga	None	Ongoing
Continue to promote the philosophy of Community Oriented Policing and Problem Solving	Community Safety	None	Ongoing
Maintain & upgrade equipment and facilities for readiness and response	Community Safety	None	Ongoing
Partner across department boundaries and use Crime Prevention Through Environmental Design to reduce crime and victimization	Community Safety	None	Ongoing
Continue to develop stand-alone readiness through K-9, CRT, Hostage Negotiation Team, Crime Scene Investigations, and other specialty units	High-Performing Orga	None	Ongoing
Develop youth and future employees through the Cadet program, Explorers, and positive community interaction	Community Safety	None	Ongoing
Strengthen relationships through social media, Citizen Academy, VIPS, Explorer program, special events, coffee with a cop	Community Safety	None	Ongoing
Examine an array of data-driven traffic and crime prevention strategies coupled with progressive and creative solutions to reduce crime, the fear of crime, and victimization	Community Safety	None	Ongoing
Enhance the transparent dissemination of crime data, crime prevention strategies, community alerts, and recruiting through the use of Social Media and community solutions such as: Nixle, Twitter, NextDoor, ATACRaids, etc.	Community Safety	None	Ongoing
Train employees and maintain disaster readiness including training with Regional and State partners.	High-Performing Orga	Federal	Ongoing
Handle evidence and records according to the law and best practices	High-Performing Orga	Federal	Ongoing

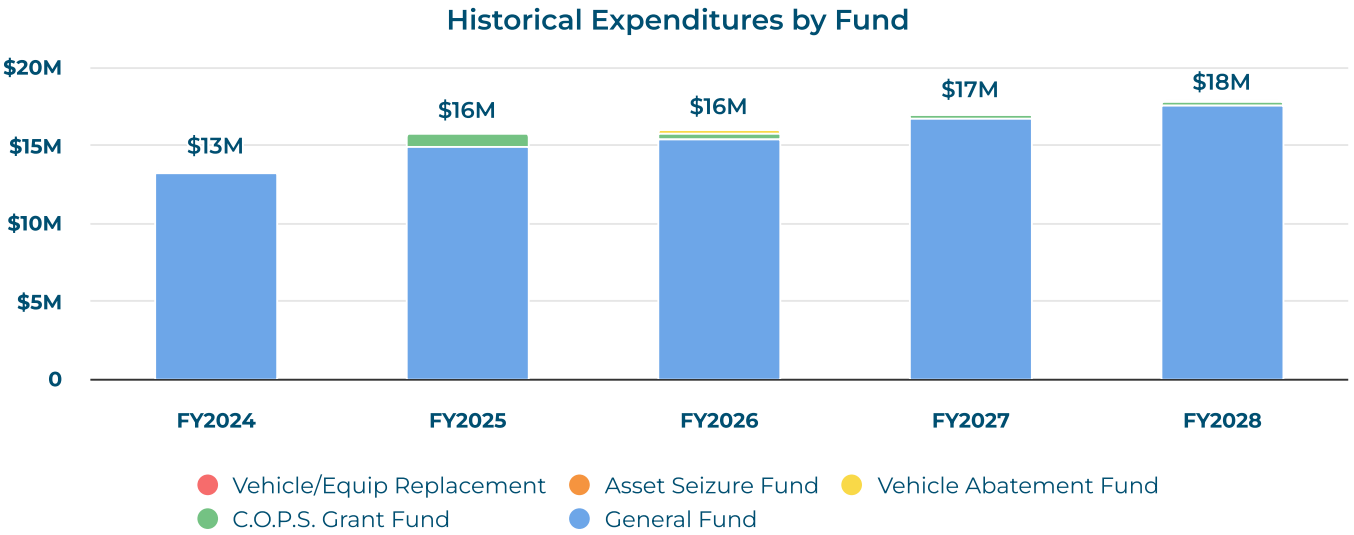
Revenues by Fund



Revenues by Fund

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
General Fund	$510,940.96	$188,080.00	$262,500.00	$266,400.00
Vehicle Abatement Fund	$8,348.19	$8,000.00	$8,000.00	$8,000.00
C.O.P.S. Grant Fund	$765,146.46	$100,000.00	$175,000.00	$175,000.00
Vehicle/Equip Replacement			$50,000.00	$50,000.00
Total Revenues	**$1,284,435.61**	**$296,080.00**	**$495,500.00**	**$499,400.00**

Expenditures by Fund

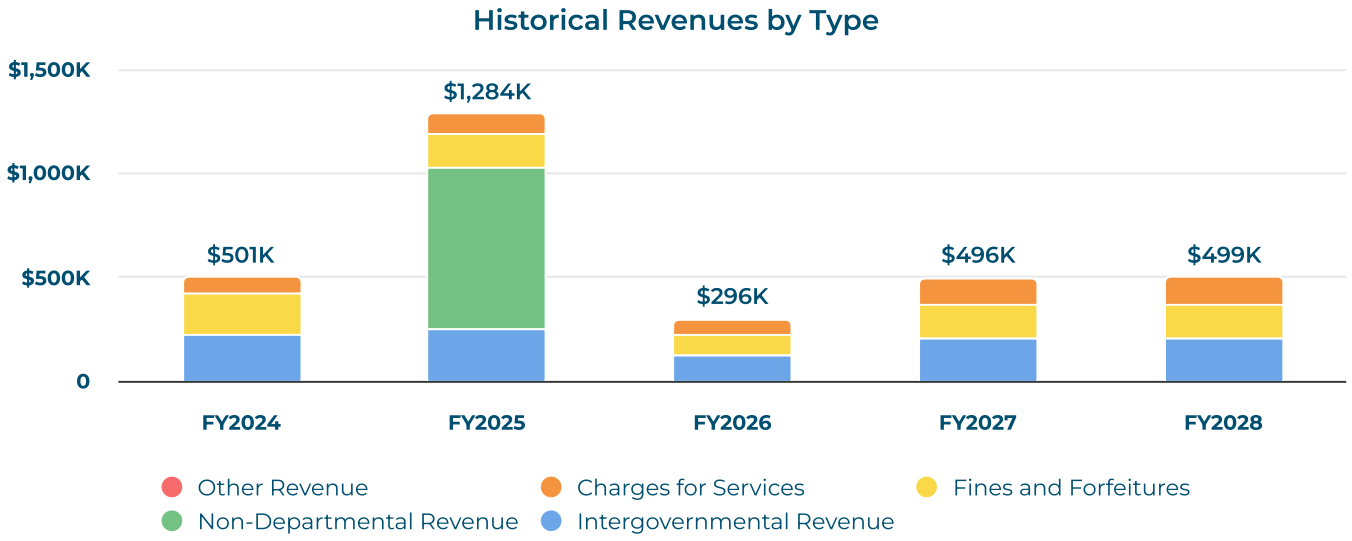


Expenditures by Fund

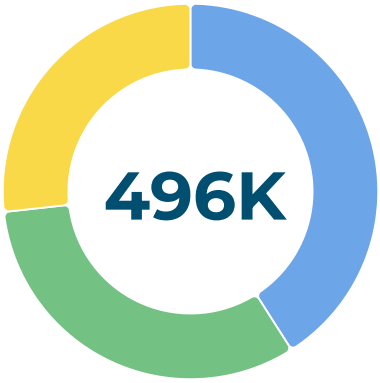
Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
General Fund	$14,902,514.82	$15,323,960.73	$16,633,893.91	$17,517,533.72

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Asset Seizure Fund	$17,823.83	$75,000.00	$100,000.00	$100,000.00
Vehicle Abatement Fund	$36,062.34	$222,990.00	$70,000.00	$35,000.00
C.O.P.S. Grant Fund	$845,831.20	$426,425.00	$256,250.00	$226,250.00
Vehicle/Equip Replacement			$50,000.00	$50,000.00
Total Expenditures	**$15,802,232.19**	**$16,048,375.73**	**$17,110,143.91**	**$17,928,783.72**

Revenues by Type

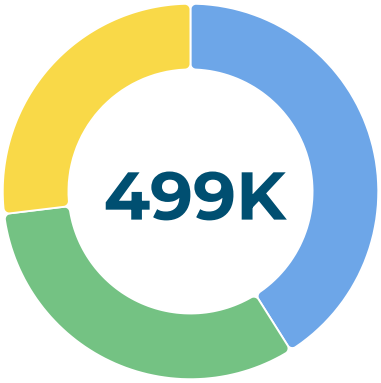


FY27 Revenues by Type



Intergovernmental Revenue	$203,000	40.97%
Fines and Forfeitures	$160,000	32.29%
Charges for Services	$132,500	26.74%

FY28 Revenues by Type



Intergovernmental Revenue	$205,000	41.05%
Fines and Forfeitures	$160,000	32.04%
Charges for Services	$134,400	26.91%

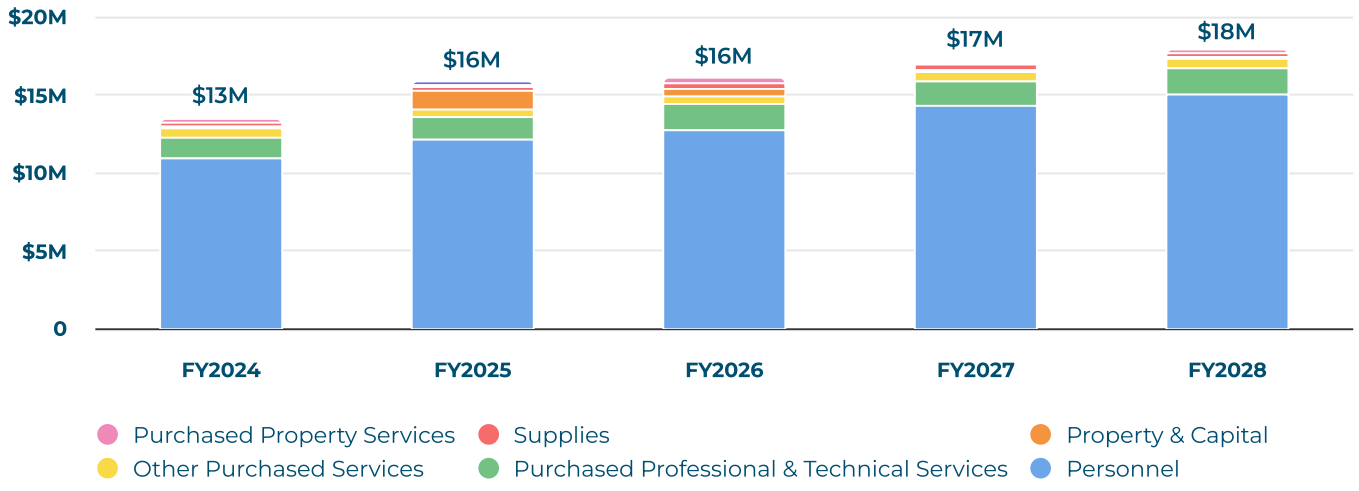
Revenues by Type

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Fines and Forfeitures	$159,380.91	$100,000.00	$160,000.00	$160,000.00
Non-Departmental Revenue	$781,484.00			

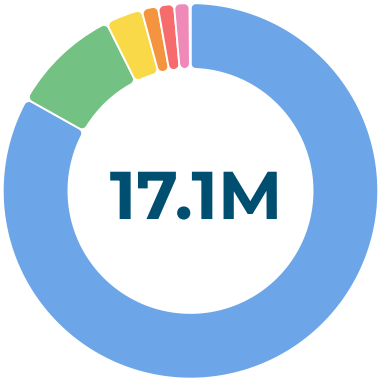
Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Intergovernmental Revenue	$247,054.33	$123,000.00	$203,000.00	$205,000.00
Charges for Services	$96,497.00	$73,080.00	$132,500.00	$134,400.00
Other Revenue	$19.37			
Total Revenues	**$1,284,435.61**	**$296,080.00**	**$495,500.00**	**$499,400.00**

Expenditures by Type

Historical Expenditures by Type

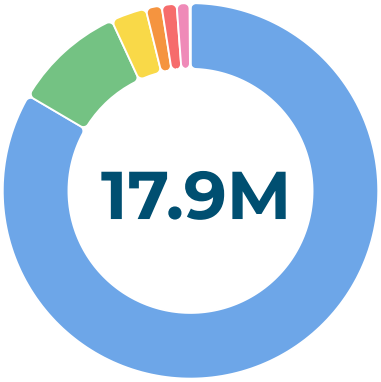


FY27 Expenditures by Type



Personnel	**$14,225,858**	83.14%
Purchased Professional & Technical Services	**$1,618,340**	9.46%
Other Purchased Services	**$545,906**	3.19%
Supplies	**$243,000**	1.42%
Property & Capital	**$235,000**	1.37%
Purchased Property Services	**$229,860**	1.34%

FY28 Expenditures by Type



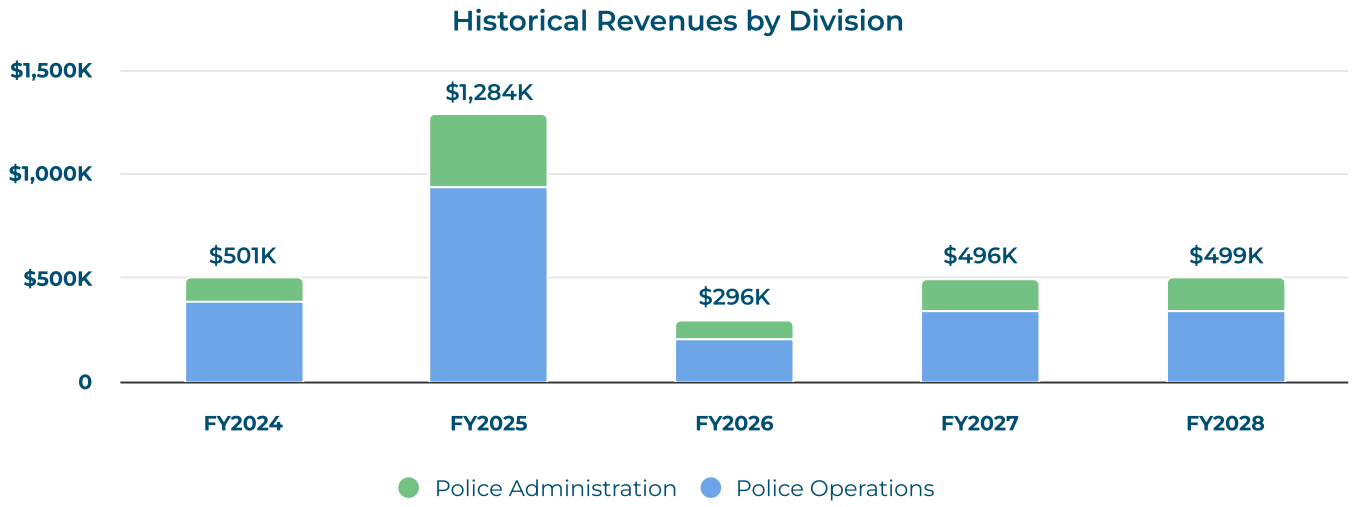
Personnel	**$14,961,577**	83.45%
Purchased Professional & Technical Services	**$1,729,384**	9.65%
Other Purchased Services	**$550,024**	3.07%
Supplies	**$243,000**	1.36%
Purchased Property Services	**$232,553**	1.30%
Property & Capital	**$200,000**	1.12%

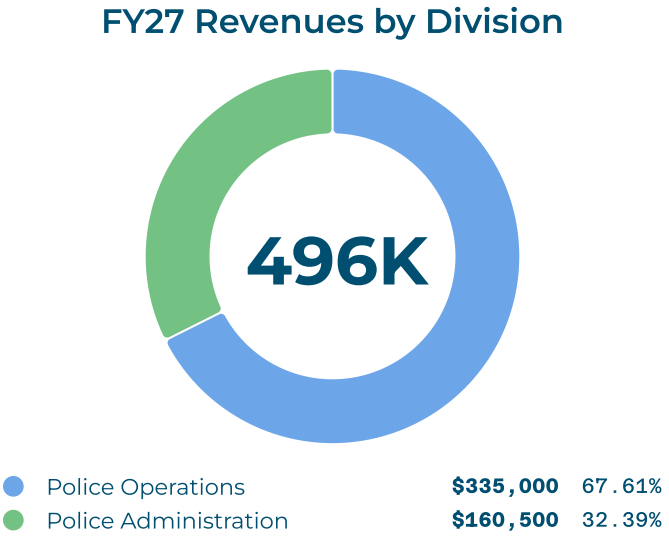
Expenditures by Type

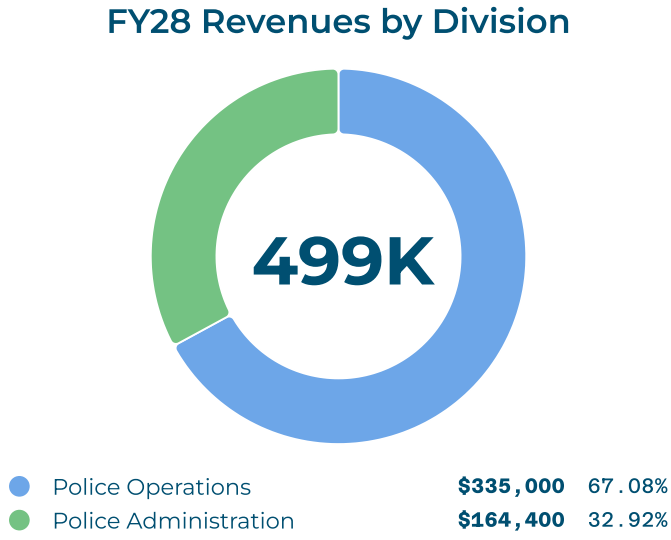
Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Personnel	$12,101,062.47	$12,685,895.73	$14,225,857.82	$14,961,577.14

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Purchased Professional & Technical Services	$1,435,360.29	$1,670,460.00	$1,618,340.00	$1,729,384.00
Purchased Property Services	$159,290.53	$314,660.00	$229,860.00	$232,553.00
Other Purchased Services	$494,538.66	$580,840.00	$545,906.09	$550,024.27
Supplies	$264,717.36	$390,530.00	$243,000.00	$243,000.00
Property & Capital	$1,187,852.13	$404,990.00	$235,000.00	$200,000.00
Financing Costs	$159,119.92	$1,000.00	$2,180.00	$2,245.31
Other Financing Uses	$290.83		$10,000.00	$10,000.00
Total Expenditures	**$15,802,232.19**	**$16,048,375.73**	**$17,110,143.91**	**$17,928,783.72**

Revenues by Division





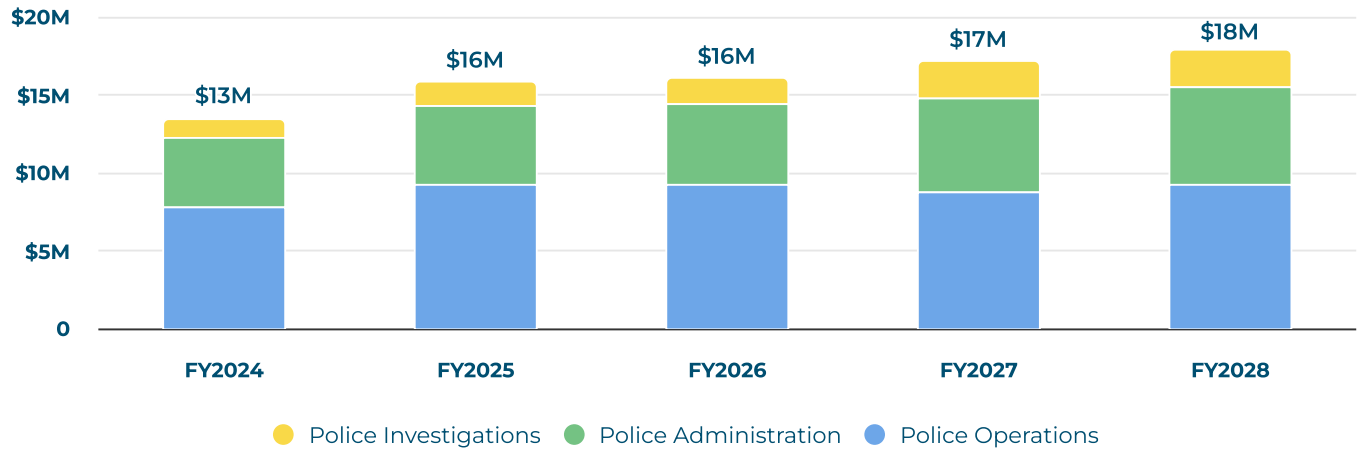


Revenues by Division

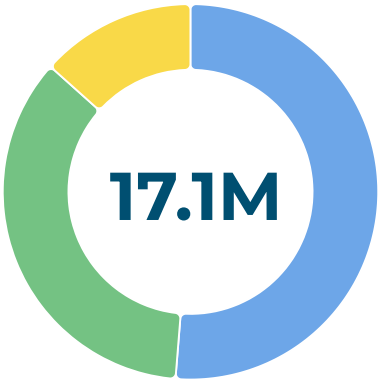
Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Police Administration		$353,060.24	$96,080.00	$160,500.00	$164,400.00
POST Reimbursement	101-20-11-45540	$37,194.68	$15,000.00	$20,000.00	$22,000.00
Fingerprinting Services	101-20-11-46210	$19,375.00	$15,000.00	$18,000.00	$18,000.00
Program Fees	101-20-11-46520	$71,692.00	$54,080.00	$60,000.00	$61,800.00
Reproduction Fees	101-20-11-46910	$5,430.00	$4,000.00	$4,500.00	$4,600.00
Other Misc Revenue	101-20-11-48990	$19.37			
Right of Use Issuance - G87	101-20-11-49150	$211,001.00			
Abandoned Vehicle Abatem	209-20-11-45510	$8,348.19	$8,000.00	$8,000.00	$8,000.00
ISF Contribution	601-20-11-46810			$50,000.00	$50,000.00
Police Operations		$931,375.37	$200,000.00	$335,000.00	$335,000.00
Moving Vehicle Citations	101-20-12-43010	$68,690.53	$50,000.00	$70,000.00	$70,000.00
Parking Citations/Fines	101-20-12-43020	$90,690.38	$50,000.00	$90,000.00	$90,000.00
Other Local Reimbursement	101-20-12-45790	$6,848.00			
State Grant-Operating	222-20-12-45440	$194,663.46	$100,000.00	$175,000.00	$175,000.00
Right of Use Issuance - G87	222-20-12-49150	$570,483.00			
Total Revenues		**$1,284,435.61**	**$296,080.00**	**$495,500.00**	**$499,400.00**

Expenditures by Division

Historical Expenditures by Division

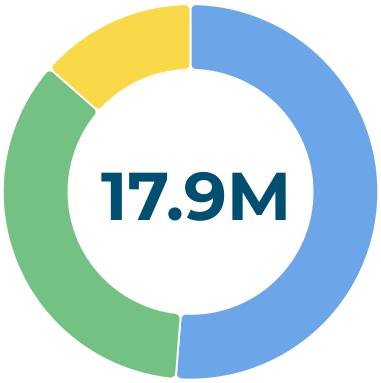


FY27 Expenditures by Division



Police Operations	$8,774,098	51.28%
Police Administration	$6,044,367	35.33%
Police Investigations	$2,291,679	13.39%

FY28 Expenditures by Division



Police Operations	$9,189,940	51.26%
Police Administration	$6,308,367	35.19%
Police Investigations	$2,430,478	13.56%

Expenditures by Division

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Police Administration		$5,040,373.51	$5,210,298.15	$6,044,366.95	$6,308,366.50
Regular Salaries & Wages	101-20-11-51110	$1,413,256.46	$1,530,074.22	$1,864,589.96	$1,941,278.68
Part-Time Permanent Salaries & Wages	101-20-11-51120	$17,144.51	$77,963.42	$60,000.00	$60,000.00
Overtime Pay	101-20-11-51140	$9,678.74	$37,131.50	$37,132.00	$37,131.50
Straight OT	101-20-11-51142	$781.58			
Special Pay	101-20-11-51150	$112,143.63	$82,876.94	$85,438.79	$88,618.01
One-Time Payouts	101-20-11-51155	$26,125.03	$31,019.49		
PARS Contribution	101-20-11-51200	$191.52	$50.00	$200.00	$200.00
PERS Contributions	101-20-11-51210	$239,493.82	$247,624.08	$335,972.05	$348,337.28
PERS UAL	101-20-11-51211	$528,788.63	$582,167.67	$756,835.79	$775,573.37
FICA/Medicare	101-20-11-51220	$58,379.03	$62,592.46	$71,479.87	$74,316.48
Medical Benefits	101-20-11-51230	$211,124.25	$232,969.71	$306,204.00	$331,006.85
Life & LTD Insurance	101-20-11-51235	$10,275.44	$11,913.08	$15,805.43	$16,382.25
Allowances & Other Benefits	101-20-11-51237	$91,326.59	$83,833.75	$118,886.36	$120,443.30
Workers Compensation Premiums	101-20-11-51240	$83,293.31	$75,422.27	$88,536.61	$93,872.20
Salary Savings	101-20-11-51990		-$175,830.44		
Budget Only - One Time Adjustments	101-20-11-52100		-$2,600.00		
Collect & Admin Services	101-20-11-52110	$1,248,053.85	$1,466,050.00		
Dispatch Services	101-20-11-52160			$879,440.00	$967,384.00
Miscellaneous Prof Svcs	101-20-11-52190	$86,007.81	$100,000.00	$82,000.00	$82,000.00

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Lab & Investigative Svcs	101-20-11-52210	$8,018.00	$10,000.00	$10,000.00	$10,000.00
Other Technical Services	101-20-11-52230			$565,900.00	$589,000.00
Utilities-Energy	101-20-11-53110	$13,068.70	$13,200.00	$13,860.00	$14,553.00
Building Maint Services	101-20-11-53230	$40,481.62	$40,000.00	$40,000.00	$42,000.00
Vehicle & Equip Maint Svc	101-20-11-53250	$572.25			
Miscellaneous R&M Svcs	101-20-11-53290	$1,241.31	$16,000.00	$16,000.00	$16,000.00
Vehicle & Equipment ISF	101-20-11-53320			$50,000.00	$50,000.00
Other Property Services	101-20-11-53990	$473.97			
Telephone Expenses	101-20-11-54210	$21,965.28	$15,000.00	$23,942.16	$24,660.42
Mobile/Wireless Expenses	101-20-11-54220	$469.30	$10,000.00	$511.54	$526.88
Internet Services	101-20-11-54230	$14,818.71	$20,500.00	$16,152.39	$16,636.97
Software Licenses & Maintenance	101-20-11-54240	$124,892.96	$162,240.00	$123,050.00	$125,950.00
Legal Notices & Advertise	101-20-11-54310	$1,040.76	$2,600.00	$2,000.00	$2,000.00
Printing & Binding	101-20-11-54410	$6,528.76	$10,000.00	$12,000.00	$12,000.00
Travel & Training	101-20-11-54610	$168,586.02	$110,000.00	$105,000.00	$105,000.00
Dues & Subscriptions	101-20-11-54910	$3,216.90	$3,500.00	$6,000.00	$6,000.00
Other Administrative Svcs	101-20-11-54990	$18,200.28	$20,000.00	$15,000.00	$15,000.00
General Office Supplies	101-20-11-55110	$12,669.56	$15,000.00	$15,000.00	$15,000.00
Postage & Delivery	101-20-11-55120	$2,786.30	$4,000.00	$4,000.00	$4,000.00
Photocopying Charges	101-20-11-55130	$5,543.79	$5,000.00	$5,000.00	$5,000.00
Recognition-EE/Volunteer	101-20-11-55140	$18,308.22			
Fuel	101-20-11-55210	$24.16			
Safety Supplies	101-20-11-55220	$57.12			
Clothing & Uniform Supply	101-20-11-55240	$16,903.94			
Other Operating Supplies	101-20-11-55290	$8,298.14	$10,000.00	$10,000.00	$10,000.00
Office Equipment <$10K	101-20-11-56410	$22,103.76	$20,000.00	$20,000.00	$20,000.00
Other Equipment <$10K	101-20-11-56710	$6,992.92	$10,000.00	$10,000.00	$10,000.00
Capital Outlay	101-20-11-56930	$211,001.00			
Principal Payments	101-20-11-58110	$42,422.00			
Bank & Credit Card Fees	101-20-11-58920	$1,999.92	$1,000.00	$2,180.00	$2,245.31

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Loans & Grants	101-20-11-59110	$290.83			
Recognition-EE/Volunteer	208-20-11-55140	$2,753.55			
Other Operating Supplies	208-20-11-55290	$2,367.84	$75,000.00		
Other Equipment <$10K	208-20-11-56710	$12,702.44			
Miscellaneous Services	209-20-11-52240		$8,000.00		
Software Licenses & Maintenance	222-20-11-54240	$113,509.00	$186,000.00	$216,250.00	$216,250.00
Indirect Xfer-GEN	222-20-11-59991.101			$10,000.00	$10,000.00
Vehicles >$10K	601-20-11-56520			$50,000.00	$50,000.00
Police Operations		$9,264,197.50	$9,208,211.05	$8,774,098.08	$9,189,939.61
Regular Salaries & Wages	101-20-12-51110	$3,728,730.64	$4,200,368.18	$3,904,257.80	$4,131,066.55
Overtime Pay	101-20-12-51140	$575,662.07	$400,000.00	$400,000.00	$400,000.00
Straight OT	101-20-12-51142	$6,222.61			
Special Pay	101-20-12-51150	$167,722.76	$99,893.12	$83,261.42	$102,044.78
One-Time Payouts	101-20-12-51155	$52,682.28	$101,241.61		
PERS Contributions	101-20-12-51210	$631,619.45	$693,676.11	$644,167.64	$681,703.33
PERS UAL	101-20-12-51211	$1,627,199.86	$1,810,888.83	$1,840,075.59	$1,920,371.02
FICA/Medicare	101-20-12-51220	$88,997.53	$74,802.94	$71,327.13	$75,612.62
Medical Benefits	101-20-12-51230	$542,545.97	$738,388.58	$707,399.19	$765,499.83
Life & LTD Insurance	101-20-12-51235	$27,612.73	$34,083.83	$31,701.28	$33,207.11
Allowances & Other Benefits	101-20-12-51237	$223,872.12	$188,230.10	$269,154.78	$273,972.83
Workers Compensation Premiums	101-20-12-51240	$181,129.89	$205,697.09	$325,253.25	$343,961.54
Workers Compensation Pay (In Lieu of Salary)	101-20-12-51242	$34,109.07			
Salary Savings	101-20-12-51990		-$281,539.34		
Miscellaneous Prof Svcs	101-20-12-52190	$12,304.31	$2,000.00		
Other Technical Services	101-20-12-52230	$1,663.36	$2,500.00	$2,500.00	$2,500.00
Building Maint Services	101-20-12-53230	$179.98			
Vehicle & Equip Maint Svc	101-20-12-53250	$86,297.94	$106,447.00	$100,000.00	$100,000.00
Miscellaneous R&M Svcs	101-20-12-53290	$184.38			
Travel & Training	101-20-12-54610	$6,474.96			
Other Administrative Svcs	101-20-12-54990	$3,244.02	$6,000.00	$6,000.00	$6,000.00
Fuel	101-20-12-55210	$104,656.06	$130,000.00	$140,000.00	$140,000.00
Safety Supplies	101-20-12-55220	$57,911.89	$55,000.00	$30,000.00	$60,000.00

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Vehicle & Equip Supplies	101-20-12-55250	$9,175.72	$16,118.00		
Other Operating Supplies	101-20-12-55290	$3,355.27	$9,000.00	$9,000.00	$9,000.00
Vehicles >$10K	101-20-12-56520	$321,438.02	$150,000.00		
Other Equipment <$10K	101-20-12-56710	$820.07	$10,000.00	$10,000.00	$10,000.00
Vehicles >$10K	208-20-12-56520			$100,000.00	$100,000.00
Vehicle & Equip Maint Svc	209-20-12-53250		$10,000.00	$10,000.00	$10,000.00
Software Licenses & Maintenance	209-20-12-54240		$30,000.00	$15,000.00	$15,000.00
Vehicles <$10K	209-20-12-56510	$7,752.73			
Vehicles >$10K	209-20-12-56520		$130,000.00		
Other Equipment >$10K	209-20-12-56720	$28,309.61	$44,990.00	$45,000.00	$10,000.00
Vehicle & Equip Maint Svc	222-20-12-53250	$16,790.38	$129,013.00		
Other Administrative Svcs	222-20-12-54990	$4,740.53			
Safety Supplies	222-20-12-55220	$19,361.71	$71,412.00	$30,000.00	
Vehicles >$10K	222-20-12-56520		$40,000.00		
Other Equipment >$10K	222-20-12-56720	$6,248.58			
Capital Outlay	222-20-12-56930	$570,483.00			
Principal Payments	222-20-12-58110	$114,698.00			
Police Investigations		$1,497,661.18	$1,629,866.53	$2,291,678.88	$2,430,477.61
Regular Salaries & Wages	101-20-13-51110	$658,854.26	$756,284.15	$1,049,332.98	$1,120,950.04
Overtime Pay	101-20-13-51140	$122,164.46	$94,000.00	$94,000.00	$94,000.00
Straight OT	101-20-13-51142	$1,296.87			
Special Pay	101-20-13-51150	$46,637.62	$22,230.59	$28,194.31	$33,701.96
One-Time Payouts	101-20-13-51155	$4,815.85	$29,296.70		
PERS Contributions	101-20-13-51210	$120,823.17	$126,685.81	$172,182.17	$183,559.08
PERS UAL	101-20-13-51211	$291,355.66	$323,343.45	$504,783.19	$532,030.11
FICA/Medicare	101-20-13-51220	$12,523.92	$11,433.59	$15,976.02	$17,106.89
Medical Benefits	101-20-13-51230	$64,208.08	$114,131.67	$185,575.52	$201,063.23
Life & LTD Insurance	101-20-13-51235	$4,916.21	$6,002.92	$8,389.40	$8,851.33
Allowances & Other Benefits	101-20-13-51237	$30,472.21	$21,509.02	$60,667.13	$61,533.73
Workers Compensation Premiums	101-20-13-51240	$52,884.64	$34,282.85	$89,078.16	$94,181.24
Salary Savings	101-20-13-51990		$1,155.78		
Miscellaneous Prof Svcs	101-20-13-52190	$15,990.12	$8,500.00	$8,500.00	$8,500.00
Lab & Investigative Svcs	101-20-13-52210	$63,322.84	$76,010.00	$70,000.00	$70,000.00

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Software Licenses & Maintenance	101-20-13-54240	$2,675.87			
Travel & Training	101-20-13-54610	$1,770.00			
Dues & Subscriptions	101-20-13-54910	$595.00			
Other Administrative Svcs	101-20-13-54990	$1,810.31	$5,000.00	$5,000.00	$5,000.00
Recognition-EE/Volunteer	101-20-13-55140	$535.20			
Fuel	101-20-13-55210	$8.89			
Total Expenditures		**$15,802,232.19**	**$16,048,375.73**	**$17,110,143.91**	**$17,928,783.72**

Public Works Department

The mission of the Public Works Department is to maintain, operate, develop, design, and construct public infrastructure, buildings, parks, landscapes, natural areas, integrated waste services, and environmental programs that are of vital importance to a sustainable and resilient community and to the public health, safety and well-being of the people who live, work, and visit in El Cerrito.



Department Overview

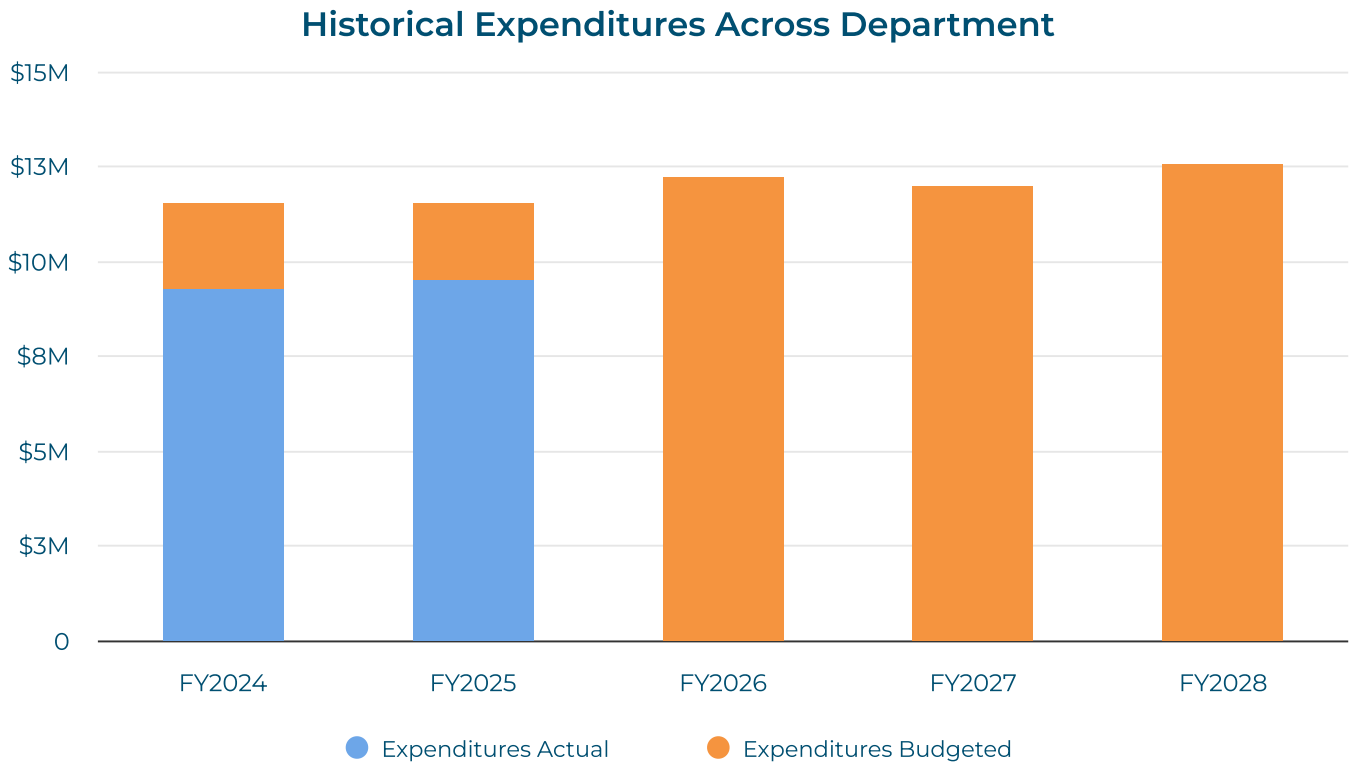
The Public Works Department provides professional, timely, and effective service to the community as follows:

- Maintain, rehabilitate, and improve public facilities and infrastructure including streets, sidewalks, multi-modal transportation facilities, parks, play fields, open space, paths and trails, public landscapes, urban forest, storm drains, creeks, stormwater treatment facilities, and public buildings.
- Operate and oversee the City's recycling collection and integrated waste management programs and services.
- Develop, implement, and monitor the City's environmental stewardship and sustainability initiatives, policies, programs, projects, and community engagement.
- Coordinate and oversee the activities of utility companies, private developers, and property owners within the public right-of-way.
- Serve as first responders providing all-hour, on-call response to flooding, vehicle accidents, illicit discharges and spills, downed tree limbs, and other urgent maintenance needs, as well as perform emergency planning work.
- Provide liaison efforts with a myriad of organizations and agencies to access state and regional resources and develop regional policies in line with the City's goals.
- Ensure compliance with various state, federal, and regional regulations governing Department operations and environmental requirements and required reporting.

- Support various departments in reviewing and implementing projects, programs and special events that enhance community safety, livability and belonging, and environmental sustainability.

The Department is operated utilizing a variety of funds including the General Fund, Gas Tax Fund, National Pollutant Discharge Elimination System (NPDES) Fund, Landscaping and Lighting Assessment District (LLAD) Fund, Measure J County Transportation-Return to Source Fund, Measure J Storm Drain Fund, Measure A Street Improvement Fund, Senate Bill 1-Road Repair and Accountability Act Fund, Integrated Waste Management Fund, and the Measure H Park & Recreation Facilities Fund.

The FY 2026-27 and FY 2027-28 focus areas and workplan are aligned with all Strategic Plan Goals, with an emphasis on advancing plans, programs, and projects currently underway and strengthening the Department's foundation in staff retention and training, technology, and capital planning.



Personnel Summary

Organizational Structure

The Public Works Department consists of two Divisions: the Engineering Division, which operates from City Hall; and the Operations + Environmental Services Division (OESD), which operates from the Recycling + Environmental Resource Center (RERC) and the Corporation Yard.

Engineering Division

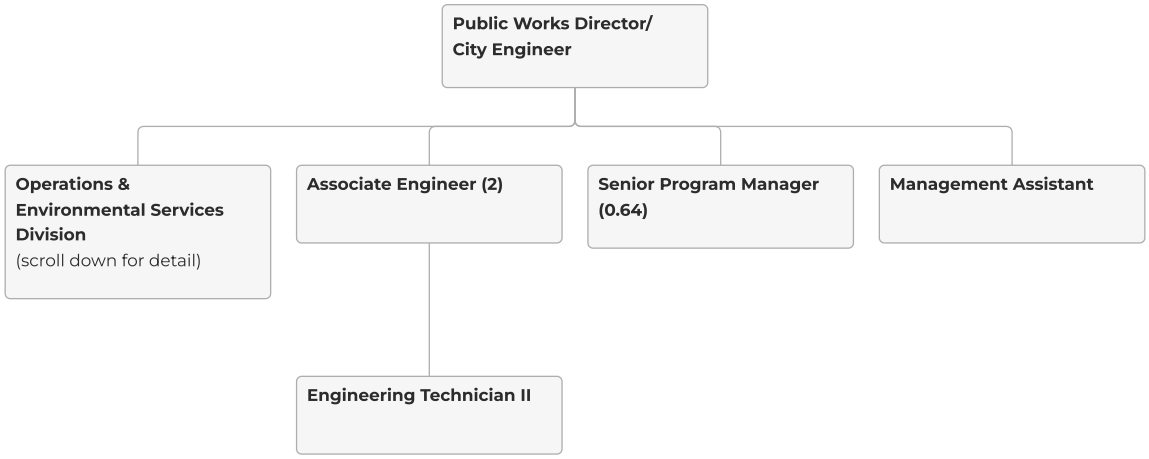
The Engineering Division's primary responsibilities are to plan, design, and construct improvements to public facilities and infrastructure, and oversee work done by other entities in the public right-of-way. The core service areas include: Capital Improvement Program (CIP), Engineering Permits, Street and Multi-Modal Transportation Systems, Land Development Support, and Utility and Interagency Coordination.

The Division also provides staff liaison support to the Citizens Street Oversight Committee and staff serving on the Contra Costa Transportation Advisory Committee, Technical Coordinating Committee.

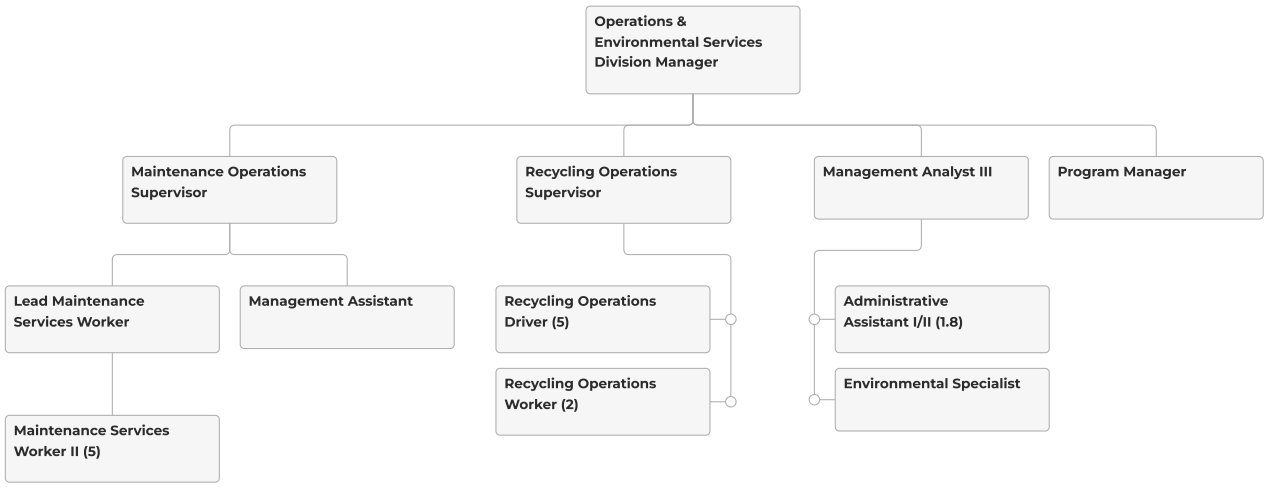
Operations + Environmental Services Division

OESD's primary responsibility includes developing and managing operations, programs and policies that maintain and improve public spaces, infrastructure, and environmental quality in the City. The core service areas include: Maintenance of Public Facilities, Infrastructure, and Landscapes; Emergency Response; Integrated Waste Management and Recycling; Clean Water Program/National Pollutant Discharge Elimination System; Trash/Debris, Graffiti, and Homeless Encampment Abatement; and Environmental Sustainability and Community Engagement.

The Division also provides staff liaison support to the Environmental Quality Committee (EQC) and the Urban Forest Committee (UFC).



Operations & Environmental Services Division

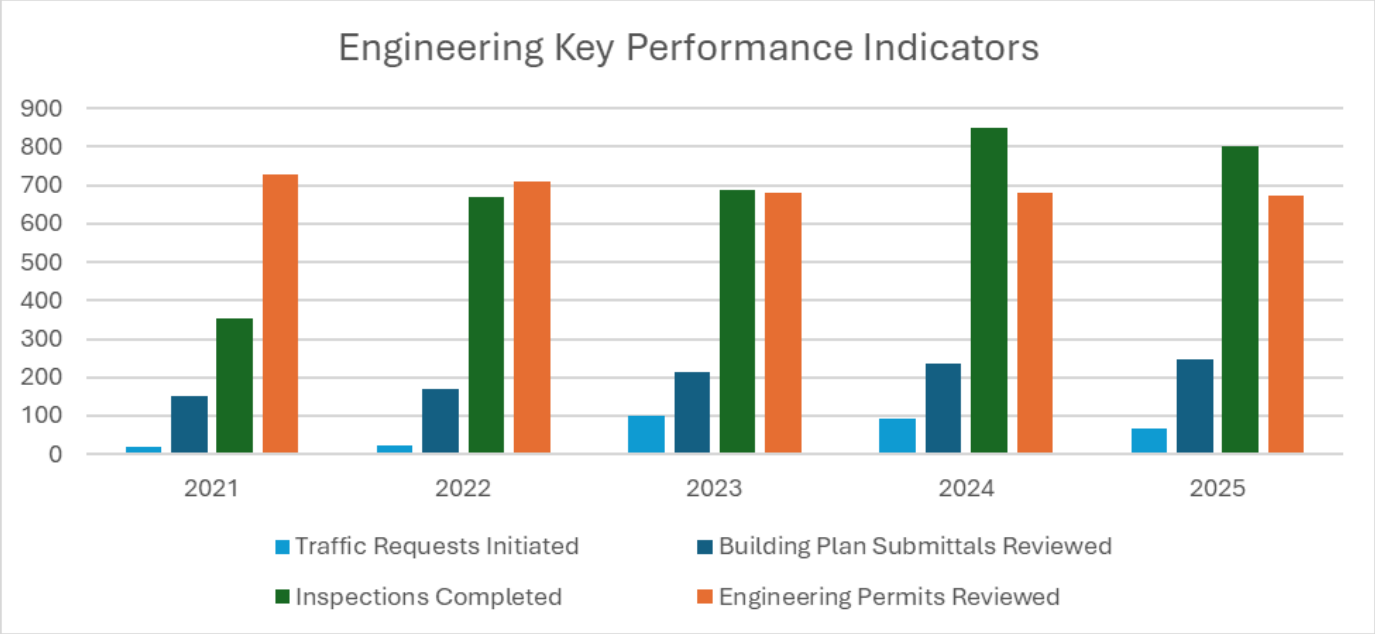


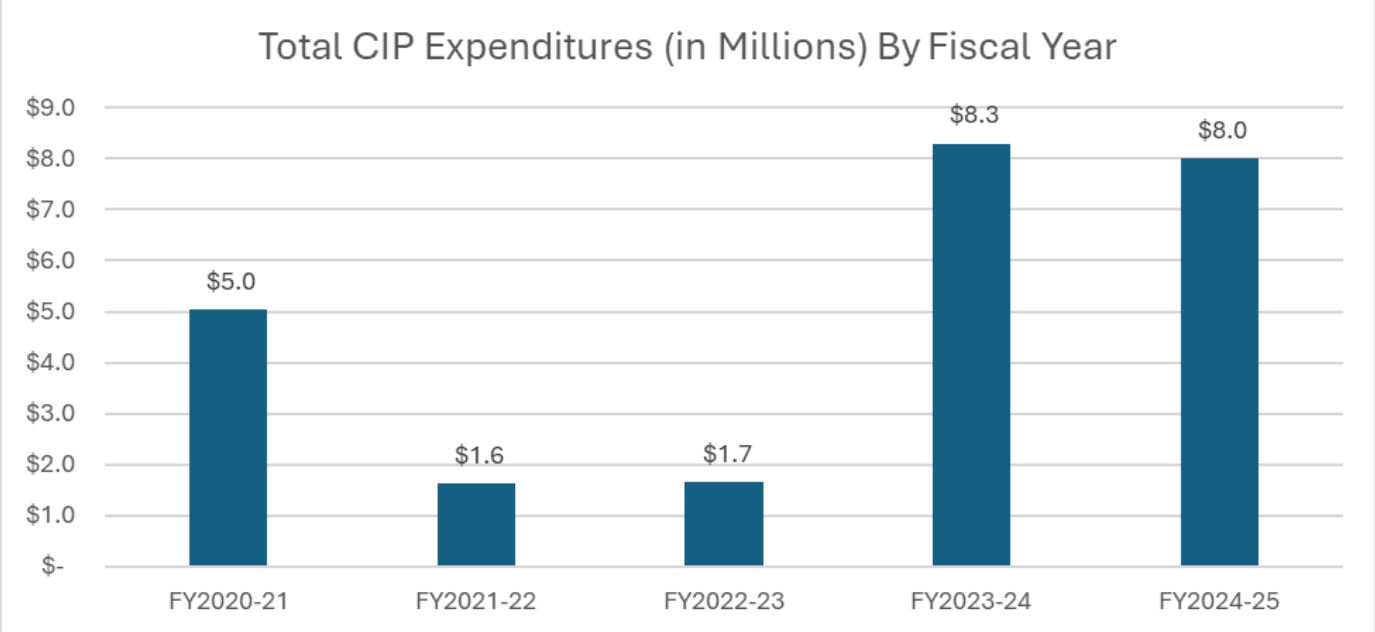
Accomplishments for FY 2024-25 and FY 2025-26

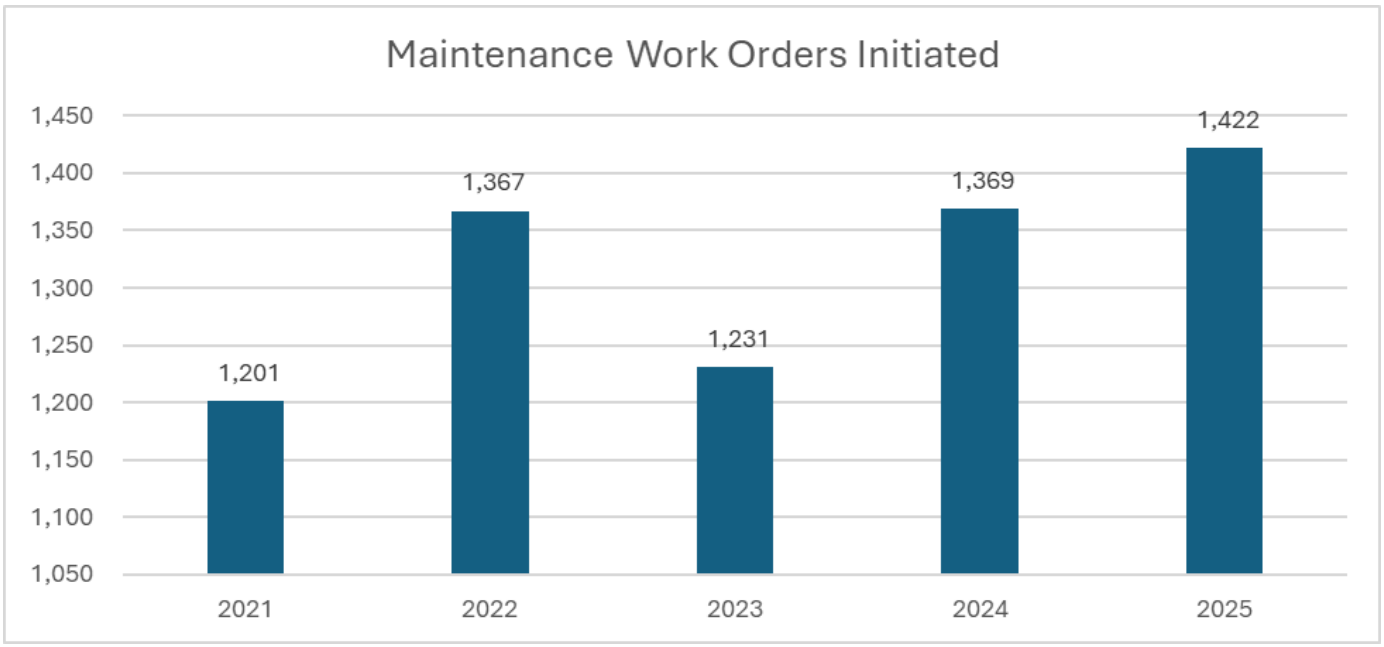
Department Accomplishments for FY 2024-25 and 2025-26
Completed successful recruitments for Recycling Operations Supervisor, Maintenance Operations Supervisor, Maintenance Worker, Administrative Assistant II, Engineering Technician, and Part-Time Administrative Assistant I, Recycling Operations Worker, and Maintenance Worker
Engineering Division
Conducted a comprehensive update of the City's 5-Year Capital Improvement Program in coordination with the Finance Department
Implemented enhancements and evaluated the 2nd Year of the Red Flag Pilot Parking Program and began development of an ordinance for a permanent program in coordination with the Fire Department
Redesigned the Capital Improvement Projects Webpage into an interactive dashboard and map
Completed construction of several transportation projects including Del Norte Complete Streets, Ohlone Greenway at Eureka Avenue Path Repair, 2025 Street Resurfacing Project, and 2025 Access Modifications
Conducted extensive public outreach and developed design for the Richmond Complete Streets Project in coordination with the Community Development Department
Completed urgent Storm Drain System maintenance and repairs throughout the City, notably the Wildcat energy dissipater
In coordination with the Recreation Department, developed project scope and funding options to maintain a safe, operational, and code-compliant Swim Center; designed and bid for urgent replastering work for the Lap Pool and Parking Lot, completed the large pool replastering and substantially completed construction of the parking lot ADA and related upgrades.
Continued supporting the El Cerrito Plaza BART TOD, including building permit review and approval for Parcel A South and active transportation project implementation.
Designed and bid the 2026 Surface Seal Project
Restarted the update to Storm Drain Master Plan and continued development of the Local Road Safety Plan (LRSP)
Operations and Environmental Services Division
Completed construction of community-led parks projects - Arlington Park Tennis Center & Castro Park Pickleball Courts
Completed Facility Deferred Maintenance & Repair projects – Community Center Roof Repair, Fire Station 52 mold remediation, and Public Safety roof repair
Developed and adopted the HNA Fire Resilience and Forest Conservation Management Plan (HNA Plan) in coordination with the Fire Department
Applied for and awarded $510K in grant funding from the California Coastal Conservancy for the Albany-El Cerrito Wildfire Resilience Demonstration Project, to begin implementing the HNA Plan in coordination with the Fire Department; applied for and awarded a federal earmark for additional HNA Work; and applied for several other major grants.
Substantially completed the Public Fleet Zero Emission Vehicle Transition Plan
Applied for and awarded a 2025 Platinum Spotlight Beacon Award from the Institute for Local Government for 22% Agency Greenhouse Gas Reductions
Began implementation of the Climate Action & Adaption Plan with establishment of the Internal Working Group, Public Outreach & Online Dashboard, and Early Wins & Phase 1 strategies
Collaborated with RecycleMore to procure Solid Waste Post-Collection Services, establishing a new agreement through 2040
Enhanced the Sidewalk Shaving Program to accelerate needed safety work, removing 531 sidewalk tripping hazards at 53 sites

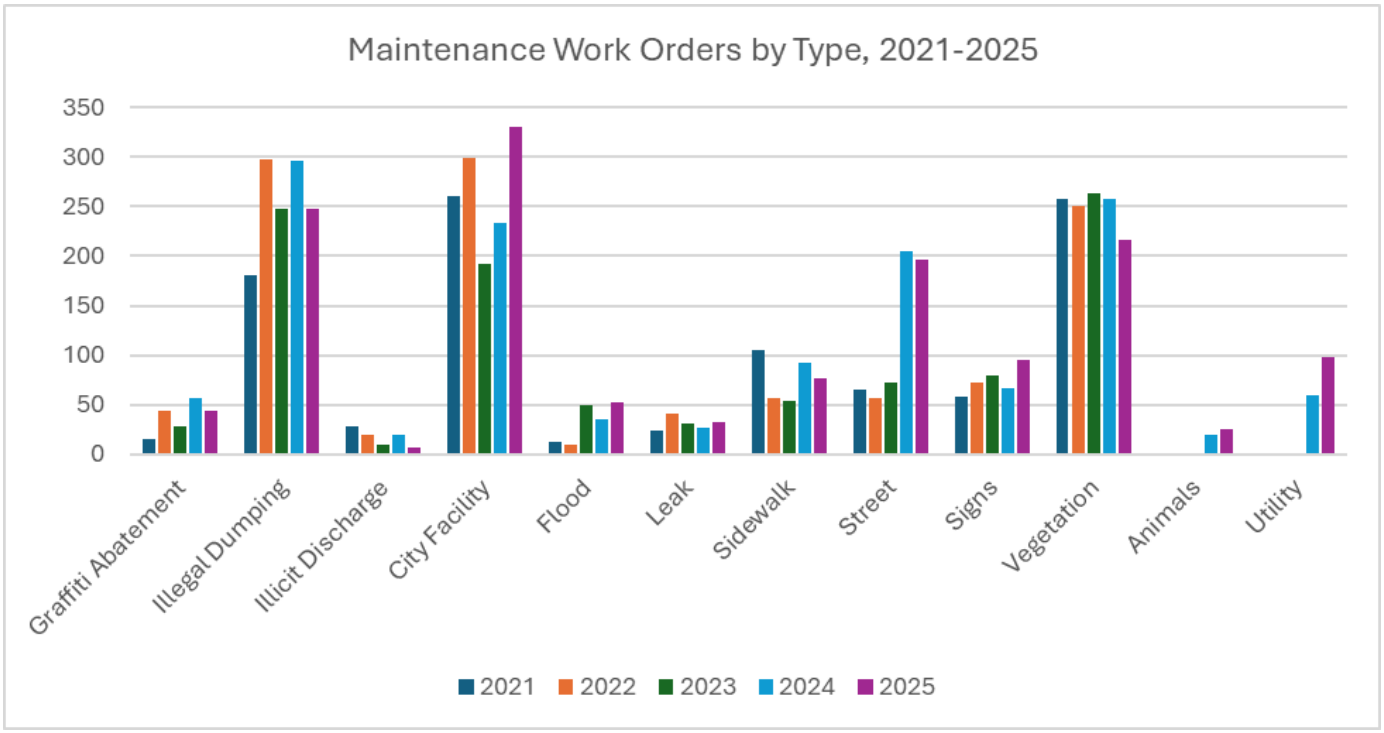
Department Accomplishments for FY 2024-25 and 2025-26
Deployed new tablets and routing software in truck fleet for improved Curbside Recycling Operations
Implemented SB1383 Grant Initiatives including Compost ads at both El Cerrito BART Stations, Recycling ads on recycling trucks, and Compost ads on East Bay Sanitary Organics collection trucks; distribution of public information regarding Multi-Family composting to over 2,000 apartment units; and distribution of over 113 kitchen food scrap pails
Promoted and operated Food Donation Program collecting 12,264 pounds, equaling 10,221 meals for those in need (1/1/25 - 9/30/25) at the Recycling & Environmental Resource Center
Implemented increased Clean Water Program Municipal Regional Permit Requirements including an Asset Management Plan, Detailed Cost Reporting, and Private Land Drainage Area management
Planned and hosted the Go Green! Micromobility Fair for El Cerrito's Earth Month
Procured and installed 40 New Dual-Trash Receptacles in parks throughout El Cerrito to improve litter/trash management
Developed a Department Record Management Work Plan to improve efficiency and effectiveness
Urban Forest Program: Pruned 855 Trees, Removed 88 Hazardous Trees, 365 hours of HNA Fire Fuel Reduction, and 50 hours of Baxter Creek Gateway Vegetation Management

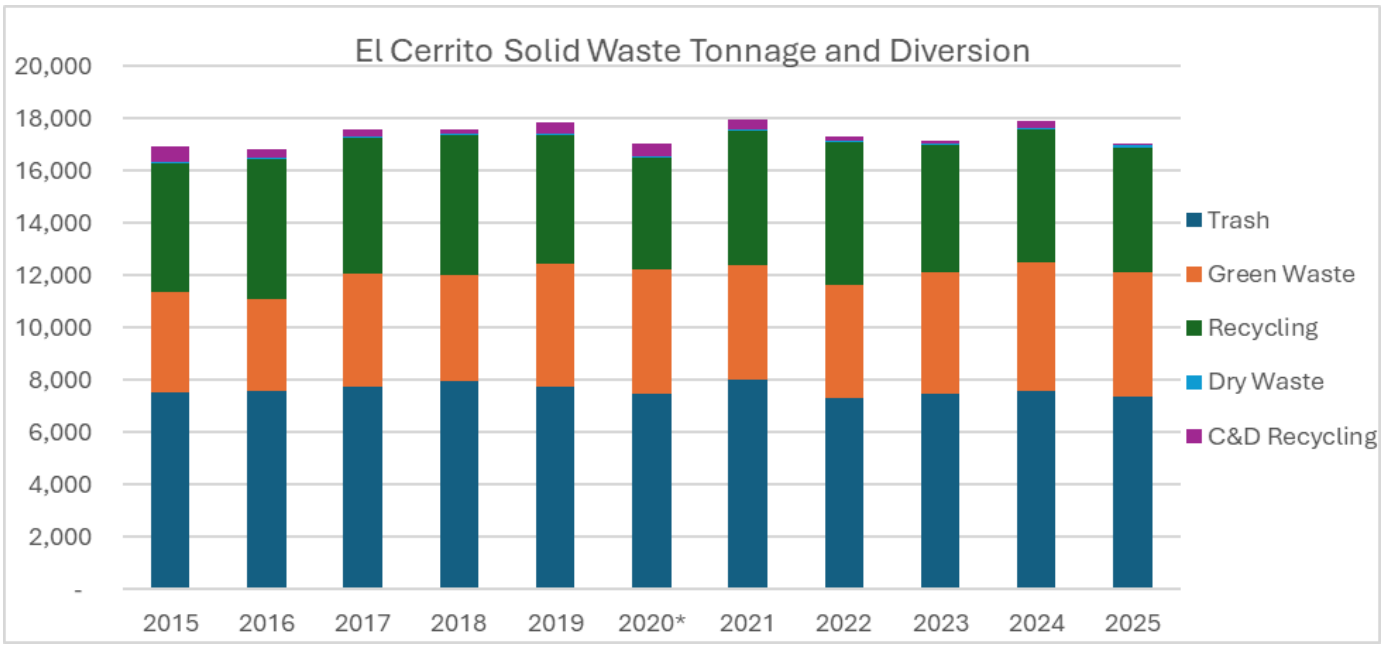
Key Performance Indicators (KPIs)

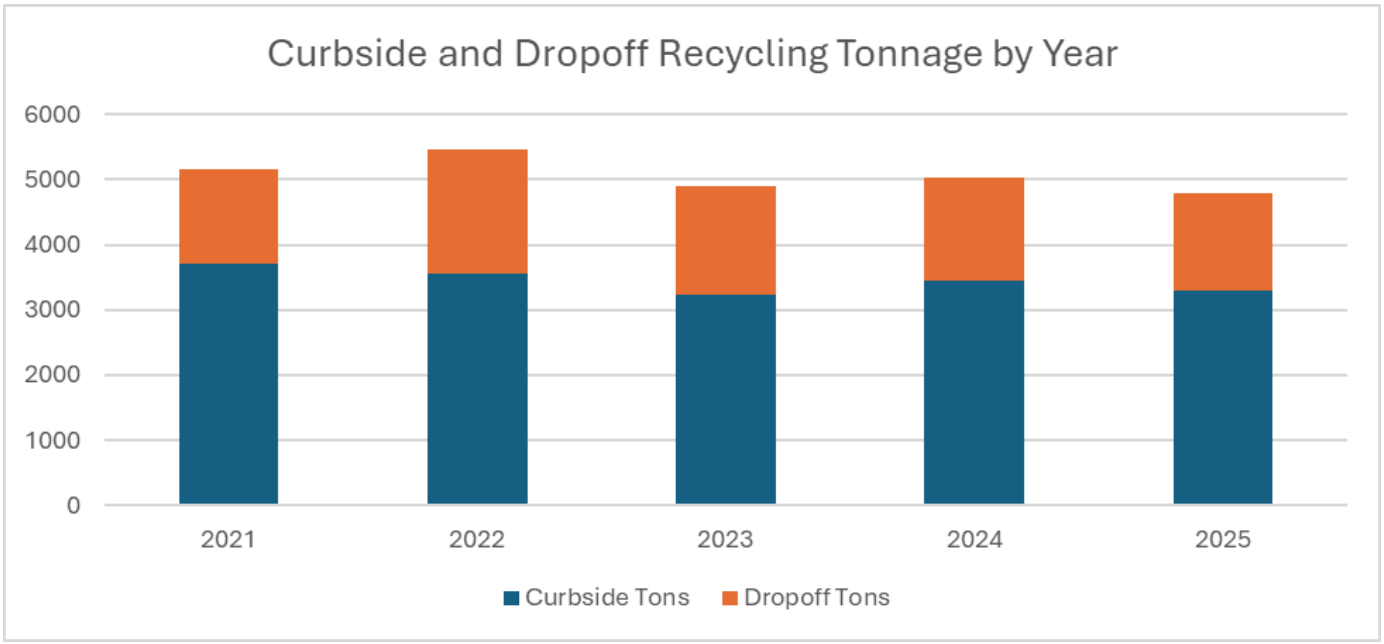


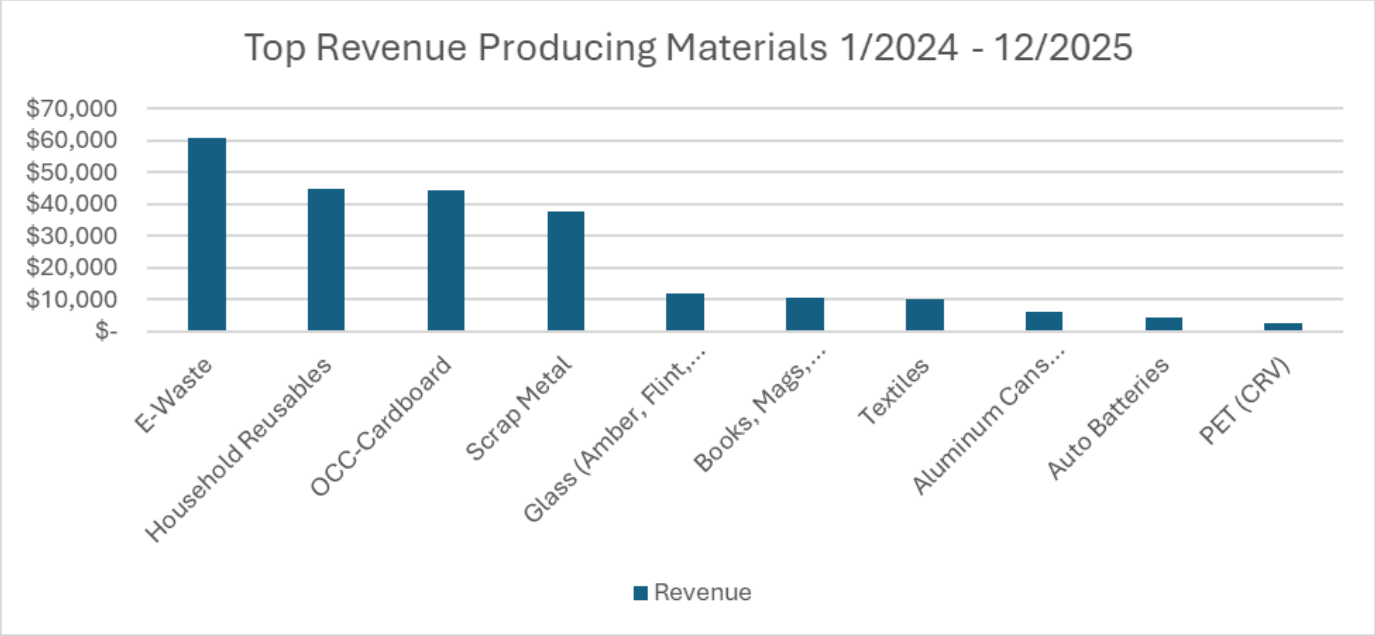



Maintenance Work Orders Initiated
1,450
1,400
1,350
1,300
1,250
1,200
1,150
1,100
1,050
1,201
1,367
1,231
1,369
1,422
2021
2022
2023
2024
2025


Maintenance Work Orders by Type, 2021-2025
350
300
250
200
150
100
50
0
Graffiti Abatement
Illegal Dumping
Illicit Discharge
City Facility
Flood
Leak
Sidewalk
Street
Signs
Vegetation
Animals
Utility
2021
2022
2023
2024
2025


El Cerrito Solid Waste Tonnage and Diversion
20,000
18,000
16,000
14,000
12,000
10,000
8,000
6,000
4,000
2,000
-
2015
2016
2017
2018
2019
2020*
2021
2022
2023
2024
2025
Trash
Green Waste
Recycling
Dry Waste
C&D Recycling


Curbside and Dropoff Recycling Tonnage by Year
6000
5000
4000
3000
2000
1000
0
2021
2022
2023
2024
2025
Curbside Tons
Dropoff Tons



FY 2026-27 and FY 2027-28 Focus Areas and Strategic Plan Alignment

Program or Service	Strategic Plan Goal	Activity Required by	Duration
Administration – ensure all functions of the Public Works Department operate efficiently and effectively; oversee personnel and resource allocation, budget planning and monitoring including forecasting and management of several Special Funds, and records management for Public Works functions. Over next two years focus on onboarding, retention and training	High-Performing Organization	City	Ongoing
Capital Improvement Program (CIP), Program Management – coordination of long- range capital planning with other departments and private development efforts, and integration into the multi-year CIP plan	High-Performing Organization	City	Ongoing
CIP Project and Construction Management – oversight of all aspects of active projects in the CIP including design and construction management, inspection, and contract administration for consultants and contractors	Infrastructure and Amenities	City	Ongoing
Engineering Permits - review plans, issue permits and perform inspections for work and oversize transportation affecting the public right of way as performed by property owners, utility companies, private contractors and outside agencies	Infrastructure and Amenities	City	Ongoing
Land Development Support – assist the Community Development Department by performing design review	Community Safety	State	Ongoing

and inspection of private development for subdivisions, site plans, grading, storm drainage, and stormwater treatment and control; and provide engineering review and related support services for large private development, citywide planning and regional projects			
Transportation Engineering – perform transportation engineering and parking analyses, and authorize modifications and upgrades for existing traffic control and parking devices and systems to address operations and safety concerns including those identified by residents and businesses	Infrastructure and Amenities	City	Ongoing
Pavement Management Program (PMP) – update the City's PMP database to comply with regional requirements; plan and develop improvement projects as part of the Measure A Street Improvement Program; seek state, federal and regional funding grants to leverage Measure A funding; and serve as Staff Liaison to the Citizen Street Oversight Committee	Infrastructure and Amenities	City/State	Ongoing
Bicycle, Pedestrian and ADA Program – plan, evaluate, seek funding, and implement bicycle, pedestrian, safe routes to school and ADA projects including those contained in the El Cerrito Active Transportation Plan, ADA Transition Plan, San Pablo Avenue Specific Plan, and Complete Streets Policy. Also, convene and oversee the ADA Advisory Group.	Infrastructure and Amenities	City/State	Ongoing
Transportation Planning – in collaboration with the Community Development Department, participate in regional transportation policy setting and funding forums to support City goals including work with the Contra Costa Transportation Authority (CCTA), West Contra Costa Transportation Commission (WCCTC), Metropolitan Transportation Commission (MTC), Caltrans, BART, AC Transit and WestCAT.	High-Performing Organization	City	Ongoing
Transportation Impact Fee Program - manage annual fee updates, reporting and programming; and update nexus Fee Study by end of 2027.	High-Performing Organization	City	Ongoing
Storm Drain Program – evaluate and implement repairs and minor improvements, complete update of the Storm Drain Master Plan, and plan for major improvements to the storm drainage system per the City's Storm Drain Master Plan including updating the Master Plan	Infrastructure and Amenities	City	Ongoing
Grant Management – manage various regional, state and federal grants including applications, reporting and reimbursement requests	High-Performing Organization	State/Federal	Ongoing
Utility & Interagency Coordination – coordinate with outside agencies including Stege Sanitary, EBMUD,	Infrastructure and Amenities		Ongoing

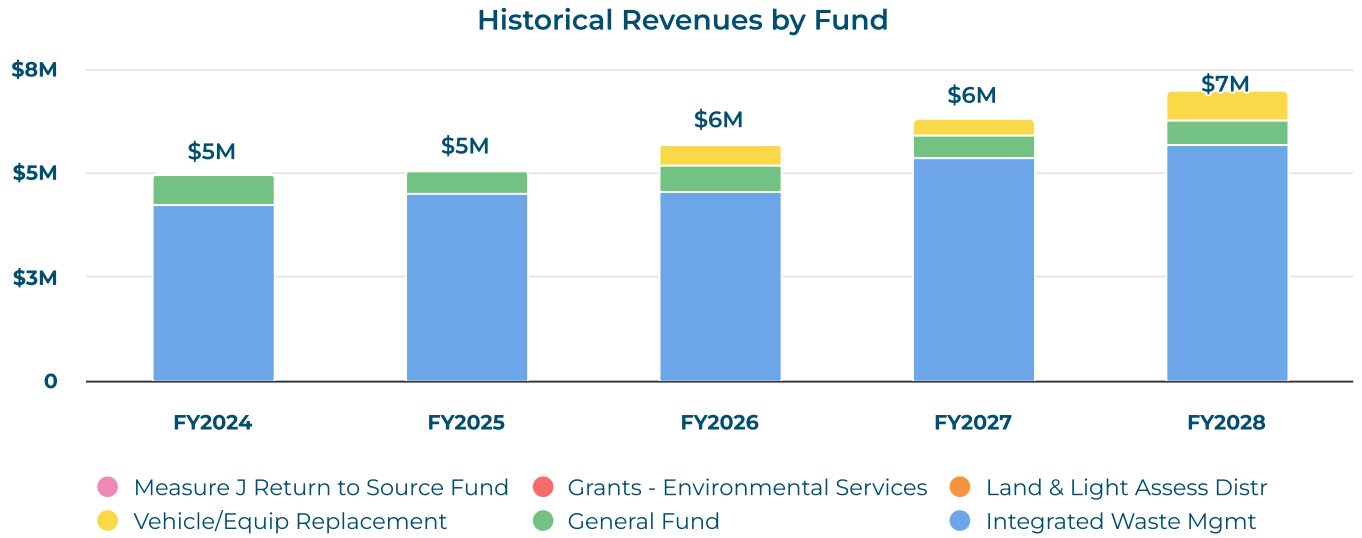
PG&E, AT&T Caltrans, BART and Contra Costa County City- County Engineering Advisory Committee (CCEAC) to provide and improve various infrastructure systems within the City			
Streets & Sidewalks – ongoing maintenance and repair of pavement, curbs, gutters, sidewalks, traffic signals, street lights, street signs and pavement markings	Infrastructure and Amenities	City	Ongoing
Public Facilities – ongoing maintenance and repair of civic buildings, underground storage tanks & fuel pumps, generators, club houses, play structures, sports courts, irrigation systems, and utilities	Infrastructure and Amenities	City	Ongoing
Parks & Public Landscapes – ongoing operation, maintenance and repair of park lands, playfields, streetscapes, trails and pathways, rain gardens and open space; weed abatement on City easements; resurface the Arlington Park & Harding Park Tennis Cts	Livability and Belonging	City	Ongoing
Urban Forest – ongoing management and maintenance of City trees including streets trees and trees in parks and open spaces, and serve as Staff Liaison to the Urban Forest Committee; implementation of the Public Tree & Shrub Ordinance (2019); in coordination with Finance Dept, explore development of a Donation Program for Tree Planting; and develop Standard Details for Tree Planting	Environmental Sustainability	City	Ongoing
Storm Drain System – ongoing operation, maintenance and minor repair of storm drain inlets, trash capture devices, pipes, channels, sediment traps, creeks and creek banks, flood mitigation effort; storm season preparation and response	Infrastructure and Amenities	City	Ongoing
Clean Water Program/National Pollutant Discharge Elimination System (NPDES) – ongoing management, implementation and monitoring of the City's Clean Water Program, including compliance with the reissued Municipal Regional Permit 3.0 (2022) and upcoming permit renewal for storm water discharges, street sweeping, trash load reduction, commercial inspection, new development and construction controls, Integrated Pest Management policy, Green Infrastructure and Mercury Controls/PCBs control in coordination with other departments; focus on Asset Management, Detailed Cost Reporting, Unfunded Mandates Reimbursement, and Trash Reduction Management Plan Update	Environmental Sustainability	Federal	Ongoing
Integrated Waste Management & Recycling – ongoing operation of the City's curbside recycling program and	Environmental Sustainability	City/State	Ongoing

drop off Recycling + Environmental Resource Center and ongoing management of the City's collection franchise and post- collection agreement, AB939 and SB1383 compliance, participation in RecycleMore, and other waste management and diversion programs, including enforcement of the City's single-use bag and EPS foam ordinances, mandatory commercial recycling and green waste, and Expanded Foodware Ordinance (2022)			
Trash, Debris, Graffiti & Encampment Abatement – ongoing clean-up and removal of illegally dumped waste, litter, and graffiti found on public facilities and landscapes; and coordination with East Bay Sanitary, Community Development and Police Departments, and County to address illegal dumping as well as address public health and safety risks arising from homeless encampments	Community Safety	City	Ongoing
Environmental Sustainability – Foster citywide environmental sustainability through development, implementation, and monitoring of policies, programs, projects and community involvement activities; monitor Climate Action & Adaption Plan implementation and implement Early Win and Phase 1 strategies; and serve as staff liaison to the Environmental Quality Committee	Environmental Sustainability	City	Ongoing
Emergency Response – all hours' on-call response to emergencies involving public infrastructure, facilities and landscapes, including response to flooding, vehicle accidents, illicit discharges and spills, downed tree limbs, and other urgent after-hours maintenance and repair needs	Community Safety	City	Ongoing
Community Engagement – lead or support various community activities including City-sponsored outreach and events, volunteer-led events, and other volunteer-led projects. Events include MLK Parade, ECYB Opening Parade, Arbor Week, Earth Day, Bike to Work Day, Citywide Garage Sale, Hillside Festival, July 4th Festival, National Night Out, Coastal Clean-Up Day and monthly Baxter Creek Gateway Clean-Ups; and manage public outreach efforts via a monthly e-newsletter, quarterly garbage bill inserts, and production of other collateral	Livability and Belonging	City	Ongoing
Hillside Natural Area Vegetation Management - fire fuel reduction activities in coordination with the Fire Department and implementing the HNA Fire Resilience & Forest Conservation Plan, including the CA Coastal Conservancy Grant Project	Community Safety	City	Ongoing

Special Maintenance & Repair Projects – periodic improvements to public facilities and landscapes above and beyond basic operation, maintenance and repair; priority projects pending funding include roof repairs, playground equipment & resurfacing replacements, and playfield fencing repairs and upgrades.	Infrastructure and Amenities	City	Ongoing
Local Road Safety Plan - In coordination with Community Development, finalize plan and present to City Council for adoption	Community Safety	State/Federal	FY 2026-27
Hillside Natural Area Fire Resilience & Forest Conservation Management Plan - Implement Plan, specifically project funded by California Coastal Conservancy Grant and actively seek grant funding	Community Safety	City/State	FY 2026-27
Computerized Maintenance Management System - Procure and implement new system to enable integrated scheduling of work orders, tracking of level of effort and costs, documenting of condition of assets, and tracking regulatory compliance. This will reduce City costs over long-term by increasing service life of a variety of City assets, reducing downtime, reducing risks, and allowing for data-driven prioritization of capital investments.	High-Performing Organization	City	FY 2026-27
Fully implement new programs in the East Bay Sanitary Franchise Agreement including special compost collection containers	Environmental Sustainability	City/State	Multi-Year
Conduct a City facility need assessment to evaluate and prioritize investments in coordination with Finance Department	Infrastructure and Amenities	City	Multi-Year
Begin Implement Public Fleet Zero Emission Vehicle Transition Plan - Seek funding for and implement the vehicle replacement and procurement plan, infrastructure development coordination with relevant utility on charging infrastructure, and operations and maintenance, data collection and reporting plan, cost and impacts plan and potential financing plan.	Environmental Sustainability	City/State	Multi-Year
Support review and approval of El Cerrito Plaza BART TOD and Active Transportation/Complete Streets improvements	Livability and Belonging	City/State	Multi-Year
Implement new California Air Resource Board Advanced Clean Fleet Requirements	Environmental Sustainability	City/State	Multi-Year
Design, bid and/or construct a variety of capital projects, notably the 2026 Surface Seal Project, Richmond Street Complete Streets, Ohlone Uptown Project, Crosstown Connect & Related Plaza BART TOD Active Transportation Improvements, and Access Modifications	Infrastructure and Amenities	City/State	FY 2026-27

Evaluate and, as appropriate, implement an ordinance to require large privately-owned parking lots to install and maintain trash capture devices to comply with the Clean Water Municipal Regional Permit.	Environmental Sustainability	Federal	
Explore, including community outreach, development of a permanent Red Flag Day Parking Program in coordination with Fire Department.	Community Safety	City	FY 2026-27
Migrate Public Works records to Cloud-based file management and begin implementation of Department Record Management Work Plan to improve efficiency and effectiveness	High-Performing Organization	City	FY 2026-27
Develop and issue a Request for Proposal for Vehicle Fleet Maintenance and Repair for non-public safety vehicles and Tree Pruning & Removal	High-Performing Organization	City	FY 2026-27
Continue collaboration with Caltrans, CCTA, WCCTC, and City of Richmond on the San Pablo Avenue/SR123 Repaving and Pedestrian Safety Project, Countywide Smart Signals Project, Central Avenue I-80 Undercrossing Pedestrian & Bicycle Path, I-80/Central Avenue Local Road Realignment, and San Pablo Avenue Multimodal Phase III	Infrastructure and Amenities	City	Multi-Year

Revenues by Fund

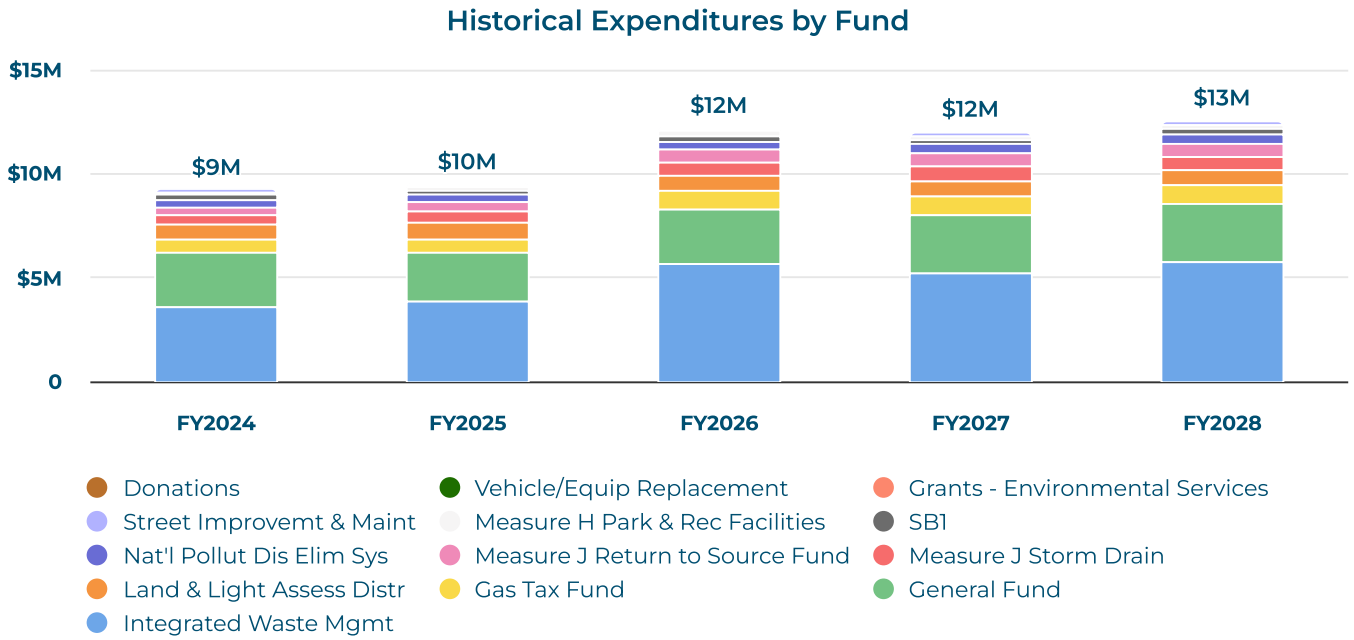


Revenues by Fund

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
General Fund	$571,222.42	$622,117.28	$559,200.00	$574,920.00
Land & Light Assess Distr	$20,270.65	$11,581.60	$19,000.00	$19,000.00
Measure J Return to Source Fund	$1,287.00			

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Integrated Waste Mgmt	$4,473,654.02	$4,554,892.40	$5,332,394.00	$5,675,239.00
Vehicle/Equip Replacement		$500,000.00	$393,000.00	$723,000.00
Grants - Environmental Services	$38,812.96	$40,000.00		
Total Revenues	**$5,105,247.05**	**$5,728,591.28**	**$6,303,594.00**	**$6,992,159.00**

Expenditures by Fund

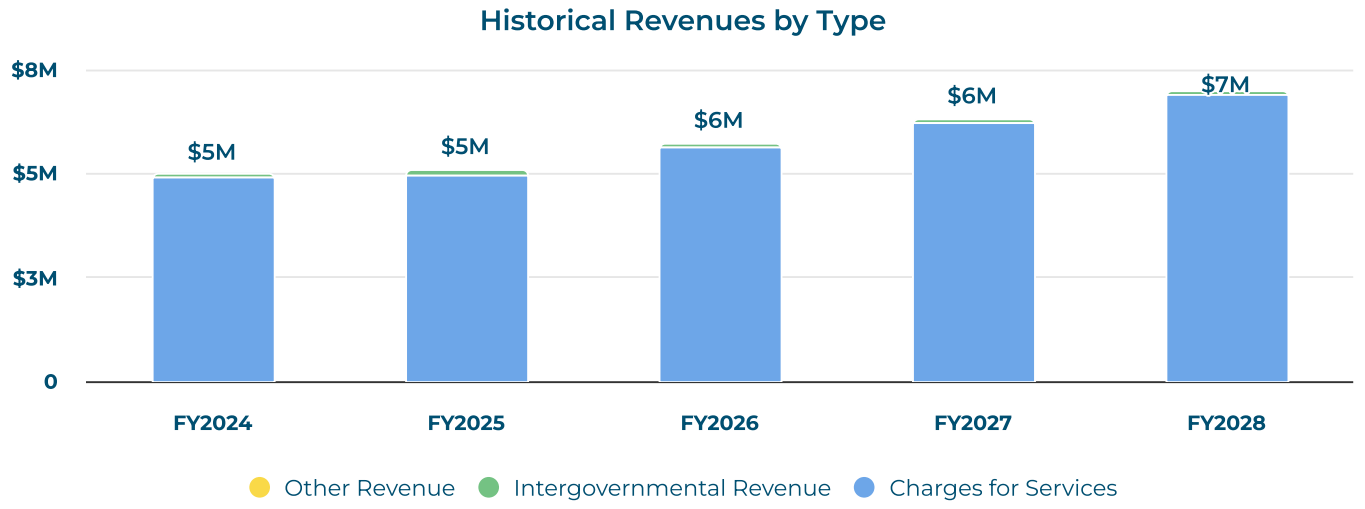


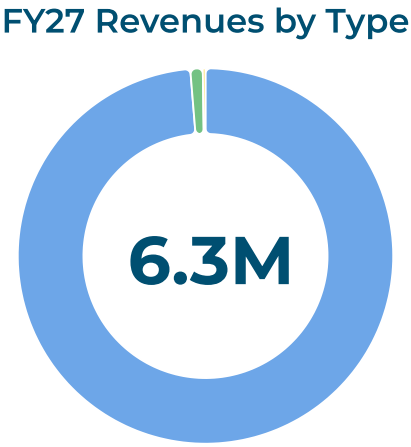
Expenditures by Fund

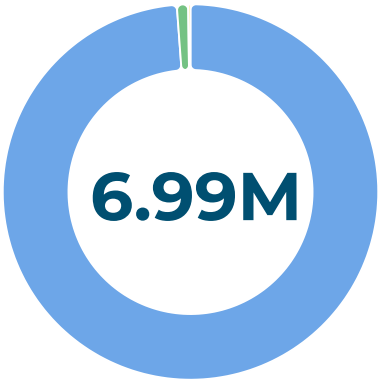
Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
General Fund	$2,316,511.29	$2,631,757.93	$2,782,432.70	$2,846,855.65
Gas Tax Fund	$645,674.04	$833,521.37	$888,884.79	$874,920.19
Nat'l Pollut Dis Elim Sys	$353,797.06	$446,799.37	$436,230.58	$456,093.99
Land & Light Assess Distr	$820,289.21	$727,249.67	$764,807.39	$727,753.60
Measure J Return to Source Fund	$496,393.40	$627,769.87	$626,599.00	$640,493.62
Measure J Storm Drain	$489,126.12	$628,797.09	$655,507.00	$673,337.11
Measure H Park & Rec Facilities	$148,865.04	$223,060.39	$179,500.00	$186,000.00
Street Improvemt & Maint	$119,845.39	$134,949.00	$141,877.00	$149,095.10
SB1	$223,431.61	$261,484.00	$258,209.00	$267,369.00
Donations	$4,792.14			
Integrated Waste Mgmt	$3,866,235.64	$5,667,820.56	$5,231,669.34	$5,705,885.67
Vehicle/Equip Replacement			$23,000.00	$23,000.00

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Grants - Environmental Services	$38,812.96	$40,000.00		
Total Expenditures	**$9,523,773.90**	**$12,223,209.25**	**$11,988,716.80**	**$12,550,803.93**

Revenues by Type







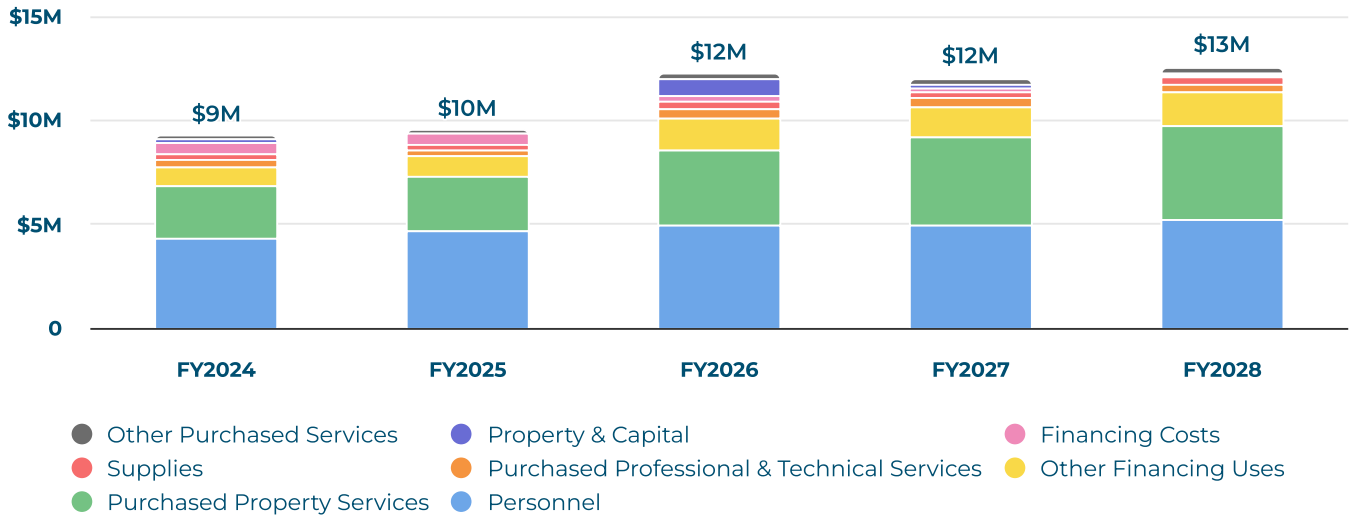
Charges for Services	**$6,222,394**	98.71%	Charges for Services	**$6,910,959**	98.84%
Intergovernmental Revenue	**$66,900**	1.06%	Intergovernmental Revenue	**$66,900**	0.96%
Other Revenue	**$14,300**	0.23%	Other Revenue	**$14,300**	0.20%

Revenues by Type

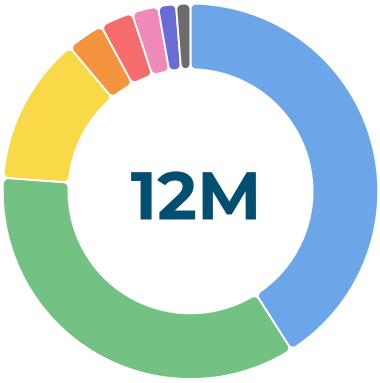
Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Intergovernmental Revenue	$134,868.87	$97,000.00	$66,900.00	$66,900.00
Charges for Services	$4,941,533.96	$5,628,591.28	$6,222,394.00	$6,910,959.00
Other Revenue	$28,844.22	$3,000.00	$14,300.00	$14,300.00
Total Revenues	**$5,105,247.05**	**$5,728,591.28**	**$6,303,594.00**	**$6,992,159.00**

Expenditures by Type

Historical Expenditures by Type

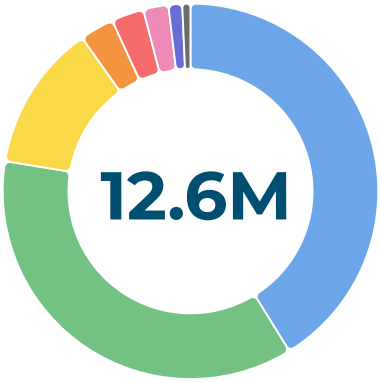


FY27 Expenditures by Type



Personnel	$4,912,051	40.97%
Purchased Property Services	$4,218,074	35.18%
Other Financing Uses	$1,527,512	12.74%
Purchased Professional & Technical Services	$386,454	3.22%
Supplies	$339,331	2.83%
Other Purchased Services	$273,317	2.28%
Property & Capital	$185,160	1.54%
Financing Costs	$146,818	1.22%

FY28 Expenditures by Type



Personnel	$5,168,578	41.18%
Purchased Property Services	$4,566,264	36.38%
Other Financing Uses	$1,588,465	12.66%
Purchased Professional & Technical Services	$369,068	2.94%
Supplies	$350,445	2.79%
Other Purchased Services	$271,246	2.16%
Financing Costs	$147,378	1.17%

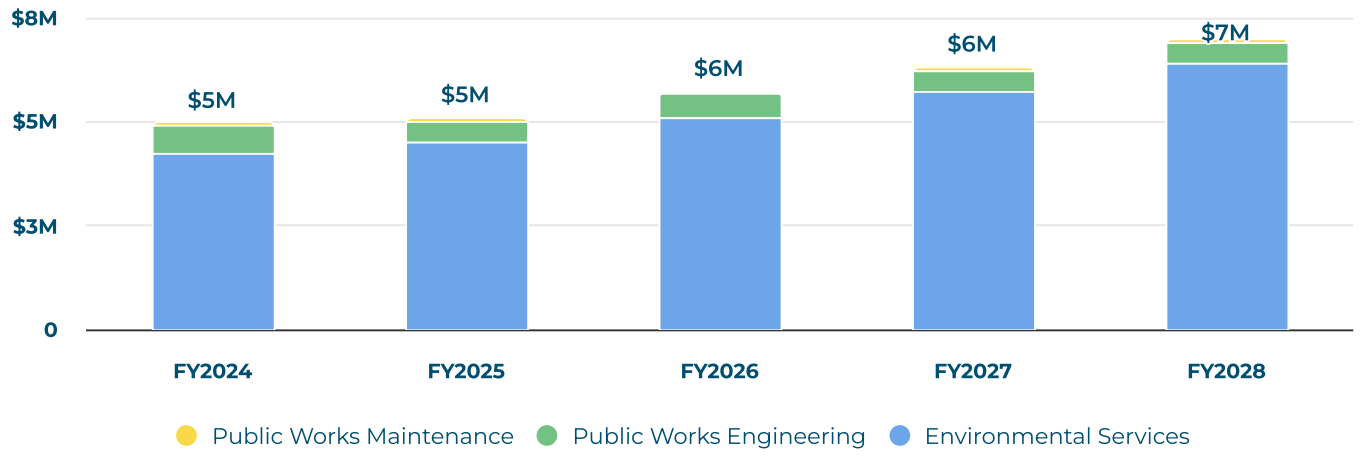
Expenditures by Type

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Personnel	$4,631,204.71	$4,957,307.96	$4,912,050.95	$5,168,578.14
Purchased Professional & Technical Services	$266,926.32	$514,631.25	$386,454.00	$369,068.00
Purchased Property Services	$2,678,241.22	$3,609,189.60	$4,218,074.14	$4,566,263.72

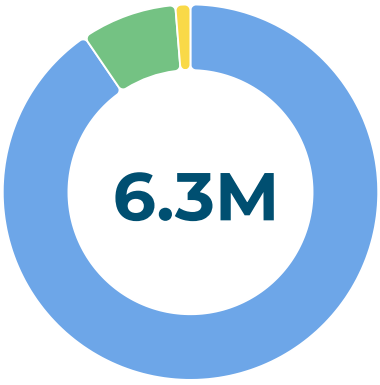
Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Other Purchased Services	$173,364.75	$244,505.74	$273,316.69	$271,246.09
Supplies	$279,031.88	$348,326.70	$339,331.00	$350,445.00
Property & Capital	$36,747.44	$787,187.00	$185,160.00	$89,360.00
Financing Costs	$504,095.58	$279,951.00	$146,818.00	$147,378.35
Other Financing Uses	$954,162.00	$1,482,110.00	$1,527,512.02	$1,588,464.63
Total Expenditures	**$9,523,773.90**	**$12,223,209.25**	**$11,988,716.80**	**$12,550,803.93**

Revenues by Division

Historical Revenues by Division

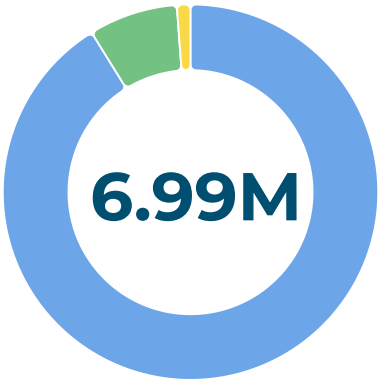


FY27 Revenues by Division



Environmental Services	$5,702,394	90.46%
Public Works Engineering	$519,700	8.24%
Public Works Maintenance	$81,500	1.29%

FY28 Revenues by Division



Environmental Services	$6,375,239	91.18%
Public Works Engineering	$535,300	7.66%
Public Works Maintenance	$81,620	1.17%

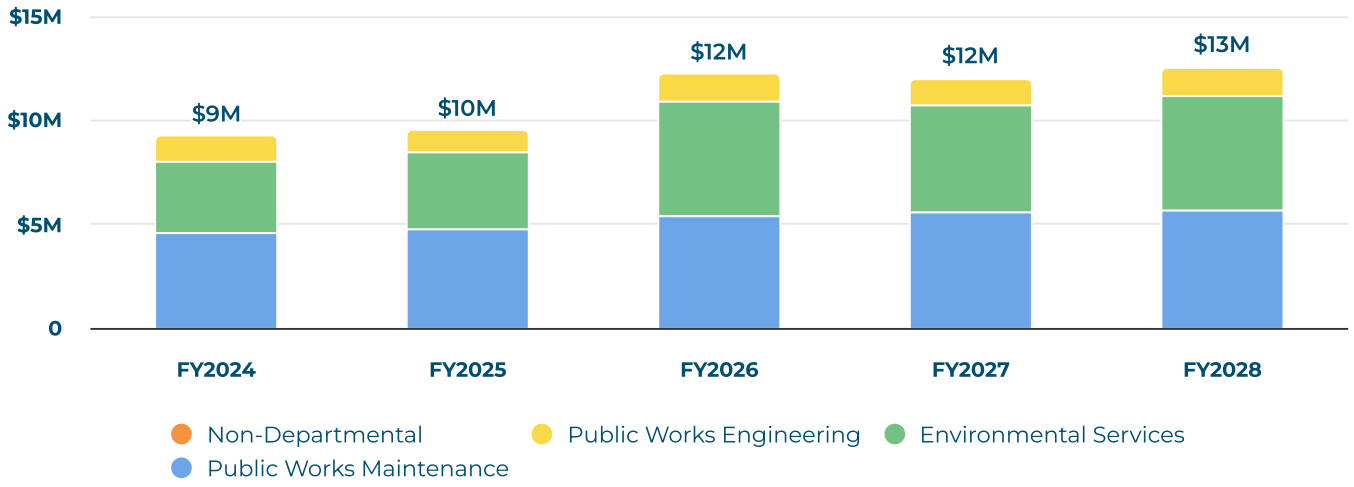
Revenues by Division

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Environmental Services		$4,512,466.98	$5,094,892.40	$5,702,394.00	$6,375,239.00
State Grant-Operating	227-10-80-45440	$38,812.96	$40,000.00		

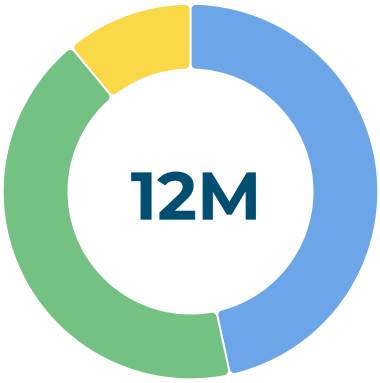
Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
State Grant-Operating	501-10-80-45440	$27,158.96	$20,000.00	$25,000.00	$25,000.00
Local Agency Grants	501-10-80-45460	$3,400.00	$2,000.00	$3,400.00	$3,400.00
IWM Fees	501-10-80-46310	$4,320,878.05	$4,431,081.84	$5,177,644.00	$5,521,089.00
Recycling Revenues	501-10-80-46320	$117,197.25	$96,370.56	$120,000.00	$120,000.00
Recycling Sales-CFL/Flourescent Tubes	501-10-80-46321.1	$373.66	$1,880.00	$2,000.00	$1,400.00
Recycling Sales-Sharps	501-10-80-46321.5	$272.00	$160.00	$250.00	$250.00
Recycling Sales-Miscellaneous	501-10-80-46321.6	$468.00		$500.00	$500.00
Recycling Sales-Event Stands	501-10-80-46321.9	$456.00	$400.00	$300.00	$300.00
Contributions & Donations	501-10-80-48120	$99.10			
Other Misc Revenue	501-10-80-48990	$3,351.00	$3,000.00	$3,300.00	$3,300.00
ISF Contribution	601-10-80-46810		$500,000.00	$370,000.00	$700,000.00
Public Works Engineering		$490,596.80	$575,120.00	$519,700.00	$535,300.00
Program Fees	101-30-20-46520	$489,836.80	$575,120.00	$519,700.00	$535,300.00
Other Misc Revenue	101-30-20-48990	$760.00			
Public Works Maintenance		$102,183.27	$58,578.88	$81,500.00	$81,620.00
Local Agency Grants	101-30-30-45460	$2,500.00			
Other State Reimbursement	101-30-30-45590	$49,000.00	$24,500.00	$24,500.00	$24,500.00
Program Fees	101-30-30-46520	$4,275.20	$22,497.28	$4,000.00	$4,120.00
Contributions & Donations	101-30-30-48120	$7,629.00			
Other Misc Revenue	101-30-30-48990	$17,221.42		$11,000.00	$11,000.00
Other Local Reimbursement	203-30-30-45790	$13,996.95	$10,500.00	$14,000.00	$14,000.00
Program Fees	203-30-30-46520	$6,490.00	$1,081.60	$5,000.00	$5,000.00
Other Misc Revenue	203-30-30-48990	-$216.30			
Program Fees	204-30-30-46520	$1,287.00			
ISF Contribution	601-30-30-46810			$23,000.00	$23,000.00
Total Revenues		**$5,105,247.05**	**$5,728,591.28**	**$6,303,594.00**	**$6,992,159.00**

Expenditures by Division

Historical Expenditures by Division



FY27 Expenditures by Division



Public Works Maintenance	$5,588,592	46.62%
Environmental Services	$5,081,875	42.39%
Public Works Engineering	$1,318,250	11.00%

FY28 Expenditures by Division



Public Works Maintenance	$5,632,780	44.88%
Environmental Services	$5,547,398	44.20%
Public Works Engineering	$1,370,626	10.92%

Expenditures by Division

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Environmental Services		$3,643,022.82	$5,567,411.99	$5,081,875.34	$5,547,397.84
Program Expense	227-10-80-52185	$38,741.46	$40,000.00		
Temp Staff in City Hall	227-10-80-52190	$71.50			
Regular Salaries & Wages	501-10-80-51110	$963,929.74	$1,016,361.87	$1,079,674.61	$1,129,428.32
Part-Time Permanent Salaries & Wages	501-10-80-51120	$69,679.74	$55,994.30	$58,218.08	$62,597.25
Overtime Pay	501-10-80-51140	$51,069.56	$38,245.44	$58,470.00	$62,562.00
Straight OT	501-10-80-51142	$494.57			
Special Pay	501-10-80-51150	$9,757.15	$5,899.92	$9,800.00	$9,800.00

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
One-Time Payouts	501-10-80-51155	$40,699.34	$11,469.82	$10,000.00	$10,000.00
Labor Offset	501-10-80-51160	-$145.50			
PARS Contribution	501-10-80-51200	$509.70	$1,000.00	$510.00	$510.00
PERS Contributions	501-10-80-51210	$162,161.68	$98,479.52	$102,037.41	$106,400.43
PERS UAL	501-10-80-51211	$257,502.67	$281,828.31	$295,738.23	$302,276.57
FICA/Medicare	501-10-80-51220	$81,844.77	$77,190.69	$85,081.35	$89,029.98
Medical Benefits	501-10-80-51230	$310,089.77	$368,562.70	$337,073.02	$365,920.05
Life & LTD Insurance	501-10-80-51235	$9,343.01	$10,383.17	$11,558.13	$12,068.95
Allowances & Other Benefits	501-10-80-51237	$4,983.03	$4,213.04	$5,040.00	$5,040.00
Workers Compensation Premiums	501-10-80-51240	$78,137.06	$79,536.20	$43,235.51	$46,169.79
Salary Savings	501-10-80-51990		$214,194.00		
Miscellaneous Prof Svcs	501-10-80-52190	$34,651.75	$165,000.25	$60,000.00	$60,000.00
Lab & Investigative Svcs	501-10-80-52210	$11,633.20	$8,200.00	$11,600.00	$12,180.00
Other Technical Services	501-10-80-52230	$1,519.76	$2,400.00	$2,000.00	$2,100.00
Miscellaneous Services	501-10-80-52240	$25,400.00	$77,305.00	$45,000.00	$47,250.00
Utilities-Energy	501-10-80-53110	$5,289.79	$5,280.00	$5,544.00	$5,821.20
Utilities-Water & Sewer	501-10-80-53111	$7,508.95	$7,179.10	$8,597.00	$9,199.00
Infrastructure Maint Svc	501-10-80-53210	$10,616.84	$60,400.00	$50,000.00	$52,500.00
Building Maint Services	501-10-80-53230	$7,978.03	$19,380.00	$15,000.00	$15,750.00
Vehicle & Equip Maint Svc	501-10-80-53250	$129,782.16	$239,120.00	$250,000.00	$262,500.00
Vehicle & Equipment Lease	501-10-80-53320		$6,000.00	$376,300.00	$706,615.00
Solid Waste Services	501-10-80-53910	$193,553.42	$458,507.00	$670,000.00	$724,091.00
Other Property Services	501-10-80-53990	$1,423.67	$2,365.81	$2,310.00	$2,426.00
Insurance Premiums	501-10-80-54110		$25,000.00		
Telephone Expenses	501-10-80-54210	$4,778.37	$3,080.00	$5,209.00	$5,365.00
Mobile/Wireless Expenses	501-10-80-54220	$3,445.75	$4,870.00	$20,000.00	$21,000.00
Internet Services	501-10-80-54230		$2,260.00	$100.00	$105.00
Software Licenses & Maintenance	501-10-80-54240	$3,378.77		$25,850.00	$27,143.00
Legal Notices & Advertise	501-10-80-54310		$520.00	$500.00	$500.00
Printing & Binding	501-10-80-54410	$5,524.69	$20,000.00	$11,000.00	$11,550.00

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Travel & Training	501-10-80-54610	$15,097.42	$25,000.00	$16,500.00	$17,325.00
Dues & Subscriptions	501-10-80-54910	$8,979.60	$16,060.00	$3,000.00	$3,150.00
Events & Field Trips	501-10-80-54920	$4,095.86	$5,410.00	$5,000.00	$5,250.00
General Office Supplies	501-10-80-55110	$1,348.87	$2,080.00	$1,800.00	$1,890.00
Postage & Delivery	501-10-80-55120	$69.29	$410.00	$500.00	$525.00
Photocopying Charges	501-10-80-55130		$1,740.00		
Recognition-EE/Volunteer	501-10-80-55140	$475.38			
Fuel	501-10-80-55210	$76,045.22	$87,860.85	$75,000.00	$78,750.00
Safety Supplies	501-10-80-55220	$3,154.10	$5,410.00	$5,250.00	$5,513.00
Clothing & Uniform Supply	501-10-80-55240	$6,571.76	$6,830.00	$6,830.00	$7,172.00
Vehicle & Equip Supplies	501-10-80-55250	$59,104.12	$61,040.00	$62,000.00	$65,100.00
Other Operating Supplies	501-10-80-55290	$8,537.70	$10,920.00	$10,000.00	$10,500.00
Building Supplies	501-10-80-55520	$746.39	$200.00	$210.00	$221.00
Improvements, not Bldgs	501-10-80-56310	$2,793.92		$2,000.00	$2,100.00
Office Equipment <$10K	501-10-80-56410	$6.99	$15,000.00	$15,000.00	$15,000.00
Heavy Equipment >$10K	501-10-80-56620		$499,000.00		
Other Equipment <$10K	501-10-80-56710	$16,256.79	$205,707.00	$90,000.00	$44,000.00
Other Equipment >$10K	501-10-80-56720			$50,000.00	
Depreciation Expense	501-10-80-56910		$7,000.00		
Principal Payments-Facilities	501-10-80-58110.1	$298,300.00	$151,900.00		
Principal Pymt - Sideloader Recycling Truck	501-10-80-58110.4	$77,895.21			
Principal Pymt - Rearloader Recycling Truck	501-10-80-58110.6	$81,788.26	$84,685.00	$87,685.00	$90,930.00
Interest Payments-Facilities	501-10-80-58120.1	$9,147.27	$1,385.00		
Interest Payment - Sideloader Recycling Truck	501-10-80-58120.4	$1,632.96			
Interest Payment - Rearloader Recycling Truck	501-10-80-58120.6	$14,547.90	$9,321.00	$6,321.00	$3,216.00
Licenses & Permits	501-10-80-58220	$4,827.50	$8,790.00	$10,500.00	$11,025.00
Bank & Credit Card Fees	501-10-80-58920	$540.91	$410.00	$590.00	$607.28

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Operating Xfer Out-GEN	501-10-80-59990.101	$3,671.00	$3,671.00	$3,671.00	$3,671.00
TRANSFER OUT-I/S	501-10-80-59990.601		$500,000.00		
Indirect Xfer-GEN	501-10-80-59991.101	$422,034.00	$447,356.00	$974,572.00	$1,013,554.02
Public Works Engineering		$1,105,458.39	$1,295,109.32	$1,318,249.70	$1,370,626.07
Regular Salaries & Wages	101-30-20-51110	$170,882.52	$195,023.11	$208,381.61	$219,496.78
Part-Time Permanent Salaries & Wages	101-30-20-51120	$4,962.86			
Overtime Pay	101-30-20-51140	$241.53			
Special Pay	101-30-20-51150	$724.00	$364.00	$715.00	$715.00
One-Time Payouts	101-30-20-51155	$2,266.26	$2,674.85		
PERS Contributions	101-30-20-51210	$10,411.72	$11,303.80	$12,726.84	$13,389.83
PERS UAL	101-30-20-51211	$40,840.57	$45,457.28	$55,218.57	$56,731.48
FICA/Medicare	101-30-20-51220	$14,237.44	$14,744.64	$15,779.13	$16,601.18
Medical Benefits	101-30-20-51230	$27,760.01	$30,686.30	$31,643.65	$34,198.33
Life & LTD Insurance	101-30-20-51235	$1,570.02	$1,944.81	$2,089.74	$2,190.09
Allowances & Other Benefits	101-30-20-51237	-$1,228.34	$954.46	$626.40	$626.40
Workers Compensation Premiums	101-30-20-51240	$11,039.67	$11,416.21	$5,907.07	$6,307.97
Salary Savings	101-30-20-51990		$1,922.87		
Budget Only - One Time Adjustments	101-30-20-52100		-$13,726.53		
Miscellaneous Prof Svcs	101-30-20-52190	$75,797.04	$95,000.00	$85,000.00	$85,000.00
Other Technical Services	101-30-20-52230	$200.00	$1,090.00		
Miscellaneous Services	101-30-20-52240	$2,500.00	$16,630.00	$5,630.00	$5,300.00
Vehicle & Equip Maint Svc	101-30-20-53250		$4,000.00	$2,000.00	$1,400.00
Vehicle & Equipment Lease	101-30-20-53320		$4,160.00		
Telephone Expenses	101-30-20-54210	$4,381.92	$5,200.00	$4,776.29	$4,919.58
Mobile/Wireless Expenses	101-30-20-54220	$5,131.56	$9,680.00	$5,593.40	$5,761.20
Software Licenses & Maintenance	101-30-20-54240	$6,128.50	$1,680.00	$2,680.00	$2,710.00
Printing & Binding	101-30-20-54410	$90.40			
Travel & Training	101-30-20-54610	$3,420.83	$4,160.00	$7,500.00	$7,600.00
Dues & Subscriptions	101-30-20-54910	$8,496.21	$1,300.00	$10,300.00	$10,570.00
Events & Field Trips	101-30-20-54920	$460.66	$440.00		

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
General Office Supplies	101-30-20-55110	$379.44	$840.00	$840.00	$840.00
Postage & Delivery	101-30-20-55120	$1,242.16	$940.00		
Photocopying Charges	101-30-20-55130		$630.00		
Recognition-EE/Volunteer	101-30-20-55140	$416.72			
Safety Supplies	101-30-20-55220		$520.00	$300.00	$300.00
Clothing & Uniform Supply	101-30-20-55240	$116.62		$750.00	$750.00
Other Operating Supplies	101-30-20-55290	$102.45	$110.00	$310.00	$310.00
Office Equipment <$10K	101-30-20-56410	$2,653.94	$13,900.00	$9,900.00	$10,000.00
Other Equipment <$10K	101-30-20-56710		$320.00		
Regular Salaries & Wages	201-30-20-51110	$80,988.98	$97,397.90	$99,984.40	$107,188.35
Overtime Pay	201-30-20-51140	$320.04			
Special Pay	201-30-20-51150	$1,034.28	$520.00	$1,040.00	$1,040.00
One-Time Payouts	201-30-20-51155	$1,259.04	$2,283.46	$1,000.00	$1,000.00
PERS Contributions	201-30-20-51210	$5,149.60	$5,815.25	$6,333.22	$6,786.36
PERS UAL	201-30-20-51211	$19,865.13	$22,454.75	$26,494.64	$27,704.07
FICA/Medicare	201-30-20-51220	$6,764.70	$7,490.69	$7,779.63	$8,334.43
Medical Benefits	201-30-20-51230	$11,999.44	$13,235.72	$13,282.03	$14,107.11
Life & LTD Insurance	201-30-20-51235	$840.94	$1,010.63	$1,039.85	$1,109.58
Allowances & Other Benefits	201-30-20-51237	$362.73	$504.40	$324.00	$324.00
Workers Compensation Premiums	201-30-20-51240	$6,610.58	$6,856.60	$3,558.48	$3,799.98
Salary Savings	201-30-20-51990		$8,648.00		
Collect & Admin Services	201-30-20-52110	$4,009.00	$3,200.00		
Miscellaneous Prof Svcs	201-30-20-52190	$18,216.73	$95,259.00	$80,000.00	$80,000.00
Dues & Subscriptions	201-30-20-54910	$945.00		$10,200.00	$10,490.00
Regular Salaries & Wages	202-30-20-51110	$19,292.32	$20,063.87	$22,765.57	$23,619.70
Overtime Pay	202-30-20-51140	$16.67			
Special Pay	202-30-20-51150	$51.72	$26.00	$65.00	$65.00
One-Time Payouts	202-30-20-51155		$675.86	$500.00	$500.00
PERS Contributions	202-30-20-51210	$970.91	$973.34	$1,176.35	$1,223.84
PERS UAL	202-30-20-51211	$4,340.71	$4,775.65	$6,032.60	$6,104.78
FICA/Medicare	202-30-20-51220	$1,619.54	$1,536.86	$1,758.21	$1,823.99
Medical Benefits	202-30-20-51230	$3,551.88	$3,885.01	$3,943.26	$4,269.61

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Life & LTD Insurance	202-30-20-51235	$189.67	$202.54	$225.27	$232.98
Allowances & Other Benefits	202-30-20-51237	$100.96	$104.26	$104.40	$104.40
Workers Compensation Premiums	202-30-20-51240	$1,090.75	$1,131.33	$587.15	$627.00
Salary Savings	202-30-20-51990		$103.00		
Miscellaneous Prof Svcs	202-30-20-52190	$7,954.88	$27,555.00	$20,000.00	$20,000.00
Other Administrative Svcs	202-30-20-54990	$922.50	$3,300.00	$3,000.00	$3,000.00
Licenses & Permits	202-30-20-58220	$10,920.00	$15,000.00	$13,000.00	$13,000.00
Salary Savings	203-30-20-51990		$5,814.00		
Collect & Admin Services	203-30-20-52110		$4,100.00		
Legal & Financial Svcs	203-30-20-52120	$11,934.03	$12,094.26	$12,000.00	$12,000.00
Regular Salaries & Wages	204-30-20-51110	$51,249.16	$61,030.04	$62,969.00	$67,233.13
Overtime Pay	204-30-20-51140	$186.90			
Special Pay	204-30-20-51150	$646.43	$325.00	$650.00	$650.00
One-Time Payouts	204-30-20-51155	$755.42	$1,208.81	$500.00	$500.00
PERS Contributions	204-30-20-51210	$4,103.12	$4,530.70	$4,971.00	$5,267.00
PERS UAL	204-30-20-51211	$12,597.71	$14,159.46	$16,686.00	$17,377.18
FICA/Medicare	204-30-20-51220	$4,074.81	$4,534.57	$4,645.00	$4,946.59
Medical Benefits	204-30-20-51230	$7,347.50	$8,090.60	$8,111.00	$8,609.49
Life & LTD Insurance	204-30-20-51235	$503.95	$597.95	$640.00	$679.70
Allowances & Other Benefits	204-30-20-51237	$242.88	$327.86	$220.00	$219.60
Workers Compensation Premiums	204-30-20-51240	$3,602.77	$3,736.86	$1,940.00	$2,070.99
Salary Savings	204-30-20-51990		$465.00		
Miscellaneous Prof Svcs	204-30-20-52190	$9,757.91	$12,392.00		
Mobile/Wireless Expenses	204-30-20-54220		$1,000.00		
Dues & Subscriptions	204-30-20-54910	$55,911.00	$60,086.25	$59,200.00	$61,000.00
Indirect Xfer-GEN	204-30-20-59991.101	$68,209.00	$69,546.00	$78,867.00	$82,021.52
Regular Salaries & Wages	205-30-20-51110	$28,771.50	$29,265.16	$33,536.29	$35,126.07
Overtime Pay	205-30-20-51140	$55.16			
Special Pay	205-30-20-51150	$129.28	$65.00	$130.00	$130.00
One-Time Payouts	205-30-20-51155		$777.96	$1,000.00	$1,000.00
PERS Contributions	205-30-20-51210	$1,702.07	$1,697.49	$2,016.32	$2,118.62

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
PERS UAL	205-30-20-51211	$6,218.72	$6,948.34	$8,886.71	$9,078.74
FICA/Medicare	205-30-20-51220	$2,362.70	$2,243.77	$2,592.67	$2,715.10
Medical Benefits	205-30-20-51230	$5,161.76	$5,299.38	$5,613.24	$6,065.39
Life & LTD Insurance	205-30-20-51235	$286.84	$301.92	$341.26	$356.89
Allowances & Other Benefits	205-30-20-51237	$111.79	$107.90	$111.60	$111.60
Workers Compensation Premiums	205-30-20-51240	$1,950.12	$2,056.94	$1,085.34	$1,158.99
Salary Savings	205-30-20-51990		$776.00		
Collect & Admin Services	205-30-20-52110		$6,695.00		
Legal & Financial Svcs	205-30-20-52120	$5,441.83	$7,004.00	$5,714.00	$5,728.00
Miscellaneous Prof Svcs	205-30-20-52190	$17.00			
Indirect Xfer-GEN	205-30-20-59991.101	$74,000.00	$74,000.00	$119,994.51	$124,794.29
Regular Salaries & Wages	211-30-20-51110	$43,172.16	$49,873.00	$53,590.00	$56,212.72
Overtime Pay	211-30-20-51140	$6.73			
One-Time Payouts	211-30-20-51155	$755.42	$311.00	$1,000.00	$1,000.00
PERS Contributions	211-30-20-51210	$2,083.01	$2,305.00	$2,628.00	$2,757.38
PERS UAL	211-30-20-51211	$10,447.27	$11,566.00	$14,201.00	$14,528.83
FICA/Medicare	211-30-20-51220	$3,560.45	$3,816.00	$4,128.00	$4,329.10
Medical Benefits	211-30-20-51230	$7,213.92	$8,138.00	$8,508.00	$9,259.20
Life & LTD Insurance	211-30-20-51235	$441.45	$503.00	$534.00	$556.11
Allowances & Other Benefits	211-30-20-51237	$166.91	$252.00	$144.00	$144.00
Workers Compensation Premiums	211-30-20-51240	$2,644.23	$2,743.00	$1,424.00	$1,519.99
Salary Savings	211-30-20-51990		$259.00		
Miscellaneous Prof Svcs	211-30-20-52190	$23.60			
Mobile/Wireless Expenses	211-30-20-54220		$340.00		
Regular Salaries & Wages	501-30-20-51110	$3,496.10	$3,794.74	$4,156.00	$4,390.33
Overtime Pay	501-30-20-51140	$6.74			
One-Time Payouts	501-30-20-51155		$38.92		
PERS Contributions	501-30-20-51210	$67,427.92	$262.99	$300.00	$316.54
PERS UAL	501-30-20-51211	$792.87	$902.95	$1,102.00	$1,134.73
FICA/Medicare	501-30-20-51220	$268.04	$290.32	$321.00	$338.11
Medical Benefits	501-30-20-51230	$638.83	$677.28	$709.00	$770.64
Life & LTD Insurance	501-30-20-51235	$35.44	$40.17	$44.00	$46.48

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Workers Compensation Premiums	501-30-20-51240	$330.53	$342.81	$178.00	$190.00
Public Works Maintenance		$4,774,574.19	$5,360,687.94	$5,588,591.76	$5,632,780.02
Regular Salaries & Wages	101-30-30-51110	$307,979.15	$336,696.02	$356,821.00	$370,656.01
Part-Time Permanent Salaries & Wages	101-30-30-51120	$74,066.96	$59,482.54	$78,883.00	$84,388.74
Overtime Pay	101-30-30-51140	$9,228.86	$4,545.96	$9,925.00	$10,085.00
Straight OT	101-30-30-51142	$7,568.17	$6,818.40	$10,628.00	$10,742.00
Special Pay	101-30-30-51150	$4,975.52	$2,897.18	$4,220.00	$4,220.00
One-Time Payouts	101-30-30-51155	$9,863.22	$4,376.04		
Labor Offset	101-30-30-51160	-$10,394.25			
PARS Contribution	101-30-30-51200	$208.67	$150.00	$210.00	$210.00
PERS Contributions	101-30-30-51210	$34,417.61	$30,314.68	$39,890.00	$41,798.31
PERS UAL	101-30-30-51211	$76,494.88	$84,545.15	$111,194.00	$113,329.88
FICA/Medicare	101-30-30-51220	$30,089.77	$25,472.74	$31,830.00	$33,197.35
Medical Benefits	101-30-30-51230	$69,557.87	$75,029.01	$80,921.00	$88,063.16
Life & LTD Insurance	101-30-30-51235	$2,914.06	$3,412.77	$4,336.00	$4,522.52
Allowances & Other Benefits	101-30-30-51237	$498.20	$486.20	$1,062.00	$1,062.00
Workers Compensation Premiums	101-30-30-51240	$30,342.56	$26,054.93	$16,369.00	$17,479.92
Salary Savings	101-30-30-51990		$878.39		
Budget Only - One Time Adjustments	101-30-30-52100		-$63,346.73		
Miscellaneous Prof Svcs	101-30-30-52190	$264.32	$4,160.00	$1,000.00	$1,000.00
Other Technical Services	101-30-30-52230	$2,764.00	$4,610.00	$4,000.00	$4,000.00
Miscellaneous Services	101-30-30-52240	$15,687.54	$8,510.00	$14,010.00	$14,010.00
Utilities-Energy	101-30-30-53110	$147,334.63	$147,763.00	$155,152.00	$162,908.71
Utilities-Water & Sewer	101-30-30-53111	$135,419.29	$125,600.00	$155,039.00	$165,890.83
Infrastructure Maint Svc	101-30-30-53210	$120,850.87	$148,050.00	$148,050.00	$148,050.00
Building Maint Services	101-30-30-53230	$91,917.32	$128,830.00	$128,830.00	$128,830.00
Landscape/Park Maint Svcs	101-30-30-53240	$548,477.26	$674,780.00	$635,780.00	$635,780.00
Vehicle & Equip Maint Svc	101-30-30-53250	$50,554.23	$58,630.00	$53,633.00	$53,633.00
Janitorial Services	101-30-30-53260	$14,533.59	$29,610.00	$20,419.00	$20,149.00
Miscellaneous R&M Svcs	101-30-30-53290	$4,608.40	$12,810.00	$6,112.00	$6,112.00

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Services & Supplies Offset	101-30-30-53291	-$4,380.00			
Vehicle & Equipment Lease	101-30-30-53320	$1,519.83	$4,090.00	$25,590.00	$25,590.00
Solid Waste Services	101-30-30-53910	$32,962.47	$41,110.00	$36,719.00	$38,510.00
Other Property Services	101-30-30-53990	$1,652.08	$6,060.00	$1,928.00	$1,928.00
Telephone Expenses	101-30-30-54210	$14,799.94	$13,010.00	$16,132.00	$16,615.89
Mobile/Wireless Expenses	101-30-30-54220	$8,434.09	$10,690.00	$9,194.00	$9,468.95
Internet Services	101-30-30-54230	$10,451.12	$7,690.00	$11,392.00	$11,733.47
Software Licenses & Maintenance	101-30-30-54240	$460.14	$2,400.00	$22,400.00	$12,400.00
Travel & Training	101-30-30-54610	$3,801.52	$6,970.00	$15,000.00	$15,000.00
Dues & Subscriptions	101-30-30-54910	$240.00	$8,960.00	$2,260.00	$2,059.00
Events & Field Trips	101-30-30-54920	$2,884.15	$3,960.00	$2,980.00	$2,980.00
General Office Supplies	101-30-30-55110	$2,964.95	$2,670.00	$3,000.00	$3,000.00
Postage & Delivery	101-30-30-55120	$421.41	$810.00	$492.00	$492.00
Photocopying Charges	101-30-30-55130	$177.44	$550.00	$550.00	$550.00
Recognition-EE/Volunteer	101-30-30-55140	$277.14			
Fuel	101-30-30-55210	$17,198.14	$22,025.85	$35,000.00	$38,000.00
Safety Supplies	101-30-30-55220	$5,494.56	$7,090.00	$6,412.00	$6,412.00
Vehicle & Equip Supplies	101-30-30-55250	$5,089.35	$7,790.00	$7,790.00	$7,790.00
Other Operating Supplies	101-30-30-55290	$8,780.51	$9,710.00	$8,710.00	$8,710.00
Building Supplies	101-30-30-55520	$8,301.67	$16,920.00	$15,920.00	$15,920.00
Office Equipment <$10K	101-30-30-56410	$1,940.39	$14,490.00	$9,490.00	$9,490.00
Heavy Equipment >$10K	101-30-30-56620		$23,000.00		
Other Equipment <$10K	101-30-30-56710	$13,095.41	$8,770.00	$8,770.00	$8,770.00
Licenses & Permits	101-30-30-58220	$7,448.68	$7,700.00	$9,000.00	$9,000.00
Bank & Credit Card Fees	101-30-30-58920		$760.00	$760.00	$760.00
Credit Card Processing Fees	101-30-30-58925	-$3,671.61		-$4,038.00	-$4,159.93
Regular Salaries & Wages	201-30-30-51110	$93,157.59	$109,601.96	$114,770.03	$120,243.80
Part-Time Permanent Salaries & Wages	201-30-30-51120	$5,342.21		$2,459.55	$2,737.73
Overtime Pay	201-30-30-51140	$1,062.21	$4,382.58	$1,000.00	$1,000.00
Straight OT	201-30-30-51142	$1,226.92	$2,191.82	$1,500.00	$1,500.00

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Special Pay	201-30-30-51150	$1,323.06	$868.92	$1,008.00	$1,008.00
One-Time Payouts	201-30-30-51155	$3,945.30	$1,461.38	$3,500.00	$3,500.00
PARS Contribution	201-30-30-51200	$5.98		$6.00	$6.00
PERS Contributions	201-30-30-51210	$10,649.12	$12,295.77	$12,984.72	$13,545.51
PERS UAL	201-30-30-51211	$25,854.38	$28,444.91	$31,064.40	$31,786.00
FICA/Medicare	201-30-30-51220	$7,480.57	$7,872.55	$8,180.70	$8,526.63
Medical Benefits	201-30-30-51230	$22,450.19	$27,789.69	$26,299.38	$28,619.62
Life & LTD Insurance	201-30-30-51235	$875.21	$1,006.30	$1,150.64	$1,202.88
Allowances & Other Benefits	201-30-30-51237	$144.43	$144.04	$144.00	$144.00
Workers Compensation Premiums	201-30-30-51240	$5,685.10	$6,068.05	$3,238.22	$3,457.98
Miscellaneous Prof Svcs	201-30-30-52190	$50.03			
Utilities-Street Light	201-30-30-53120	$176,653.15	$183,120.00	$192,276.00	$201,889.80
Utilities-Sign/Signal	201-30-30-53130	$20,614.40	$22,360.00	$23,478.00	$24,651.90
Infrastructure Maint Svc	201-30-30-53210			$45,000.00	$45,000.00
Sign & Signal Maint Svc	201-30-30-53220	$2,740.00	$45,000.00		
Miscellaneous R&M Svcs	201-30-30-53290			$50,000.00	
Software Licenses & Maintenance	201-30-30-54240			$2,100.00	$2,100.00
Landscape & Park Supplies	201-30-30-55530		$6,900.00	$7,000.00	$7,000.00
Indirect Xfer-GEN	201-30-30-59991.101	$108,048.00	$109,337.00	$110,688.90	$115,116.46
Regular Salaries & Wages	202-30-30-51110	$103,917.50	$120,436.18	$125,352.01	$133,679.83
Part-Time Permanent Salaries & Wages	202-30-30-51120	$1,433.36		$3,689.33	$4,106.59
Overtime Pay	202-30-30-51140	$1,141.27	$3,862.24	$1,200.00	$1,200.00
Straight OT	202-30-30-51142	$1,295.88	$3,007.11	$1,500.00	$1,500.00
Special Pay	202-30-30-51150	$1,524.21	$995.28	$1,134.00	$1,134.00
One-Time Payouts	202-30-30-51155	$5,464.84	$2,430.54	$2,500.00	$2,500.00
PARS Contribution	202-30-30-51200	$6.30		$7.00	$7.00
PERS Contributions	202-30-30-51210	$12,104.17	$14,070.76	$14,409.96	$15,358.08
PERS UAL	202-30-30-51211	$29,534.62	$32,794.03	$34,194.37	$35,612.50
FICA/Medicare	202-30-30-51220	$8,550.27	$9,173.83	$9,839.66	$10,493.74
Medical Benefits	202-30-30-51230	$32,869.19	$37,723.23	$37,229.83	$40,514.22
Life & LTD Insurance	202-30-30-51235	$1,085.69	$1,225.84	$1,318.91	$1,396.77
Allowances & Other Benefits	202-30-30-51237	$354.05	$353.08	$352.80	$352.80

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Workers Compensation Premiums	202-30-30-51240	$7,965.75	$8,125.04	$4,394.72	$4,692.98
Miscellaneous Prof Svcs	202-30-30-52190	$69.86			
Infrastructure Maint Svc	202-30-30-53210	$20,390.02	$57,930.00	$50,000.00	$50,000.00
Events & Field Trips	202-30-30-54920	$67.57	$339.49	$350.00	$350.00
Indirect Xfer-GEN	202-30-30-59991.101	$75,000.00	$75,000.00	$75,600.18	$78,624.18
Regular Salaries & Wages	203-30-30-51110	$86,331.78	$97,028.37	$102,682.88	$109,954.65
Part-Time Permanent Salaries & Wages	203-30-30-51120	$14,190.84			
Overtime Pay	203-30-30-51140	$1,099.35	$4,382.58	$1,200.00	$1,200.00
Straight OT	203-30-30-51142	$1,254.60	$2,191.82	$1,500.00	$1,500.00
Special Pay	203-30-30-51150	$972.30	$638.82	$666.00	$666.00
One-Time Payouts	203-30-30-51155	$5,665.22	$2,539.18	$2,500.00	$2,500.00
PARS Contribution	203-30-30-51200	$5.98	$450.00	$6.00	$6.00
PERS Contributions	203-30-30-51210	$11,079.73	$12,863.81	$13,148.10	$14,067.85
PERS UAL	203-30-30-51211	$24,677.73	$27,443.10	$27,209.71	$28,419.05
FICA/Medicare	203-30-30-51220	$8,252.36	$7,471.56	$7,958.84	$8,518.86
Medical Benefits	203-30-30-51230	$32,424.37	$34,547.05	$37,304.12	$40,594.56
Life & LTD Insurance	203-30-30-51235	$921.32	$1,013.30	$1,061.90	$1,125.01
Allowances & Other Benefits	203-30-30-51237	$397.07	$395.98	$396.00	$396.00
Workers Compensation Premiums	203-30-30-51240	$6,610.58	$6,856.54	$3,576.27	$3,818.98
Miscellaneous Prof Svcs	203-30-30-52190	$57.58			
Other Technical Services	203-30-30-52230		$500.00	$500.00	$500.00
Utilities-Energy	203-30-30-53110	$28,237.84	$27,720.00	$29,106.00	$30,561.30
Utilities-Water & Sewer	203-30-30-53111	$167,646.34	$160,165.00	$191,934.10	$205,369.49
Utilities-Street Light	203-30-30-53120	$5,764.80		$6,053.04	$6,355.69
Infrastructure Maint Svc	203-30-30-53210	$8,004.37	$12,730.80	$12,740.00	$12,740.00
Landscape/Park Maint Svcs	203-30-30-53240	$226,584.27	$122,003.50	$128,046.00	$57,677.00
Supplies & Services Offset	203-30-30-53291	-$6,404.00			
Travel & Training	203-30-30-54610	$1,037.18	$1,100.00	$1,100.00	$1,100.00
Safety Supplies	203-30-30-55220	$90.49			
Landscape & Park Supplies	203-30-30-55530	$20,253.08	$20,000.00	$20,000.00	$18,000.00
Indirect Xfer-GEN	203-30-30-59991.101	$163,200.00	$163,200.00	$164,118.43	$170,683.16

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Regular Salaries & Wages	204-30-30-51110	$28,963.79	$33,896.16	$37,040.00	$39,121.25
Part-Time Permanent Salaries & Wages	204-30-30-51120	$2,415.01	$12,296.00	$2,460.00	$2,737.73
Overtime Pay	204-30-30-51140	$760.07	$3,896.69	$1,000.00	$1,000.00
Straight OT	204-30-30-51142	$844.35	$1,949.93	$1,500.00	$1,500.00
Special Pay	204-30-30-51150	$1,025.64	$680.16	$864.00	$864.00
One-Time Payouts	204-30-30-51155	$2,737.02	$746.14	$500.00	$500.00
PARS Contribution	204-30-30-51200	$3.98		$4.00	$4.00
PERS Contributions	204-30-30-51210	$3,306.16	$4,093.84	$4,407.00	$4,651.62
PERS UAL	204-30-30-51211	$8,501.00	$9,447.72	$10,467.00	$10,818.94
FICA/Medicare	204-30-30-51220	$2,791.96	$2,645.11	$3,109.00	$3,289.77
Medical Benefits	204-30-30-51230	$10,589.40	$11,328.45	$13,292.00	$14,463.94
Life & LTD Insurance	204-30-30-51235	$318.44	$358.83	$417.00	$439.38
Workers Compensation Premiums	204-30-30-51240	$3,437.50	$2,879.74	$1,744.00	$1,861.99
Miscellaneous Prof Svcs	204-30-30-52190	$30.20		$20,000.00	$10,000.00
Utilities-Street Light	204-30-30-53120	$157,058.40	$157,520.00	$165,396.00	$173,665.80
Infrastructure Maint Svc	204-30-30-53210	$12,506.20	$84,000.00	$105,000.00	$105,000.00
Infrastructure Supplies	204-30-30-55510	$1,915.72	$20,000.00	$20,000.00	$20,000.00
Operating Xfer Out-CIP	204-30-30-59990.301	$40,000.00	$40,000.00		
Regular Salaries & Wages	205-30-30-51110	$148,999.30	$183,086.42	$189,289.11	$199,634.31
Part-Time Permanent Salaries & Wages	205-30-30-51120	$14,311.64	$12,296.00	$7,614.25	$8,345.50
Overtime Pay	205-30-30-51140	$3,602.98	$4,161.20	$4,000.00	$4,000.00
Straight OT	205-30-30-51142	$4,121.36	$3,316.60	$3,500.00	$3,500.00
Special Pay	205-30-30-51150	$3,753.23	$2,475.20	$2,700.00	$2,700.00
One-Time Payouts	205-30-30-51155	$13,150.95	$3,712.19	$4,000.00	$4,000.00
PARS Contribution	205-30-30-51200	$19.92		$20.00	$20.00
PERS Contributions	205-30-30-51210	$17,794.38	$21,644.97	$21,869.21	$22,987.10
PERS UAL	205-30-30-51211	$45,540.97	$50,241.70	$52,176.98	$53,754.79
FICA/Medicare	205-30-30-51220	$13,948.97	$13,877.30	$14,862.10	$15,661.75
Medical Benefits	205-30-30-51230	$50,113.31	$58,856.56	$60,080.31	$65,380.68
Life & LTD Insurance	205-30-30-51235	$1,575.98	$1,842.33	$2,016.40	$2,121.13
Allowances & Other Benefits	205-30-30-51237	$91.51	$79.30	$115.20	$115.20
Workers Compensation	205-30-30-51240	$13,088.95	$13,267.46	$7,241.50	$7,732.96

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Premiums					
Miscellaneous Prof Svcs	205-30-30-52190	$114.22		$20,000.00	$10,000.00
Infrastructure Maint Svc	205-30-30-53210	$28,289.32	$107,101.00	$75,000.00	$75,000.00
Infrastructure Supplies	205-30-30-55510	$4,400.36	$15,600.00	$10,000.00	$10,000.00
Infrastructure Maint Svc	207-30-30-53210	$8,295.25	$9,850.00	$10,000.00	$10,000.00
Landscape/Park Maint Svcs	207-30-30-53240	$140,569.79	$213,210.39	$169,500.00	$176,000.00
Regular Salaries & Wages	211-30-30-51110	$20,622.44	$26,038.00	$27,042.00	$28,537.67
Part-Time Seasonal Salaries & Wages	211-30-30-51120	$326.42			
Overtime Pay	211-30-30-51140	$783.68	$1,554.00	$1,000.00	$1,000.00
Straight OT	211-30-30-51142	$894.19	$473.00	$1,000.00	$1,000.00
Special Pay	211-30-30-51150	$696.90	$463.00	$468.00	$468.00
One-Time Payouts	211-30-30-51155	$2,849.36	$694.00	$1,000.00	$1,000.00
PARS Contribution	211-30-30-51200	$4.32		$5.00	$5.00
PERS Contributions	211-30-30-51210	$2,693.75	$3,551.00	$3,319.00	$3,490.86
PERS UAL	211-30-30-51211	$6,835.85	$7,548.00	$7,166.00	$7,375.89
FICA/Medicare	211-30-30-51220	$1,981.19	$2,028.00	$2,119.00	$2,233.57
Medical Benefits	211-30-30-51230	$9,234.46	$9,989.00	$11,159.00	$12,142.73
Life & LTD Insurance	211-30-30-51235	$240.36	$276.00	$285.00	$299.06
Workers Compensation Premiums	211-30-30-51240	$2,148.44	$2,229.00	$1,157.00	$1,234.99
Miscellaneous Prof Svcs	211-30-30-52190	$18.88			
Infrastructure Maint Svc	212-30-30-53210	$70,000.00	$87,000.00	$75,000.00	$75,000.00
Sign & Signal Maint Svc	212-30-30-53220	$133,906.65	$135,754.00	$142,542.00	$149,669.00
Services & Supplies Offset	212-30-30-53291	-$24,643.41			
Infrastructure Supplies	212-30-30-55510	$44,168.37	$38,730.00	$40,667.00	$42,700.00
Regular Salaries & Wages	225-30-30-51110	$526.85			
Overtime Pay	225-30-30-51140	$2,411.08			
PERS Contributions	225-30-30-51210	$16.70			
FICA/Medicare	225-30-30-51220	$224.04			
Building Maint Services	225-30-30-53230	$425.00			
Other Operating Supplies	225-30-30-55290	$209.91			
Building Supplies	225-30-30-55520	$188.59			

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Landscape & Park Supplies	225-30-30-55530	$789.97			
Regular Salaries & Wages	501-30-30-51110	$61,436.50	$69,885.19	$72,850.00	$76,925.00
Part-Time Permanent Salaries & Wages	501-30-30-51120	$1,433.52			
Overtime Pay	501-30-30-51140	$905.93	$3,537.44	$1,000.00	$1,070.00
Straight OT	501-30-30-51142	$1,033.01	$2,299.73	$3,785.00	$4,050.00
Special Pay	501-30-30-51150	$2,596.64	$1,681.94	$2,340.00	$2,340.00
One-Time Payouts	501-30-30-51155	$3,287.74	$842.00	$1,000.00	$1,070.00
PARS Contribution	501-30-30-51200	$4.98		$5.00	$5.00
PERS Contributions	501-30-30-51210	$73,086.62	$6,937.39	$7,848.00	$8,316.00
PERS UAL	501-30-30-51211	$16,377.35	$18,362.74	$22,563.00	$23,420.00
FICA/Medicare	501-30-30-51220	$5,385.82	$5,474.89	$6,736.00	$7,157.00
Medical Benefits	501-30-30-51230	$17,045.99	$18,297.78	$19,955.00	$21,717.00
Life & LTD Insurance	501-30-30-51235	$650.95	$739.80	$899.00	$956.00
Workers Compensation Premiums	501-30-30-51240	$5,784.26	$5,999.49	$4,003.00	$4,275.00
Principal Payments	601-30-30-58110			$23,000.00	$23,000.00
Non-Departmental		$718.50			
Uncollectible Accounts	101-58240	$718.50			
Total Expenditures		**$9,523,773.90**	**$12,223,209.25**	**$11,988,716.80**	**$12,550,803.93**

Recreation Department

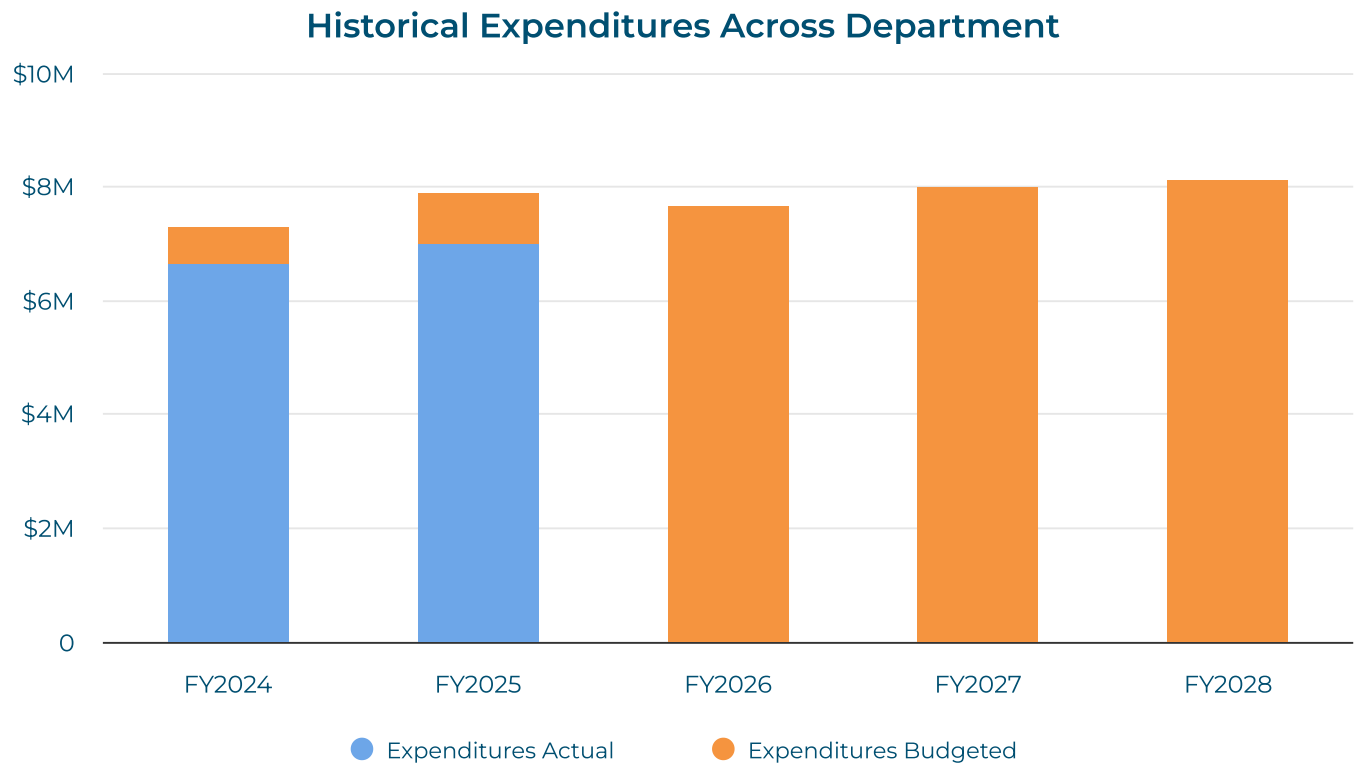
The Recreation Department's mission is to provide vital services that enhance quality of life through diverse, accessible programs and activities for residents of El Cerrito and neighboring communities. Department staff values resident input and is committed to ensuring programs remain responsive, welcoming, and of the highest quality for people of all ages and abilities.



Department Overview

The Recreation Department delivers a full range of recreational services, special activities, and events across the community. The Department's primary responsibilities are to:

- Provide childcare, after school programming, enrichment classes, sports, summer camps, and volunteer opportunities for children and teens
- Schedule and manage activities and rentals of buildings, picnic areas, sports fields, racquet courts, and the El Cerrito Swim Center
- Provide social services and enrichment activities for older adults through Meals on Wheels, the Senior Lunch Program, Easy Ride Paratransit, respite programs, and a variety of recreational activities
- Ensure well-rounded aquatic programs that meet the needs of the community
- Support the Committee on Aging, Park and Recreation Commission, and other city and community organizations
- Invest in staff development to build organizational capacity and support career growth
- Seek funding to maintain and improve parks and recreation facilities



Organizational Structure

The Recreation Department is organized into four divisions, each supervised by a Recreation Supervisor.

Administration and Aquatics

The Administration division ensures the Recreation Department operates efficiently by managing long and short-range planning, personnel, budget administration, grants and scholarships, and coordination with other City departments and outside agencies. Front-facing staff handle customer service, program registration, and public information and engagement, and take pride in providing a welcoming experience for all who interact with the Department. The Aquatics division delivers a wide range of swimming and training programs at the El Cerrito Swim Center, which includes the Emery G. Weed III Lap Pool, Activity Pool, and Splash Park. Programs include swim lessons for all ages, fitness swim, water aerobics, the Gators Swim Club, Masters Swim Team, rECswim, lifeguard training, and other year-round and seasonal offerings.

Adult Programs, Senior Services, and Facilities

This division provides adult residents with meaningful social, physical, and educational opportunities for personal enrichment, including specialty recreation programs, fitness classes, senior trips, volunteer opportunities, and special events. Core senior services include the Easy Ride Senior and Disabled Paratransit Program, Senior Lunch Program, Respite Program, and senior counseling and advocacy programs. The division also oversees custodial maintenance for all City facilities, including City Hall, the Public Safety Building, the Community and Swim Center, the Recycling Center, Corporation Yard, clubhouses, Hana Gardens Recreation Center, and picnic sites, and manages facility rentals, space allocation, and maintenance coordination with the Public Works Department.

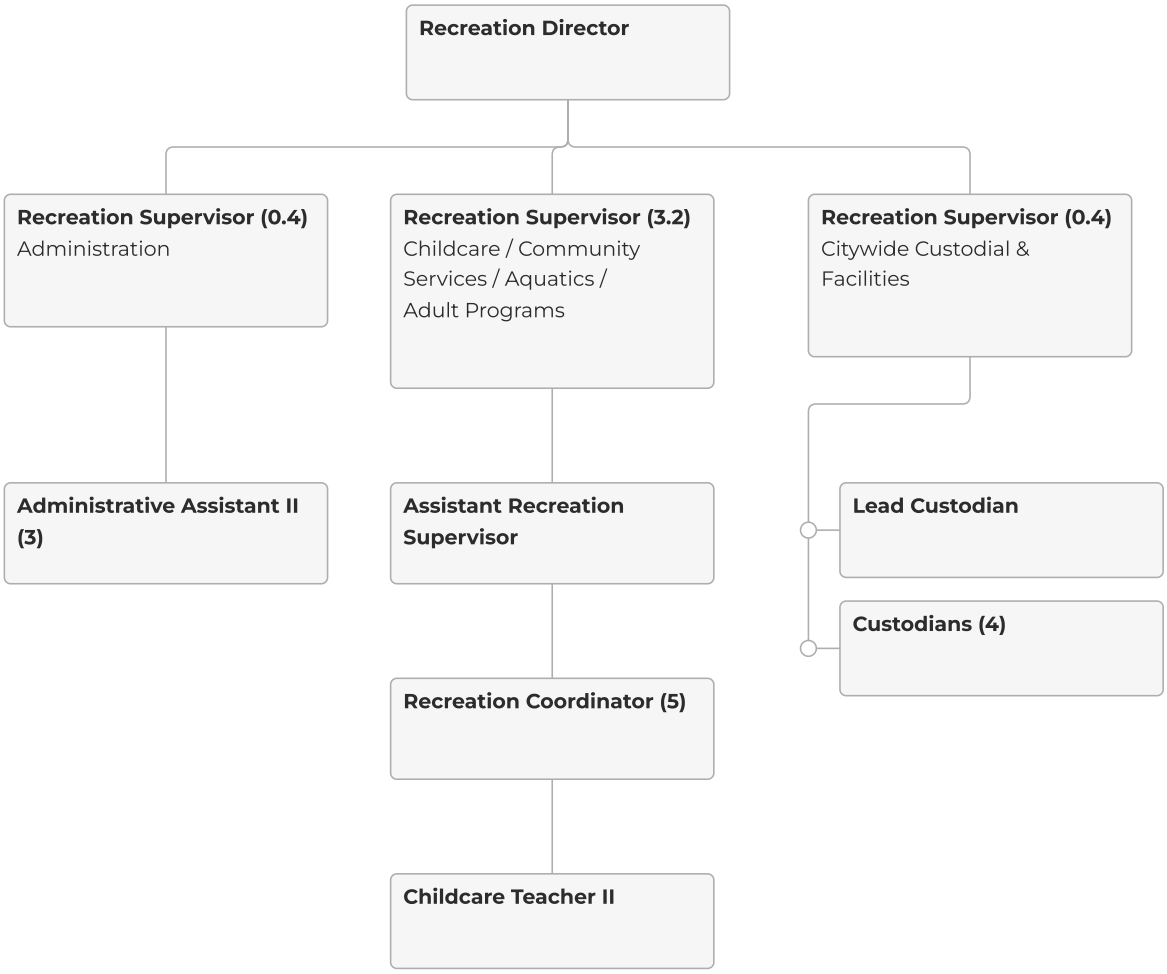
Childcare

The Childcare Division provides high-quality, safe, and age-appropriate programs for children of all ages, supporting the needs of El Cerrito's working families and fostering youth development in a caring and structured environment. School-year care is offered at Fairmont, Harding, and Madera elementary schools, with day camps available throughout the summer and during school breaks. Programs are state-licensed and school-based, and are delivered

by a skilled team of site coordinators, childcare teachers, and aides in partnership with the West Contra Costa Unified School District and the local community.

Community Services

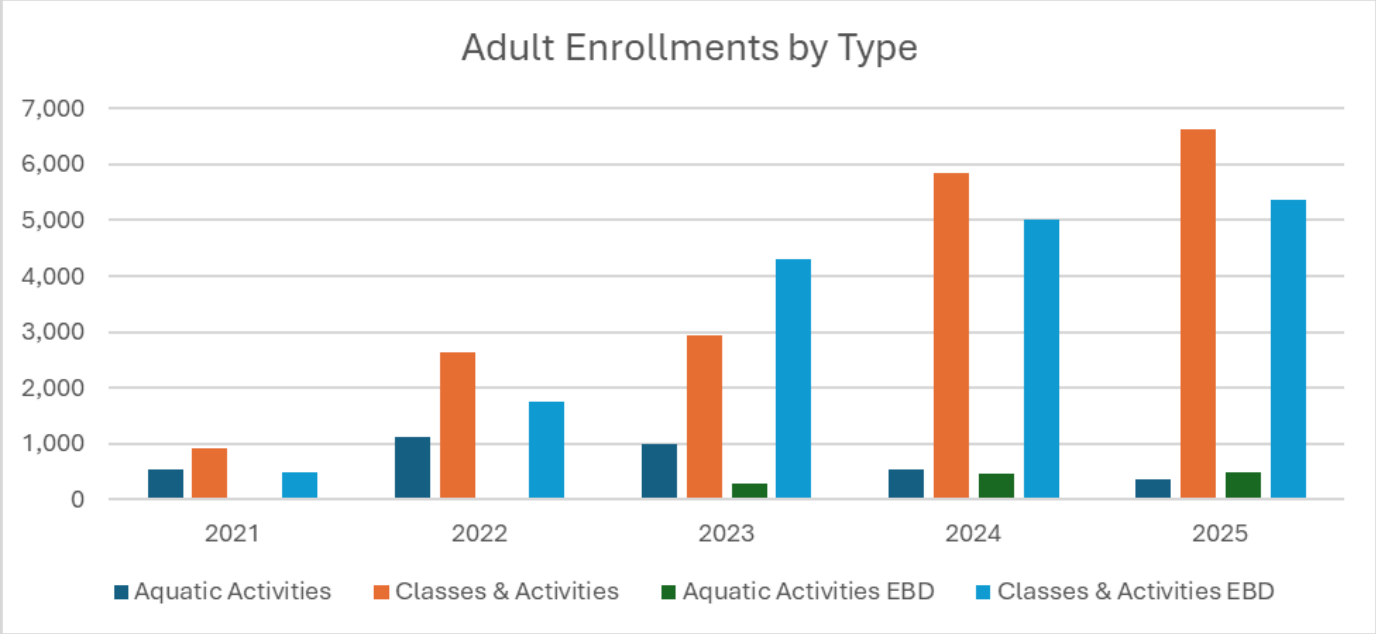
The Community Services Division offers social, physical, and educational programs for all ages, with a focus on youth and families. The division delivers specialty recreation programs, after school enrichment classes, summer camps, volunteer programs, and special events, many developed in partnership with local instructors, organizations, schools, and community groups. Sports programs, local league coordination, and tennis, pickleball, and field rentals are also managed within this division. The Community Services Division leads department-wide communications, including the City's recreation website, the seasonal rECguide, the monthly rECnews e-newsletter, and social media.

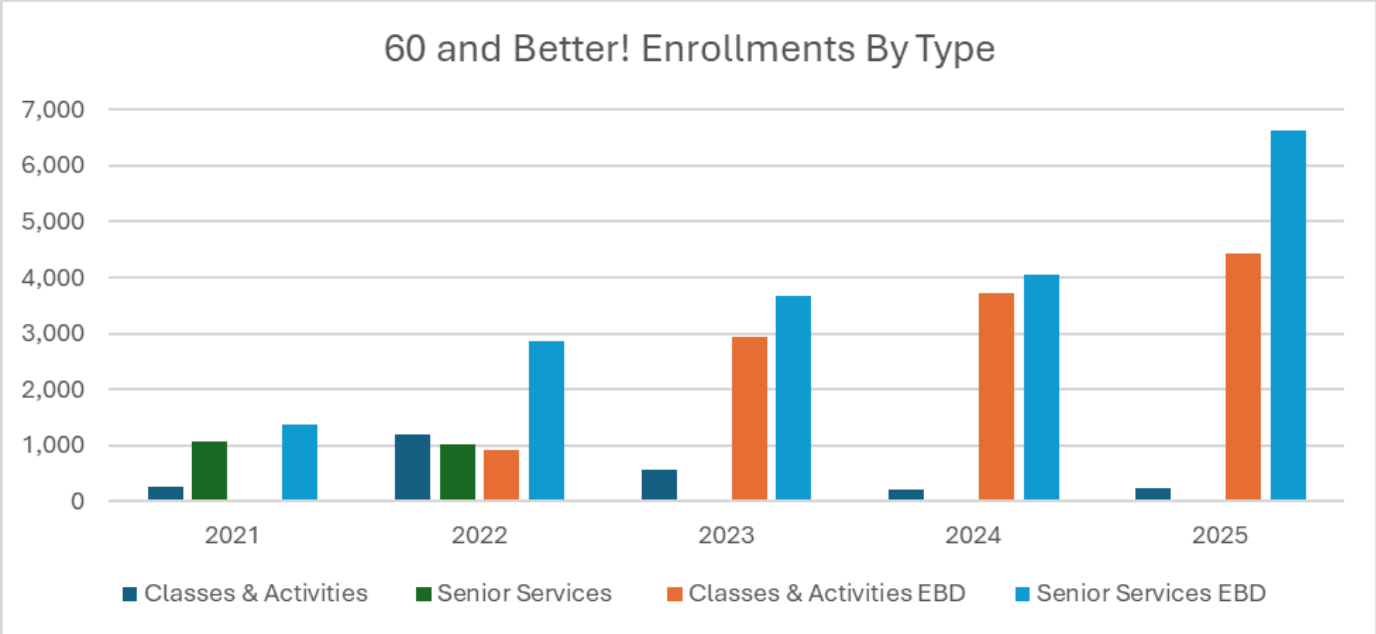


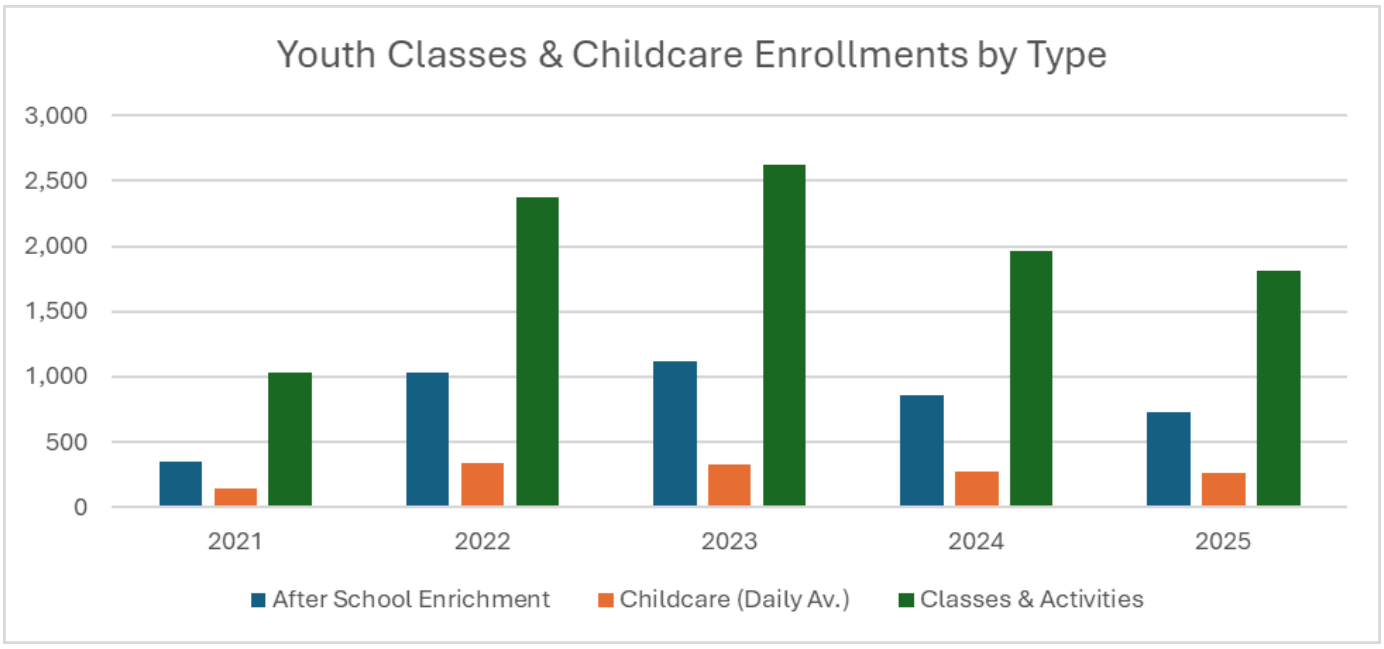
Accomplishments for FY 2024-25 and FY 2025-26

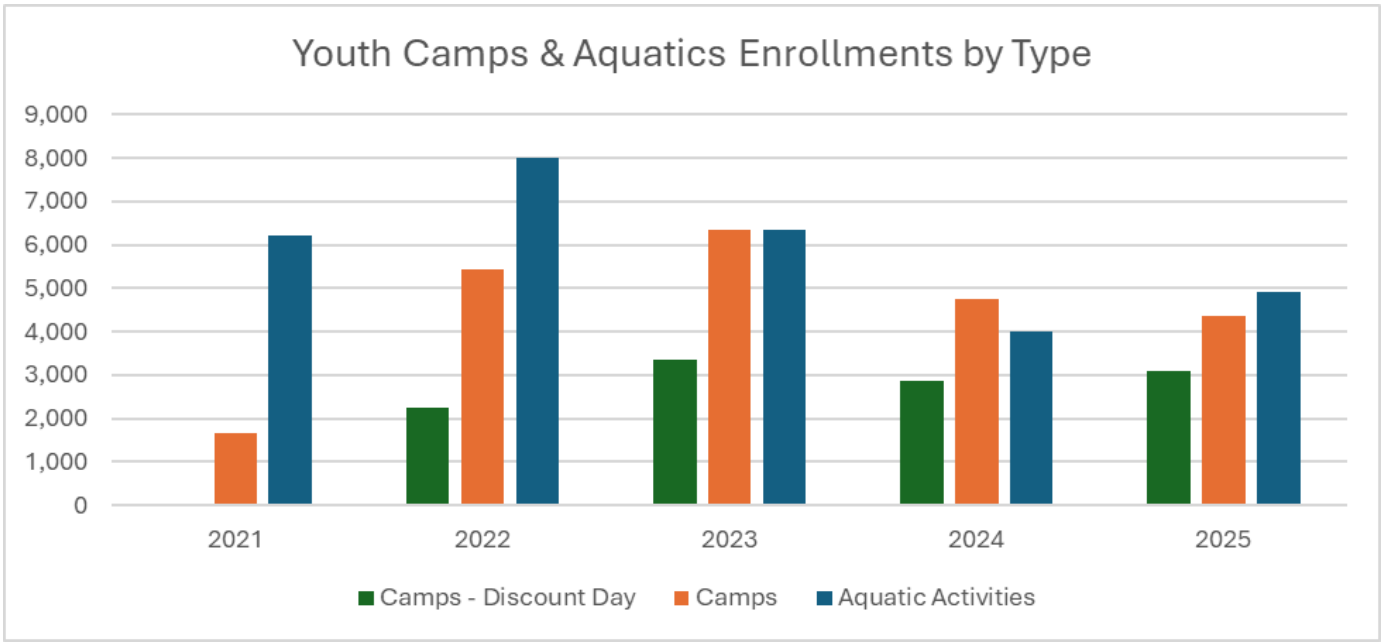
Department Accomplishments for FY 2024-25 and 2025-26
Administration & Aquatics
Launched the Annual Waiver, streamlining in-person registration and improving access for seniors and residents who do not use the online registration system.
Enhanced online ticket sales, making the process faster and more intuitive, with a guest checkout option.
Completed the Emery G. Weed III replaster project, including full removal and replacement of existing plaster and reconfiguration of the pool entry stairs to improve ADA accessibility.
Began parking lot renovation project which includes improving access to the Community Center, adding EV charging stations, and redesigning accessible parking to meet current codes. This project is underway, estimated to be completed early June 2026.
In collaboration with Public Works, successfully completed Castro Pickleball Courts and Arlington Park Tennis Center projects in partnership with community organizations.
Raised a record $48,175 for the 4th of July Festival, thanks to the generous support of local businesses and organizations.
Completed Recreation Registration App Development, set to launch by end of June 2026 to improve functionality and convenience for customers.
Adult Programs & Senior Services and Facilities
Launched Senior Social Times at the Community Center, offering informal socialization two days a week before the lunch program.
Introduced the Coffee & Conversations program, providing seniors an opportunity to interact with City officials.
Partnered with Meals on Wheels to offer free educational programs, engaging over 300 participants.
Collaborated with Christ Lutheran, St. John's, and Sakura Kai Adult Senior Centers to launch an expanded Holiday Sing-Along event.
Restarted the Volunteer Appreciation Event for the first time since the pandemic, honoring 35 volunteers who have supported the Recreation Department's efforts.
Childcare Division
Successfully fully staffed City childcare and school-based after-school programs with part-time Childcare Aides and Teachers for the first time since the pandemic, significantly reducing reliance on costly temporary staffing.
Implemented professional development program focused on increasing inclusive practices for all children, staff resilience and high-quality programming.
Offered daily enrollment option for school break camps to increase flexibility for families.
Community Services
Successfully recruited and hired new a Recreation Supervisor and Coordinator.
Continued to increase the number and variety of enrichment programs for youth and families offering more opportunities for the community to engage in diverse activities.
Received 1 Winner, 8 Top 5 awards from Best of Contra Costa County Parents' Press and 2 Bests, 2 Runner Up awards from Best of El Cerrito (Chamber of Commerce) for division programming.

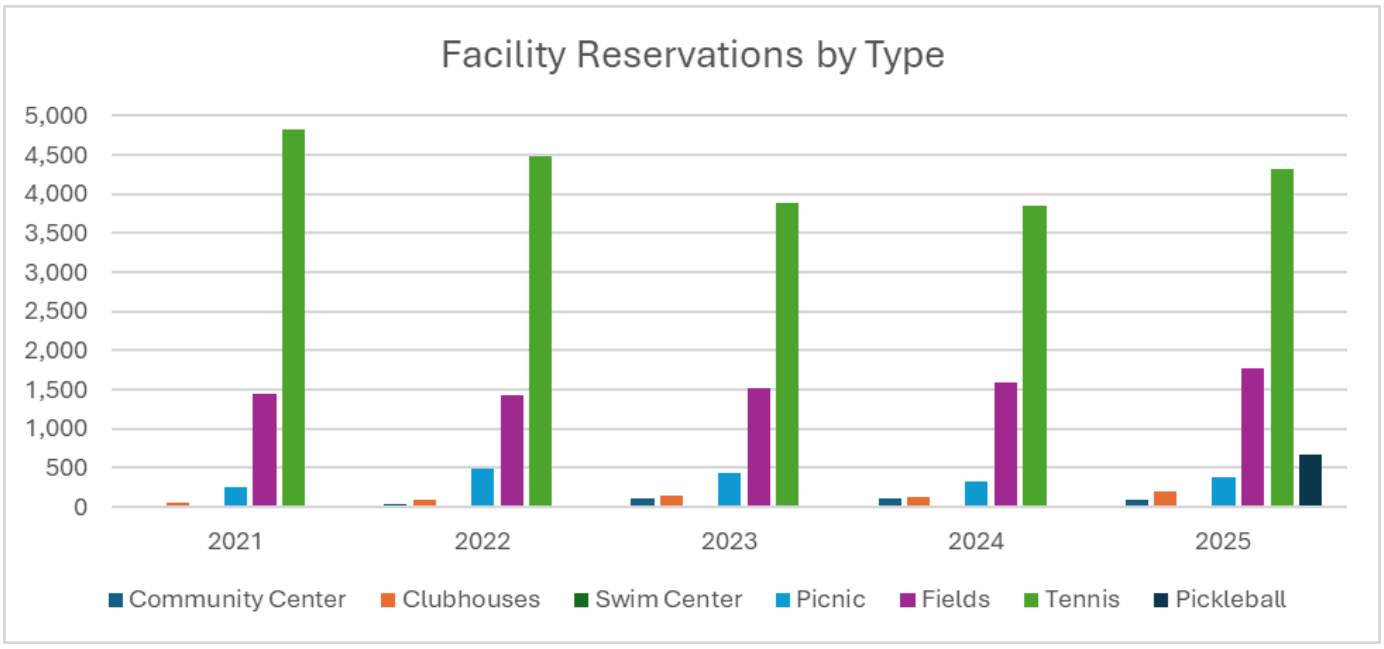
Key Performance Indicators (KPIs)

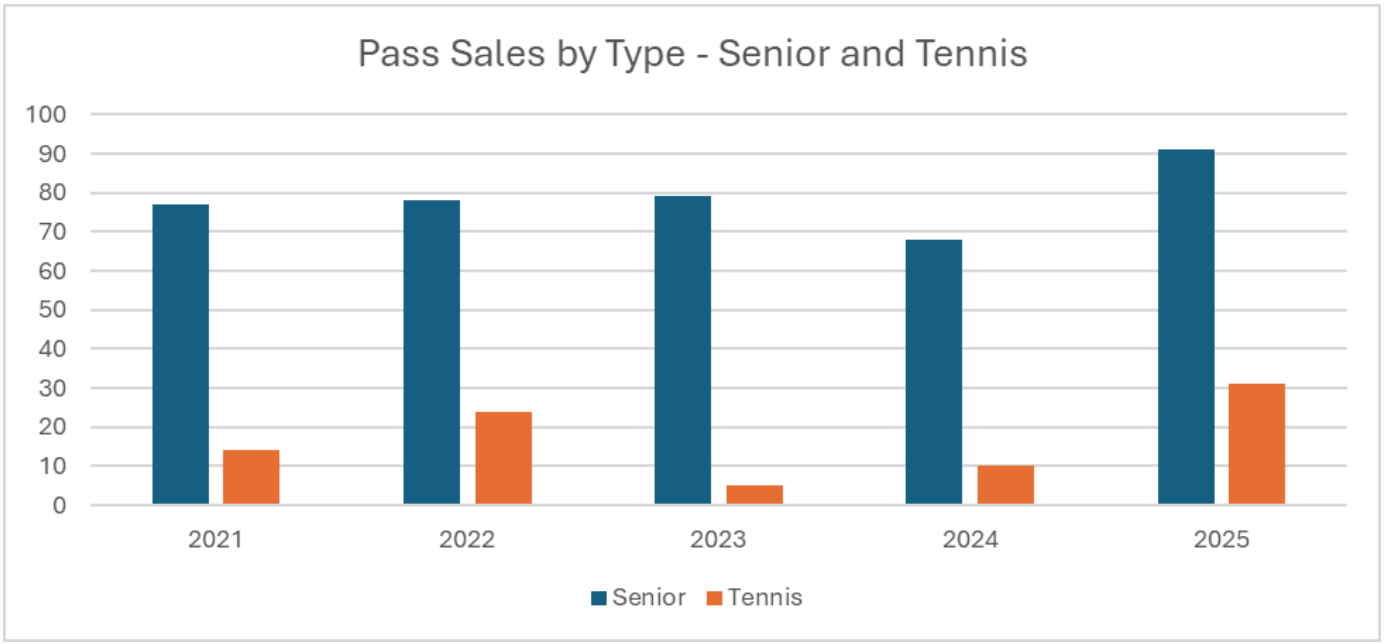


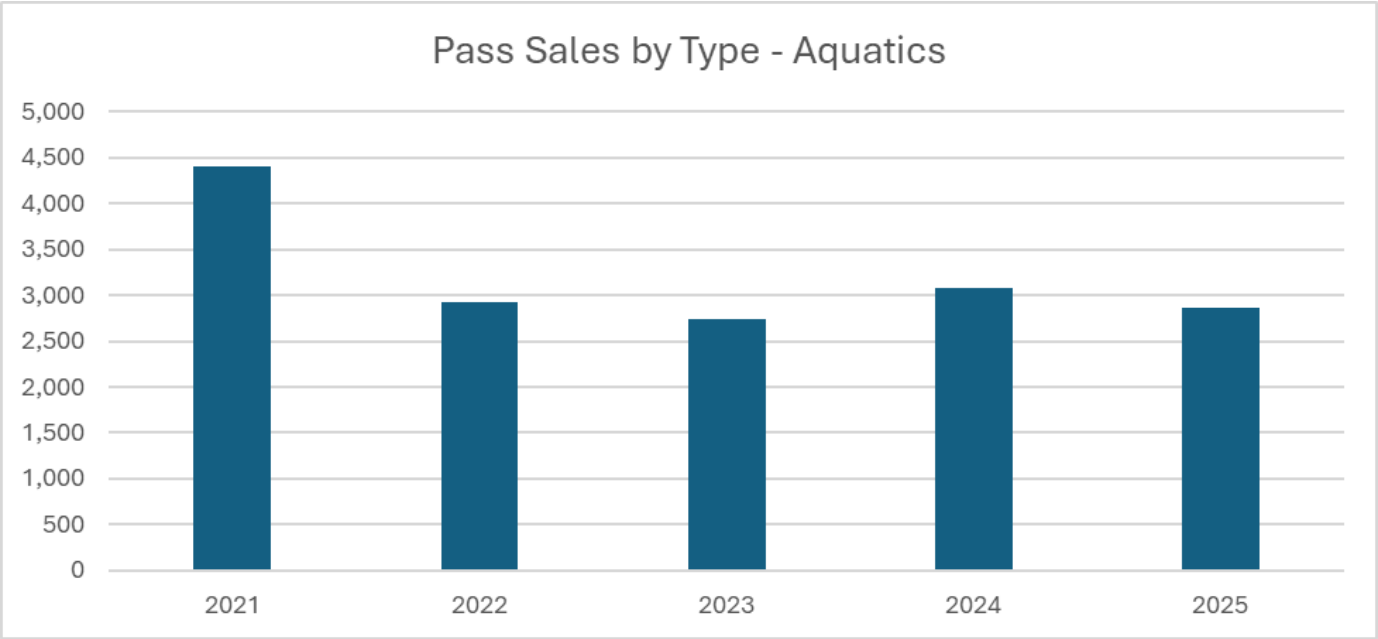


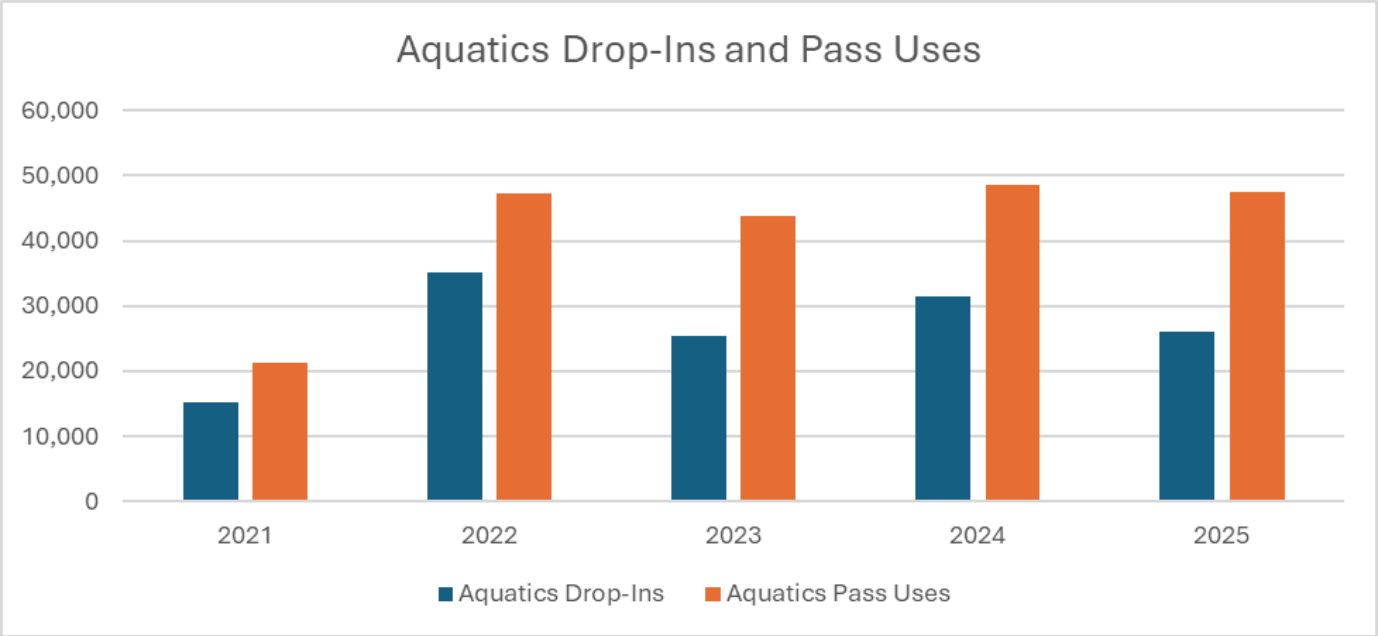

Youth Classes & Childcare Enrollments by Type
3,000
2,500
2,000
1,500
1,000
500
0
2021
2022
2023
2024
2025
After School Enrichment
Childcare (Daily Av.)
Classes & Activities


Youth Camps & Aquatics Enrollments by Type
9,000
8,000
7,000
6,000
5,000
4,000
3,000
2,000
1,000
0
2021
2022
2023
2024
2025
Camps - Discount Day
Camps
Aquatic Activities


Facility Reservations by Type
5,000
4,500
4,000
3,500
3,000
2,500
2,000
1,500
1,000
500
0
2021
2022
2023
2024
2025
Community Center
Clubhouses
Swim Center
Picnic
Fields
Tennis
Pickleball


Pass Sales by Type - Senior and Tennis
100
90
80
70
60
50
40
30
20
10
0
2021
2022
2023
2024
2025
Senior
Tennis





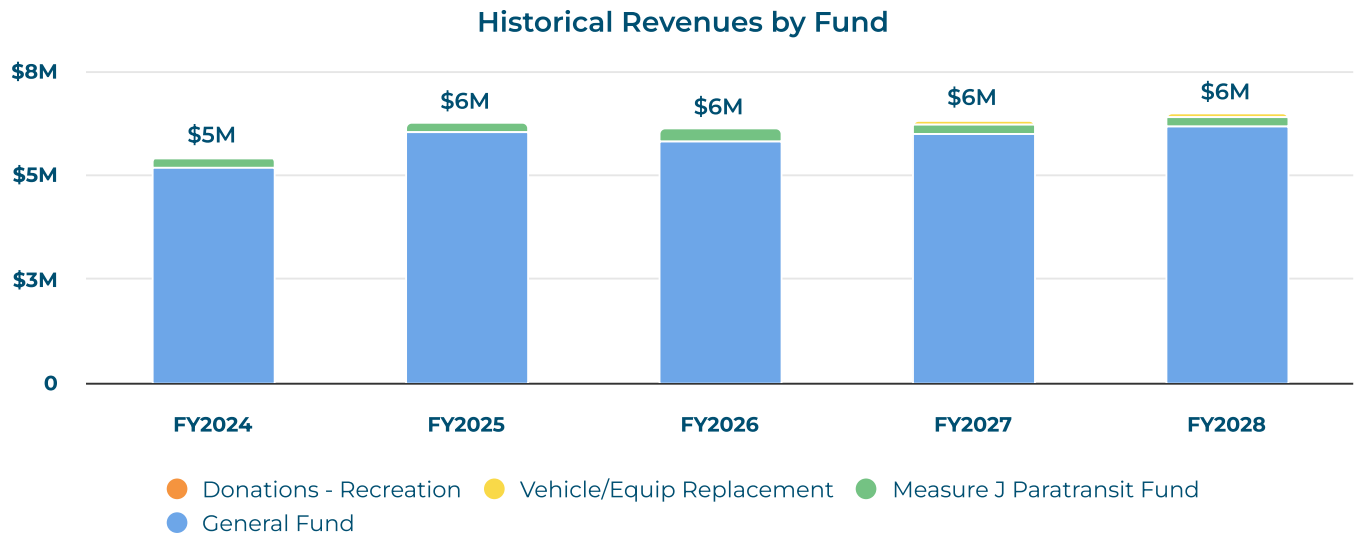
FY 2026-27 and FY 2027-28 Focus Areas and Strategic Plan Alignment

Program or Service	Strategic Plan Goal	Activity Required by	Duration
Comply with State Childcare Licensing guidelines	Community Safety	State	Ongoing
Provide Swim Lessons to promote health and water safety	Community Safety	City	Ongoing
Recruit and hire lifeguards and swim instructors and provide required training to maintain safe aquatics	Community Safety	State	Ongoing

operations			
American Red Cross Staff Certifications & Trainings	Community Safety	State	Ongoing
Organize Recreation Department to streamline processes, increase efficiencies and focus on program and facility quality and care.	High-Performing Organization	City	Ongoing
Continue to improve innovative and cost effective methods of service delivery and promote a culture of high quality customer service	High-Performing Organization	City	Ongoing
Continue to partner and collaborate with professional organizations such as the California Parks and Recreation Society (CPRS), National Recration and Park Association (NRPA), and the Bay Area Public Pool Operators Association (BAPPOA).	High-Performing Organization	None	Multi Year
Evaluate and address under-performing programs and make necessary adjustments	High-Performing Organization	None	Ongoing
Develop and strengthen partnerships and collaborations with nearby organizations and agencies	High-Performing Organization	None	Ongoing
iaison to the Park and Recreation Commission and the Committee on Aging	High-Performing Organization	City	Ongoing
Offer gift card, online ticket sales, registration app, and other technology options to improve access and convenience for program registration	High-Performing Organization	None	Ongoing
Marketing services and social media presence to increase awareness and improve public information for programs and facility rental options in print and online.	High-Performing Organization	None	Ongoing
Support efforts to improve and create new park and recreation facilities and implement the Parks and Recreation Facilities Master Plan and other related City planning efforts.	Infrastructure and Amenities	City	Ongoing
Oversee rentals of all the recreational facilities throughout the City in an effective manner including pool, splash park, clubhouses, fields, and picnic areas, Community Center, and the Hana Gardens Recreation Center	Infrastructure and Amenities	City	Ongoing
Utilize Measure H Fund for the maintenance and improvements of parks and recreation facilities, including the Swim Center to maintain it at a high level as it ages.	Infrastructure and Amenities	City	Multi Year
Work with contractors and maintenance staff to maintain the pools, splash park and swim center facility in the most efficient manner	Infrastructure and Amenities	None	Multi Year
Support Park and Recreation Commission, community and staff efforts to improve parks and recreation facilities	Infrastructure and Amenities	City	Ongoing
Provide custodial services to maintain City facilities	Infrastructure and Amenities	County/State H	Ongoing
Facilitate and administer Co-Sponsorship Program	Livability and Belonging	City	Ongoing
Continue to identify and offer a diverse range of recreational and leisure activities to the public	Livability and Belonging	None	Ongoing

Develop and strengthen partnerships and collaborations with nearby organizations and agencies	Livability and Belonging	City	Ongoing
Provide quality Child Care ,Preschool, Teen Leadership and Afterschool Programs	Livability and Belonging	City	Ongoing
Promote and facilitate active living and healthy eating in all applicable programs and services	Livability and Belonging	City	Ongoing
Monitor and evaluate third party vendors and contractors to ensure high quality services and best value	Livability and Belonging	City	Ongoing
Continue to seek out and place volunteers with meaningful duties and responsibilities	Livability and Belonging	None	Ongoing
Provide a variety of aquatics offerings, including lap swim, water aerobics, and public swims	Livability and Belonging	City	Ongoing
Continue partnerships with various athletic clubs, including swim teams, baseball, soccer and tennis	Livability and Belonging	None	Multi Year
Partnership with WCCUSD to provide swim lessons, programs, and facilities for students and teams	Livability and Belonging	City	Ongoing
Provide a variety of classes, education, trips, excursions, and programs for adults of all ages and abilities	Livability and Belonging	None	Ongoing
Alzheimer's Respite and Support Programs	Livability and Belonging	None	Multi Year
Create special events for seniors (i.e. health fair(s), presentations, and social gatherings) that both inform the public and increase adult services revenues	Livability and Belonging	None	Ongoing
Provide ceramics programs including wheel throwing, hand building, open studio, and independent study at the Tassajara Pottery Studio	Livability and Belonging	None	Ongoing
Provide Senior Lunches through Cafe Costa Senior Nutrition Program run in partnership with the Area Agency on Aging.	Livability and Belonging	County	Multi Year
With Measure J funding continue to increase participation by older adults and people with disabilities in the Easy Ride Transportation Service.	Livability and Belonging	CCTA	Ongoing
Provide a variety of camp including day camps and specialty summer camps	Livability and Belonging	None	Ongoing
Provide a variety of youth class options, including those based in City parks, Elementary Schools, and the Community Center	Livability and Belonging	None	Ongoing
Leadership and oversight for community events, including Line Dances, Crab Feed, 4th of July Festival, Egg Splash, and Pumpkin Splash	Livability and Belonging	None	Ongoing
Support 4th of July Festival fundraising efforts and sponsorship outreach with a goal of raising $50,000 to sustain the free annual community event	Livability and Belonging	City	Ongoing
Provide custodial services to maintain City facilities	Livability and Belonging	None	Ongoing
Offer scholarship program providing financial assistance up to $300 twice per year for youth and seniors to access Recreation programs	Livability and Belonging	City	Ongoing

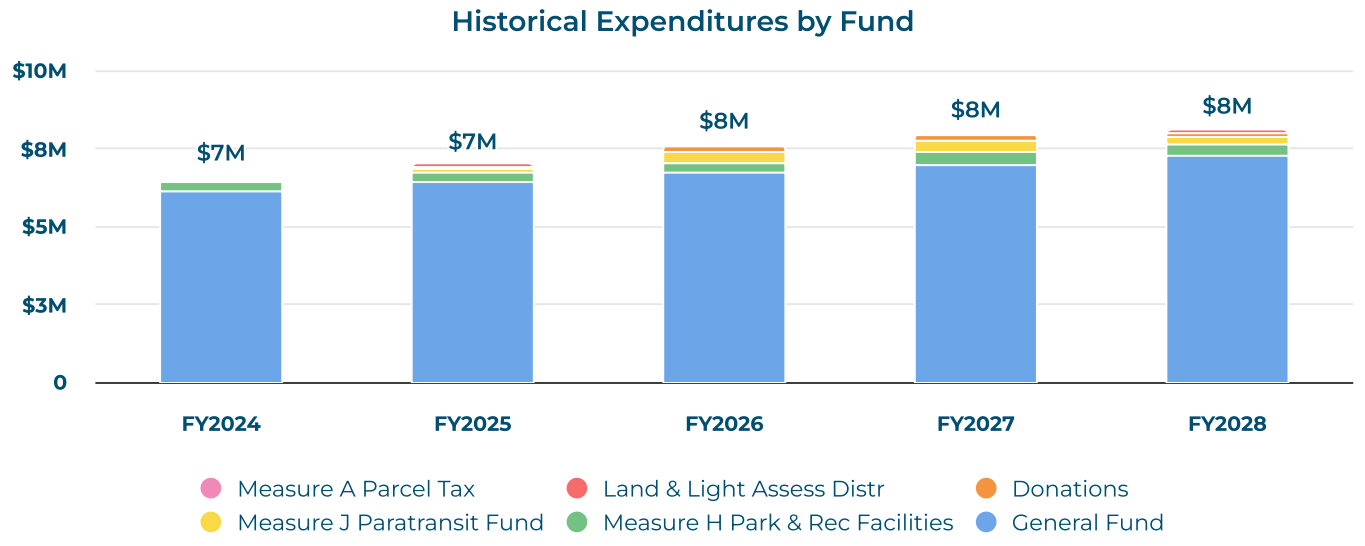
Revenues by Fund



Revenues by Fund

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Measure J Paratransit Fund	$228,130.18	$279,647.00	$255,000.00	$255,000.00
General Fund	$6,009,969.73	$5,826,357.60	$5,969,031.02	$6,153,294.21
Vehicle/Equip Replacement			$79,000.00	$54,000.00
Total Revenues	**$6,238,099.91**	**$6,106,004.60**	**$6,303,031.02**	**$6,462,294.21**

Expenditures by Fund

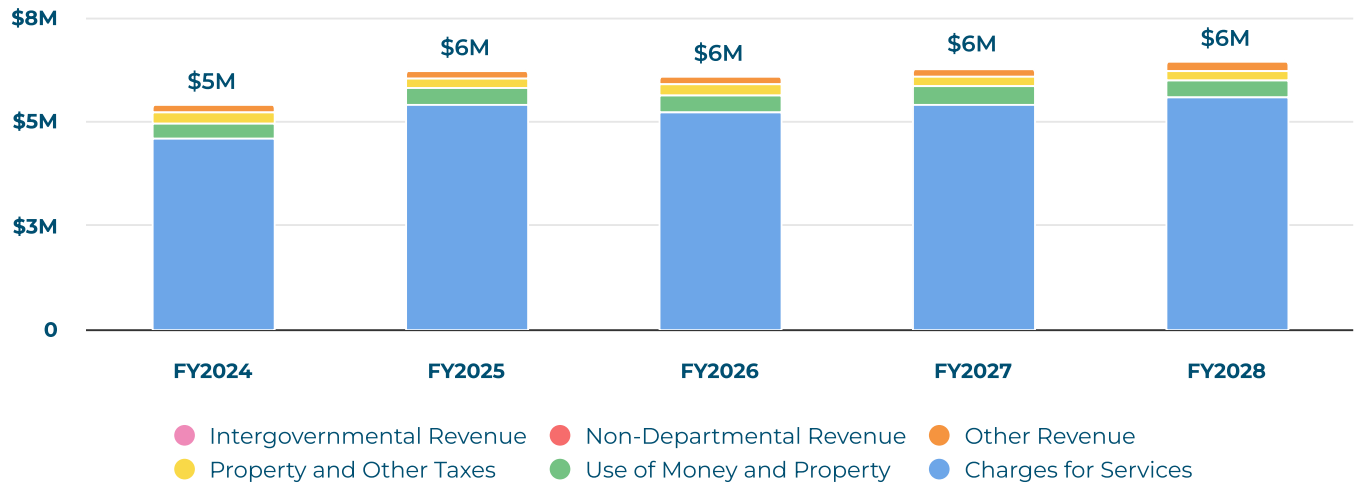


Expenditures by Fund

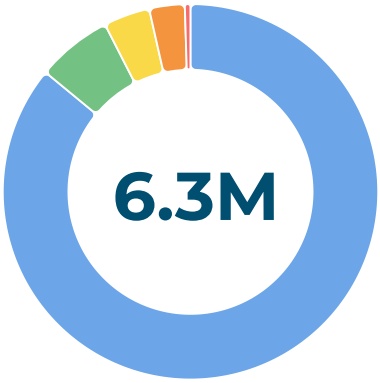
Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Measure J Paratransit Fund	$113,296.80	$366,976.00	$365,316.00	$246,514.74
General Fund	$6,433,269.36	$6,712,967.39	$6,941,819.01	$7,233,603.29
Land & Light Assess Distr	$83,243.36	$100,084.82	$96,461.05	$105,977.53
Measure A Parcel Tax	$3,817.03			
Measure H Park & Rec Facilities	$270,658.85	$326,127.90	$411,597.85	$396,552.74
Donations	$107,493.50	$140,000.00	$175,000.00	$125,000.00
Total Expenditures	**$7,011,778.90**	**$7,646,156.11**	**$7,990,193.91**	**$8,107,648.30**

Revenues by Type

Historical Revenues by Type

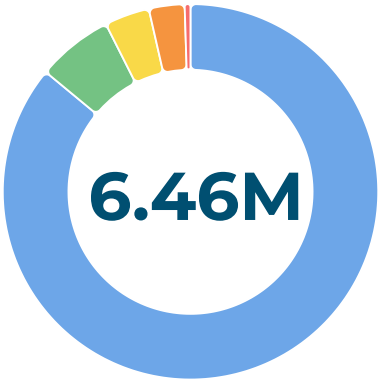


FY27 Revenues by Type



Charges for Services	$5,418,527	85.97%
Use of Money and Property	$411,000	6.52%
Property and Other Taxes	$250,000	3.97%
Other Revenue	$192,816	3.06%
Non-Departmental Revenue	$30,688	0.49%

FY28 Revenues by Type

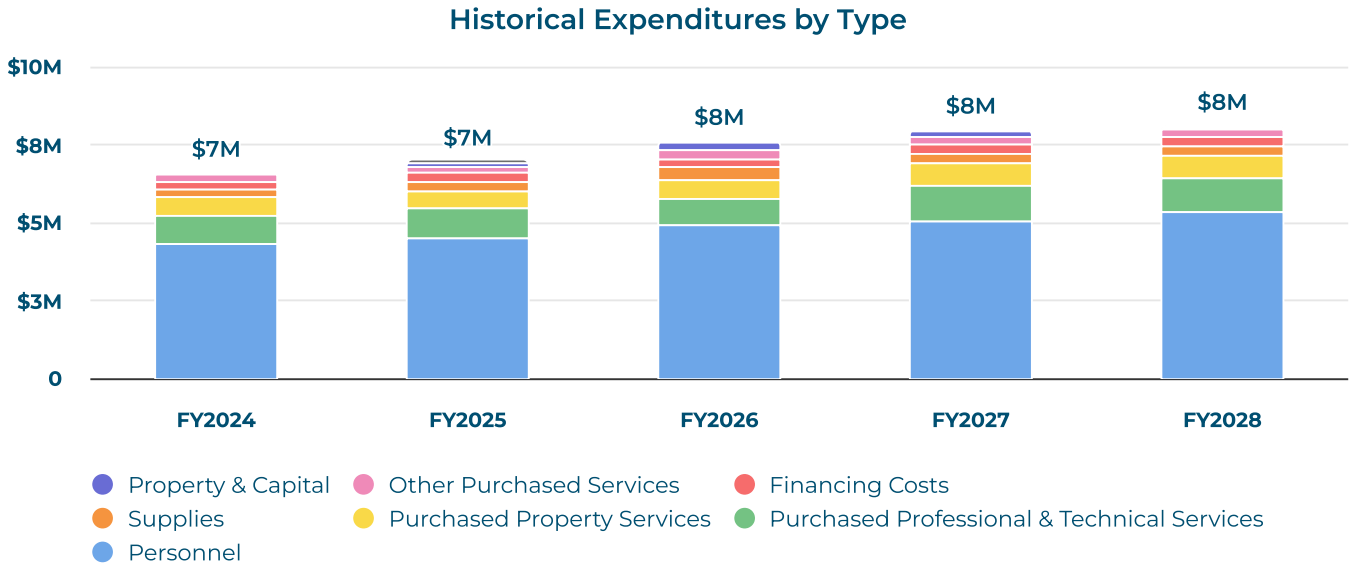


Charges for Services	$5,557,778	86.00%
Use of Money and Property	$424,000	6.56%
Property and Other Taxes	$250,000	3.87%
Other Revenue	$198,600	3.07%
Non-Departmental Revenue	$31,916	0.49%

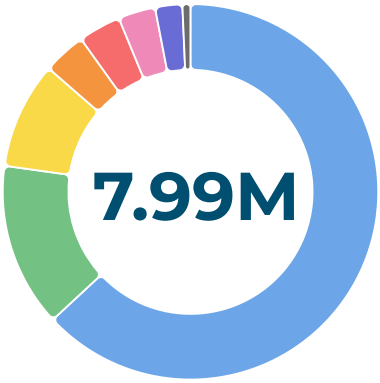
Revenues by Type

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Property and Other Taxes	$221,759.00	$269,572.00	$250,000.00	$250,000.00
Non-Departmental Revenue	$37,877.00	$39,392.00	$30,688.02	$31,915.54
Use of Money and Property	$391,652.14	$403,600.00	$411,000.00	$424,000.00
Intergovernmental Revenue	$2,500.00			
Charges for Services	$5,403,649.30	$5,206,240.60	$5,418,527.00	$5,557,778.19
Other Revenue	$180,662.47	$187,200.00	$192,816.00	$198,600.48
Total Revenues	**$6,238,099.91**	**$6,106,004.60**	**$6,303,031.02**	**$6,462,294.21**

Expenditures by Type

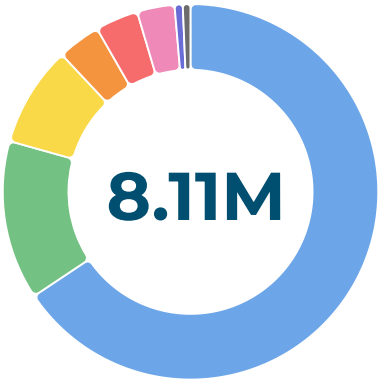


FY27 Expenditures by Type



Personnel	$5,040,629	63.09%
Purchased Professional & Technical Services	$1,129,500	14.14%
Purchased Property Services	$734,010	9.19%
Supplies	$296,200	3.71%
Financing Costs	$292,325	3.66%
Other Purchased Services	$255,841	3.20%
Property & Capital	$186,000	2.33%

FY28 Expenditures by Type



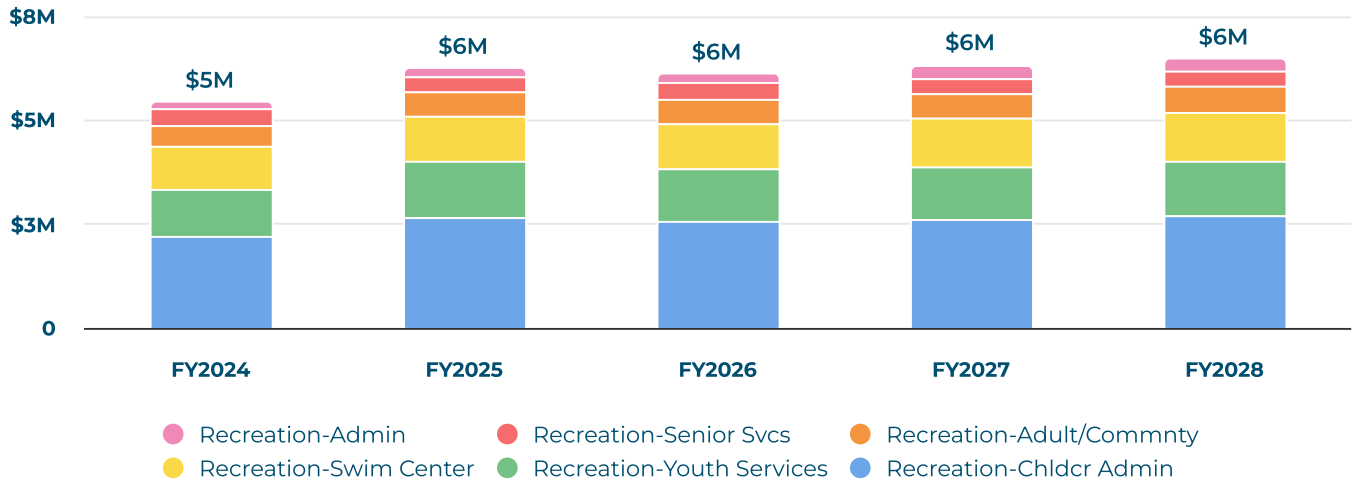
Personnel	$5,323,015	65.65%
Purchased Professional & Technical Services	$1,110,500	13.70%
Purchased Property Services	$701,760	8.66%
Financing Costs	$300,839	3.71%
Supplies	$299,800	3.70%
Other Purchased Services	$261,819	3.23%

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Personnel	$4,493,866.76	$4,930,594.67	$5,040,629.11	$5,323,014.50
Purchased Professional & Technical Services	$955,495.67	$801,536.84	$1,129,500.00	$1,110,500.00
Purchased Property Services	$569,636.38	$645,027.60	$734,009.80	$701,759.59
Other Purchased Services	$240,196.14	$309,096.00	$255,841.00	$261,819.38
Supplies	$278,239.78	$402,159.00	$296,200.00	$299,800.00
Property & Capital	$116,917.92	$259,000.00	$186,000.00	$53,000.00
Financing Costs	$269,549.25	$209,350.00	$292,325.00	$300,839.29
Other Financing Uses	$87,877.00	$89,392.00	$55,689.00	$56,915.54
Total Expenditures	**$7,011,778.90**	**$7,646,156.11**	**$7,990,193.91**	**$8,107,648.30**

Revenues by Division

Historical Revenues by Division

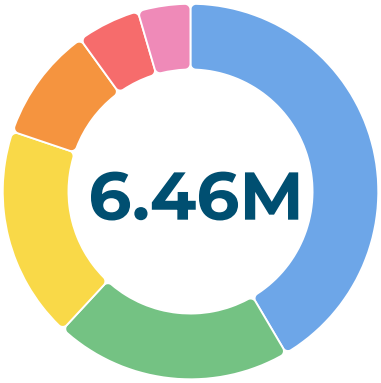


FY27 Revenues by Division



Recreation-Chldcr Admin	$2,607,527	41.37%
Recreation-Youth Services	$1,277,200	20.26%
Recreation-Swim Center	$1,141,500	18.11%
Recreation-Adult/Commnty	$618,000	9.80%
Recreation-Senior Svcs	$348,688	5.53%
Recreation-Admin	$310,116	4.92%

FY28 Revenues by Division



Recreation-Chldcr Admin	$2,681,892	41.50%
Recreation-Youth Services	$1,318,016	20.40%
Recreation-Swim Center	$1,181,920	18.29%
Recreation-Adult/Commnty	$635,800	9.84%
Recreation-Senior Svcs	$352,566	5.46%
Recreation-Admin	$292,100	4.52%

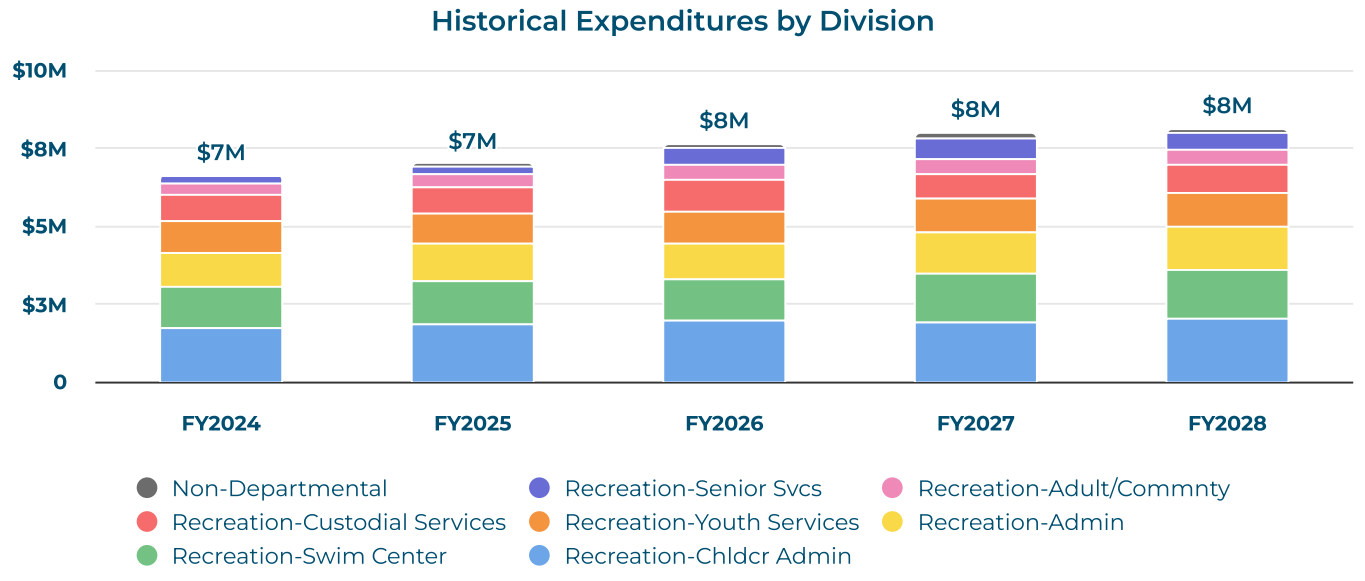
Revenues by Division

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Recreation-Admin		$216,135.57	$213,358.40	$310,116.00	$292,100.48
Local Agency Grants	101-50-10-45460	$2,500.00			
Program Fees	101-50-10-46520	$28,135.83	$17,305.60	$30,000.00	$31,200.00
Restroom Key Fees	101-50-10-46542	$6,804.05	$8,652.80	$8,000.00	$8,000.00
Tennis Permit Fees	101-50-10-46543	$98.00	$200.00	$300.00	$300.00
Other Misc Revenue	101-50-10-48990	$178,597.69	$187,200.00	$192,816.00	$198,600.48
ISF Contribution	601-50-10-46810			$79,000.00	$54,000.00

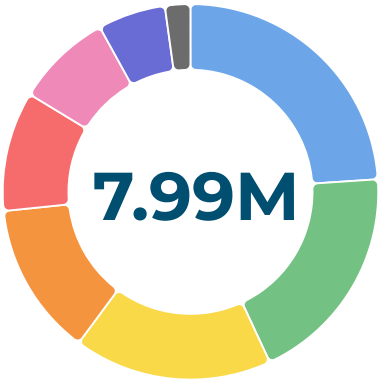
Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Recreation-Chldcr Admin		$2,628,654.23	$2,537,148.00	$2,607,527.00	$2,681,892.19
Program Fees	101-50-20-46520	$93,649.80	$98,032.00	$95,000.00	$100,000.00
Teeter Tots Fees	101-50-20-46521.1	$86,254.94	$72,800.00	$65,000.00	$67,000.00
Harding Childcare	101-50-20-46521.3	$516,629.74	$549,452.00	$500,000.00	$500,000.00
Madera Childcare	101-50-20-46521.5	$887,874.04	$854,880.00	$880,527.00	$906,942.19
Fairmount Childcare	101-50-20-46521.6	$459,382.64	$323,752.00	$440,000.00	$457,600.00
Harding Child AM	101-50-20-46521.7	$85.00			
Arlington Daycamp	101-50-20-46522.1	$173,251.13	$180,752.00	$180,000.00	$187,200.00
Daycamp VIP	101-50-20-46522.2		$3,000.00	$2,000.00	$2,100.00
Harding Daycamp	101-50-20-46522.3	$202,665.20	$213,200.00	$210,000.00	$218,400.00
Mix & Match Camp	101-50-20-46522.4	$40,156.50	$41,600.00	$60,000.00	$62,400.00
Discover Summer Camp	101-50-20-46522.6	$168,705.24	$199,680.00	$175,000.00	$180,250.00
Recreation-Swim Center		$1,098,254.47	$1,095,995.20	$1,141,500.00	$1,181,920.00
Rentals-Swim Ctr	101-50-30-44227	$38,360.18	$57,200.00	$45,000.00	$47,000.00
Program Fees	101-50-30-46520	$17,470.75	$18,720.00	$18,000.00	$18,720.00
Recreation Swim	101-50-30-46525	$119,410.14	$121,139.20	$120,000.00	$123,600.00
Lap Swim	101-50-30-46526	$360,110.92	$387,920.00	$380,000.00	$391,400.00
Water Aerobics	101-50-30-46526.1	$31,925.01	$21,840.00	$30,000.00	$30,900.00
Swim Teams	101-50-30-46527	$150,806.63	$183,872.00	$170,000.00	$176,800.00
Swim Team ECHS	101-50-30-46527.1	$6,145.12			
Training/Class Fees	101-50-30-46530	$3,510.20	$2,704.00	$2,500.00	$2,500.00
Lesson Fees	101-50-30-46537	$369,183.46	$301,600.00	$375,000.00	$390,000.00
Taxable Sales	101-50-30-46550	$1,087.65	$1,000.00	$1,000.00	$1,000.00
Contributions & Donations	101-50-30-48120	$153.23			
Other Misc Revenue	101-50-30-48990	$91.18			
Recreation-Senior Svcs		$335,007.81	$388,927.00	$348,688.02	$352,565.54
Rentals-Facilities	101-50-40-44220	$11,758.60	$10,400.00	$8,000.00	$9,000.00
Rentals-Senior Ctr	101-50-40-44225	$3,804.00			
Program Fees	101-50-40-46520	$51,617.66	$54,080.00	$55,000.00	$56,650.00
Excursions/Trips	101-50-40-46532		$5,408.00		
Contributions & Donations	101-50-40-48120	$488.72			
Other Misc Revenue	101-50-40-48990	$1,331.65			
Indirect Xfer In-Paratransit	101-50-40-49991.214	$37,877.00	$39,392.00	$30,688.02	$31,915.54
Measure J-Paratransit	214-50-40-40320	$221,759.00	$269,572.00	$250,000.00	$250,000.00
Excursions/Trips	214-50-40-46532		$2,575.00		
Fare Box Revenue	214-50-40-46532.1	$2,430.38	$5,000.00	$2,500.00	$2,500.00
Nutrion Rides	214-50-40-46532.2	$2,524.00	$2,500.00	$2,500.00	$2,500.00
El Cerrito Rides	214-50-40-46532.3	$1,416.80			

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Recreation-Adult/Commnty		$581,604.68	$593,920.00	$618,000.00	$635,800.00
Rentals-Comm Center	101-50-50-44221	$79,127.08	$62,400.00	$75,000.00	$78,000.00
Rentals-Field Reserv	101-50-50-44222	$88,474.13	$67,600.00	$82,000.00	$85,280.00
Rentals-Clubhouse	101-50-50-44223	$36,789.15	$41,600.00	$40,000.00	$40,000.00
Rentals-Picnic	101-50-50-44224	$42,176.19	$50,000.00	$45,000.00	$46,000.00
Rentals-Tennis Crt	101-50-50-44226	$91,162.81	$114,400.00	$92,000.00	$94,000.00
Rentals-Pickleball Crt	101-50-50-44229			$24,000.00	$24,720.00
General Activities	101-50-50-46531	$242,365.58	$257,920.00	$260,000.00	$267,800.00
Special Programs	101-50-50-46533	$1,631.54			
Miscellaneous Program Fee	101-50-50-46540	-$121.80			
Recreation-Youth Services		$1,378,443.15	$1,276,656.00	$1,277,200.00	$1,318,016.00
Ravencliff Prgrm	101-50-60-46520.2	$63,617.63	$88,400.00		
General Activities	101-50-60-46531	$270,959.05	$286,000.00	$285,000.00	$293,550.00
Special Programs	101-50-60-46533	$782,620.24	$720,547.00	$742,200.00	$764,466.00
Sports Programs	101-50-60-46534	$256,856.50	$181,709.00	$250,000.00	$260,000.00
Miscellaneous Program Fee	101-50-60-46540	$4,389.73			
Total Revenues		**$6,238,099.91**	**$6,106,004.60**	**$6,303,031.02**	**$6,462,294.21**

Expenditures by Division

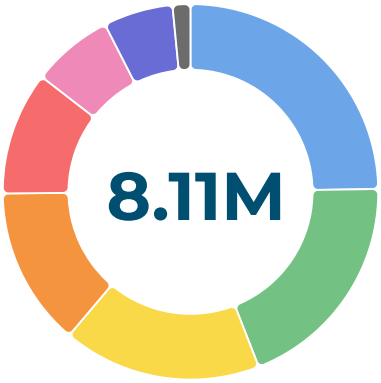


FY27 Expenditures by Division



Recreation-Chldcr Admin	$1,912,921	23.94%
Recreation-Swim Center	$1,528,361	19.13%
Recreation-Admin	$1,363,556	17.07%
Recreation-Youth Services	$1,056,999	13.23%
Recreation-Custodial Services	$823,842	10.31%
Recreation-Senior Svcs	$664,290	8.31%
Recreation-Adult/Commnty	$465,223	5.82%
Non-Departmental	$175,000	2.19%

FY28 Expenditures by Division



Recreation-Chldcr Admin	$2,007,157	24.76%
Recreation-Swim Center	$1,566,646	19.32%
Recreation-Admin	$1,385,990	17.09%
Recreation-Youth Services	$1,109,246	13.68%
Recreation-Custodial Services	$861,449	10.63%
Recreation-Senior Svcs	$567,657	7.00%
Recreation-Adult/Commnty	$484,502	5.98%
Non-Departmental	$125,000	1.54%

Expenditures by Division

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Recreation-Admin		$1,196,770.01	$1,099,721.39	$1,363,556.45	$1,385,989.51
Regular Salaries & Wages	101-50-10-51110	$352,565.55	$374,852.56	$413,674.99	$437,221.07
Part-Time Permanent Salaries & Wages	101-50-10-51120		$16,390.90	$12,000.00	$12,000.00
Overtime Pay	101-50-10-51140	$7.05	$546.36	$500.00	$500.00
Special Pay	101-50-10-51150	$2,835.71	$1,950.00	$2,600.00	$2,600.00
One-Time Payouts	101-50-10-51155	$12,819.92	$9,571.89		
PARS Contribution	101-50-10-51200		$50.00	$100.00	$100.00
PERS Contributions	101-50-10-51210	$45,543.88	$47,362.81	$55,013.52	$58,137.65
PERS UAL	101-50-10-51211	$84,336.64	$92,685.40	$109,618.81	$113,004.84
FICA/Medicare	101-50-10-51220	$25,241.95	$26,990.83	$28,643.71	$30,008.14
Medical Benefits	101-50-10-51230	$53,690.15	$64,371.67	$67,302.63	$73,243.41
Life & LTD Insurance	101-50-10-51235	$3,045.51	$3,440.09	$4,029.46	$4,252.52
Allowances & Other Benefits	101-50-10-51237	$3,594.72	$1,008.28	$1,008.00	$1,008.00
Workers Compensation Premiums	101-50-10-51240	$20,823.33	$21,598.20	$11,209.21	$11,969.95
Salary Savings	101-50-10-51990		$78,874.16		
Budget Only - One Time Adjustments	101-50-10-52100		-$250,755.16		
Miscellaneous Prof Svcs	101-50-10-52190	$5,324.73	$18,000.00	$8,000.00	$8,000.00

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Other Technical Services	101-50-10-52230	$240.00	$15,000.00	$10,000.00	$10,000.00
Miscellaneous Services	101-50-10-52240	$5,477.92	$10,000.00	$7,000.00	$7,000.00
Instructor Services	101-50-10-52250	$120.00			
Utilities-Energy	101-50-10-53110	$18,047.37	$18,060.90	$18,963.95	$19,912.14
Utilities-Water & Sewer	101-50-10-53111	$2,491.32	$2,310.00	$2,853.00	$3,051.91
Building Maint Services	101-50-10-53230	$6,443.31	$21,000.00		
Landscape/Park Maint Svcs	101-50-10-53240	$10,995.07	$5,000.00		
Vehicle & Equip Maint Svc	101-50-10-53250		$4,000.00	$3,000.00	$3,000.00
Vehicle & Equipment Lease	101-50-10-53320			$79,000.00	$54,000.00
Other Property Services	101-50-10-53990	$60,073.14	$62,400.00	$62,000.00	$64,000.00
Telephone Expenses	101-50-10-54210	$15,398.00	$14,049.00	$16,783.82	$17,287.33
Mobile/Wireless Expenses	101-50-10-54220	$446.44	$2,080.00	$486.62	$501.22
Internet Services	101-50-10-54230	$24,719.02	$25,000.00	$26,943.73	$27,752.04
Software Licenses & Maintenance	101-50-10-54240	$20,428.93	$18,000.00	$21,000.00	$22,000.00
Legal Notices & Advertise	101-50-10-54310		$1,000.00	$1,000.00	$1,000.00
Printing & Binding	101-50-10-54410	$25,617.78	$33,421.00	$25,000.00	$25,000.00
Travel & Training	101-50-10-54610	$946.11	$5,150.00	$3,000.00	$3,000.00
Dues & Subscriptions	101-50-10-54910	$2,584.65	$2,575.00	$3,000.00	$3,000.00
Events & Field Trips	101-50-10-54920	$8,150.00			
Other Administrative Svcs	101-50-10-54990	$7,285.00	$14,000.00	$8,000.00	$8,000.00
General Office Supplies	101-50-10-55110	$630.41	$3,000.00	$2,000.00	$2,000.00
Postage & Delivery	101-50-10-55120	$16,250.00	$25,000.00	$14,000.00	$14,000.00
Photocopying Charges	101-50-10-55130		$3,500.00		
Recognition-EE/Volunteer	101-50-10-55140	$556.91	$2,500.00		
Fuel	101-50-10-55210	$2,075.18	$2,887.50	$3,000.00	$3,100.00
Other Operating Supplies	101-50-10-55290	$83.54	$8,000.00	$6,000.00	$6,000.00
Building Supplies	101-50-10-55520	$699.97	$5,000.00		
Office Equipment <$10K	101-50-10-56410	$21,442.05	$18,000.00	$10,000.00	$8,000.00
Other Equipment <$10K	101-50-10-56710	$20,768.64	$18,000.00	$15,000.00	$12,000.00
Licenses & Permits	101-50-10-58220	$5,062.34	$3,000.00	$3,000.00	$3,000.00
Cash Over/Short	101-50-10-58250	-$648.45			

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Bank & Credit Card Fees	101-50-10-58920	$260,389.50	$200,850.00	$283,825.00	$292,339.29
Operating Xfer Out-Donations	101-50-10-59990.225	$50,000.00	$50,000.00	$25,000.00	$25,000.00
Overtime Pay	225-50-10-51140	$154.87			
FICA/Medicare	225-50-10-51220	$11.85			
Recreation-Chldcr Admin		$1,817,514.54	$1,938,444.27	$1,912,920.64	$2,007,157.38
Regular Salaries & Wages	101-50-20-51110	$409,088.10	$459,375.76	$487,218.75	$520,953.18
Part-Time Permanent Salaries & Wages	101-50-20-51120	$713,437.93	$764,400.00	$775,000.00	$803,000.00
Overtime Pay	101-50-20-51140	$1,669.79	$3,278.18	$2,500.00	$2,500.00
Special Pay	101-50-20-51150	$10,171.43	$7,599.80	$10,200.00	$10,200.00
One-Time Payouts	101-50-20-51155	$13,344.31	$10,560.75		
PARS Contribution	101-50-20-51200	$5,839.83	$6,200.00	$6,000.00	$6,000.00
PERS Contributions	101-50-20-51210	$84,400.69	$69,679.08	$74,507.57	$79,523.57
PERS UAL	101-50-20-51211	$118,212.80	$129,119.21	$129,107.00	$134,646.37
FICA/Medicare	101-50-20-51220	$60,167.51	$35,723.63	$38,302.35	$40,900.33
Medical Benefits	101-50-20-51230	$119,908.70	$144,289.05	$163,832.90	$178,291.25
Life & LTD Insurance	101-50-20-51235	$4,040.22	$4,826.29	$5,107.67	$5,442.25
Allowances & Other Benefits	101-50-20-51237	$1,000.84	$2,880.80	$2,160.00	$2,160.00
Workers Compensation Premiums	101-50-20-51240	$39,663.48	$41,139.42	$21,350.87	$22,799.90
Workers Compensation Pay (In Lieu of Salary)	101-50-20-51242	$112.29			
Miscellaneous Prof Svcs	101-50-20-52190	$57,468.83	$28,000.00	$20,000.00	$20,000.00
Medical Services	101-50-20-52220	$2,004.00	$2,000.00	$2,000.00	$2,000.00
Instructor Services	101-50-20-52250	$2,250.00	$10,032.00	$5,000.00	$5,000.00
Utilities-Energy	101-50-20-53110	$15,013.51	$15,023.80	$15,774.99	$16,563.74
Building Maint Services	101-50-20-53230	$5,785.00			
Land & Building Lease	101-50-20-53310		$10,000.00		
Other Property Services	101-50-20-53990	$759.09	$2,472.00	$2,750.00	$2,750.00
Telephone Expenses	101-50-20-54210	$1,683.40	$1,054.00	$1,834.91	$1,889.95
Mobile/Wireless Expenses	101-50-20-54220	$4,362.57	$3,500.00	$4,755.20	$4,897.86
Internet Services	101-50-20-54230	$3,686.63	$4,000.00	$4,018.43	$4,138.98
Legal Notices & Advertise	101-50-20-54310	$349.93	$2,500.00	$1,500.00	$1,500.00
Travel & Training	101-50-20-54610	$2,261.27	$5,000.00	$4,000.00	$4,000.00

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Dues & Subscriptions	101-50-20-54910	$707.00	$1,000.00	$1,000.00	$1,000.00
Events & Field Trips	101-50-20-54920	$40,411.29	$50,403.00	$50,000.00	$52,000.00
General Office Supplies	101-50-20-55110	$630.41	$2,000.00	$1,500.00	$1,500.00
Postage & Delivery	101-50-20-55120	$304.95	$500.00	$500.00	$500.00
Photocopying Charges	101-50-20-55130		$3,500.00		
Recognition-EE/Volunteer	101-50-20-55140	$1,154.43	$3,000.00		
Fuel	101-50-20-55210	$2,049.23	$2,887.50	$3,000.00	$3,000.00
Medical Supplies	101-50-20-55230	$110.59	$5,000.00		
Clothing & Uniform Supply	101-50-20-55240	$9,117.56	$13,500.00	$2,000.00	$2,000.00
Other Operating Supplies	101-50-20-55290	$74,076.55	$80,000.00	$70,000.00	$70,000.00
Building Supplies	101-50-20-55520	$798.29	$2,000.00		
Office Equipment <$10K	101-50-20-56410	$3,000.27	$2,000.00	$2,000.00	$2,000.00
Other Equipment <$10K	101-50-20-56710	$2,074.08	$8,000.00	$4,000.00	$4,000.00
Licenses & Permits	101-50-20-58220	$2,778.11	$2,000.00	$2,000.00	$2,000.00
Regular Salaries & Wages	225-50-20-51110	-$17.93			
Part-Time Permanent Salaries & Wages	225-50-20-51120	$585.18			
Overtime Pay	225-50-20-51140	$2,867.78			
FICA/Medicare	225-50-20-51220	$184.60			
Recreation-Swim Center		$1,397,315.33	$1,364,129.92	$1,528,361.27	$1,566,646.39
Regular Salaries & Wages	101-50-30-51110	$123,769.62	$129,948.97	$141,645.12	$153,297.80
Part-Time Permanent Salaries & Wages	101-50-30-51120	$670,569.91	$644,800.00	$760,000.00	$786,600.00
Overtime Pay	101-50-30-51140	$3,686.12	$1,092.73	$2,500.00	$2,500.00
Special Pay	101-50-30-51150	$4.50			
One-Time Payouts	101-50-30-51155	$14,768.21	$3,490.42		
PARS Contribution	101-50-30-51200	$6,698.49	$6,500.00	$6,500.00	$6,500.00
PERS Contributions	101-50-30-51210	$34,434.49	$13,207.57	$14,765.53	$15,969.93
PERS UAL	101-50-30-51211	$29,686.36	$33,446.97	$37,534.22	$39,621.59
FICA/Medicare	101-50-30-51220	$27,995.71	$9,941.10	$10,908.48	$11,805.88
Medical Benefits	101-50-30-51230	$30,900.45	$32,756.58	$34,247.18	$37,269.36
Life & LTD Insurance	101-50-30-51235	$1,199.43	$1,355.09	$1,459.09	$1,568.09
Allowances & Other Benefits	101-50-30-51237	$1,231.21	$432.12	$432.00	$432.00
Workers Compensation Premiums	101-50-30-51240	$8,924.28	$9,256.37	$4,803.95	$5,129.98

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Miscellaneous Prof Svcs	101-50-30-52190	$2,637.92	$2,080.00		
Medical Services	101-50-30-52220		$1,500.00		
Instructor Services	101-50-30-52250	$3,070.50	$3,500.00	$3,500.00	$3,500.00
Utilities-Energy	101-50-30-53110	$71,333.67	$71,523.10	$75,099.26	$78,854.22
Utilities-Water & Sewer	101-50-30-53111	$42,825.60	$41,287.00	$49,030.00	$52,462.06
Miscellaneous R&M Svcs	101-50-30-53290	$525.00			
Other Property Services	101-50-30-53990		$9,984.00		
Telephone Expenses	101-50-30-54210	$3,779.96	$2,364.00	$4,120.16	$4,243.76
Mobile/Wireless Expenses	101-50-30-54220		$500.00		
Internet Services	101-50-30-54230	$3,686.63	$3,538.00	$4,018.43	$4,138.98
Software Licenses & Maintenance	101-50-30-54240	$19.99			
Legal Notices & Advertise	101-50-30-54310		$1,753.00		
Travel & Training	101-50-30-54610	$3,822.41	$5,000.00	$5,000.00	$5,000.00
Dues & Subscriptions	101-50-30-54910	$2,542.85	$3,245.00	$3,000.00	$3,000.00
Events & Field Trips	101-50-30-54920	$2,440.66	$3,000.00	$3,000.00	$3,000.00
General Office Supplies	101-50-30-55110	$1,011.40	$2,000.00	$2,000.00	$2,000.00
Postage & Delivery	101-50-30-55120	$105.72	$500.00	$200.00	$200.00
Photocopying Charges	101-50-30-55130		$3,000.00		
Recognition-EE/Volunteer	101-50-30-55140	$1,434.87	$3,000.00		
Fuel	101-50-30-55210	$2,023.32	$2,500.00	$3,000.00	$3,000.00
Medical Supplies	101-50-30-55230	$2,561.65	$3,000.00	$2,000.00	$2,000.00
Clothing & Uniform Supply	101-50-30-55240	$6,748.08	$6,000.00	$6,000.00	$6,000.00
Other Operating Supplies	101-50-30-55290	$10,349.38	$24,000.00	$15,000.00	$15,000.00
Building Supplies	101-50-30-55520		$2,000.00		
Other Maintenance Supply	101-50-30-55590	$6,807.25	$6,000.00	$7,000.00	$7,000.00
Office Equipment <$10K	101-50-30-56410		$2,000.00		
Other Equipment <$10K	101-50-30-56710		$5,000.00	$3,000.00	$3,000.00
Licenses & Permits	101-50-30-58220	$1,967.75	$3,500.00	$2,000.00	$2,000.00
Legal & Financial Svcs	206-50-30-52120	$3,817.03			
Legal & Financial Svcs	207-50-30-52120	$2,159.78		$5,000.00	$5,000.00
Utilities-Energy	207-50-30-53110	$94,126.15	$94,378.90	$99,097.85	$104,052.74

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Infrastructure Maint Svc	207-50-30-53210	$64,044.80	$65,479.00	$89,000.00	$92,500.00
Miscellaneous R&M Svcs	207-50-30-53290	$40,275.71	$50,000.00	$75,000.00	$50,000.00
Chemicals	207-50-30-55295	$60,793.84	$56,270.00	$58,500.00	$60,000.00
Part-Time Permanent Salaries & Wages	225-50-30-51120	$252.98			
Overtime Pay	225-50-30-51140	$8,043.79			
FICA/Medicare	225-50-30-51220	$237.86			
Recreation-Senior Svcs		$242,507.87	$526,565.22	$664,290.44	$567,657.18
Regular Salaries & Wages	101-50-40-51110	$42,123.88	$42,751.70	$114,034.24	$124,128.78
Part-Time Permanent Salaries & Wages	101-50-40-51120	$21,253.76	$24,960.00	$25,000.00	$26,000.00
Overtime Pay	101-50-40-51140		$546.36	$600.00	$600.00
One-Time Payouts	101-50-40-51155	$909.06	$3,014.42		
PARS Contribution	101-50-40-51200	$552.70	$100.00	$550.00	$550.00
PERS Contributions	101-50-40-51210	$4,357.34	$4,418.05	$13,763.83	$15,006.97
PERS UAL	101-50-40-51211	$10,134.01	$11,074.08	$30,217.68	$32,082.52
FICA/Medicare	101-50-40-51220	$3,580.14	$3,270.51	$8,782.09	$9,559.50
Medical Benefits	101-50-40-51230	$13,387.39	$10,918.90	$62,221.77	$67,710.29
Life & LTD Insurance	101-50-40-51235	$371.73	$443.62	$1,192.59	$1,297.63
Allowances & Other Benefits	101-50-40-51237	-$323.83	$324.22	$324.00	$324.00
Workers Compensation Premiums	101-50-40-51240	$2,974.76	$3,085.46	$5,871.49	$6,269.97
Miscellaneous Prof Svcs	101-50-40-52190	$25.49			
Medical Services	101-50-40-52220		$500.00		
Instructor Services	101-50-40-52250	$19,982.80	$22,880.00	$23,000.00	$24,000.00
Utilities-Energy	101-50-40-53110	$3,267.21	$3,276.90	$3,440.75	$3,612.78
Building Maint Services	101-50-40-53230		$1,000.00		
Other Property Services	101-50-40-53990		$832.00		
Mobile/Wireless Expenses	101-50-40-54220		$1,269.00		
Printing & Binding	101-50-40-54410	$52.37	$3,000.00	$1,000.00	$1,000.00
Travel & Training	101-50-40-54610	$545.00	$1,000.00	$1,000.00	$1,000.00
Dues & Subscriptions	101-50-40-54910	$180.00	$1,000.00	$476.00	$500.00
Events & Field Trips	101-50-40-54920	$361.20	$5,000.00	$500.00	$500.00
General Office Supplies	101-50-40-55110		$1,000.00	$1,000.00	$1,000.00
Postage & Delivery	101-50-40-55120		$5,000.00		

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Recognition-EE/Volunteer	101-50-40-55140	$405.17			
Fuel	101-50-40-55210	$1,011.66	$924.00	$1,000.00	$1,000.00
Clothing & Uniform Supply	101-50-40-55240			$500.00	$500.00
Other Operating Supplies	101-50-40-55290	$1,336.97	$5,000.00	$2,000.00	$2,000.00
Building Supplies	101-50-40-55520	$31.61			
Office Equipment <$10K	101-50-40-56410	$1,580.41		$1,000.00	$1,000.00
Other Equipment <$10K	101-50-40-56710		$3,000.00		
Licenses & Permits	101-50-40-58220			$1,500.00	$1,500.00
Regular Salaries & Wages	214-50-40-51110	$11,567.59	$16,248.00	$19,563.00	$22,238.14
Part-Time Permanent Salaries & Wages	214-50-40-51120	$34,720.74	$63,654.00	$65,000.00	$65,000.00
Overtime Pay	214-50-40-51140		$547.00	$1,000.00	$1,000.00
Special Pay	214-50-40-51150	$42.86	$325.00		
One-Time Payouts	214-50-40-51155	$208.15			
PARS Contribution	214-50-40-51200		$500.00	$500.00	$500.00
PERS Contributions	214-50-40-51210	$879.04	$1,149.00	$2,561.00	$2,910.97
PERS UAL	214-50-40-51211	$4,666.93	$5,094.00	$5,184.00	$5,747.70
FICA/Medicare	214-50-40-51220	$1,453.19	$1,268.00	$1,507.00	$1,712.62
Medical Benefits	214-50-40-51230	$6,142.55	$9,417.00	$11,813.00	$12,854.89
Life & LTD Insurance	214-50-40-51235	$132.57	$172.00	$208.00	$235.41
Workers Compensation Premiums	214-50-40-51240	$1,652.63	$1,715.00	$1,068.00	$1,139.99
Salary Savings	214-50-40-51990		$1,945.00		
Miscellaneous Prof Svcs	214-50-40-52190	$14.16			
Medical Services	214-50-40-52220	$65.00	$50,000.00	$50,000.00	$50,000.00
Vehicle & Equip Maint Svc	214-50-40-53250	$2,823.04	$10,000.00	$15,000.00	$15,000.00
Mobile/Wireless Expenses	214-50-40-54220	$1,121.83	$1,000.00	$1,223.00	$1,259.48
Printing & Binding	214-50-40-54410		$5,000.00	$5,000.00	$5,000.00
Events & Field Trips	214-50-40-54920	$25.00	$1,000.00	$5,000.00	$5,000.00
General Office Supplies	214-50-40-55110	$254.89	$3,000.00	$3,000.00	$3,000.00
Postage & Delivery	214-50-40-55120		$2,000.00	$2,000.00	$2,000.00
Fuel	214-50-40-55210	$9,649.63	$11,550.00	$12,000.00	$12,000.00
Vehicle & Equip Supplies	214-50-40-55250		$3,000.00	$3,000.00	$3,000.00
Other Operating Supplies	214-50-40-55290		$2,000.00	$3,000.00	$3,000.00
Vehicles <$10K	214-50-40-56510		$135,000.00		
Vehicles >$10K	214-50-40-56520			$125,000.00	

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Other Equipment <$10K	214-50-40-56710		$2,000.00	$2,000.00	$2,000.00
Indirect Xfer-GEN	214-50-40-59991.101	$37,877.00	$39,392.00	$30,689.00	$31,915.54
Part-Time Permanent Salaries & Wages	225-50-40-51120	$1,010.32			
Overtime Pay	225-50-40-51140	$79.21			
FICA/Medicare	225-50-40-51220	$20.71			
Recreation-Adult/Commnty		$429,854.07	$488,652.99	$465,223.28	$484,502.23
Regular Salaries & Wages	101-50-50-51110	$135,655.36	$149,064.32	$142,370.57	$150,374.27
Part-Time Permanent Salaries & Wages	101-50-50-51120	$19,350.42	$41,600.00	$30,000.00	$31,000.00
Special Pay	101-50-50-51150	$42.86	$325.00		
One-Time Payouts	101-50-50-51155	$2,764.07	$162.59		
PARS Contribution	101-50-50-51200	$280.85	$100.00	$300.00	$300.00
PERS Contributions	101-50-50-51210	$11,884.04	$12,552.70	$12,595.99	$13,204.95
PERS UAL	101-50-50-51211	$34,753.52	$38,137.53	$37,726.46	$38,865.97
FICA/Medicare	101-50-50-51220	$11,002.00	$11,428.26	$10,964.35	$11,580.73
Medical Benefits	101-50-50-51230	$41,094.65	$38,025.79	$46,742.21	$50,871.62
Life & LTD Insurance	101-50-50-51235	$1,375.44	$1,552.15	$1,465.40	$1,540.83
Allowances & Other Benefits	101-50-50-51237	$993.25	$1,008.28	$828.00	$828.00
Workers Compensation Premiums	101-50-50-51240	$10,907.46	$11,313.37	$4,981.87	$5,319.98
Miscellaneous Prof Svcs	101-50-50-52190	$95.34			
Other Technical Services	101-50-50-52230	$88.00			
Instructor Services	101-50-50-52250	$127,559.69	$135,200.00	$146,000.00	$152,000.00
Building Maint Services	101-50-50-53230	$785.56	$5,000.00	$2,000.00	$2,000.00
Miscellaneous R&M Svcs	101-50-50-53290	$437.75			
Telephone Expenses	101-50-50-54210	$3,157.73	$4,325.00	$3,441.93	$3,545.18
Mobile/Wireless Expenses	101-50-50-54220		$800.00		
Internet Services	101-50-50-54230	$8,079.36	$4,058.00	$8,806.50	$9,070.70
Travel & Training	101-50-50-54610	$378.94	$2,000.00	$2,000.00	$2,000.00
Dues & Subscriptions	101-50-50-54910	$823.50	$500.00	$500.00	$500.00
Events & Field Trips	101-50-50-54920	$3,690.96	$5,000.00		
Other Administrative Svcs	101-50-50-54990	$96.00			
General Office Supplies	101-50-50-55110	$630.41	$1,500.00	$1,000.00	$1,000.00

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Postage & Delivery	101-50-50-55120	$90.67	$1,000.00	$500.00	$500.00
Photocopying Charges	101-50-50-55130		$1,000.00		
Other Operating Supplies	101-50-50-55290	$1,867.31	$10,000.00	$3,000.00	$3,000.00
Building Supplies	101-50-50-55520	$706.74			
Office Equipment <$10K	101-50-50-56410		$3,000.00	$2,000.00	$2,000.00
Other Equipment <$10K	101-50-50-56710	$8,227.84	$10,000.00	$8,000.00	$5,000.00
Overtime Pay	225-50-50-51140	$2,864.96			
FICA/Medicare	225-50-50-51220	$169.39			
Recreation-Youth Services		$987,387.72	$1,039,510.82	$1,056,999.42	$1,109,246.32
Regular Salaries & Wages	101-50-60-51110	$139,810.16	$160,721.21	$166,491.25	$182,611.11
Part-Time Permanent Salaries & Wages	101-50-60-51120	$62,643.24	$67,600.00	$55,000.00	$57,000.00
Overtime Pay	101-50-60-51140	-$99.18	$2,272.45	$500.00	$500.00
One-Time Payouts	101-50-60-51155	$5,708.15			
PARS Contribution	101-50-60-51200	$688.23	$1,000.00	$700.00	$700.00
PERS Contributions	101-50-60-51210	$8,110.54	$9,006.05	$9,721.31	$10,700.94
PERS UAL	101-50-60-51211	$33,582.77	$37,193.84	$44,118.14	$47,197.95
FICA/Medicare	101-50-60-51220	$12,346.83	$12,295.18	$12,821.95	$14,063.38
Medical Benefits	101-50-60-51230	$24,744.56	$23,701.30	$43,285.37	$47,120.85
Life & LTD Insurance	101-50-60-51235	$1,293.31	$1,677.59	$1,724.71	$1,878.43
Allowances & Other Benefits	101-50-60-51237	$1,125.18	$1,260.22	$720.00	$720.00
Workers Compensation Premiums	101-50-60-51240	$11,568.51	$11,998.98	$6,227.34	$6,649.97
Miscellaneous Prof Svcs	101-50-60-52190	$101.00			
Instructor Services	101-50-60-52250	$632,170.44	$613,600.00	$675,000.00	$699,000.00
Land & Building Lease	101-50-60-53310		$5,000.00		
Insurance Premiums	101-50-60-54110	$3,776.55	$5,000.00	$3,966.00	$4,163.65
Telephone Expenses	101-50-60-54210	$2,940.29	$2,364.00	$3,204.92	$3,301.06
Internet Services	101-50-60-54230	$3,686.63	$3,680.00	$4,018.43	$4,138.98
Legal Notices & Advertise	101-50-60-54310		$3,000.00	$500.00	$500.00
Printing & Binding	101-50-60-54410		$1,000.00	$500.00	$500.00
Travel & Training	101-50-60-54610	$1,010.34	$4,000.00	$2,000.00	$2,000.00
Dues & Subscriptions	101-50-60-54910	$150.00	$500.00	$500.00	$500.00
Events & Field Trips	101-50-60-54920	$27,227.61	$40,000.00	$10,000.00	$10,000.00

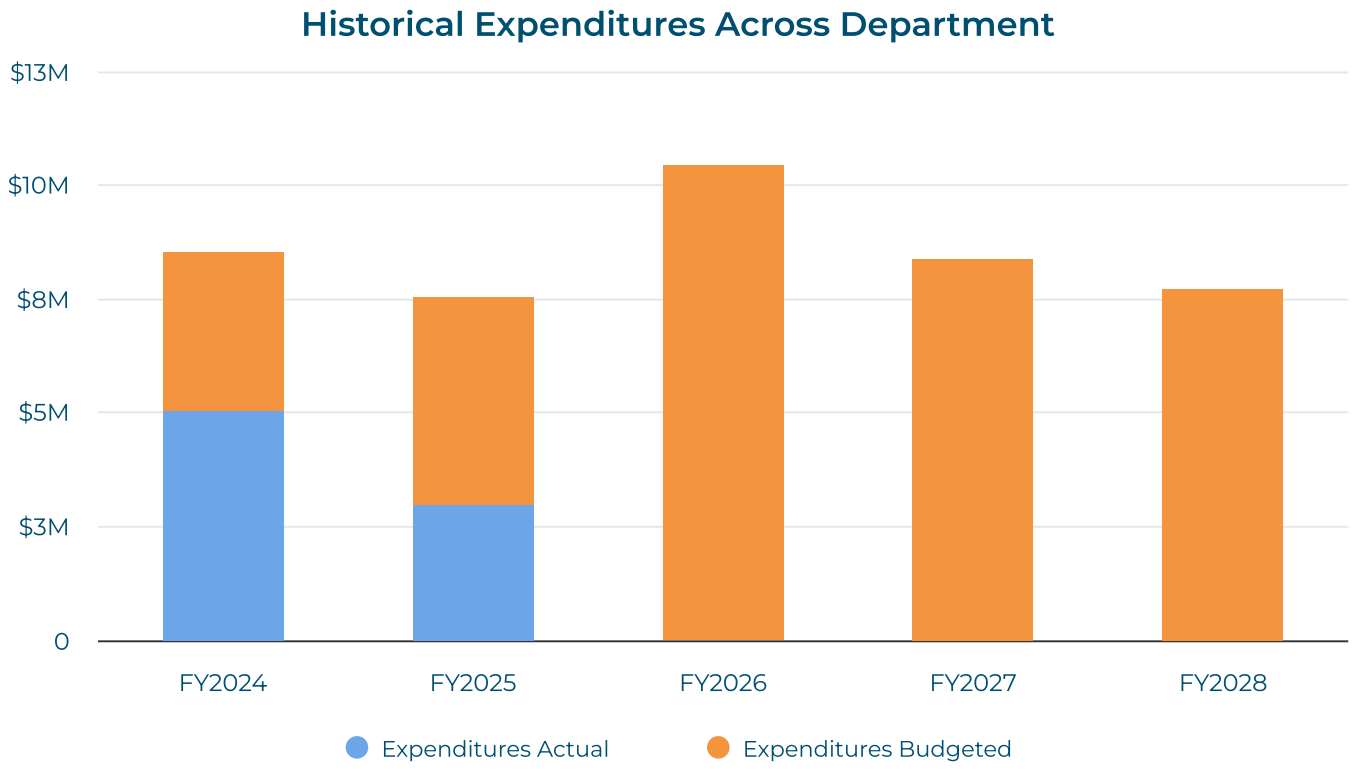
Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
General Office Supplies	101-50-60-55110	$697.04	$1,500.00	$1,000.00	$1,000.00
Postage & Delivery	101-50-60-55120	$26.91	$500.00	$500.00	$500.00
Photocopying Charges	101-50-60-55130		$3,000.00		
Recognition-EE/Volunteer	101-50-60-55140	$172.71	$2,000.00		
Fuel	101-50-60-55210	$2,773.34	$3,640.00	$4,000.00	$4,000.00
Safety Supplies	101-50-60-55220	$560.99	$2,000.00	$500.00	$500.00
Clothing & Uniform Supply	101-50-60-55240	$227.26	$2,000.00	$1,000.00	$1,000.00
Other Operating Supplies	101-50-60-55290	$7,840.91	$12,000.00	$5,000.00	$5,000.00
Other Equipment <$10K	101-50-60-56710	$1,901.99	$6,000.00	$4,000.00	$4,000.00
Overtime Pay	225-50-60-51140	$575.66			
FICA/Medicare	225-50-60-51220	$25.75			
Recreation-Custodial Services		$850,002.84	$1,049,131.50	$823,842.41	$861,449.29
Regular Salaries & Wages	101-50-70-51110	$209,413.17	$291,748.52	$240,271.62	$255,232.43
Part-Time Permanent Salaries & Wages	101-50-70-51120	$50,419.40	$58,406.00	$55,000.00	$57,000.00
Overtime Pay	101-50-70-51140	$397.55	$1,092.73	$500.00	$500.00
Special Pay	101-50-70-51150	$9,021.43	$5,899.92	$9,800.00	$9,800.00
One-Time Payouts	101-50-70-51155	$9,129.97	$6,602.12		
PARS Contribution	101-50-70-51200	$334.71	$150.00	$350.00	$350.00
PERS Contributions	101-50-70-51210	$27,980.78	$35,548.73	$26,269.11	$27,744.58
PERS UAL	101-50-70-51211	$80,552.30	$88,978.52	$63,669.04	$65,967.77
FICA/Medicare	101-50-70-51220	$19,601.42	$22,770.11	$19,253.68	$20,405.85
Medical Benefits	101-50-70-51230	$74,686.87	$139,134.29	$76,683.79	$81,663.89
Life & LTD Insurance	101-50-70-51235	$1,955.99	$3,070.55	$2,514.37	$2,669.09
Allowances & Other Benefits	101-50-70-51237	$9,131.76	$1,008.28	$1,728.00	$1,728.00
Workers Compensation Premiums	101-50-70-51240	$29,086.55	$30,168.91	$12,098.83	$12,919.94
Miscellaneous Prof Svcs	101-50-70-52190	$396.52			
Building Maint Services	101-50-70-53230	$32,449.81	$60,000.00	$50,000.00	$50,000.00
Vehicle & Equip Maint Svc	101-50-70-53250	$16,982.70	$12,000.00	$12,000.00	$10,000.00
Janitorial Services	101-50-70-53260	$70,893.00	$25,000.00	$5,000.00	$5,000.00
Telephone Expenses	101-50-70-54210	$5,019.97	$4,788.00	$5,471.77	$5,635.92
Mobile/Wireless Expenses	101-50-70-54220	$2,542.34	$4,680.00	$2,771.15	$2,854.29
Travel & Training	101-50-70-54610		$3,000.00	$2,000.00	$2,000.00

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Dues & Subscriptions	101-50-70-54910			$500.00	$500.00
Recognition-EE/Volunteer	101-50-70-55140	$414.88	$1,000.00		
Safety Supplies	101-50-70-55220		$4,000.00	$2,000.00	$2,000.00
Clothing & Uniform Supply	101-50-70-55240	$2,472.91	$2,000.00	$2,500.00	$2,500.00
Other Operating Supplies	101-50-70-55290	$1,697.03	$4,000.00	$2,000.00	$2,000.00
Building Supplies	101-50-70-55520	$44,997.21	$42,000.00	$45,000.00	$47,000.00
Vehicles >$10K	101-50-70-56520	$45,588.91	$35,000.00		
Other Equipment <$10K	101-50-70-56710	$12,333.73	$7,000.00	$5,000.00	$5,000.00
Regular Salaries & Wages	203-50-70-51110	$39,432.45	$55,309.13	$52,316.47	$58,215.15
Overtime Pay	203-50-70-51140		$820.08	$500.00	$500.00
Special Pay	203-50-70-51150	$3,221.43	$1,300.00	$2,600.00	$2,600.00
PERS Contributions	203-50-70-51210	$3,373.34	$3,923.01	$3,959.48	$4,384.77
PERS UAL	203-50-70-51211	$12,800.27	$13,979.80	$13,863.22	$15,046.38
FICA/Medicare	203-50-70-51220	$4,168.71	$4,330.60	$4,227.93	$4,682.21
Medical Benefits	203-50-70-51230	$12,538.31	$12,259.93	$14,161.65	$15,412.77
Life & LTD Insurance	203-50-70-51235	$477.00	$585.50	$553.82	$616.27
Allowances & Other Benefits	203-50-70-51237	$621.27	$720.20	$720.00	$720.00
Workers Compensation Premiums	203-50-70-51240	$6,610.58	$6,856.57	$3,558.48	$3,799.98
Miscellaneous R&M Svcs	207-50-70-53290	$9,258.57	$50,000.00	$75,000.00	$75,000.00
Landscape & Park Supplies	207-50-70-55530		$5,000.00	$5,000.00	$5,000.00
Other Equipment <$10K	207-50-70-56710		$5,000.00	$5,000.00	$5,000.00
Non-Departmental		$90,426.52	$140,000.00	$175,000.00	$125,000.00
July 4th Expenses	225-50-00-52185.4	$84,626.52	$140,000.00	$175,000.00	$125,000.00
Miscellaneous Services	225-50-00-52240	$5,800.00			
Total Expenditures		**$7,011,778.90**	**$7,646,156.11**	**$7,990,193.91**	**$8,107,648.30**

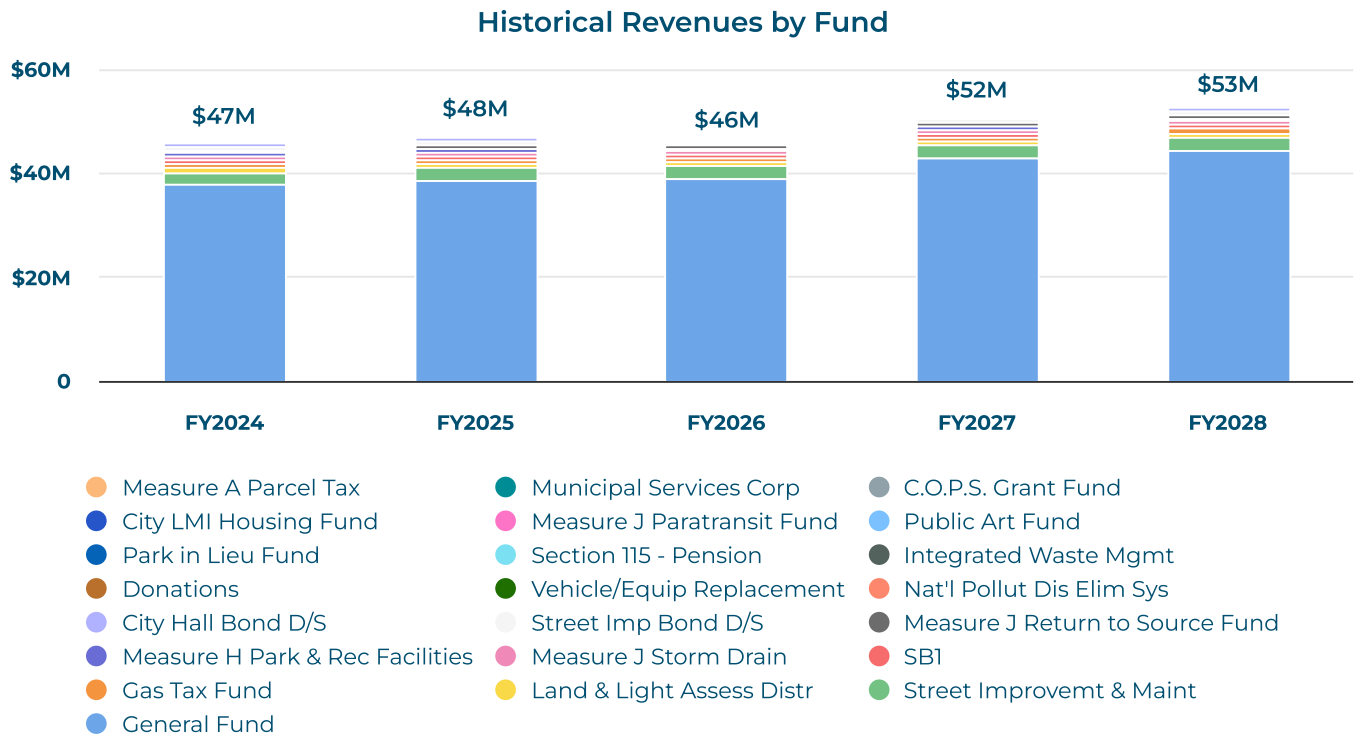
Non-Departmental

The Non-Departmental section captures revenues and expenditures that are not attributable to a single operating department. The majority of Non-Departmental revenues consist of taxes collected citywide, including property tax, sales and use tax, and other general purpose taxes that support the City's overall operations. On the expenditure side, Non-Departmental includes additional library hours beyond the baseline funded by Contra Costa County, debt service obligations, and operating transfers out to other funds.

Beginning in FY 2026-27, the City is budgeting certain major citywide expenses in Non-Departmental to avoid budget distortions across departments and divisions. Insurance costs, including general liability, cybersecurity, and other coverage areas, are now classified as Non-Departmental in the General Fund because they serve the entire City. These costs are allocated to special and enterprise funds as indirect charges based on the City's Cost Allocation Plan. One-time payouts for retirements or vacation cash-outs are now budgeted in Non-Departmental because they are tied to individual staff members rather than department operations. Actual payout expenses will be accounted for in departments to reflect actual department costs, with budget transferred quarterly by Finance based on prior month expenditures. Finally, salary savings are now budgeted in Non-Departmental lines. Finance manages payroll and tracks citywide payroll spending and will ensure these savings are realized throughout the year. As with one-time payouts, actual salary savings are realized at the department level, but depend on individual staff circumstances and vacancies and are difficult to estimate at the department level, particularly for small departments and divisions.



Revenues by Fund

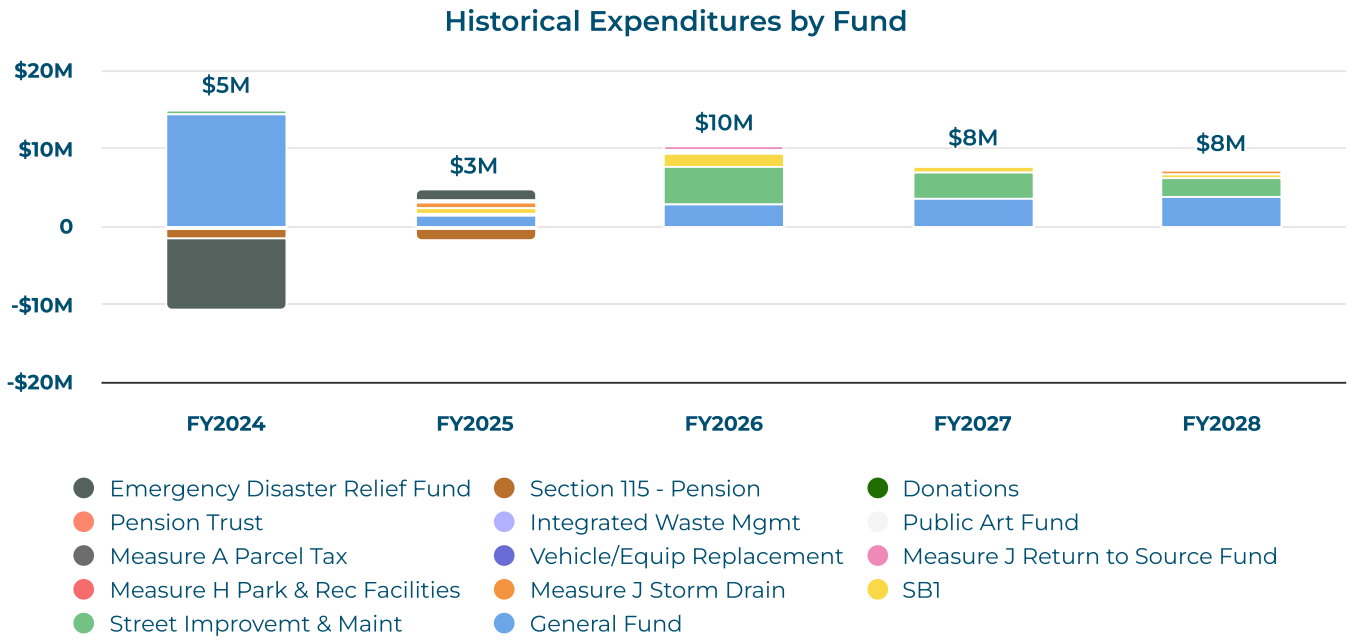


Revenues by Fund

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Measure J Paratransit Fund	$42,157.65			
General Fund	$38,514,447.08	$38,900,553.97	$42,939,813.58	$44,413,870.73
Gas Tax Fund	$757,389.40	$726,600.00	$762,445.00	$765,243.00
Nat'l Pollut Dis Elim Sys	$513,102.42	$296,960.00	$288,500.00	$282,900.00
Land & Light Assess Distr	$789,117.46	$789,300.00	$782,150.00	$782,150.00
Measure J Return to Source Fund	$627,686.64	$612,000.00	$633,238.29	$649,069.24
Measure J Storm Drain	$739,562.42	$709,400.00	$701,600.00	$701,600.00
Measure A Parcel Tax	$24.88			
Measure H Park & Rec Facilities	$667,430.31	$647,000.00	$640,000.00	$640,000.00
Park in Lieu Fund	$187,287.00			
Street Improvemt & Maint	$2,425,553.80	$2,341,831.00	$2,451,000.00	$2,510,000.00
SB1	$789,431.16	$700,000.00	$728,932.00	$750,799.96
Public Art Fund	$71,302.23			
C.O.P.S. Grant Fund	$23,431.77			
Donations	$118,222.30	$100,000.00	$175,000.00	$125,000.00
Municipal Services Corp	$22,002.89			
City LMI Housing Fund	$26,250.71			
Integrated Waste Mgmt	$181,088.50	$28,969.00	$100,000.00	$80,000.00

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Vehicle/Equip Replacement	$102,177.13	$221,590.23	$75,703.06	$75,703.09
City Hall Bond D/S	$623,329.00		$610,131.00	$606,631.00
Street Imp Bond D/S	$702,500.00		$707,500.00	$705,750.00
Section 115 - Pension	$87,930.70		$90,000.00	$90,000.00
Total Revenues	**$48,011,425.45**	**$46,074,204.20**	**$51,686,012.93**	**$53,178,717.02**

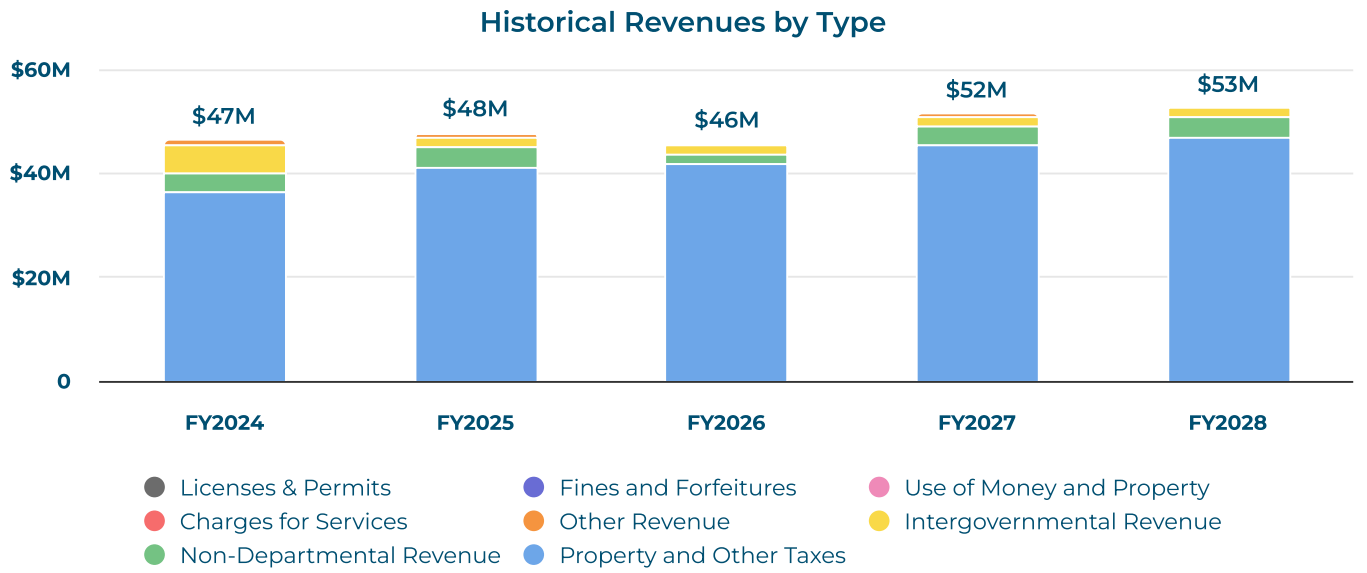
Expenditures by Fund



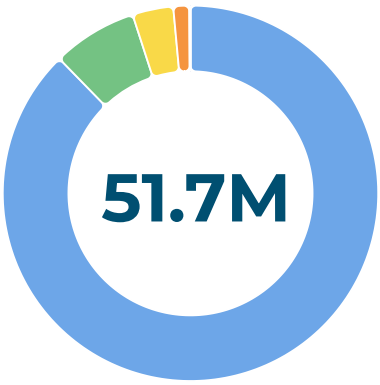
Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
General Fund	$1,396,019.73	$2,880,767.19	$3,465,675.75	$3,690,176.73
Measure J Return to Source Fund	$4,632.00	$374,733.00	$192,000.00	$150,000.00
Measure J Storm Drain	$750,942.01	$332,764.00	$100,000.00	$500,000.00
Measure H Park & Rec Facilities	$221,163.16	$289,836.00	$80,388.22	$83,603.75
Street Improvemt & Maint	$267,950.94	$4,789,316.00	$3,449,730.00	$2,364,000.00
SB1	$603,202.86	$1,572,197.00	$788,000.00	$636,800.00
Integrated Waste Mgmt	-$266,271.01	$179,491.39	$179,491.00	$179,491.00
Vehicle/Equip Replacement	-$20,773.10		$112,358.00	$112,358.00
Pension Trust	$7,837.38			
Emergency Disaster Relief Fund	$1,500,000.00			
Section 115 - Pension	-$1,499,424.48		$627.32	$646.14
Total Expenditures	**$2,965,279.49**	**$10,419,104.58**	**$8,368,270.29**	**$7,717,075.62**

Revenues by Type



FY27 Revenues by Type



Property and Other Taxes	$45,332,403	87.71%
Non-Departmental Revenue	$3,776,233	7.31%
Intergovernmental Revenue	$1,819,877	3.52%
Other Revenue	$708,000	1.37%
Fines and Forfeitures	$35,000	0.07%
Licenses & Permits	$7,500	0.01%
Use of Money and Property	$7,000	0.01%

FY28 Revenues by Type



Property and Other Taxes	$46,816,897	88.04%
Non-Departmental Revenue	$3,815,152	7.17%
Intergovernmental Revenue	$1,838,943	3.46%
Other Revenue	$658,000	1.24%
Fines and Forfeitures	$35,000	0.07%
Licenses & Permits	$7,725	0.01%
Use of Money and Property	$7,000	0.01%

Revenues by Type

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Property and Other Taxes		$41,064,890.39	$41,912,863.97	$45,332,402.62	$46,816,896.59
Property Tax-Cur Secured	101-00-00-40010	$10,602,241.59	$10,949,311.56	$11,848,616.00	$12,289,350.00

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Property Tax-Supplemental	101-00-00-40020	$278,307.87	$230,000.00	$275,000.00	$275,000.00
Property Tax-Unitary	101-00-00-40030	$129,770.61	$111,944.00	$148,207.00	$148,207.00
Property Tax-Cur Unsec	101-00-00-40040	$417,901.81	$358,456.24	$353,077.00	$369,643.00
Property Tax-PY Secured	101-00-00-40050	-$66,720.38			
Property Tax-PY Supplemental	101-00-00-40060	-$34,032.28			
Property Tax-PY Unsecured	101-00-00-40070	-$846.47			
Property Tax-Homeowners'	101-00-00-40080	$57,826.35	$62,000.00	$55,000.00	$55,000.00
Property Tax-RPTTF Pass Through Pmts	101-00-00-40085	$431,591.05			
Property Tax-RPTFF Residual Pmts	101-00-00-40090	$1,216,192.47	$2,600,000.00	$2,700,000.00	$2,730,000.00
Property Tax In-Lieu VLF	101-00-00-40095	$3,694,738.00	$3,768,598.03	$4,014,465.00	$4,194,714.00
Sales Tax-1% Bradley-Burns Local Share	101-00-00-40210	$3,804,250.06	$3,690,049.00	$3,888,043.00	$3,988,567.00
Sales Tax-1/2% Prop 172	101-00-00-40220	$415,763.32	$426,332.00	$421,516.00	$432,475.42
Sales & Use Tax In-Lieu	101-00-00-40230	$612,393.47	$500,000.00	$500,000.00	$513,500.00
Sales Tax - District Tax	101-00-00-40240	$4,324,360.36	$4,581,000.00	$4,586,000.00	$4,704,000.00
Transient Occupancy Tax	101-00-00-40410	$115,057.89	$100,000.00	$100,000.00	$100,000.00
Franchise Fees	101-00-00-40510	$1,551,893.01	$1,350,000.00	$1,825,000.00	$1,963,050.00
IN KIND/PEG FEES	101-00-00-40515	$35,374.30	$30,000.00	$25,000.00	$20,000.00
Business License Taxes	101-00-00-40610	$1,176,343.11	$1,206,473.14	$1,242,667.33	$1,279,947.35
Real Property County Transfer Tx	101-00-00-40710	$3,207,241.90	$3,200,000.00	$3,400,000.00	$3,502,000.00
Utility Users' Tax - Energy	101-00-00-40811	$2,794,526.05	$2,250,000.00	$3,100,000.00	$3,255,000.00
Utility Users' Tax - Water	101-00-00-40812	$715,893.50	$550,000.00	$863,343.00	$915,143.58
Utility Users' Tax - Telecom	101-00-00-40813	$696,342.69	$900,000.00	$936,480.00	$956,480.00
Special Assessments	203-00-00-40110	$782,145.92	$789,300.00	$782,150.00	$782,150.00
Measure J-1/2% Transport	204-00-00-40310	$609,279.00	$612,000.00	$633,238.29	$649,069.24

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Parcel Tax-Local Approved	205-00-00-40150	$701,620.41	$709,400.00	$701,600.00	$701,600.00
Parcel Tax-Local Approved	207-00-00-40150	$640,578.47	$647,000.00	$640,000.00	$640,000.00
Sales Tax - District Tax	211-00-00-40240	$2,154,856.31	$2,291,000.00	$2,293,000.00	$2,352,000.00
Licenses & Permits		$7,347.18	$7,280.00	$7,500.00	$7,725.00
Tobacco Retailer License	101-00-00-42285	$7,347.18	$7,280.00	$7,500.00	$7,725.00
Fines and Forfeitures		$39,479.77	$30,000.00	$35,000.00	$35,000.00
Penalties	101-00-00-43920	$10,168.27		$5,000.00	$5,000.00
Penalties-BLT	101-00-00-43925	$29,311.50	$30,000.00	$30,000.00	$30,000.00
Non-Departmental Revenue		$3,843,878.33	$1,621,910.00	$3,776,233.31	$3,815,152.47
Interest Income	101-00-00-44010	$516,885.06	$420,000.00	$400,000.00	$400,000.00
Operating Xfer In-IWM	101-00-00-49990.501	$3,671.00	$3,671.00	$3,671.00	$3,671.00
Indirect Xfer In-Gas	101-00-00-49991.201	$108,048.00	$109,337.00	$110,688.90	$115,116.46
Indirect Xfer In-NPDES	101-00-00-49991.202	$75,000.00	$75,000.00	$75,600.18	$78,624.18
Indirect Xfer In-LLAD	101-00-00-49991.203	$163,200.00	$163,200.00	$164,118.43	$170,683.16
Indirect Xfer In-MEAS J	101-00-00-49991.204	$68,209.00	$69,546.00	$78,866.84	$82,021.52
Indirect Xfer In-Storm Drain	101-00-00-49991.205	$74,000.00	$74,000.00	$119,994.51	$124,794.29
Indirect Xfer In-Measure H Park & Facilities	101-00-00-49991.207	$50,000.00	$50,000.00	$80,388.22	$83,603.75
Indirect Xfer In-COPS	101-00-00-49991.222			$10,000.00	$10,000.00
Indirect Xfer In-IWM	101-00-00-49991.501	$422,034.00	$447,356.00	$974,571.17	$1,013,554.02
Operating Xfer In - Pension Trust	101-90-00-49990.701	$7,837.38			
Interest Income	103-00-00-44010	$87,930.70		$90,000.00	$90,000.00
Interest Income	201-00-00-44010	$25,929.02			
Interest Income	202-00-00-44010	$24,158.70			
Interest Income	203-00-00-44010	$6,971.54			
Interest Income	204-00-00-44010	$18,407.64			

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Interest Income	205-00-00-44010	$37,942.01			
Interest Income	206-00-00-44010	$24.88			
Interest Income	207-00-00-44010	$26,851.84			
Interest Income	211-00-00-44010	$260,565.20	$45,831.00	$150,000.00	$150,000.00
Interest Income	212-00-00-44010	$72,642.68			
Interest Income	213-00-00-44010	$8,632.03			
Interest Income	214-00-00-44010	$42,157.65			
Interest Income	222-00-00-44010	$23,431.77			
Operating Xfer In-GEN	225-00-00-49990.101	$50,000.00	$50,000.00	$25,000.00	$25,000.00
Operating XferIN-213	225-00-00-49990.213	$12,000.00			
Interest Income	230-00-00-44010	$22,002.89			
Interest Income	232-00-00-44010	$26,250.71			
Interest Income	501-00-00-44010	$181,088.50	$28,969.00	$100,000.00	$80,000.00
Interest Income	601-00-00-44010	$17,177.13			
Operating Xfer In-GEN	601-00-00-49990.101	$85,000.00	$85,000.00	$75,703.06	$75,703.09
Operating Xfer In-GEN	835-00-00-49990.101	$623,329.00		$610,131.00	$606,631.00
Operating XferIN-STREETS	836-00-00-49990.211	$702,500.00		$707,500.00	$705,750.00
Use of Money and Property		$36,289.05	$143,590.23	$7,000.00	$7,000.00
Rentals-Facilities	101-00-00-44220	$791.50	$7,000.00	$7,000.00	$7,000.00
Unclaimed Assets	101-00-00-44920	$35,497.55			
Departmental Rental Chgs	601-00-00-44240		$136,590.23		
Intergovernmental Revenue		$1,750,868.84	$1,753,560.00	$1,819,877.00	$1,838,942.96
VLF In Lieu	101-00-00-45020	$40,961.26	$30,000.00	$40,000.00	$40,000.00
Gas Tax (Section 2105)	201-00-00-45310	$161,403.24	$165,000.00	$169,834.00	$171,532.00

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted
Gas Tax (Section 2106)	201-00-00-45320	$101,754.38	$105,000.00	$105,522.00	$106,577.00
Gas Tax (Section 2107)	201-00-00-45330	$214,115.62	$220,000.00	$227,106.00	$229,377.00
Gas Tax (Section 2107.5)	201-00-00-45340	$6,000.00	$6,600.00	$6,000.00	$6,060.00
Gas Tax (Section 2103)	201-00-00-45370	$248,187.14	$230,000.00	$253,983.00	$251,697.00
Nat'l Pol Disch Elim Sys	202-00-00-45710	$269,503.72	$296,960.00	$288,500.00	$282,900.00
SB-1 Road Repair - Revenue	212-00-00-45810	$708,943.48	$700,000.00	$728,932.00	$750,799.96
Charges for Services		$250,000.00			
Successor Agency Admin Allowance	101-00-00-46510	$250,000.00			
Other Revenue		$1,018,671.89	$605,000.00	$708,000.00	$658,000.00
Personal Property Sales	101-00-00-48020	$8,968.76			
Nonsufficient Funds/Chrg	101-00-00-48910	$52.00			
Other Misc Revenue	101-00-00-48990	$132.09			
Cannabis Revenue	101-00-00-48997	$465,922.25	$550,000.00	$550,000.00	$550,000.00
Other Misc Revenue	202-00-00-48990	$219,440.00			
Developer Contributions	210-00-00-48130	$187,287.00			
Other Misc Revenue	211-00-00-48990	$10,132.29	$5,000.00	$8,000.00	$8,000.00
Other Misc Revenue	212-00-00-48990	$7,845.00			
Developer Contributions	213-00-00-48130	$62,670.20			
Donations - July 4th	225-00-00-48120.4	$56,222.30	$50,000.00	$150,000.00	$100,000.00
Total Revenues		**$48,011,425.45**	**$46,074,204.20**	**$51,686,012.93**	**$53,178,717.02**

Category *(continued from above)*	FY 2026 Amended vs. FY 2027 Budgeted (% Change)	FY 2027 Budgeted vs. FY 2028 Budgeted (% Change)
Property and Other Taxes	8.16%	3.27%
Property Tax-Cur Secured	8.21%	3.72%

Category *(continued from above)*	FY 2026 Amended vs. FY 2027 Budgeted (% Change)	FY 2027 Budgeted vs. FY 2028 Budgeted (% Change)
Property Tax-Supplemental	19.57%	
Property Tax-Unitary	32.39%	
Property Tax-Cur Unsec	-1.50%	4.69%
Property Tax-PY Secured		
Property Tax-PY Supplemental		
Property Tax-PY Unsecured		
Property Tax-Homeowners'	-11.29%	
Property Tax-RPTTF Pass Through Pmts		
Property Tax-RPTFF Residual Pmts	3.85%	1.11%
Property Tax In-Lieu VLF	6.52%	4.49%
Sales Tax-1% Bradley-Burns Local Share	5.37%	2.59%
Sales Tax-1/2% Prop 172	-1.13%	2.60%
Sales & Use Tax In-Lieu		2.70%
Sales Tax - District Tax	0.11%	2.57%
Transient Occupancy Tax		
Franchise Fees	35.19%	7.56%
IN KIND/PEG FEES	-16.67%	-20.00%
Business License Taxes	3.00%	3.00%
Real Property County Transfer Tx	6.25%	3.00%
Utility Users' Tax - Energy	37.78%	5.00%
Utility Users' Tax - Water	56.97%	6.00%
Utility Users' Tax - Telecom	4.05%	2.14%
Special Assessments	-0.91%	
Measure J-1/2% Transport	3.47%	2.50%

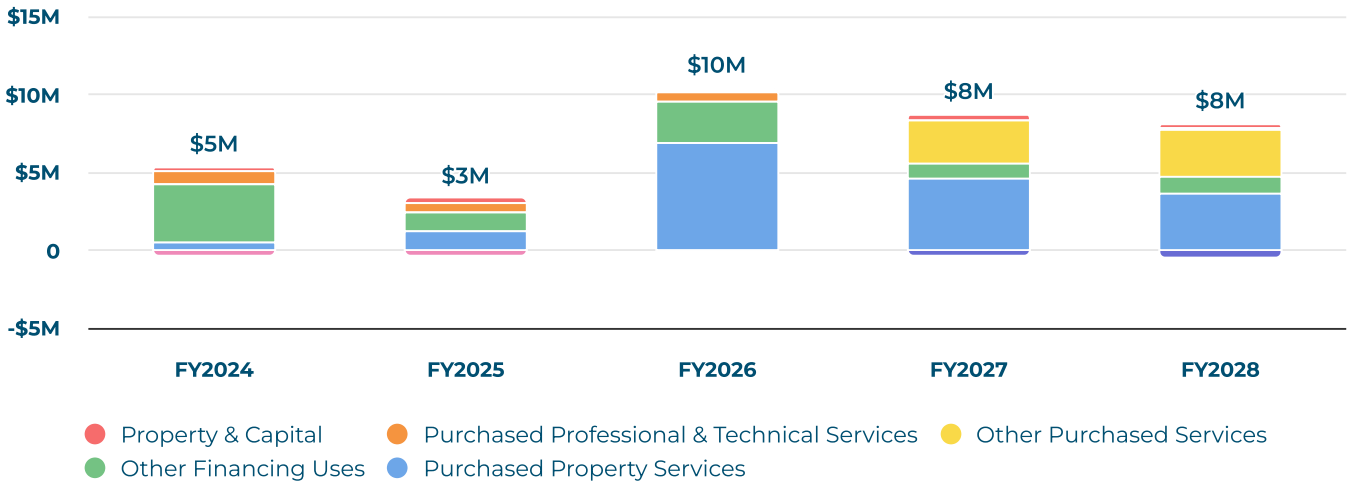
Category *(continued from above)*	FY 2026 Amended vs. FY 2027 Budgeted (% Change)	FY 2027 Budgeted vs. FY 2028 Budgeted (% Change)
Parcel Tax-Local Approved	-1.10%	
Parcel Tax-Local Approved	-1.08%	
Sales Tax - District Tax	0.09%	2.57%
Licenses & Permits	3.02%	3.00%
Tobacco Retailer License	3.02%	3.00%
Fines and Forfeitures	16.67%	
Penalties		
Penalties-BLT		
Non-Departmental Revenue	132.83%	1.03%
Interest Income	-4.76%	
Operating Xfer In-IWM		
Indirect Xfer In-Gas	1.24%	4.00%
Indirect Xfer In-NPDES	0.80%	4.00%
Indirect Xfer In-LLAD	0.56%	4.00%
Indirect Xfer In-MEAS J	13.40%	4.00%
Indirect Xfer In-Storm Drain	62.15%	4.00%
Indirect Xfer In-Measure H Park & Facilities	60.78%	4.00%
Indirect Xfer In-COPS		
Indirect Xfer In-IWM	117.85%	4.00%
Operating Xfer In - Pension Trust		
Interest Income		
Interest Income		
Interest Income		
Interest Income		
Interest Income		
Interest Income		

Category *(continued from above)*	FY 2026 Amended vs. FY 2027 Budgeted (% Change)	FY 2027 Budgeted vs. FY 2028 Budgeted (% Change)
Interest Income		
Interest Income		
Interest Income	227.29%	
Interest Income		
Interest Income		
Interest Income		
Interest Income		
Operating Xfer In-GEN	-50.00%	
Operating XferIN-213		
Interest Income		
Interest Income		
Interest Income	245.20%	-20.00%
Interest Income		
Operating Xfer In-GEN	-10.94%	
Operating Xfer In-GEN		-0.57%
Operating XferIN-STREETS		-0.25%
Use of Money and Property	-95.13%	
Rentals-Facilities		
Unclaimed Assets		
Departmental Rental Chgs	-100.00%	
Intergovernmental Revenue	3.78%	1.05%
VLF In Lieu	33.33%	
Gas Tax (Section 2105)	2.93%	1.00%
Gas Tax (Section 2106)	0.50%	1.00%
Gas Tax (Section 2107)	3.23%	1.00%

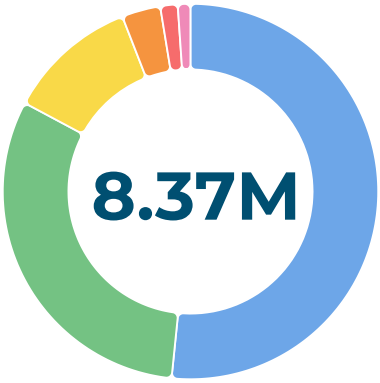
Category *(continued from above)*	FY 2026 Amended vs. FY 2027 Budgeted (% Change)	FY 2027 Budgeted vs. FY 2028 Budgeted (% Change)
Gas Tax (Section 2107.5)	-9.09%	1.00%
Gas Tax (Section 2103)	10.43%	-0.90%
Nat'l Pol Disch Elim Sys	-2.85%	-1.94%
SB-1 Road Repair - Revenue	4.13%	3.00%
Charges for Services		
Successor Agency Admin Allowance		
Other Revenue	17.02%	-7.06%
Personal Property Sales		
Nonsufficient Funds/Chrg		
Other Misc Revenue		
Cannabis Revenue		
Other Misc Revenue		
Developer Contributions		
Other Misc Revenue	60.00%	
Other Misc Revenue		
Developer Contributions		
Donations - July 4th	200.00%	-33.33%
Total Revenues	**12.18%**	**2.89%**

Expenditures by Type

Historical Expenditures by Type

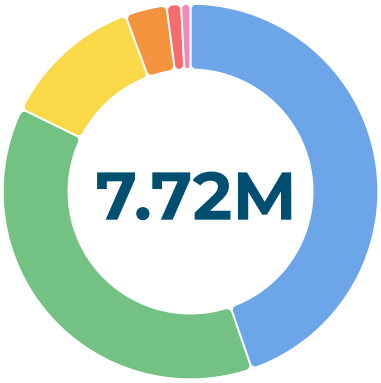


FY27 Expenditures by Type



Purchased Property Services	$4,529,730	54.13%
Other Purchased Services	$2,738,141	32.72%
Other Financing Uses	$990,519	11.84%
Property & Capital	$291,849	3.49%
Financing Costs	$131,101	1.57%
Purchased Professional & Technical Services	$96,212	1.15%

FY28 Expenditures by Type



Purchased Property Services	$3,650,800	47.31%
Other Purchased Services	$3,066,718	39.74%
Other Financing Uses	$990,235	12.83%
Property & Capital	$291,849	3.78%
Purchased Professional & Technical Services	$101,307	1.31%

Expenditures by Type

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted	FY 2026 Amended vs. FY 2027 Budgeted (% Change)
Personnel		$12,221.46		-$409,282.25	-$449,716.44	
One-Time Payouts	101-90-00-51155			$250,000.00	$250,000.00	
Salary Savings	101-90-00-51990			-$659,282.25	-$699,716.44	

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted	FY 2026 Amended vs. FY 2027 Budgeted (% Change)
Regular Salaries & Wages	501-00-00-51110	$12,221.46				
Purchased Professional & Technical Services		$629,727.40	$552,043.00	$96,212.00	$101,307.00	-82.57%
Miscellaneous Prof Svcs	101-00-00-52190	$550.00				
Library Services	101-90-00-52150	$77,318.37	$81,000.00	$96,212.00	$101,307.00	18.78%
Miscellaneous Prof Svcs	204-90-50-52190	$4,632.00	$277,733.00			-100.00%
Miscellaneous Prof Svcs	205-90-50-52190	$132,866.28	$107,764.00			-100.00%
Miscellaneous Prof Svcs	207-90-50-52190	$1,634.16				
Architect/Engineering Svc	211-90-50-52130	$4,743.00				
Miscellaneous Prof Svcs	211-90-50-52190	$214,253.73	$83,849.00			-100.00%
Miscellaneous Prof Svcs	212-90-50-52190	$193,729.86	$1,697.00			-100.00%
Purchased Property Services		$1,246,462.15	$6,837,303.00	$4,529,730.00	$3,650,800.00	-33.75%
Construction Services	101-90-50-53810	$9,269.42				
Construction Services	204-90-50-53810		$97,000.00	$192,000.00	$150,000.00	97.94%
Construction Services	205-90-50-53810	$618,075.73	$225,000.00	$100,000.00	$500,000.00	-55.56%
Miscellaneous R&M Svcs	207-90-50-53290	$1,640.00				
Construction Services	207-90-50-53810	$167,889.00	$239,836.00			-100.00%
Construction Services	211-90-50-53810	$47,960.00	$4,705,467.00	$3,449,730.00	$2,364,000.00	-26.69%
Construction Services	212-90-50-53810	$401,628.00	$1,570,000.00	$788,000.00	$636,800.00	-49.81%
Other Purchased Services		$994.21	$500.00	$2,738,141.00	$3,066,717.92	547,528.20%
Insurance Premiums	101-90-00-54110			$2,738,141.00	$3,066,717.92	
Legal Notices & Advertise	211-90-50-54310	$686.76				
Printing & Binding	211-90-50-54410	$307.45				
Printing & Binding	212-90-50-54410		$500.00			-100.00%
Property & Capital		$291,849.00	$179,491.39	$291,849.00	$291,849.00	62.60%

Category	Account ID	FY 2025 Actual	FY 2026 Amended	FY 2027 Budgeted	FY 2028 Budgeted	FY 2026 Amended vs. FY 2027 Budgeted (% Change)
Depreciation Expense	501-00-00-56910	$179,491.00	$179,491.39	$179,491.00	$179,491.00	
Depreciation Expense	601-00-00-56910	$112,358.00		$112,358.00	$112,358.00	
Financing Costs		-$397,141.11	$174,639.19	$131,101.32	$65,883.39	-24.93%
Cash Over/Short	101-00-00-58250	-$3,880.01				
Suspense - NSF Check	101-00-00-58992	$72.00				
Principal Payments	101-90-00-58110	$172,985.80	$165,545.48	$126,097.00	$64,352.42	-23.83%
Interest Payments	101-90-00-58120	$16,375.15	$9,093.71	$4,377.00	$884.83	-51.87%
Bank & Credit Card Fees	103-00-00-58920	$575.52		$627.32	$646.14	
Uncollectible Accounts	212-00-00-58240	$7,845.00				
Principal Payments	501-00-00-58110	-$457,983.47				
Principal Payments	601-00-00-58110	-$133,131.10				
Other Financing Uses		$1,181,166.38	$2,675,128.00	$990,519.22	$990,234.75	-62.97%
TRANSFER OUT-I/S	101-90-00-59990.305	$500,000.00	$945,400.00			-100.00%
Operating Xfer Out-Successor Agency	101-90-00-59990.78		$1,045,493.00			-100.00%
Operating Xfer Out-CHALL	101-90-00-59990.835	$623,329.00	$626,735.00	$610,131.00	$606,631.00	-2.65%
Operating Xfer Out-CIP SetAside	101-90-50-59990.302			$300,000.00	$300,000.00	
Operating Xfer Out-CIP General	101-90-50-59990.304		$7,500.00			-100.00%
Collapsing Xfer	102-90-00-59999.103	$1,500,000.00				
Collapsing Xfer	103-90-00-59999.102	-$1,500,000.00				
Indirect Xfer-GEN	207-90-50-59991.101	$50,000.00	$50,000.00	$80,388.22	$83,603.75	60.78%
TRANSFER OUT-I/S	701-00-00-59990.101	$7,837.38				
Total Expenditures		**$2,965,279.49**	**$10,419,104.58**	**$8,368,270.29**	**$7,717,075.62**	**-19.68%**

Category *(continued from above)*	FY 2027 Budgeted vs. FY 2028 Budgeted (% Change)
Personnel	9.88%
One-Time Payouts	
Salary Savings	6.13%
Regular Salaries & Wages	
Purchased Professional & Technical Services	5.30%
Miscellaneous Prof Svcs	
Library Services	5.30%
Miscellaneous Prof Svcs	
Miscellaneous Prof Svcs	
Miscellaneous Prof Svcs	
Architect/Engineering Svc	
Miscellaneous Prof Svcs	
Miscellaneous Prof Svcs	
Purchased Property Services	-19.40%
Construction Services	
Construction Services	-21.88%
Construction Services	400.00%
Miscellaneous R&M Svcs	
Construction Services	
Construction Services	-31.47%
Construction Services	-19.19%
Other Purchased Services	12.00%
Insurance Premiums	12.00%
Legal Notices & Advertise	
Printing & Binding	
Printing & Binding	

Category *(continued from above)*	FY 2027 Budgeted vs. FY 2028 Budgeted (% Change)
Property & Capital	
Depreciation Expense	
Depreciation Expense	
Financing Costs	-49.75%
Cash Over/Short	
Suspense - NSF Check	
Principal Payments	-48.97%
Interest Payments	-79.78%
Bank & Credit Card Fees	3.00%
Uncollectible Accounts	
Principal Payments	
Principal Payments	
Other Financing Uses	-0.03%
TRANSFER OUT-I/S	
Operating Xfer Out-Successor Agency	
Operating Xfer Out-CHALL	-0.57%
Operating Xfer Out-CIP SetAside	
Operating Xfer Out-CIP General	
Collapsing Xfer	
Collapsing Xfer	
Indirect Xfer-GEN	4.00%
TRANSFER OUT-I/S	
Total Expenditures	**-7.78%**

Other Entities

Employees' Pension Fund

The City of El Cerrito Employees' Pension Fund is a component unit of the City of El Cerrito and a separate fund is maintained by the City to account for the Plan assets. The City Council serves as the Pension Board. The Pension Board has exclusive control over the pension plan and accordingly, the City is financially accountable for the Plan and its operation.

This Fund provided a pension system for those former employees of the City who, on February 6, 1959, chose not to be covered by Social Security or by the California Public Employees' Retirement System. The Plan was a single-employer defined benefit pension plan. As of May 1, 2023 there are no retirees remaining in the pension system. This Fund provided for the:

- Disbursement of appropriate pension payments;
- Maintenance of true and correct records of all contributions to and payments from the Pension Fund; and
- Services of actuaries who render a report every three years, or as needed, as to the costs of maintaining properly funded reserves for this pension fund. The most recent report was prepared as of July 1, 2014.

As no new members may join this plan, and the last retiree is no longer drawing a retirement, there are no longer revenues and expenditures of the Employees' Pension Board, and no budget is adopted for this entity. The Employee's Pension Board and Fund can only be formally dissolved through a vote of the public so they remain a part of the City's structure and finances, but are not in use.

Public Financing Authority

On September 19, 2012, the El Cerrito Public Financing Authority issued Recycling Facility Revenue Refunding Bonds in the original principal amount of $3,405,600 at 2.36% interest to provide for the refunding and retirement of the City's outstanding Recycling Center Lease Purchase Agreement and related Site Lease. Principal and interest payments were due quarterly on July 1, October 1, January 1, and April 1, through October 1, 2025. Repayment of these bonds was from charges for services received by the Integrated Waste Management Enterprise Fund. As of June 30, 2025, the outstanding principal balance was $151,900.

Expenditures for the Authority are shown in table below. Information regarding Measure A Lease Revenue Bonds, City Hall Lease Revenue Certificates of Participation, and Street Improvement Sales Tax Revenue Bonds are in section 13: Long-Term Debt. For FY 2026-27 and FY 2027-28, there are no planned debt payments remaining for the Recycling Center Facility Refunding Bonds.

2012 Recycling Center Facility Revenue Refunding Bonds Revenue from Charges for Services

Revenue Source	FY 2023-24 Actual	FY 2024-25 Adopted	FY 2025-26 Adopted	FY 2026-27 Proposed	FY 2027-28 Proposed
Charges for Services	$306,571	$306,536	$153,285	$-	$-

2012 Recycling Center Facility Revenue Refunding Bonds Expenditures

Accounts	FY 2023-24 Actual	FY 2024-25 Adopted	FY 2025-26 Adopted	FY 2026-27 Proposed	FY 2027-28 Proposed
Principal	$291,200	$298,300	$151,900	$-	$-
Interest	$15,371	$8,236	$1,385	$-	$-
Total	**$306,571**	**$306,536**	**$153,285**	**$0**	**$0**

Municipal Services Corporation

The Municipal Services Corporation (MSC) is a separate nonprofit, public benefit corporation. Although it is considered a component unit of the City for accounting purposes, its activities are controlled and its budget is adopted by a separate board of directors. While the MSC Fund budget is included in the summaries in this document, it is adopted separately from the El Cerrito City Budget. Its revenues were previously primarily related to real estate transactions, including leases and potentially disposition of developable land. It also received revenue from the former Redevelopment Agency prior to its dissolution, pursuant to a Cooperation Agreement in order to implement economic development and redevelopment programs, but has not received any payments related to the agreement since the dissolution in 2012. Its expenditures are for economic development programs, redevelopment projects, and property management.

As of FY 2022-23, community benefit funds from the City's two permitted cannabis business operators are contributed to and programmed by the MSC. These funds are intended to be used for purposes that contribute to quality of life including services for people experiencing homelessness in El Cerrito.

The following table contains the budget for the Municipal Services Corporation that will be proposed for adoption by the MSC Board on June 16, 2026

Municipal Services Corporation Proposed Budget

G/L Account	Account Description	Proposed Budget FY 2026-27	Proposed Budget FY 2027-28
230-40-10 48997	Cannabis Revenue	100,000	100,000
230-40-10 52240	Miscellaneous Services	128,073	133,226

Capital Improvement Program

Capital Budgeting Process

The City's Capital Improvement Program (CIP) is a multi-year planning tool that identifies public infrastructure and facility improvements scheduled over a five-year horizon. The CIP indicates the anticipated timing and estimated cost for each project and is updated annually to reflect changes in priorities, funding availability, scheduling, and newly identified needs.

The first two years of the five-year CIP are incorporated into the biennial budget and formally appropriated by fund. The remaining three years serve as a planning framework and do not carry legal appropriation authority. The CIP is adopted by the City Council as part of the biennial budget. The City Council may approve additions, deferrals, or modifications through amendments as conditions change.

The CIP is organized by project category, including Building and Facilities (Recreation and non-Recreation), Creeks and Trails, Stormwater and Drainage, and Transportation. Each project includes a description, need, and Strategic Plan alignment. Additionally, funding source, anticipated schedule, and estimated cost are identified when available. Funding sources include City funds such as Measure J Return to Source (Transportation), Measure J Storm Drain, Measure H Parks & Recreation Facilities, and General Fund, state and federal grants, and other restricted revenues. Similarly, as required by City and State regulations, the CIP identifies the projects that are part of the Annual Program of Maintenance and Improvement pursuant to Measure A Pothole Repair, Local Street Improvement, and Maintenance Measure (Street Improvement, Fund 211) and the SB 1 Road Maintenance and Rehabilitation Account - Local Streets and Road Program (Fund 212). Where no funding source has been secured, projects are included as unfunded needs to support long-range financial planning. Staff will return to the City Council for appropriations when new funding sources are secured for projects on the unfunded list.

Beginning with this budget cycle, the City is using ClearGov's CIP Budgeting module to enhance public access to project-level detail for both active and proposed capital projects. This new platform allows residents, the City Council, and other stakeholders to explore the City's capital program in a more interactive and accessible way than a traditional budget document allows, representing a meaningful step forward in financial transparency.

Basis for Capital Revenue and Expenditures Estimates

Project cost estimates reflect the best available information at the time of CIP preparation. The basis for each estimate depends on the project's stage of development. Early-stage projects rely on staff estimates informed by comparable projects and current market conditions. Projects that are further along in design or procurement use engineer's estimates or contractor quotes. Cost estimates in the outer years of the five-year CIP are planning-level figures and are refined as projects advance. Additionally, some projects proposed by departments are listed to show all currently identified needs, but cost estimates must still be developed.

Capital revenues are estimated based on known funding commitments, confirmed grant awards, and fund balance projections for restricted revenue sources such as Measure A and gas tax funds. Finance staff provides revenue forecasts for City-controlled funding sources. Where grant funding has been applied for but not yet awarded, projects are typically included in the CIP as unfunded pending confirmation.

Unspent capital appropriations do not carry over automatically at fiscal year-end. Reappropriation of unspent balances requires City Council action, typically as part of the annual budget amendment and purchase order roll forward process at the close of each fiscal year.

All cost estimates represent the City's best projections at the time of adoption. Actual costs may vary based on final design, market conditions, and contractor bids. The CIP is reviewed and updated annually to reflect changes to project scope, cost, priorities, schedule, funding, and new projects that have been identified over the past year as individual projects or as part of comprehensive plans such as the Parks and Recreation Facilities Master Plan. It can also be amended periodically as new projects (such as ones identified by safety evaluations) and funding sources are identified.

Capital Improvement Project Ranking and Prioritization Process

The CIP development begins with project identification by City departments. The City evaluates project requests and needs against the following criteria. Projects that satisfy multiple criteria are prioritized in the program.

- **Health, Safety, and Legal Compliance.** Projects that address an imminent risk to public health or safety, correct a code or regulatory violation, or fulfill a legal or contractual obligation.
- **Asset Condition and Failure Risk.** Projects that repair, rehabilitate, or replace infrastructure or equipment with documented deterioration or a high probability of near-term failure, to avoid more costly emergency repairs and service disruptions.
- **Protection of Prior Investments.** Projects that preserve the useful life or functionality of an existing City asset, including maintenance or improvements that prevent premature failure.
- **Funding Leverage and Grant Readiness.** Projects with committed or highly probable external funding, including grants, developer contributions, or other non-General Fund sources, that maximize the impact of limited local dollars.
- **Alignment with Adopted Plans and Council Priorities.** Projects that implement an adopted master plan, the General Plan, or a City Council strategic priority.
- **Operational Impact.** Projects that reduce ongoing operating costs, improve service delivery efficiency, or address a documented service gap.
- **Community Benefit and Equity.** Projects that serve a broad segment of the community or address underserved areas of the city.

Public Works leads the internal review and development process, coordinating with Finance and other departments to confirm scope, schedule, and funding availability for each proposed project.

One Year Plan

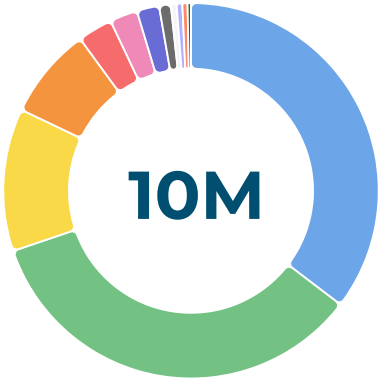
FY27 Total Capital Requested

$10,014,195

FY27 Total Funding Requested

$10,014,195

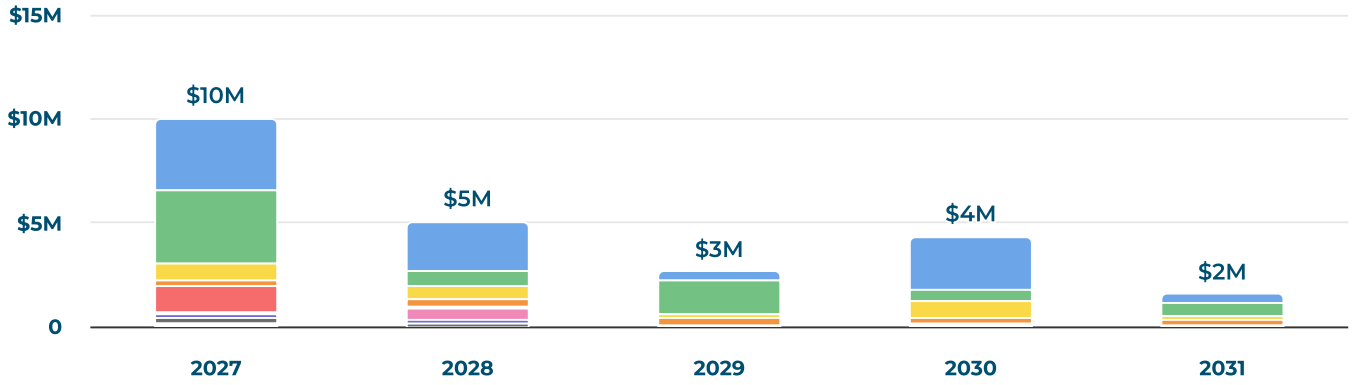
FY27 Total Funding Requested by Source



State Grant (secured)	$3,540,600	35.36%
Measure A Street Improvement Fund	$3,449,730	34.45%
Capital Improvement Fund	$1,230,600	12.29%
SB1-Road Maintenance and Rehabilitation Account	$788,000	7.87%
General Fund	$300,000	3.00%
Local Grant (secured)	$240,000	2.40%
Measure J Return to Source Fund	$192,000	1.92%
Measure J Storm Drain Fund	$100,000	1.00%
Gas Tax Fund	$50,000	0.50%
Integrated Waste Management Fund	$50,000	0.50%
Miscellaneous Revenue	$44,400	0.44%
Donations	$28,865	0.29%
Measure H Parks & Rec Facilities Fund	$0	0.00%
Unfunded	$0	0.00%

Capital Improvement Multi-Year Plan

FY27 - FY31 Total Funding Requested by Source



Funding by Source Totals (all years)

Measure A Street Improvement Fund	**$9,258,730**	39.31%
State Grant (secured)	**$7,059,900**	29.97%
SB1-Road Maintenance and Rehabilitation Account	**$2,653,100**	11.26%
General Fund	**$1,540,000**	6.54%
Capital Improvement Fund	**$1,376,295**	5.84%
Measure J Storm Drain Fund	**$600,000**	2.55%
Local Grant (secured)	**$420,000**	1.78%
Measure J Return to Source Fund	**$383,300**	1.63%
Donations	**$118,865**	0.50%
Gas Tax Fund	**$50,000**	0.21%
Integrated Waste Management Fund	**$50,000**	0.21%
Miscellaneous Revenue	**$44,400**	0.19%
Federal Grant (secured)	**$0**	0.00%
Measure H Parks & Rec Facilities Fund	**$0**	0.00%
Unfunded	**$0**	0.00%

Capital Improvement Plan - Project Types

FY27 - FY31 Capital Costs By Project Type



Transportation	**$23,637,430**	82.88%
Creeks and Trails	**$1,951,300**	6.84%
Parks & Recreation Facilities	**$1,542,865**	5.41%
Building and Facilities - Non-Recreation	**$790,000**	2.77%
Stormwater and Drainage	**$600,000**	2.10%
Other Improvements	**$0**	0.00%

Transportation

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
C3027	Street Improvement Program	$2,795,000	$2,301,000	$356,000	$2,487,000	$389,000	**$8,328,000**
C3080	Richmond Street Complete Streets Improvement	$4,345,330	$0	$0	$0	$0	**$4,345,330**
C5035	San Pablo Avenue Complete Streets	$0	$0	$0	$0	$4,200,000	**$4,200,000**
--	Crosstown Connect	$225,000	$225,000	$565,000	$565,000	$565,000	**$2,145,000**
C3024	Access Modifications - Streets & Sidewalks	$144,000	$600,000	$177,600	$740,000	$188,500	**$1,850,100**
--	Parking Management Infrastructure	$0	$600,000	$0	$0	$0	**$600,000**
--	Traffic Signal Upgrades	$0	$0	$0	$0	$500,000	**$500,000**
C3070	Traffic Safety & Management Program	$100,000	$63,000	$67,000	$71,000	$75,000	**$376,000**
C4014	Del Norte TOD Infrastructure/Complete Streets Improvement	$350,000	$0	$0	$0	$0	**$350,000**
--	SR-123 Pavement Rehabilitation Project	$259,000	$0	$0	$0	$0	**$259,000**

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
--	I-80 / Central Avenue Undercrossing Bikeway	$255,000	$0	$0	$0	$0	**$255,000**
--	Active Transportation Program	$35,000	$36,800	$38,700	$40,700	$42,800	**$194,000**
C3086	Smart & Safe Signals	$100,000	$0	$0	$0	$0	**$100,000**
--	Moeser Lane Near Shevlin Retaining Wall Repair	$50,000	$0	$0	$0	$0	**$50,000**
--	I-80 / Central Avenue Interchange Phase 2	$50,000	$0	$0	$0	$0	**$50,000**
--	Bicycle Parking	$20,000	$0	$5,000	$5,000	$5,000	**$35,000**
--	Civic Center Utility Underground District	$0	$0	$0	$0	$0	**$0**
--	Wildcat Drive Repair	$0	$0	$0	$0	$0	**$0**
C3058	Balra Retaining Wall Repair	$0	$0	$0	$0	$0	**$0**
C3028	City-Wide Signage Program	$0	$0	$0	$0	$0	**$0**
Total Transportation		**$8,728,330**	**$3,825,800**	**$1,209,300**	**$3,908,700**	**$5,965,300**	**$23,637,430**

Creeks and Trails

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
--	Ohlone Greenway Downtown Improvements	$0	$126,300	$1,053,000	$0	$0	**$1,179,300**
--	HNA Tree Removal, Milling, and Restoration	$510,000	$0	$0	$0	$0	**$510,000**
C3069/ C3084	Ohlone Greenway Uptown Improvements	$222,000	$0	$0	$0	$0	**$222,000**
--	Path, Trail, and Public Stairway Improvements	$0	$13,700	$26,300	$0	$0	**$40,000**
C3075, C5046	Hillside Natural Area Improvements	$0	$0	$0	$0	$0	**$0**
C3042/ Various	Urban Forest Program	$0	$0	$0	$0	$0	**$0**
--	Creek Major Maintenance & Restoration	$0	$0	$0	$0	$0	**$0**
Various	Ohlone Greenway Master Plan Program	$0	$0	$0	$0	$0	**$0**
Total Creeks and Trails		**$732,000**	**$140,000**	**$1,079,300**	**$0**	**$0**	**$1,951,300**

Parks & Recreation Facilities

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
--	Playground Surfacing Replacement	$0	$100,000	$300,000	$268,000	$0	**$668,000**
C3050	El Cerrito Swim Center Lap Pool Deck Replacement	$0	$0	$282,000	$0	$0	**$282,000**
--	Recreation Facility Roof Repairs	$110,000	$0	$0	$0	$0	**$110,000**
--	Annual Tennis Court Resurfacing	$0	$30,000	$0	$32,000	$33,000	**$95,000**
--	Castro Park Pickleball Courts Phase II Improvements	$0	$0	$0	$90,000	$0	**$90,000**
--	Park Path Repairs	$0	$0	$0	$0	$89,000	**$89,000**
--	Cerrito Vista Tennis Court Rehabilitation	$70,000	$0	$0	$0	$0	**$70,000**
--	Harding Tennis Court Retaining Wall	$0	$45,000	$0	$0	$0	**$45,000**
--	Castro Park Pickleball Court Resurfacing	$0	$0	$0	$40,000	$0	**$40,000**
--	Baseball Field Fencing Repairs & Upgrades	$28,865	$0	$0	$0	$0	**$28,865**
--	Parks & Recreation Facilities Master Plan Program	$0	$25,000	$0	$0	$0	**$25,000**
--	Community Center Hardwood Floor Replacement	$0	$0	$0	$0	$0	**$0**
--	Central Park Improvements	$0	$0	$0	$0	$0	**$0**
--	Playground Equipment Replacement	$0	$0	$0	$0	$0	**$0**
--	Urban Greening Program Including Lower Fairmount Avenue & Blue-Green Connections	$0	$0	$0	$0	$0	**$0**
C5037	Centennial Park Improvements - Phase II	$0	$0	$0	$0	$0	**$0**
C4012	Multi-Generational Recreation Facility	$0	$0	$0	$0	$0	**$0**
Total Parks & Recreation Facilities		**$208,865**	**$200,000**	**$582,000**	**$430,000**	**$122,000**	**$1,542,865**

Building and Facilities - Non-Recreation

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
--	City Hall Boiler Replacement	$75,000	$259,000	$0	$0	$0	**$334,000**
--	Public Safety Building	$70,000	$0	$0	$0	$89,000	**$159,000**
--	Corporation Yard Rehabilitation	$25,000	$0	$0	$0	$89,000	**$114,000**
--	Public Safety Lock Upgrade	$0	$100,000	$0	$0	$0	**$100,000**
--	Recycling Center Security Upgrades	$50,000	$0	$0	$0	$0	**$50,000**
--	Corporation Yard Roof Leak Repair	$25,000	$0	$0	$0	$0	**$25,000**
--	10936 San Pablo Avenue Site Demolition	$0	$0	$8,000	$0	$0	**$8,000**
--	Zero Emission Vehicle (ZEV) Public Fleet Transition	$0	$0	$0	$0	$0	**$0**
--	Underground Storage Tank Upgrades	$0	$0	$0	$0	$0	**$0**
--	City Hall & Community Center Generator Repairs	$0	$0	$0	$0	$0	**$0**
--	Station 52 Kitchen Remodel	$0	$0	$0	$0	$0	**$0**
--	Station 52 Interior Painting	$0	$0	$0	$0	$0	**$0**
--	Station 52 Exterior Painting and Dry Rot Repairs	$0	$0	$0	$0	$0	**$0**
--	Station 51 HVAC Replacement	$0	$0	$0	$0	$0	**$0**
--	Station 51 Firefighter and Engineer Dorm Room Remodel	$0	$0	$0	$0	$0	**$0**
--	Station 51 Station Alert System Upgrade	$0	$0	$0	$0	$0	**$0**
--	Station 51 Locker Room Remodel	$0	$0	$0	$0	$0	**$0**
--	Station 51 Relocate PPE Extractor to Apparatus Bay	$0	$0	$0	$0	$0	**$0**
--	Station 51 Exterior Paint and Dry Rot Repairs	$0	$0	$0	$0	$0	**$0**
--	Station 51 Bathroom Remodel	$0	$0	$0	$0	$0	**$0**
--	Access Modifications -	$0	$0	$0	$0	$0	**$0**

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
	Facilities						
Various	Facilities Seismic & Building Repairs	$0	$0	$0	$0	$0	**$0**
C1005	Library	$0	$0	$0	$0	$0	**$0**
--	Public Safety Building Interior Flooring, Paint, and Ceiling Tile Rehabilitation	$0	$0	$0	$0	$0	**$0**
--	Public Safety Phone System Modernization	$0	$0	$0	$0	$0	**$0**
--	Public Safety Locker and Bathroom Remodel	$0	$0	$0	$0	$0	**$0**
--	Public Safety Building Exterior Painting	$0	$0	$0	$0	$0	**$0**
--	Public Safety Building Surveillance Camera Upgrade	$0	$0	$0	$0	$0	**$0**
--	Public Safety Parking Lot Security Fence	$0	$0	$0	$0	$0	**$0**
--	Police Department Fleet Electrification Infrastructure	$0	$0	$0	$0	$0	**$0**
Total Building and Facilities - Non-Recreation		**$245,000**	**$359,000**	**$8,000**	**$0**	**$178,000**	**$790,000**

Stormwater and Drainage

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
--	Wildcat Dr Storm Drain Energy Dissipator Repair	$69,300	$326,900	$0	$0	$0	**$396,200**
--	Storm Drain Priority Improvements	$30,700	$173,100	$0	$0	$0	**$203,800**
--	Green Infrastructure Program	$0	$0	$0	$0	$0	**$0**
C5036	Storm Drain Program	$0	$0	$0	$0	$0	**$0**
Total Stormwater and Drainage		**$100,000**	**$500,000**	**$0**	**$0**	**$0**	**$600,000**

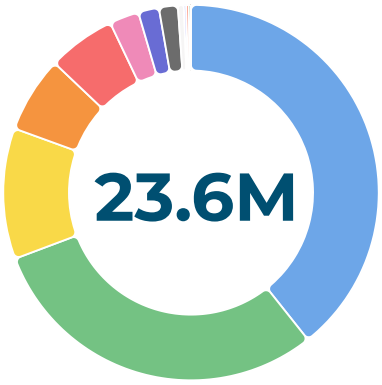
Other Improvements

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
C3043	Energy and Water Efficiency Program (EWEP)	$0	$0	$0	$0	$0	**$0**
--	Potrero Avenue Gateway	$0	$0	$0	$0	$0	**$0**

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Landscape Renovation						
Total Other Improvements	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Capital Improvement Plan - Expenditures

FY27 - FY31 Expenditures by Fund



Measure A Street Improvement Fund	**$9,258,730**	39.31%
State Grant (secured)	**$7,059,900**	29.97%
SB1-Road Maintenance and Rehabilitation Account	**$2,653,100**	11.26%
General Fund	**$1,540,000**	6.54%
Capital Improvement Fund	**$1,376,295**	5.84%
Measure J Storm Drain Fund	**$600,000**	2.55%
Local Grant (secured)	**$420,000**	1.78%
Measure J Return to Source Fund	**$383,300**	1.63%
Donations	**$118,865**	0.50%
Integrated Waste Management Fund	**$50,000**	0.21%
Gas Tax Fund	**$50,000**	0.21%
Miscellaneous Revenue	**$44,400**	0.19%
Unfunded	**$0**	0.00%
Measure H Parks & Rec Facilities Fund	**$0**	0.00%

Measure A Street Improvement Fund

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
C3027	Street Improvement Program	$2,795,000	$2,301,000	$356,000	$2,487,000	$389,000	**$8,328,000**
C3080	Richmond Street Complete Streets Improvement	$344,730	$0	$0	$0	$0	**$344,730**
C3070	Traffic Safety & Management Program	$60,000	$63,000	$67,000	$71,000	$75,000	**$336,000**
C4014	Del Norte TOD Infrastructure/Complete Streets Improvement	$250,000	$0	$0	$0	$0	**$250,000**
Total Measure A Street Improvement Fund		**$3,449,730**	**$2,364,000**	**$423,000**	**$2,558,000**	**$464,000**	**$9,258,730**

State Grant (secured)

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
C3080	Richmond Street Complete Streets Improvement	$2,600,600	$0	$0	$0	$0	**$2,600,600**
--	Crosstown Connect	$225,000	$45,000	$565,000	$565,000	$565,000	**$1,965,000**
--	Ohlone Greenway Downtown Improvements	$0	$126,300	$1,053,000	$0	$0	**$1,179,300**
--	Parking Management Infrastructure	$0	$600,000	$0	$0	$0	**$600,000**
--	HNA Tree Removal, Milling, and Restoration	$510,000	$0	$0	$0	$0	**$510,000**
--	I-80 / Central Avenue Undercrossing Bikeway	$205,000	$0	$0	$0	$0	**$205,000**
Total State Grant (secured)		**$3,540,600**	**$771,300**	**$1,618,000**	**$565,000**	**$565,000**	**$7,059,900**

SB1-Road Maintenance and Rehabilitation Account

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
C3024	Access Modifications - Streets & Sidewalks	$144,000	$600,000	$177,600	$740,000	$188,500	**$1,850,100**
--	SR-123 Pavement Rehabilitation Project	$259,000	$0	$0	$0	$0	**$259,000**
C3080	Richmond Street Complete Streets Improvement	$200,000	$0	$0	$0	$0	**$200,000**
--	Active Transportation Program	$35,000	$36,800	$38,700	$40,700	$42,800	**$194,000**
C4014	Del Norte TOD Infrastructure/Complete Streets Improvement	$100,000	$0	$0	$0	$0	**$100,000**
--	I-80 / Central Avenue Undercrossing Bikeway	$50,000	$0	$0	$0	$0	**$50,000**
Total SB1-Road Maintenance and Rehabilitation Account		**$788,000**	**$636,800**	**$216,300**	**$780,700**	**$231,300**	**$2,653,100**

General Fund

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
--	Playground Surfacing Replacement	$0	$100,000	$300,000	$268,000	$0	**$668,000**
--	Public Safety Building	$70,000	$0	$0	$0	$89,000	**$159,000**

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
--	Corporation Yard Rehabilitation	$25,000	$0	$0	$0	$89,000	**$114,000**
--	Recreation Facility Roof Repairs	$110,000	$0	$0	$0	$0	**$110,000**
--	Public Safety Lock Upgrade	$0	$100,000	$0	$0	$0	**$100,000**
--	Annual Tennis Court Resurfacing	$0	$30,000	$0	$32,000	$33,000	**$95,000**
--	Park Path Repairs	$0	$0	$0	$0	$89,000	**$89,000**
--	Cerrito Vista Tennis Court Rehabilitation	$70,000	$0	$0	$0	$0	**$70,000**
--	Harding Tennis Court Retaining Wall	$0	$45,000	$0	$0	$0	**$45,000**
--	Castro Park Pickleball Court Resurfacing	$0	$0	$40,000	$0	$0	**$40,000**
--	Corporation Yard Roof Leak Repair	$25,000	$0	$0	$0	$0	**$25,000**
--	Parks & Recreation Facilities Master Plan Program	$0	$25,000	$0	$0	$0	**$25,000**
--	Underground Storage Tank Upgrades	$0	$0	$0	$0	$0	**$0**
--	City Hall & Community Center Generator Repairs	$0	$0	$0	$0	$0	**$0**
Various	Facilities Seismic & Building Repairs	$0	$0	$0	$0	$0	**$0**
Total General Fund		**$300,000**	**$300,000**	**$340,000**	**$300,000**	**$300,000**	**$1,540,000**

Capital Improvement Fund

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
C3080	Richmond Street Complete Streets Improvement	$1,155,600	$0	$0	$0	$0	**$1,155,600**
--	City Hall Boiler Replacement	$75,000	$145,695	$0	$0	$0	**$220,695**
Total Capital Improvement Fund		**$1,230,600**	**$145,695**	**$0**	**$0**	**$0**	**$1,376,295**

Measure J Storm Drain Fund

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
--	Wildcat Dr Storm Drain Energy Dissipator Repair	$69,300	$326,900	$0	$0	$0	**$396,200**
--	Storm Drain Priority Improvements	$30,700	$173,100	$0	$0	$0	**$203,800**
C5036	Storm Drain Program	$0	$0	$0	$0	$0	**$0**

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Measure J Storm Drain Fund	**$100,000**	**$500,000**	**$0**	**$0**	**$0**	**$600,000**

Local Grant (secured)

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
--	Crosstown Connect	$0	$180,000	$0	$0	$0	**$180,000**
C3069/ C3084	Ohlone Greenway Uptown Improvements	$180,000	$0	$0	$0	$0	**$180,000**
C3070	Traffic Safety & Management Program	$40,000	$0	$0	$0	$0	**$40,000**
--	Bicycle Parking	$20,000	$0	$0	$0	$0	**$20,000**
Total Local Grant (secured)		**$240,000**	**$180,000**	**$0**	**$0**	**$0**	**$420,000**

Measure J Return to Source Fund

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
--	Traffic Signal Upgrades	$0	$136,300	$0	$0	$0	**$136,300**
C3086	Smart & Safe Signals	$100,000	$0	$0	$0	$0	**$100,000**
--	Moeser Lane Near Shevlin Retaining Wall Repair	$50,000	$0	$0	$0	$0	**$50,000**
C3069/ C3084	Ohlone Greenway Uptown Improvements	$42,000	$0	$0	$0	$0	**$42,000**
--	Path, Trail, and Public Stairway Improvements	$0	$13,700	$26,300	$0	$0	**$40,000**
--	Bicycle Parking	$0	$0	$5,000	$5,000	$5,000	**$15,000**
Total Measure J Return to Source Fund		**$192,000**	**$150,000**	**$31,300**	**$5,000**	**$5,000**	**$383,300**

Donations

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Castro Park Pickleball Courts Phase II Improvements	$0	$0	$0	$90,000	$0	**$90,000**
Baseball Field Fencing Repairs & Upgrades	$28,865	$0	$0	$0	$0	**$28,865**
Total Donations	**$28,865**	**$0**	**$0**	**$90,000**	**$0**	**$118,865**

Integrated Waste Management Fund

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Recycling Center Security Upgrades	$50,000	$0	$0	$0	$0	**$50,000**
Total Integrated Waste Management Fund	**$50,000**	**$0**	**$0**	**$0**	**$0**	**$50,000**

Gas Tax Fund

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
I-80 / Central Avenue Interchange Phase 2	$50,000	$0	$0	$0	$0	**$50,000**
Total Gas Tax Fund	**$50,000**	**$0**	**$0**	**$0**	**$0**	**$50,000**

Miscellaneous Revenue

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
C3080	Richmond Street Complete Streets Improvement	$44,400	$0	$0	$0	$0	**$44,400**
Total Miscellaneous Revenue		**$44,400**	**$0**	**$0**	**$0**	**$0**	**$44,400**

Unfunded

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
--	Civic Center Utility Underground District	$0	$0	$0	$0	$0	**$0**
--	Community Center Hardwood Floor Replacement	$0	$0	$0	$0	$0	**$0**
--	Zero Emission Vehicle (ZEV) Public Fleet Transition	$0	$0	$0	$0	$0	**$0**
C3043	Energy and Water Efficiency Program (EWEP)	$0	$0	$0	$0	$0	**$0**
--	Central Park Improvements	$0	$0	$0	$0	$0	**$0**
--	Playground Equipment Replacement	$0	$0	$0	$0	$0	**$0**
--	Station 52 Kitchen Remodel	$0	$0	$0	$0	$0	**$0**
--	Station 52 Interior Painting	$0	$0	$0	$0	$0	**$0**
--	Station 52 Exterior Painting and Dry Rot Repairs	$0	$0	$0	$0	$0	**$0**
--	Station 51 HVAC Replacement	$0	$0	$0	$0	$0	**$0**
--	Station 51 Firefighter and Engineer Dorm Room Remodel	$0	$0	$0	$0	$0	**$0**
--	Station 51 Station Alert System Upgrade	$0	$0	$0	$0	$0	**$0**
--	Station 51 Locker Room Remodel	$0	$0	$0	$0	$0	**$0**
--	Station 51 Relocate PPE Extractor to Apparatus Bay	$0	$0	$0	$0	$0	**$0**

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
--	Station 51 Exterior Paint and Dry Rot Repairs	$0	$0	$0	$0	$0	**$0**
--	Station 51 Bathroom Remodel	$0	$0	$0	$0	$0	**$0**
--	10936 San Pablo Avenue Site Demolition	$0	$0	$0	$0	$0	**$0**
--	Access Modifications - Facilities	$0	$0	$0	$0	$0	**$0**
--	Urban Greening Program Including Lower Fairmount Avenue & Blue-Green Connections	$0	$0	$0	$0	$0	**$0**
C5037	Centennial Park Improvements - Phase II	$0	$0	$0	$0	$0	**$0**
C4012	Multi-Generational Recreation Facility	$0	$0	$0	$0	$0	**$0**
--	Potrero Avenue Gateway Landscape Renovation	$0	$0	$0	$0	$0	**$0**
C5035	San Pablo Avenue Complete Streets	$0	$0	$0	$0	$0	**$0**
--	Wildcat Drive Repair	$0	$0	$0	$0	$0	**$0**
C3058	Balra Retaining Wall Repair	$0	$0	$0	$0	$0	**$0**
C3028	City-Wide Signage Program	$0	$0	$0	$0	$0	**$0**
C3042/ Various	Urban Forest Program	$0	$0	$0	$0	$0	**$0**
--	Creek Major Maintenance & Restoration	$0	$0	$0	$0	$0	**$0**
--	Green Infrastructure Program	$0	$0	$0	$0	$0	**$0**
Various	Facilities Seismic & Building Repairs	$0	$0	$0	$0	$0	**$0**
C1005	Library	$0	$0	$0	$0	$0	**$0**
C3050	El Cerrito Swim Center Lap Pool Deck Replacement	$0	$0	$0	$0	$0	**$0**
--	Public Safety Building Interior Flooring, Paint, and Ceiling Tile Rehabilitation	$0	$0	$0	$0	$0	**$0**

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
--	Public Safety Phone System Modernization	$0	$0	$0	$0	$0	**$0**
--	Public Safety Locker and Bathroom Remodel	$0	$0	$0	$0	$0	**$0**
--	Public Safety Building Exterior Painting	$0	$0	$0	$0	$0	**$0**
--	Traffic Signal Upgrades	$0	$0	$0	$0	$0	**$0**
--	Public Safety Building Surveillance Camera Upgrade	$0	$0	$0	$0	$0	**$0**
--	Public Safety Parking Lot Security Fence	$0	$0	$0	$0	$0	**$0**
--	Police Department Fleet Electrification Infrastructure	$0	$0	$0	$0	$0	**$0**
Total Unfunded		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Measure H Parks & Rec Facilities Fund

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
--	Playground Equipment Replacement	$0	$0	$0	$0	$0	**$0**
--	Park Path Repairs	$0	$0	$0	$0	$0	**$0**
C3075, C5046	Hillside Natural Area Improvements	$0	$0	$0	$0	$0	**$0**
Various	Ohlone Greenway Master Plan Program	$0	$0	$0	$0	$0	**$0**
Total Measure H Parks & Rec Facilities Fund		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Unfunded Projects

Not all identified capital needs have funding secured at the time the CIP is adopted. The City tracks these needs in two categories: projects with a realistic prospect of receiving funding within the five-year CIP horizon, and longer-term needs for which no funding source has yet been identified. Maintaining this list serves an important planning function. It ensures that staff and the City Council have a complete picture of the City's capital and infrastructure needs, supports proactive grant seeking and funding strategy, and allows the City to move quickly when new funding becomes available. Projects are not appropriated or budgeted until funding is secured.

The City's total long-term unfunded project list exceeds $200 million. This figure is consistent with cities of comparable size and service scope and reflects the full range of known capital needs over a long planning horizon, not an immediate or urgent liability. It is a planning tool, not a deficit. Tracking these needs transparently allows the City to apply its prioritization criteria, pursue outside funding strategically, and maintain a realistic and comprehensive CIP.

A full list of the City's unfunded projects, including a list of projects with pending grant applications and federal earmarks, is in progress and will be added to the budget for City Council review in advance of budget and CIP adoption.

Capital Projects

Capital Projects

Project No. / Project Name		Years	Departments	Type	Total
C3027	Street Improvement Program	2027 - 2031	Public Works	Transportation	$8,328,000
C3080	Richmond Street Complete Streets Improvement	2027	Public Works	Transportation	$4,345,330
--	Crosstown Connect	2027 - 2031	Public Works	Transportation	$2,145,000
C3024	Access Modifications - Streets & Sidewalks	2027 - 2031	Public Works	Transportation	$1,850,100
--	Ohlone Greenway Downtown Improvements	2028 - 2029	Public Works	Creeks and Trails	$1,179,300
--	Playground Surfacing Replacement	2028 - 2030	Public Works	Parks & Recreation Facilities	$668,000
--	Parking Management Infrastructure	2028	Public Works	Transportation	$600,000
--	HNA Tree Removal, Milling, and Restoration	2027	Public Works	Creeks and Trails	$510,000
--	Wildcat Dr Storm Drain Energy Dissipator Repair	2027 - 2028	Public Works	Stormwater and Drainage	$396,200
C3070	Traffic Safety & Management Program	2027 - 2031	Public Works	Transportation	$376,000
C4014	Del Norte TOD Infrastructure/Complete Streets Improvement	2027	Public Works	Transportation	$350,000
--	SR-123 Pavement Rehabilitation Project	2027	Public Works	Transportation	$259,000
--	I-80 / Central Avenue Undercrossing Bikeway	2027	Public Works	Transportation	$255,000
C3069/ C3084	Ohlone Greenway Uptown Improvements	2027	Public Works	Creeks and Trails	$222,000
--	City Hall Boiler Replacement	2027 - 2028	Non-Departmental	Building and Facilities - Non-Recreation	$220,695
--	Storm Drain Priority Improvements	2027 - 2028	Public Works	Stormwater and Drainage	$203,800

Project No. / Project Name		Years	Departments	Type	Total
--	Active Transportation Program	2027 - 2031	Public Works	Transportation	$194,000
--	Public Safety Building	2027 - 2031	Police	Building and Facilities - Non-Recreation	$159,000
--	Traffic Signal Upgrades	2027 - 2028	Public Works	Transportation	$136,300
--	Corporation Yard Rehabilitation	2027 - 2031	Public Works	Building and Facilities - Non-Recreation	$114,000
--	Recreation Facility Roof Repairs	2027	Recreation	Parks & Recreation Facilities	$110,000
C3086	Smart & Safe Signals	2027	Public Works	Transportation	$100,000
--	Public Safety Lock Upgrade	2028	Police	Building and Facilities - Non-Recreation	$100,000
--	Annual Tennis Court Resurfacing	2028 - 2031	Public Works	Parks & Recreation Facilities	$95,000
--	Castro Park Pickleball Courts Phase II Improvements	2030	Recreation	Parks & Recreation Facilities	$90,000
--	Park Path Repairs	2027 - 2031	Public Works	Parks & Recreation Facilities	$89,000
--	Cerrito Vista Tennis Court Rehabilitation	2027	Public Works	Parks & Recreation Facilities	$70,000
--	Moeser Lane Near Shevlin Retaining Wall Repair	2027	Public Works	Transportation	$50,000
--	I-80 / Central Avenue Interchange Phase 2	2027	Public Works	Transportation	$50,000
--	Recycling Center Security Upgrades	2027	Public Works	Building and Facilities - Non-Recreation	$50,000
--	Harding Tennis Court Retaining Wall	2028	Public Works	Parks & Recreation Facilities	$45,000
--	Path, Trail, and Public Stairway Improvements	2028 - 2029	Public Works	Creeks and Trails	$40,000
--	Castro Park Pickleball Court Resurfacing	2029	Public Works	Parks & Recreation Facilities	$40,000
--	Bicycle Parking	2027 - 2031	Public Works	Transportation	$35,000
--	Baseball Field Fencing Repairs & Upgrades	2027	Public Works	Parks & Recreation Facilities	$28,865
--	Corporation Yard Roof Leak Repair	2027	Public Works	Building and Facilities - Non-Recreation	$25,000
--	Parks & Recreation Facilities Master Plan Program	2028	Recreation	Parks & Recreation Facilities	$25,000
--	Civic Center Utility Underground District	2027	Public Works	Transportation	$0

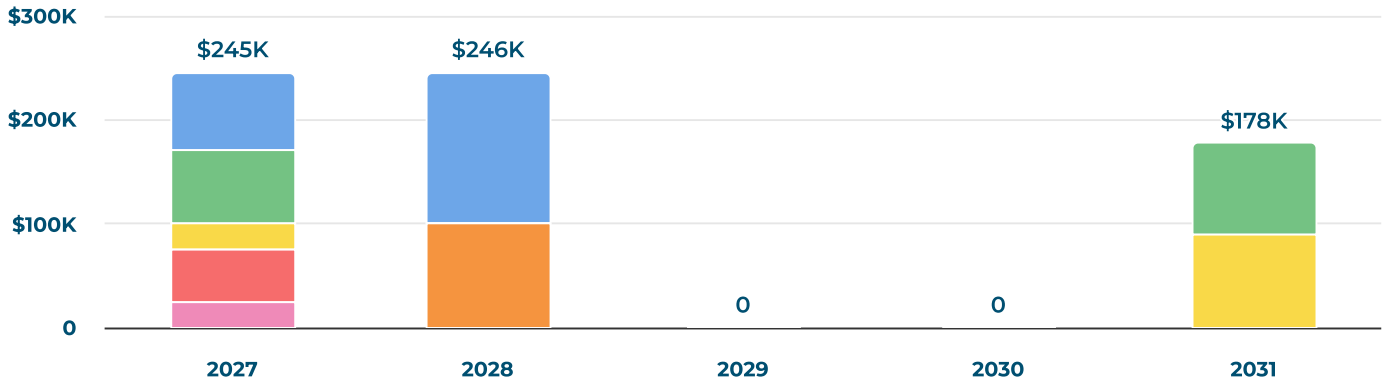
Project No. / Project Name		Years	Departments	Type	Total
--	Community Center Hardwood Floor Replacement	2027	Recreation	Parks & Recreation Facilities	$0
--	Zero Emission Vehicle (ZEV) Public Fleet Transition	2027	Non-Departmental	Building and Facilities - Non-Recreation	$0
--	Underground Storage Tank Upgrades	2027	Non-Departmental	Building and Facilities - Non-Recreation	$0
--	City Hall & Community Center Generator Repairs	2027	Non-Departmental	Building and Facilities - Non-Recreation	$0
C3043	Energy and Water Efficiency Program (EWEP)	2027	Public Works	Other Improvements	$0
--	Central Park Improvements	2027	Recreation	Parks & Recreation Facilities	$0
--	Playground Equipment Replacement	2027	Recreation	Parks & Recreation Facilities	$0
--	Station 52 Kitchen Remodel	2027	Fire	Building and Facilities - Non-Recreation	$0
--	Station 52 Interior Painting	2027	Fire	Building and Facilities - Non-Recreation	$0
--	Station 52 Exterior Painting and Dry Rot Repairs	2027	Fire	Building and Facilities - Non-Recreation	$0
--	Station 51 HVAC Replacement	2027	Fire	Building and Facilities - Non-Recreation	$0
--	Station 51 Firefighter and Engineer Dorm Room Remodel	2027	Fire	Building and Facilities - Non-Recreation	$0
--	Station 51 Station Alert System Upgrade	2027	Fire	Building and Facilities - Non-Recreation	$0
--	Station 51 Locker Room Remodel	2027	Fire	Building and Facilities - Non-Recreation	$0
--	Station 51 Relocate PPE Extractor to Apparatus Bay	2027	Fire	Building and Facilities - Non-Recreation	$0
--	Station 51 Exterior Paint and Dry Rot Repairs	2027	Fire	Building and Facilities - Non-Recreation	$0
--	Station 51 Bathroom Remodel	2027	Fire	Building and Facilities - Non-Recreation	$0
--	10936 San Pablo Avenue Site Demolition	2027	Non-Departmental	Building and Facilities - Non-Recreation	$0
--	Access Modifications - Facilities	2027	Non-Departmental	Building and Facilities - Non-Recreation	$0

Project No. / Project Name		Years	Departments	Type	Total
--	Urban Greening Program Including Lower Fairmount Avenue & Blue-Green Connections	2027	Public Works	Parks & Recreation Facilities	$0
C5037	Centennial Park Improvements - Phase II	2027	Recreation	Parks & Recreation Facilities	$0
C4012	Multi-Generational Recreation Facility	2027	Recreation	Parks & Recreation Facilities	$0
--	Potrero Avenue Gateway Landscape Renovation	2027	Public Works	Other Improvements	$0
C5035	San Pablo Avenue Complete Streets	2027	Public Works	Transportation	$0
--	Wildcat Drive Repair	2027	Public Works	Transportation	$0
C3058	Balra Retaining Wall Repair	2027	Public Works	Transportation	$0
C3028	City-Wide Signage Program	2027	Public Works	Transportation	$0
C3075, C5046	Hillside Natural Area Improvements	2027	Public Works	Creeks and Trails	$0
C3042/ Various	Urban Forest Program	2027	Public Works	Creeks and Trails	$0
--	Creek Major Maintenance & Restoration	2027	Public Works	Creeks and Trails	$0
Various	Ohlone Greenway Master Plan Program	2027	Public Works	Creeks and Trails	$0
--	Green Infrastructure Program	2027	Public Works	Stormwater and Drainage	$0
C5036	Storm Drain Program	2027	Public Works	Stormwater and Drainage	$0
Various	Facilities Seismic & Building Repairs	2027	Non-Departmental	Building and Facilities - Non-Recreation	$0
C1005	Library	2027	Non-Departmental	Building and Facilities - Non-Recreation	$0
C3050	El Cerrito Swim Center Lap Pool Deck Replacement	2027	Recreation	Parks & Recreation Facilities	$0
--	Public Safety Building Interior Flooring, Paint, and Ceiling Tile Rehabilitation	2027	Police	Building and Facilities - Non-Recreation	$0
--	Public Safety Phone System Modernization	2027	Police	Building and Facilities - Non-Recreation	$0

Project No. / Project Name		Years	Departments	Type	Total
--	Public Safety Locker and Bathroom Remodel	2027	Police	Building and Facilities - Non-Recreation	$0
--	Public Safety Building Exterior Painting	2027	Police	Building and Facilities - Non-Recreation	$0
--	Public Safety Building Surveillance Camera Upgrade	2027	Police	Building and Facilities - Non-Recreation	$0
--	Public Safety Parking Lot Security Fence	2027	Police	Building and Facilities - Non-Recreation	$0
--	Police Department Fleet Electrification Infrastructure	2027	Police	Building and Facilities - Non-Recreation	$0

Building and Facilities - Non-Recreation

FY27 - FY31 Building and Facilities - Non-Recreation Projects



City Hall Boiler Replacement	**$220,695**	33.00%
Public Safety Building	**$159,000**	23.78%
Corporation Yard Rehabilitation	**$114,000**	17.05%
Public Safety Lock Upgrade	**$100,000**	14.95%
Recycling Center Security Upgrades	**$50,000**	7.48%
Corporation Yard Roof Leak Repair	**$25,000**	3.74%
Zero Emission Vehicle (ZEV) Public Fleet Transition	**$0**	0.00%
Underground Storage Tank Upgrades	**$0**	0.00%
City Hall & Community Center Generator Repairs	**$0**	0.00%
Station 52 Kitchen Remodel	**$0**	0.00%
Station 52 Interior Painting	**$0**	0.00%
Station 52 Exterior Painting and Dry Rot Repairs	**$0**	0.00%
Station 51 HVAC Replacement	**$0**	0.00%
Station 51 Firefighter and Engineer Dorm Room Remodel	**$0**	0.00%
Station 51 Station Alert System Upgrade	**$0**	0.00%
Station 51 Locker Room Remodel	**$0**	0.00%
Station 51 Relocate PPE Extractor to Apparatus Bay	**$0**	0.00%
Station 51 Exterior Paint and Dry Rot Repairs	**$0**	0.00%
Station 51 Bathroom Remodel	**$0**	0.00%
10936 San Pablo Avenue Site Demolition	**$0**	0.00%
Access Modifications - Facilities	**$0**	0.00%
Facilities Seismic & Building Repairs	**$0**	0.00%
Library	**$0**	0.00%

Public Safety Building Interior Flooring, Paint, and Ceiling Tile Rehabilitation	**$0**	0.00%
Public Safety Phone System Modernization	**$0**	0.00%
Public Safety Locker and Bathroom Remodel	**$0**	0.00%
Public Safety Building Exterior Painting	**$0**	0.00%
Public Safety Building Surveillance Camera Upgrade	**$0**	0.00%
Public Safety Parking Lot Security Fence	**$0**	0.00%
Police Department Fleet Electrification Infrastructure	**$0**	0.00%

Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
-- City Hall Boiler Replacement	$75,000	$145,695	$0	$0	$0	**$220,695**
-- Public Safety Building	$70,000	$0	$0	$0	$89,000	**$159,000**
-- Corporation Yard Rehabilitation	$25,000	$0	$0	$0	$89,000	**$114,000**
-- Public Safety Lock Upgrade	$0	$100,000	$0	$0	$0	**$100,000**
-- Recycling Center Security Upgrades	$50,000	$0	$0	$0	$0	**$50,000**
-- Corporation Yard Roof Leak Repair	$25,000	$0	$0	$0	$0	**$25,000**
-- Zero Emission Vehicle (ZEV) Public Fleet Transition	$0	$0	$0	$0	$0	**$0**
-- Underground Storage Tank Upgrades	$0	$0	$0	$0	$0	**$0**
-- City Hall & Community Center Generator Repairs	$0	$0	$0	$0	$0	**$0**
-- Station 52 Kitchen Remodel	$0	$0	$0	$0	$0	**$0**
-- Station 52 Interior Painting	$0	$0	$0	$0	$0	**$0**
-- Station 52 Exterior Painting and Dry Rot Repairs	$0	$0	$0	$0	$0	**$0**
-- Station 51 HVAC Replacement	$0	$0	$0	$0	$0	**$0**
-- Station 51 Firefighter and Engineer Dorm Room Remodel	$0	$0	$0	$0	$0	**$0**

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
--	Station 51 Station Alert System Upgrade	$0	$0	$0	$0	$0	**$0**
--	Station 51 Locker Room Remodel	$0	$0	$0	$0	$0	**$0**
--	Station 51 Relocate PPE Extractor to Apparatus Bay	$0	$0	$0	$0	$0	**$0**
--	Station 51 Exterior Paint and Dry Rot Repairs	$0	$0	$0	$0	$0	**$0**
--	Station 51 Bathroom Remodel	$0	$0	$0	$0	$0	**$0**
--	10936 San Pablo Avenue Site Demolition	$0	$0	$0	$0	$0	**$0**
--	Access Modifications - Facilities	$0	$0	$0	$0	$0	**$0**
Various	Facilities Seismic & Building Repairs	$0	$0	$0	$0	$0	**$0**
C1005	Library	$0	$0	$0	$0	$0	**$0**
--	Public Safety Building Interior Flooring, Paint, and Ceiling Tile Rehabilitation	$0	$0	$0	$0	$0	**$0**
--	Public Safety Phone System Modernization	$0	$0	$0	$0	$0	**$0**
--	Public Safety Locker and Bathroom Remodel	$0	$0	$0	$0	$0	**$0**
--	Public Safety Building Exterior Painting	$0	$0	$0	$0	$0	**$0**
--	Public Safety Building Surveillance Camera Upgrade	$0	$0	$0	$0	$0	**$0**
--	Public Safety Parking Lot Security Fence	$0	$0	$0	$0	$0	**$0**
--	Police Department Fleet Electrification Infrastructure	$0	$0	$0	$0	$0	**$0**
Total Summary of Requests		**$245,000**	**$245,695**	**$0**	**$0**	**$178,000**	**$668,695**

10936 San Pablo Avenue Site Demolition

Overview

Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

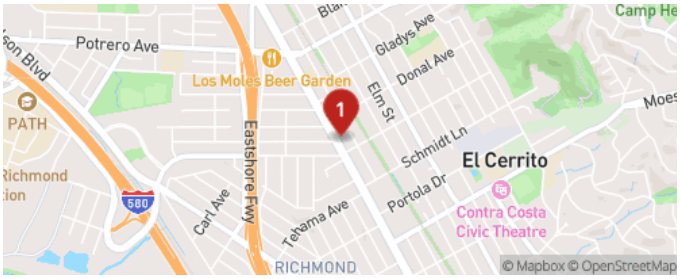
Department Non-Departmental

Type Capital Improvement

Project Type Building and Facilities - Non-Recreation

Project Location

10890 San Pablo Avenue



Description

This project is for the demolition of the secondary (office/classroom) building at the front of the 10936 San Pablo Avenue site, which was purchased by the City in January 2024. The 10936 San Pablo Avenue site was originally developed in 1952 and has continuously operated as a religious institution since then. The property is located between two City-owned parcels: the Public Safety Building to the south and the parking lot to the north. The City had long had an interest in acquiring this property given its location between both City-owned parcels. The property is made up of a 10,000 Square Foot (SF) lot that consists of two buildings that total 5,698 SF. The main building comprises 4,498 SF and includes a kitchen, cafeteria, and auditorium. The secondary building is 1,200 SF and is currently utilized as classrooms and offices.

Details

Type of Project: Other

Status: Planning

Pertinent Issues: No funding identified.

Strategic Plan Goals/ General Plan Goals

The project supports the El Cerrito Strategic Plan Goals of Community Safety and Infrastructure & Amenities.

Need/Service Level

The remaining useful life of the main building is estimated at not less than 30 years. The roof of both buildings has reached the end of its useful life and will need either short-term repairs or total replacement. A pest report identified a number of issues associated with deferred maintenance. The majority of the items were associated with the secondary building. This building would require significant repair for reuse. Given the various issues associated with this building, its demolition is a high priority to reduce potential hazard, liability, and future costs. Moving forward, City staff will begin the process of a needs assessment of the main building on the property to determine future use, if any.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$8K

Project Total
$8K

Detailed Breakdown

Category	FY2027 *Requested*	FY2029 *Requested*	Total
Contingency	$0	$8,000	**$8,000**
Total	**$0**	**$8,000**	**$8,000**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Access Modifications - Facilities

Overview

Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

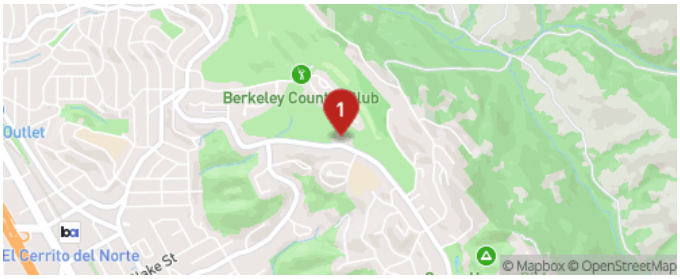
Department Non-Departmental

Type Capital Improvement

Project Type Building and Facilities - Non-Recreation

Project Location

1520 Arlington Boulevard



Description

This project will implement the non-recreation facilities portion of the City's Americans with Disabilities Act (ADA) Transition Plan Update, which was adopted in September 2009. The Public Safety Building, Library, and Civic Theater were the highest ranked facilities. Other facilities include Fire Station 52 and Corporation Yard. Specific locations and scopes of future work will be determined as funding opportunities arise. The recreation facilities were incorporated into the Parks & Recreation Facilities Master Plan, more recently adopted by the City Council in April 2019. The City's ADA Transition Plan establishes a priority-based plan to bring facilities into compliance.

Details

Type of Project: ADA Modifications

Status: Planning

Pertinent Issues: ADA compliance assessments were completed between 2005 and 2006 and most be updated to determine needs for compliance with current codes. Additionally, there is some overlap with the Corporation Yard Rehab project.

Strategic Plan Goals/ General Plan Goals

This project supports the City's Strategic Plan Goal of Community Safety and Infrastructure & Amenities.

Need/Service Level

Many of the City's facilities are no longer compliant with current ADA requirements, and must be modified or updated to provide accessibility for both the public and City employees who provide essential safety services to the community.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	$0
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	$0
Total	**$0**

City Hall & Community Center Generator Repairs

Overview

Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

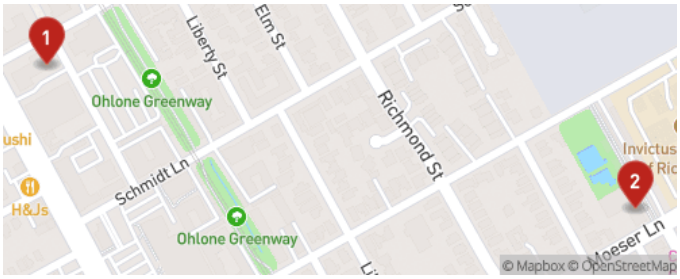
Department Non-Departmental

Type Capital Improvement

Project Type Building and Facilities - Non-Recreation

Project Location

7007 Moeser Lane



Description

The project will rehabilitate or repair two generators at key facilities that serve as the City's Emergency Operations Center and emergency response facilities.

Details

Type of Project: Rehabilitation

Status: Preliminary Engineering

Pertinent Issues: The scope and cost estimate is pending an assessment which is currently underway.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goal of Community Safety and Infrastructure & Amenities.

Need/Service Level

The project will address safety and operational needs and deferred maintenance.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Administration	$0
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
General Fund	**$0**
Total	**$0**

City Hall Boiler Replacement

Overview

Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

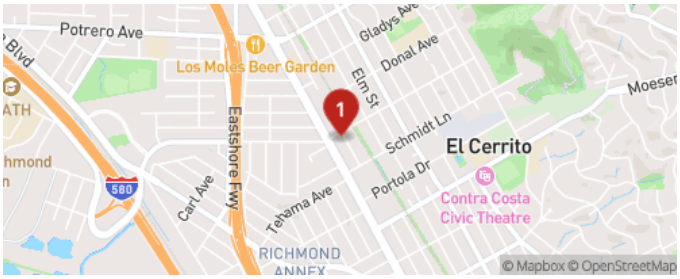
Department Non-Departmental

Type Capital Improvement

Project Type Building and Facilities - Non-Recreation

Project Location

10890 San Pablo Avenue



Description

The project will replace the existing gas boiler at City Hall with an electric boiler. Preliminary evaluations indicated additional space would be required to install an electric boiler significantly increasing the cost estimate for the project.

Details

Type of Project: Replacement

Pertinent Issues: The scope and cost estimate must be refined. City staff is also looking at opportunity to engage an energy Service Company (ESCO) to develop, install, and finance improvements that target energy efficiency, reduce energy costs, and minimize operations and maintenance expenses for facilities.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goals of Infrastructure & Amenities and Environmental Sustainability.

Need/Service Level

The existing boiler is at the end of its useful life and repairs are costly and may no longer be possible.

Funds Transferred

Some funding was previously transferred from the General Fund in prior fiscal year.

Capital Cost

FY2027 Budget
$75K

Total Budget (all years)
$334K

Project Total
$334K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	Total
Construction/Maintenance	$0	$259,000	**$259,000**
Engineering	$75,000	$0	**$75,000**
Total	**$75,000**	**$259,000**	**$334,000**

Funding Sources

FY2027 Budget
$75K

Total Budget (all years)
$221K

Project Total
$221K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	Total
Capital Improvement Fund	$75,000	$145,695	**$220,695**
Total	**$75,000**	**$145,695**	**$220,695**

Corporation Yard Rehabilitation

Overview

Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

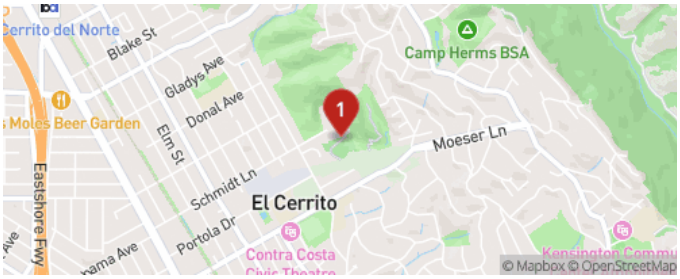
Department Public Works

Type Capital Improvement

Project Type Building and Facilities - Non-Recreation

Project Location

7450 Schmidt Lane



Description

This project encompasses the rehabilitation of Corporation Yard facilities, including the original Corporation Yard remnants and the former Stege Sanitary District facility that was transferred to the City in 2008 when the new Stege facility was built and that now serves as the administrative offices and hub for Public Works Maintenance operations and emergency response.

Details

Type of Project: Rehabilitation, Replacement

Pertinent Issues: An immediate priority is a roof repair is a priority to prevent damage to the existing garage. Additionally, funding is requested within the next few years for pavement rehabilitation at approx $452K, a priority component of the project, given the pavement is in poor condition and affecting environmental and ADA compliance, pedestrian and vehicle access, and drainage for which funding is requested within the next five years. The design for the pavement has largely been completed in-house.

Strategic Plan Goals/ General Plan Goals

The project supports the City's Strategic Plan Goal of Community Safety and Infrastructure & Amenities.

Need/Service Level

The current Corporation Yard facilities are close to 70-years old. New environmental requirements make it increasingly more difficult to remain in compliance with current laws and regulations. In addition, many building and site components have experienced deferred maintenance and are in need of rehabilitation. Per a master plan developed in 2005, the land swap with the Stege Sanitary District provided the City's corporation yard and recycling facility with a consolidated site to allow for renovation of both. In FY 2009-2010, City staff moved into the former Stege Sanitary facility (built in 1959). An updated assessment for the facility condition is needed. Nevertheless, maintaining the facility in functional and safe conditions is essential, given it's role as the base for Public Works Maintenance operations and emergency response.

Capital Cost

FY2027 Budget
$25K

Total Budget (all years)
$114K

Project Total
$114K

Detailed Breakdown

Category	FY2027 *Requested*	FY2031 *Requested*	Total
Construction/Maintenance	$0	$89,000	**$89,000**
Planning	$25,000	$0	**$25,000**
Total	**$25,000**	**$89,000**	**$114,000**

Funding Sources

FY2027 Budget
$25K

Total Budget (all years)
$114K

Project Total
$114K

Detailed Breakdown

Category	FY2027 *Requested*	FY2031 *Requested*	Total
General Fund	$25,000	$89,000	**$114,000**
Total	**$25,000**	**$89,000**	**$114,000**

Corporation Yard Roof Leak Repair

Overview

Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

Department Public Works

Type Capital Improvement

Project Type Building and Facilities - Non-Recreation

Project Location

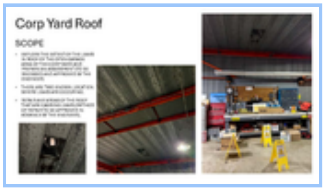
7500 Schmidt Lane



Description

The project would repair roofs, canopies, gutters, and downspouts at the Corporation Yard, which is the base of Public Works routine and emergency operations.

Images



Pages from Misc Leak Repairs - Draft Plan.jpg

Details

Type of Project: Major Repair

Status: Preliminary Engineering

Strategic Plan Goals/ General Plan Goals

The project meets the Strategic Plan Goal of Infrastructure & Amenities.

Need/Service Level

This will address deferred maintenance and minimize further water damage to an existing facility.

Supplemental Attachments

Misc Leak Repairs - Draft Estimate.pdf

Misc Leak Repairs - Draft Plan.pdf

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$25K	**$25K**	**$25K**

Detailed Breakdown

Category	FY2027 *Requested*
Construction/Maintenance	**$19,000**
Other	**$3,000**
Contingency	**$2,000**
Administration	**$1,000**
Total	**$25,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$25K	**$25K**	**$25K**

Detailed Breakdown

Category	FY2027 *Requested*
General Fund	**$25,000**
Total	**$25,000**

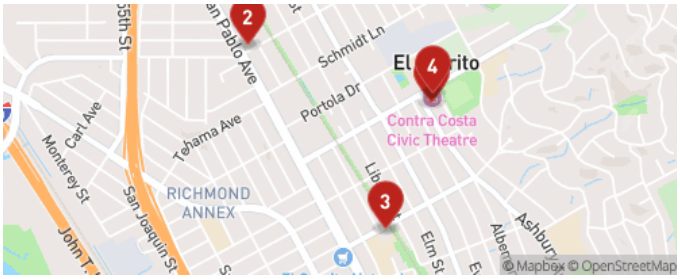
Facilities Seismic & Building Repairs

Overview

Request Owner	Yvetteh Ortiz, Public Works Director/City Engineer
Department	Non-Departmental
Type	Capital Improvement
Project Type	Building and Facilities - Non-Recreation
Project Number	Various

Project Location

951 Pomona Avenue



Description

This project will implement the non-recreation facilities portion of the City's Americans with Disabilities Act (ADA) Transition Plan Update, which was adopted in September 2009. The Public Safety Building, Library, and Civic Theater were the highest ranked facilities. Other facilities include Fire Station 52 and Corporation Yard. Specific locations and scopes of future work will be determined as funding sources are identified. The recreation facilities were incorporated into the Parks & Recreation Facilities Master Plan, more recently adopted by the City Council in April 2019. The City's ADA Transition Plan establishes a priority-based plan to bring facilities into compliance.

Details

Type of Project: Other

Status: Planning

Pertinent Issues: An updated assessment of architectural, mechanical, electrical and structural conditions is needed to confirm scope, cost, and resources needed.

Strategic Plan Goals/ General Plan Goals

This project supports the City's Strategic Plan Goal of Infrastructure & Amenities and Livability & Belonging.

Need/Service Level

The 2004 Structural Facilities Management Plan identified structural deficiencies associated with several of the City's buildings and facilities. Among the highest priorities is seismic retrofit of the existing buildings. Many of the City's facilities are out of compliance with current standards. In the event of a significant earthquake, many City facilities may not be serviceable without this project. This project includes repairs including roof replacements, leak repairs, and HVAC systems. Updated facility assessments are needed for all facilities as well as City Hall and the Recycling Center and evaluation of staffing and financial resources are needed to implement a successful program.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2027 *Requested*
Other	**$0**
Total	**$0**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
General Fund	**$0**
Total	**$0**

Operational Costs

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Utilities	$0	$0	$0	$0	$0	**$0**
Other	$0	$0	$0	$0	$0	**$0**
General Maintenance	$0	$0	$0	$0	$0	**$0**
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Library

Overview

Request Owner	Will Provost, Assistant to the City Manager
Department	Non-Departmental
Type	Capital Improvement
Project Type	Building and Facilities - Non-Recreation
Project Number	C1005

Project Location



Description

This project will build a new 20,000 square foot library in the City of El Cerrito, addressing the needs that have been identified in the 2014 El Cerrito Library Needs Assessment and expanding the El Cerrito Library's ability to offer programs to children, teens, seniors, and adults. The current 6,500 square foot library was built in 1948 and expanded in 1960 and is significantly undersized and outdated, compared to communities throughout the Bay Area, and is unable to meet the needs of current and future residents. In 2019, the City Council requested that BART include a potential 20,000 square foot library in its Request for Qualifications for the El Cerrito Plaza BART Transit-oriented Development (TOD) project. City staff are continuing to discuss the terms for including a 20,000 square foot library on the ground floor of the affordable housing building at the corner of Liberty and Fairmount. The developer would be responsible for constructing the building. The City would be responsible for a proportional share of the building costs and the costs of creating the library inside the building. This proposed project is consistent with the City's 2014 Library Needs Assessment that called for a one-story building of about 21,000 square feet with space for a larger collection, additional seating, expanded computer access, additional learning spaces and study areas, private community meeting rooms, and more.

Details

Type of Project: New Construction

Status: Planning

Pertinent Issues: City Staff are working with the City's Owners Representative Griffin Structures to refine cost estimates and evaluate site alternatives to address the current El Cerrito Library facilities deficiencies.

Strategic Plan Goals/ General Plan Goals

The Strategic Plan 2024-2029 Goal, Livability and Belonging, has a specific strategy for the City to "Create a downtown community hub anchored by the Plaza Transit-Oriented Development and a new library."

Need/Service Level

The current library facility was built in 1948 and was expanded and remodeled in 1960. The 6,500 sq ft building does not currently meet earthquake safety standards, or the educational and technological needs of today's El Cerrito residents. The 2006 Needs Assessment and 2014 Update recommended a larger facility with upgraded technology, larger collection, and increased seating capacity including flexible meeting space for groups and studying.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Contingency	$0	$0	$0	$0	$0	**$0**
Administration	$0	$0	$0	$0	$0	**$0**
Other	$0	$0	$0	$0	$0	**$0**
Furniture and Fixtures	$0	$0	$0	$0	$0	**$0**
Construction/Maintenance	$0	$0	$0	$0	$0	**$0**
Engineering	$0	$0	$0	$0	$0	**$0**
Design	$0	$0	$0	$0	$0	**$0**
Planning	$0	$0	$0	$0	$0	**$0**
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

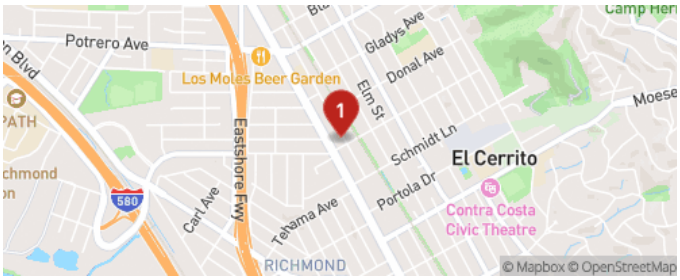
Police Department Fleet Electrification Infrastructure

Overview

Request Owner	Paul Keith, Police Chief
Department	Police
Type	Capital Improvement
Project Type	Building and Facilities - Non-Recreation
Estimated Start Date	07/1/2027
Estimated Completion Date	01/1/2028

Project Location

10900 San Pablo Avenue



Description

This project anticipates the costs associated with installing an electric vehicle charging hub, equipped with fast chargers, in the center of the public safety parking lot. This project involves potential upgrades to the electrical panel, trenching, conduit installation, and charging hardware installation. This is not a FY 26/27 project, but will likely be a FY 27/28 project.

Details

Type of Project: Enhancement, New Construction

Environmental Considerations: None noted.

Pertinent Issues: No current funding. A grant funded needs assessment is in progress.

Status: Other

Strategic Plan Goals/ General Plan Goals

This project is in alignment with the strategic plan goals of environmental sustainability and the creation of useful infrastructure and amenities. This project is also in alignment with the Climate Action & Adaption Plan.

Need/Service Level

This project anticipates the continuing trend toward fleet electrification.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	**$0**
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Public Safety Building

Overview

Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

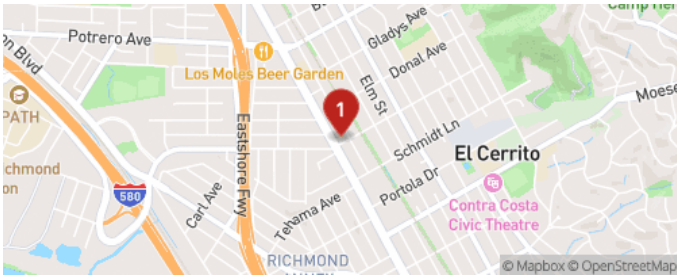
Department Police

Type Capital Improvement

Project Type Building and Facilities - Non-Recreation

Project Location

10900 San Pablo Avenue



Description

The project will construct a new Public Safety Building to meet current standards at the existing or new location.

Details

Type of Project: New Construction, Replacement

Status: Planning

Pertinent Issues: A funding source for this facility has not yet been identified.

Strategic Plan Goals/ General Plan Goals

This project supports the City's Strategic Plan Goals of Community Safety and Infrastructure & Amenities. Under Community Safety, a specific Strategic Plan strategy calls for evaluating options for a new Public Safety Center that is centered on community.

Need/Service Level

The Public Safety Building was built in 1960 and has not been kept up to current standards. The building also does not have sufficient space for evidence, lockers, training, and the work of employees. In addition, many building and site components have experienced deferred maintenance and need rehabilitation. A new Public Safety facility will be designed to standards for an essential facility, meaning that it will remain operational under the most extreme seismic event. It will also provide for more efficient operations for both Police and Fire on an ongoing basis - both for administration and field operations. A new state-of-the-art facility could also serve as a back-up or auxiliary emergency operations center.

In 2011, a City consultant performed an evaluation of the existing Public Safety Building and the general needs of the Police and Fire Departments. Their recommendation was that a new facility would be more cost-effective than retrofitting the existing facility.

Since the existing building is occupied by both the Fire and Police Departments, serious consideration must be given to constructing two separate buildings to keep up with current laws pertaining to access and the distinct needs of each department. An updated needs assessment for the Public Safety Building is needed to assist with developing plans for the rehabilitation and/or replacement of the building.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$70K	**$159K**	**$159K**

Detailed Breakdown

Category	FY2027 *Requested*	FY2031 *Requested*	Total
Other	$0	$89,000	**$89,000**
Planning	$70,000	$0	**$70,000**
Total	**$70,000**	**$89,000**	**$159,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$70K	**$159K**	**$159K**

Detailed Breakdown

Category	FY2027 *Requested*	FY2031 *Requested*	Total
General Fund	$70,000	$89,000	**$159,000**
Total	**$70,000**	**$89,000**	**$159,000**

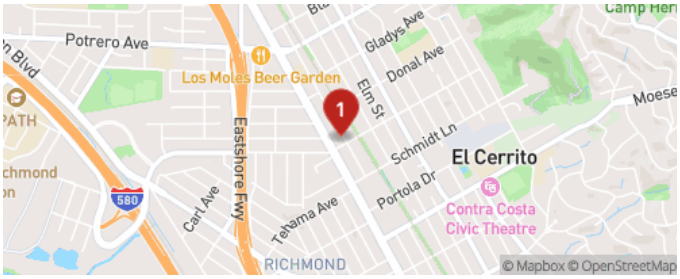
Public Safety Building Exterior Painting

Overview

Request Owner	Paul Keith, Police Chief
Department	Police
Type	Capital Improvement
Project Type	Building and Facilities - Non-Recreation
Estimated Start Date	07/1/2026
Estimated Completion Date	10/31/2026

Project Location

10900 San Pablo Avenue



Description

This project would fund exterior painting and repair wood trim on the Public Safety Building. The current paint is peeling and in need of significant repair. The scope and cost would be further developed based on a building assessment planned in FY26-27.

Details

Type of Project: Major Repair, Rehabilitation

Pertinent Issues: None noted.

Environmental Considerations: None noted.

Status: Other

Strategic Plan Goals/ General Plan Goals

This project supports the Strategic Plan Goal of Infrastructure & Amenities.

Need/Service Level

The exterior paint on the Public Safety Building is faded, cracked, and peeling. Exterior wood trim is no longer protected from the elements and is degrading from a lack of protection.

Funds Transferred

Moved to Future Unfunded

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	**$0**
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Public Safety Building Interior Flooring, Paint, and Ceiling Tile Rehabilitation

Overview

Request Owner	Paul Keith, Police Chief
Department	Police
Type	Capital Improvement
Project Type	Building and Facilities - Non-Recreation
Estimated Start Date	08/1/2026
Estimated Completion Date	08/31/2026

Project Location

10900 San Pablo Avenue

Description

This project would remove all acoustic ceiling tiles and replace them with a modern drywall installation.

This project would paint all interior walls of the building.

This project would replace existing flooring with a combination of carpeting and high traffic flooring tiles.

This project would remediate any toxic substances encountered.

Details

Type of Project: Rehabilitation

Pertinent Issues: None noted.

Environmental Considerations: The building has potential toxic substances in the flooring tiles.

Status: Other

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goal of Community Safety and Infrastructure & Amenities.

Need/Service Level

The existing ceiling in the public safety building is covered in acoustic tiles that are 65 years old. The age of the tiles has caused the backing adhesive to fail. As an interim measure, the city installed screws in the tiles to prevent them from falling and injuring staff. Despite this, ceiling tiles continue to fall unexpectedly.

The interior paint of the public safety building is due to be refreshed. The paint in high traffic areas, in particular, is scraped and peeling. Water damage from roof leaks has also damaged paint on ceilings and walls.

Much of the flooring in the public safety building is original to the building and in need of modernization and replacement.

Funds Transferred

Moved to Future Unfunded

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	**$0**
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

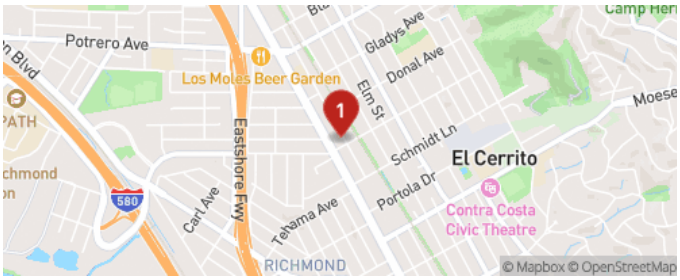
Public Safety Building Surveillance Camera Upgrade

Overview

Request Owner	Paul Keith, Police Chief
Department	Police
Type	Capital Improvement
Project Type	Building and Facilities - Non-Recreation
Estimated Start Date	07/1/2026
Estimated Completion Date	01/1/2027

Project Location

10900 San Pablo Avenue



Description

This project would upgrade the surveillance camera system in the Public Safety Building. The current system is outdated and reliant on physical storage located in the ECPD. The new project would install cameras with cloud based recording capabilities.

Details

Type of Project: Replacement, Enhancement

Pertinent Issues: None noted.

Environmental Considerations: None noted.

Status: Planning

Strategic Plan Goals/ General Plan Goals

Community Safety.

Need/Service Level

This project addresses a safety issue, namely that existing keys can be lost or stolen, granting access to the public safety building.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	**$0**
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

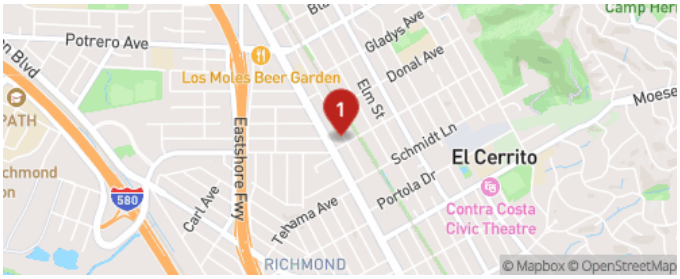
Public Safety Lock Upgrade

Overview

Request Owner	Paul Keith, Police Chief
Department	Police
Type	Capital Improvement
Project Type	Building and Facilities - Non-Recreation
Estimated Start Date	07/1/2026
Estimated Completion Date	06/30/2027

Project Location

10900 San Pablo Avenue



Description

This project would replace the existing lock system with an electronic lock system, similar to those in use at City Hall. The new system would enable administrators to disable keys, when they become lost or stolen. The system would also enable staff with the ability to track entrances and exits to and from the building.

Details

Type of Project: Replacement, Enhancement

Environmental Considerations: None noted.

Pertinent Issues: None noted.

Status: Other

Strategic Plan Goals/ General Plan Goals

The project supports the Strategic Plan Goals of Community Safety and Infrastructure & Amenities.

Need/Service Level

The existing lock system is a security concern, due to the possibility that keys can be copied and/or lost.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$100K**	**$100K**

Detailed Breakdown

Category	FY2028 *Requested*
Construction/Maintenance	**$100,000**
Total	**$100,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$100K**	**$100K**

Detailed Breakdown

Category	FY2028 *Requested*
General Fund	**$100,000**
Total	**$100,000**

Operational Costs

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$6K**	**$6K**

Detailed Breakdown

Category	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Other	$2,000	$2,000	$2,000	**$6,000**
Total	**$2,000**	**$2,000**	**$2,000**	**$6,000**

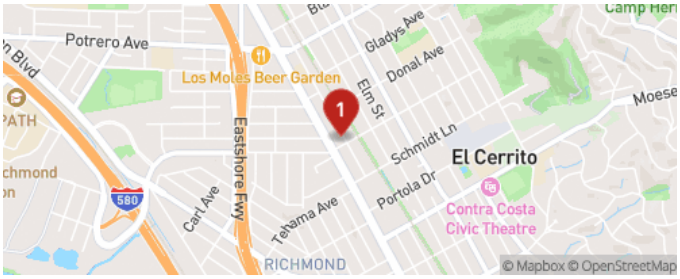
Public Safety Locker and Bathroom Remodel

Overview

Request Owner	Paul Keith, Police Chief
Department	Police
Type	Capital Improvement
Project Type	Building and Facilities - Non-Recreation
Estimated Start Date	01/1/2027
Estimated Completion Date	10/31/2027

Project Location

10900 San Pablo Avenue



Description

This project would modernize and repair the Fire station bathroom facilities, the Police Department women's bathroom and locker room, the Police Department men's bathroom and locker room, and the auxiliary bathroom facilities in the courtroom annex. This project would address ADA concerns for these facilities. The scope and cost would be further developed based on a building assessment planned in FY26-27.

Details

Type of Project: Rehabilitation, Enhancement, ADA Modifications

Pertinent Issues: None noted,

Environmental Considerations: None noted.

Status: Other

Strategic Plan Goals/ General Plan Goals

The project supports the Strategic Plan Goals of Community Safety and Infrastructure & Amenities.

Need/Service Level

The current Fire Department facilities are insufficient for use by both men and women staff members. The building was not designed to be used by women. The current bathroom fixtures and finishes are 65 years old and in need of replacement and update.

The current Police Department facilities are inequitable for women and not compliant with ADA standards. The fixtures and plumbing are 65 years old and in need of updates. The locker rooms for both women and men are insufficient to hold the equipment needed by modern police officers. The facility needs new lockers with outlets to charge the variety of electronic police equipment.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	$0
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	$0
Total	**$0**

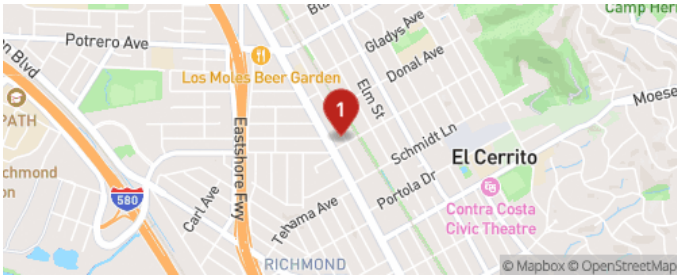
Public Safety Parking Lot Security Fence

Overview

Request Owner	Paul Keith, Police Chief
Department	Police
Type	Capital Improvement
Project Type	Building and Facilities - Non-Recreation
Estimated Start Date	07/1/2026
Estimated Completion Date	06/30/2027

Project Location

10900 San Pablo Avenue



Description

This is a security enhancement project to secure the parking lots of the Public Safety Building. This project would install fencing, two vehicle gates, and two pedestrian gates in the area of Kearney St., adjacent to the public safety lot. The existing public safety parking lot creates a safety hazard for police vehicles, police equipment, and public safety staff due to its lack of security features.

Details

Type of Project: Enhancement

Environmental Considerations: None noted.

Pertinent Issues: None noted.

Status: Other

Strategic Plan Goals/ General Plan Goals

This project will help the city achieve goals in the categories of infrastructure and community safety.

Need/Service Level

The current parking lot is a safety concern, due to a lack of security features.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	$0
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Public Safety Phone System Modernization

Overview

Request Owner Paul Keith, Police Chief

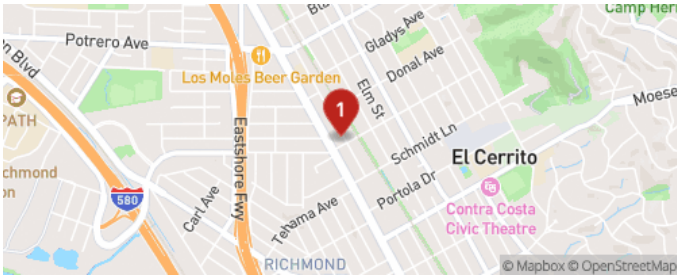
Department Police

Type Capital Improvement

Project Type Building and Facilities - Non-Recreation

Project Location

10900 San Pablo Avenue



Description

This project would replace the telephone and intercom system in the public safety with the modern equivalent.

Details

Type of Project: Replacement

Environmental Considerations: None noted.

Pertinent Issues: None noted.

Status: Other

Strategic Plan Goals/ General Plan Goals

This project supports the Strategic Plan Goal of Community Safety and Infrastructure & Amenities.

Need/Service Level

This project would replace the original telephone system in the public safety building with the modern equivalent. The current system was installed in 1960 and has become increasingly difficult to maintain, due to a lack of knowledgeable technicians. The technology is so old that local utilities often do not have staff available to make repairs. The intercom system is currently out of order, due to unknown problems.

Funds Transferred

Moved to Future Unfunded

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	**$0**
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Recycling Center Security Upgrades

Overview

Request Owner Jaime Lew, Recycling Operations Supervisor

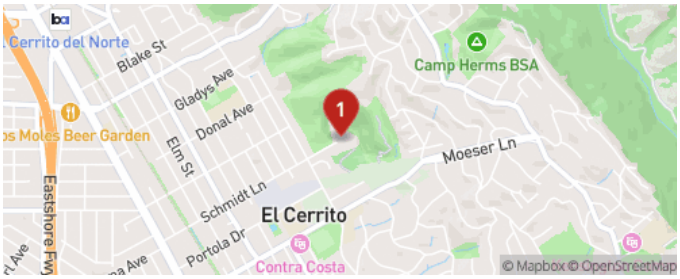
Department Public Works

Type Capital Improvement

Project Type Building and Facilities - Non-Recreation

Project Location

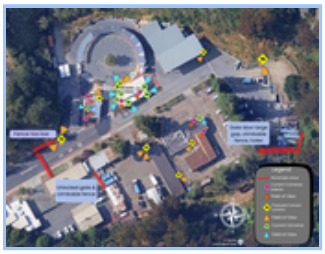
7501 Schmidt Lane



Description

The Recycling Center needs enhancements to increase safety and security of staff and assets. The project will upgrade security by addressing current surveillance and perimeter vulnerabilities. This includes installing additional security cameras in areas with monitoring gaps, increasing the height of the front gate fence and the fencing along the Hillside Natural Area, and modifying the front gate's horizontal wood planks, which currently create climbable footholds. Reorienting or removing these wood planks would reduce unauthorized access risks.

Images



Security Layout of RERC

Layout of proposed and current camera system including areas needing enhancement.

Details

Type of Project: Enhancement, Other

Status: Planning

Pertinent Issues: Funding would come from Integrated Waste Management Fund

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goal of Infrastructure & Amenities.

Need/Service Level

This project will address safety and security needs. We had a security walk-through with David Wentworth from ECPD, and he identified several areas needing security improvements.

Supplemental Attachments

RERC Security Assessment
Draft Type I Hazard Assessment used for security walk-through with ECPD.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$50K	**$50K**	**$50K**

Detailed Breakdown

Category	FY2027 *Requested*
Construction/Maintenance	**$50,000**
Total	**$50,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$50K	**$50K**	**$50K**

Detailed Breakdown

Category	FY2027 *Requested*
Integrated Waste Management Fund	**$50,000**
Total	**$50,000**

Station 51 Bathroom Remodel

Overview

Request Owner Eric Saylors, Fire Chief

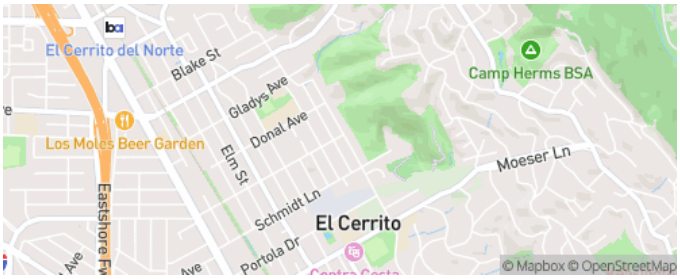
Department Fire

Type Capital Improvement

Project Type Building and Facilities - Non-Recreation

Project Location

10900 San Pablo Avenue



Description

The project scope will be developed.

Images



Document.jpg

Details

Type of Project: Enhancement, Major Repair

Status: Planning

Pertinent Issues: The cost estimate is pending development of scope.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goal of Community Safety and Infrastructure & Amenities.

Need/Service Level

This project will address operational needs and deferred maintenance.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	$0
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	$0
Total	**$0**

Station 51 Exterior Paint and Dry Rot Repairs

Overview

Request Owner Eric Saylors, Fire Chief

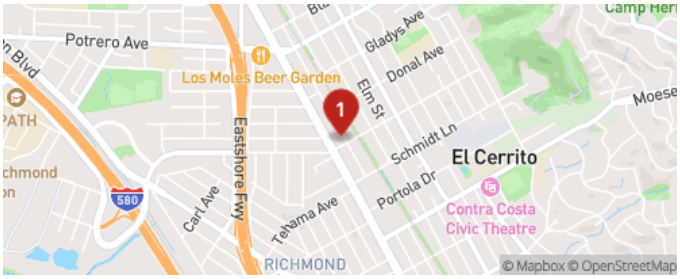
Department Fire

Type Capital Improvement

Project Type Building and Facilities - Non-Recreation

Project Location

10900 San Pablo Avenue



Description

The project scope will be developed.

Images



Document.jpg

Details

Type of Project: Major Repair, Other

Status: Planning

Pertinent Issues: The cost estimate is pending development of scope.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goal of Community Safety and Infrastructure & Amenities.

Need/Service Level

This project will address deferred maintenance and prevent further water damage to the facility.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	$0
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	$0
Total	**$0**

Station 51 Firefighter and Engineer Dorm Room Remodel

Overview

Request Owner Eric Saylors, Fire Chief

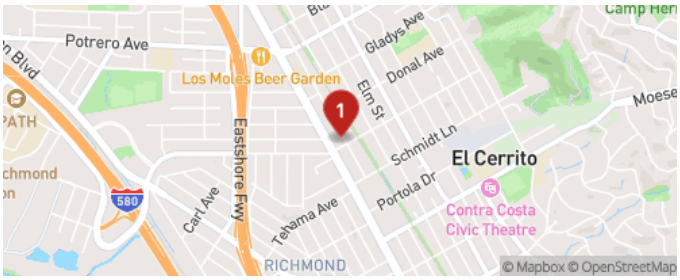
Department Fire

Type Capital Improvement

Project Type Building and Facilities - Non-Recreation

Project Location

10900 San Pablo Avenue



Description

The project scope will be developed.

Images



Document.jpg

Details

Type of Project: Rehabilitation, Enhancement

Status: Planning

Pertinent Issues: The cost estimate is pending development of scope.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goal of Community Safety and Infrastructure & Amenities.

Need/Service Level

This project will address operational needs and deferred maintenance.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	$0
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	$0
Total	**$0**

Station 51 HVAC Replacement

Overview

Request Owner Eric Saylors, Fire Chief

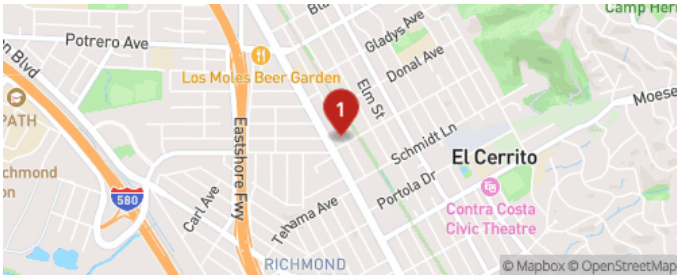
Department Fire

Type Capital Improvement

Project Type Building and Facilities - Non-Recreation

Project Location

10900 San Pablo Avenue



Description

The project scope is to be developed.

Images



Document.jpg

Details

Type of Project: Replacement

Status: Planning

Pertinent Issues: The cost estimate is pending development of scope.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goal of Infrastructure & Amenities.

Need/Service Level

This project will address deferred maintenance.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	$0
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	$0
Total	**$0**

Station 51 Locker Room Remodel

Overview

Request Owner Eric Saylors, Fire Chief

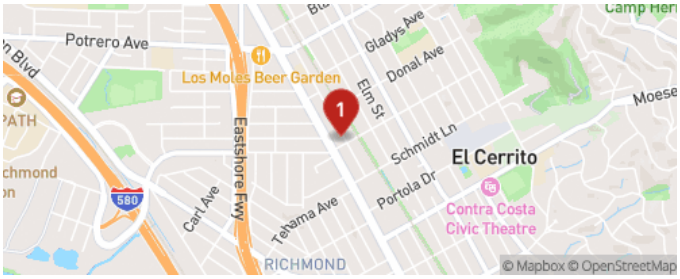
Department Fire

Type Capital Improvement

Project Type Building and Facilities - Non-Recreation

Project Location

10900 San Pablo Avenue



Description

The project scope will be developed.

Images



Document.jpg

Details

Type of Project: Enhancement, Major Repair

Status: Planning

Pertinent Issues: The cost estimate is pending development of scope.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goals of Community Safety and Infrastructure & Amenities.

Need/Service Level

This project will address operational needs and deferred maintenance.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	**$0**
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Station 51 Relocate PPE Extractor to Apparatus Bay

Overview

Request Owner Eric Saylors, Fire Chief

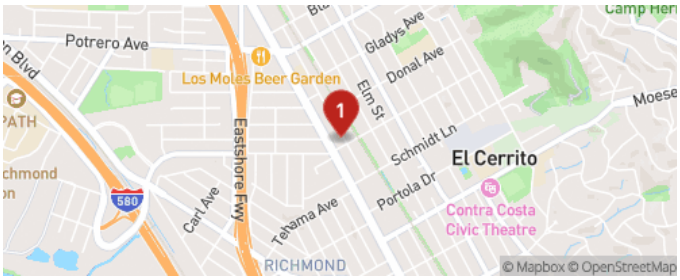
Department Fire

Type Capital Improvement

Project Type Building and Facilities - Non-Recreation

Project Location

10900 San Pablo Avenue



Description

The project scope will be developed.

Images



Document.jpg

Details

Type of Project: Other

Status: Planning

Pertinent Issues: The cost estimate is pending development of scope.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goals of Community Safety and Infrastructure & Amenities.

Need/Service Level

This project will address operation and safety issues.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	$0
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	$0
Total	**$0**

Station 51 Station Alert System Upgrade

Overview

Request Owner Eric Saylors, Fire Chief

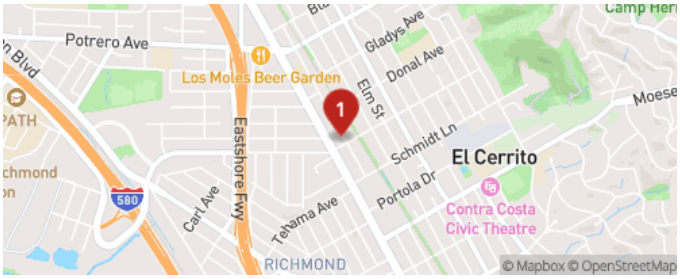
Department Fire

Type Capital Improvement

Project Type Building and Facilities - Non-Recreation

Project Location

10900 San Pablo Avenue



Description

The project scope will be developed.

Images



Document.jpg

Details

Type of Project: Other, Enhancement

Status: Planning

Pertinent Issues: The cost estimate is pending development of scope.

Strategic Plan Goals/ General Plan Goals

This project will address safety issues and deferred maintenance.

Need/Service Level

This project supports Strategic Plan Goals of Community Safety and Infrastructure & Amenities.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	**$0**
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Station 52 Exterior Painting and Dry Rot Repairs

Overview

Request Owner Eric Saylors, Fire Chief

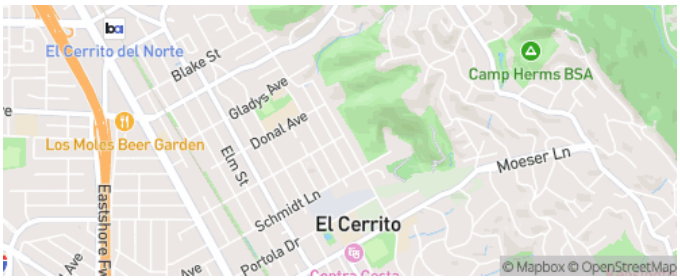
Department Fire

Type Capital Improvement

Project Type Building and Facilities - Non-Recreation

Project Location

1520 Arlington Boulevard



Description

The project scope will be developed.

Images



Document.jpg

Details

Type of Project: Major Repair, Other

Status: Planning

Pertinent Issues: The cost estimate is pending development of scope.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goal of Community Safety and Infrastructure & Amenities.

Need/Service Level

This project will address deferred maintenance and prevent further water damage to the facility.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	$0
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	$0
Total	**$0**

Station 52 Interior Painting

Overview

Request Owner Eric Saylors, Fire Chief

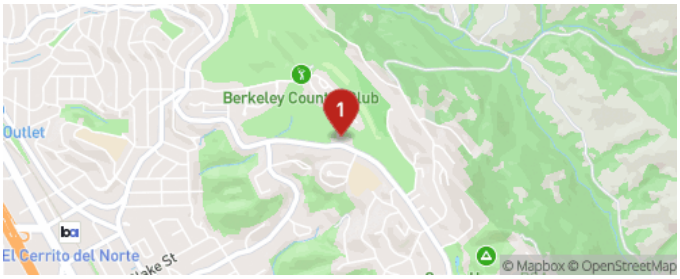
Department Fire

Type Capital Improvement

Project Type Building and Facilities - Non-Recreation

Project Location

1520 Arlington Boulevard



Description

The project scope is to be developed.

Images



Document.jpg

Details

Type of Project: Other

Status: Planning

Pertinent Issues: The cost estimate is pending development of scope.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goals of Community Safety and Infrastructure & Amenities.

Need/Service Level

This project will address deferred maintenance.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	**$0**
Administration	**$0**
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Station 52 Kitchen Remodel

Overview

Request Owner Eric Saylors, Fire Chief

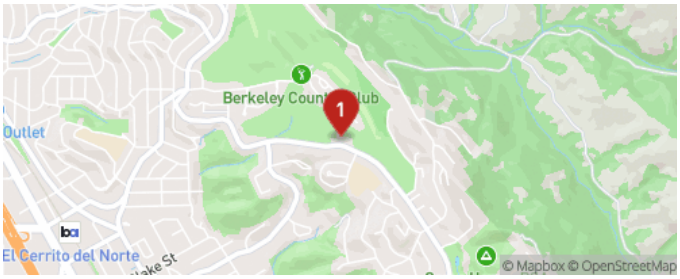
Department Fire

Type Capital Improvement

Project Type Building and Facilities - Non-Recreation

Project Location

1520 Arlington Boulevard



Description

The project scope will be developed.

Images



Document.jpg

Details

Type of Project: Enhancement, Other

Status: Planning

Pertinent Issues: The cost estimate is pending development of scope.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goals of Community Safety and Infrastructure & Amenities.

Need/Service Level

This project will address operational needs and deferred maintenance.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	$0
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	$0
Total	**$0**

Underground Storage Tank Upgrades

Overview

Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

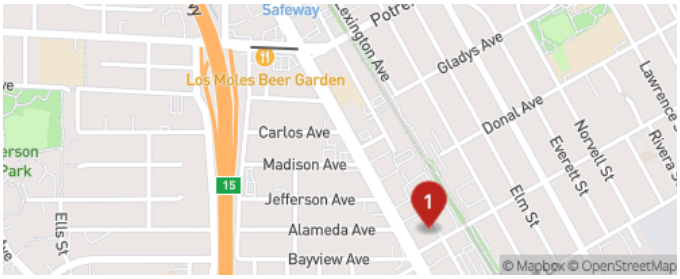
Department Non-Departmental

Type Capital Improvement

Project Type Building and Facilities - Non-Recreation

Project Location

10900 San Pablo Avenue



Description

The project scope will be developed pending an assessment. Some elements may include an overhead structure and new technology to monitor fuel use.

Details

Type of Project: Major Repair, Enhancement

Status: Planning

Pertinent Issues: The scope and cost estimate are pending an assessment currently underway.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goal of Infrastructure & Amenities.

Need/Service Level

This project will address regulatory compliance, operational needs, and deferred maintenance.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2027 *Requested*
Administration	$0
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
General Fund	**$0**
Total	**$0**

Operational Costs

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
General Maintenance	**$0**
Total	**$0**

Zero Emission Vehicle (ZEV) Public Fleet Transition

Overview

Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

Department Non-Departmental

Type Capital Improvement

Project Type Building and Facilities - Non-Recreation

Project Location



Description

The project will install the necessary charging infrastructure and electrical upgrades to comply with CARB's Advanced Clean Fleets (ACF) regulation. This project will implement the site-specific recommendations from the MTC-funded Transition Plan, addressing critical gaps in power capacity and hardware deployment. The specific scope will be identified as part of completion of the Transition Plan anticipated in June 2026. The scope partially overlaps with the project identified by the Police Department.

Details

Type of Project: New Construction

Status: Planning

Pertinent Issues: Grant opportunities will be identified.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goal of Infrastructure & Amenities and Environmental Sustainability and implements strategies in the Climate Action and Adaption Plan.

Need/Service Level

This project will comply with state mandates requiring a 50–100% ZEV purchase by 2030.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Administration	$0
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Operational Costs

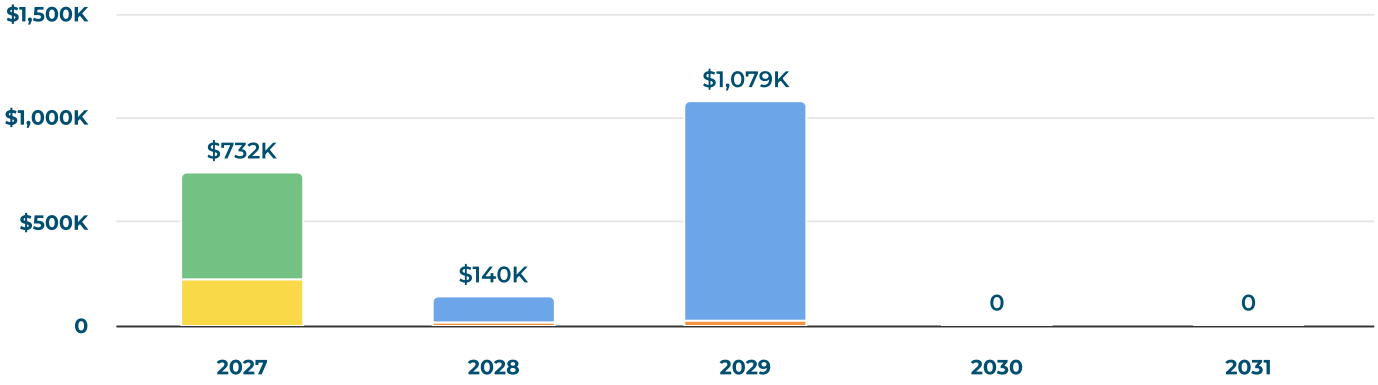
FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
General Maintenance	**$0**
Total	**$0**

Creeks and Trails

FY27 - FY31 Creeks and Trails Projects



Ohlone Greenway Downtown Improvements	**$1,179,300**	60.44%
HNA Tree Removal, Milling, and Restoration	**$510,000**	26.14%
Ohlone Greenway Uptown Improvements	**$222,000**	11.38%
Path, Trail, and Public Stairway Improvements	**$40,000**	2.05%
Hillside Natural Area Improvements	**$0**	0.00%
Urban Forest Program	**$0**	0.00%
Creek Major Maintenance & Restoration	**$0**	0.00%
Ohlone Greenway Master Plan Program	**$0**	0.00%

Summary of Requests

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
--	Ohlone Greenway Downtown Improvements	$0	$126,300	$1,053,000	$0	$0	**$1,179,300**
--	HNA Tree Removal, Milling, and Restoration	$510,000	$0	$0	$0	$0	**$510,000**
C3069/ C3084	Ohlone Greenway Uptown Improvements	$222,000	$0	$0	$0	$0	**$222,000**
--	Path, Trail, and Public Stairway Improvements	$0	$13,700	$26,300	$0	$0	**$40,000**
C3075, C5046	Hillside Natural Area Improvements	$0	$0	$0	$0	$0	**$0**
C3042/ Various	Urban Forest Program	$0	$0	$0	$0	$0	**$0**

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
--	Creek Major Maintenance & Restoration	$0	$0	$0	$0	$0	**$0**
Various	Ohlone Greenway Master Plan Program	$0	$0	$0	$0	$0	**$0**
Total Summary of Requests		**$732,000**	**$140,000**	**$1,079,300**	**$0**	**$0**	**$1,951,300**

Creek Major Maintenance & Restoration

Overview

Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

Department Public Works

Type Capital Improvement

Project Type Creeks and Trails

Project Location

10936 San Pablo Avenue



Description

The program is intended to provide an evaluation of major maintenance and restoration needs for creeks throughout the City. Some of the creek work along the Ohlone Greenway has been identified in the Ohlone Greenway Master Plan and for Hillside Natural Area in the Urban Greening Master Plan. Other work includes repair of the creek erosion at Huber Park, as well as, other major maintenance and restoration efforts in creeks within other park areas throughout the City. More recently, a higher priority need is to replace a retaining wall along the Cerrito Creek south of Yosemite Avenue..

Details

Type of Project: Creek Restoration, Major Repair, Rehabilitation

Pertinent Issues: Public Outreach- City staff will continue to work with Friends of Five Creeks on this effort.

Status: Other

Strategic Plan Goals/ General Plan Goals

This project supports El Cerrito Strategic Plan Goals of Livability & Belonging, Infrastructure & Amenities, and Environmental Sustainability.

Need/Service Level

Current creek maintenance consists of trash and debris removal, removal of invasive species, additional vegetation maintenance and sediment removal, as well as, emergency response clean-ups related to flooding events based on a Streambed Alteration Agreement with California Fish & Wildlife.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Administration	**$0**
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

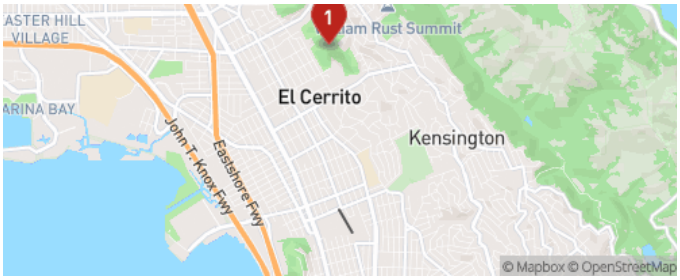
Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Hillside Natural Area Improvements

Overview

Request Owner	Yvetteh Ortiz, Public Works Director/City Engineer
Department	Public Works
Type	Capital Improvement
Project Type	Creeks and Trails
Project Number	C3075, C5046

Project Location



Description

This project implements recommendations in the Parks & Recreation Facilities Master Plan (2019) including those previously identified in the Urban Greening Plan (2015). The Hillside Natural Area (HNA), the largest open space (100+ acres) in the City, has a number of trails that are used for recreation and emergency access and extensive native plants, oak woodland and riparian environments. The HNA presents maintenance, fire abatement, and vegetation management challenges that are beginning to be addressed as part of the City's operating budget, including use of Measure H funds for additional fire abatement and vegetation management.

Repair of the fire access road at six sites in the HNA was undertaken between 2018 and 2022. In 2024, the City completed the wayfinding signage for trails within the HNA to increase visibility, access, and use of the city's existing network of trails in the HNA and connecting paths.

A baseline recommendation that involved development of a Master Plan for trail maintenance & development and native plant and forest restoration was funded through a State Coastal Conservancy Wildfire Resilience Grant for the Hillside Natural Area Fire Resilience and Forest Conservation Management Plan, which was adopted by the City Council in June 2025. The Plan includes the most effective, sustainable, and cost-effective activities to reduce fuels for wildfires and conserve the forest ecosystem. This Plan also evaluated the fire road and trail network and proposes suggestions for access improvements.

Quickly following adoption of the Plan, the City was awarded a $510,000 grant from the California Coastal Conservancy to be used to remove invasive trees and perform native plant restoration from 3.5 acres in Hillside Natural Area to reduce fire risk and improve the natural environment. This work will be undertaken in 2026 spanning two fiscal years and is included as part of a separate CIP project.

Images



Picture1.jpg

Details

Type of Project: Other, Vegetation Management, Rehabilitation

Pertinent Issues: Improved vegetation management and other public improvements, such as trails, would need to be funded from future unidentified funding sources, such as grants. In recent years, community groups (the Environmental Quality Committee's "Green Teams", Friends of Five Creeks, Friends of the HNA, and the City co-sponsored Trail Trekkers have organized to provide volunteer maintenance hours and donations for maintenance and to pursue trail and native plant enhancements of the HNA.

Status: Other

Strategic Plan Goals/ General Plan Goals

General Plan Goal R1: Protect natural resources

General Plan Goal PR2: High quality open space protected for the benefit of present and future generations, reflecting a variety of important values: ecological, educational, aesthetic, economic and recreational.

Strategic Plan Goals of Community Safety and Livability & Belonging.

Need/Service Level

The HNA is largely unprogrammed open space with views of the San Francisco Bay, extensive woodlands, grasslands, creeks, trees, native and non-native vegetation, and unmarked trails. The site presents maintenance, fire abatement, and vegetation management needs, which increased with purchase of the 8 acre Madera Property. Over the last few years, community concerns regarding fire risk in the HNA and surrounding communities have significantly increased.

The project provides multiple opportunities to increase service levels including Connectivity to improve trail connections between natural areas, schools and other community assets using best practice trail building techniques; Park Expansion Integration by integrating the recently-purchased Madera property, investigating opportunities to acquire additional property, and exploring other opportunities for access, recreation and/or conservation easements on adjacent properties; Natural Amenities by celebrating and preserving creek corridors, diverse plant and animal communities, forests, and grasslands; Green Gateways/Trailheads by creating more welcoming park gateways and trailheads; and Active Recreation by enhancing opportunities for active recreation through construction of bicycle trails, parks and other amenities.

Planning level cost estimates for build-out of project improvements described in the Parks & Recreation Master Plan are shown at an unidentified time although they could be implemented incrementally.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Administration	$0
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

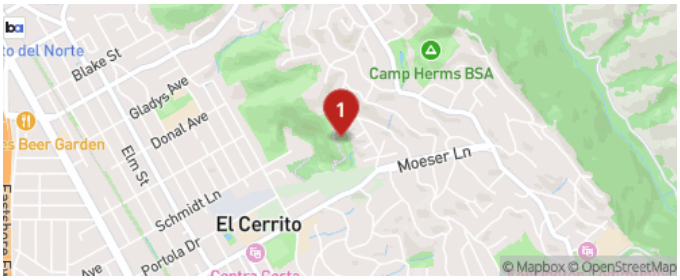
Category	FY2027 *Requested*
Measure H Parks & Rec Facilities Fund	$0
Total	**$0**

HNA Tree Removal, Milling, and Restoration

Overview

Request Owner	Karineh Samkian, Senior Program Manager
Department	Public Works
Type	Capital Improvement
Project Type	Creeks and Trails
Estimated Start Date	09/7/2026
Estimated Completion Date	06/22/2027

Project Location



Description

Approximately 3.5 acres of upper Quarry Hill will have eucalyptus and other invasive trees removed, some of the trees will be milled, and the area restored.

Details

Type of Project: Vegetation Management, Other

Status: Design

Pertinent Issues: Funding is provided by a Coastal Conservancy Grant of $510,000 of which $200,000 was budgeted in FY26.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goals of Community Safety and Environmental Sustainability.

Need/Service Level

This is a high priority project to reduce fire risk as identified in the HNA Fire Resilience and Forest Conservation Management Plan adopted June 2025.

Funds Transferred

$200K was previously appropriated for the project in FY2025-26 in Capital Improvement Fund.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$510K	**$510K**	**$510K**

Detailed Breakdown

Category	FY2027 *Requested*
Construction	**$410,000**
Design	**$100,000**
Total	**$510,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$510K	**$510K**	**$510K**

Detailed Breakdown

Category	FY2027 *Requested*
State Grant (secured)	**$510,000**
Total	**$510,000**

Ohlone Greenway Downtown Improvements

Overview

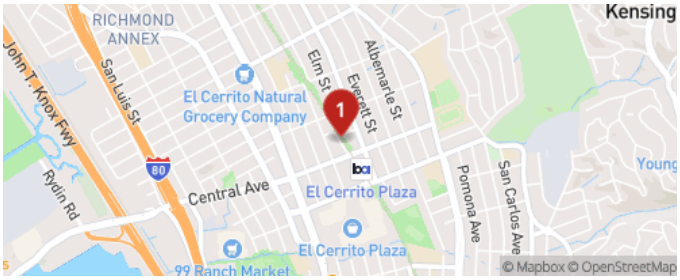
Request Owner Jarrett Mullen, Senior Program Manager

Department Public Works

Type Capital Improvement

Project Type Creeks and Trails

Project Location



Description

The Ohlone Greenway Downtown Improvements project funds the design and construction of new or reconstructed paving and ramps at existing trail access points along the Ohlone Greenway at various locations between Eureka Avenue and Central Avenue.

Details

Type of Project: Enhancements, Sidewalk Improvements & ADA Modifications, Active Transportation

Status: Design

Strategic Plan Goals/ General Plan Goals

- Livability and Belonging
- Infrastructure and Amenities
- Environmental Sustainability

Need/Service Level

The 2009 Ohlone Greenway Master Plan identified user access improvements as an important need. The Ohlone Greenway Downtown Improvements project will enhance existing trail access points with improved paving and ramps, reducing barriers to bicycle and pedestrian access between the Greenway, surrounding neighborhoods, and the broader bicycle and pedestrian transportation network.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$1.18M

Project Total
$1.18M

Detailed Breakdown

Category	FY2028 *Requested*	FY2029 *Requested*	Total
Construction	$0	$1,053,000	**$1,053,000**
Design	$126,300	$0	**$126,300**
Total	**$126,300**	**$1,053,000**	**$1,179,300**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$1.18M**	**$1.18M**

Detailed Breakdown

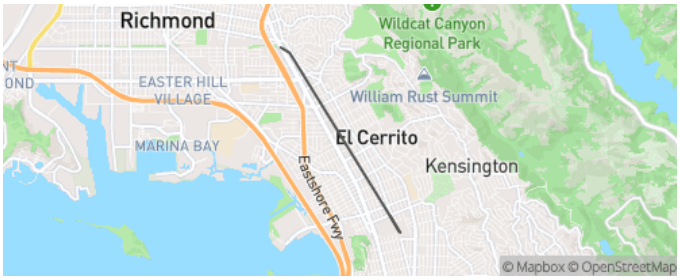
Category	FY2028 *Requested*	FY2029 *Requested*	Total
State Grant (secured)	$126,300	$1,053,000	**$1,179,300**
Total	**$126,300**	**$1,053,000**	**$1,179,300**

Ohlone Greenway Master Plan Program

Overview

Request Owner	Yvetteh Ortiz, Public Works Director/City Engineer
Department	Public Works
Type	Capital Improvement
Project Type	Creeks and Trails
Project Number	Various

Project Location



Description

This program has been implemented as various projects based on the recommendations in the Ohlone Greenway Master Plan (2009) and more recently will be implemented per the Park & Recreation Facilities Master Plan (2019), which updated a few recommendations. The BART-related improvements, including consolidation into mixed-use path, were completed in 2014. Other completed projects are the Ohlone Natural Area south of Fairmount Avenue (funded through a Prop 84 grant), Wayfinding Program (funded by Measure J TLC), Centennial Park connection to Ohlone Greeway (Measure WW), and Ohlone BART Station Area Access, Safety and Placemaking Improvements (funded by several grants and developer contributions). Last year, the program included repair of the path between Eureka Avenue and Stockton Avenue. The upgrade and expansion of camera security system, the Ohlone Uptown Improvements, and most recently the Ohlone Downtown Improvements related to the El Cerrito Plaza TOD are included as separate CIP projects. Future improvements, although unfunded at this point, include additional lighting, enhanced landscaping, additional crossing improvements, community native gardens, drinking fountains, restrooms, renovated play areas, sports courts, gathering spaces and plazas, path connections to adjacent uses, interpretive exhibits, and artistic elements.

Images



Pages from ogmp_a.jpg

Details

Type of Project: Other, Major Repair, Rehabilitation, Signage and Markers, Vegetation Management

Pertinent Issues: The Ohlone Greenway Master Plan along with the more recent Park & Recreation Facilities Master Plan are helping staff in searching for additional outside funding.

Status: Other

Strategic Plan Goals/ General Plan Goals

The project supports the El Cerrito Strategic Plan goals of Livability & Belonging, Infrastructure & Amenities, and Environmental Sustainability.

Need/Service Level

The Ohlone is a regional path serving as backbone to the non-motorized transportation system in the region as well as a unique recreational resource through the length of the City. Three primary conditions gave rise to the need for this project. 1) The need for improving the facility to meet current and future users' needs and standards, as well as to improve the design and feel of the facility to fully actualize its potential to contribute to the surrounding areas; 2) To coordinate and optimize the opportunity provided by the BART Earthquake Safety Program and disruptive trail closure; 3) To create a consistent and appealing design to coordinate future improvements with public or private projects.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Administration	**$0**
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

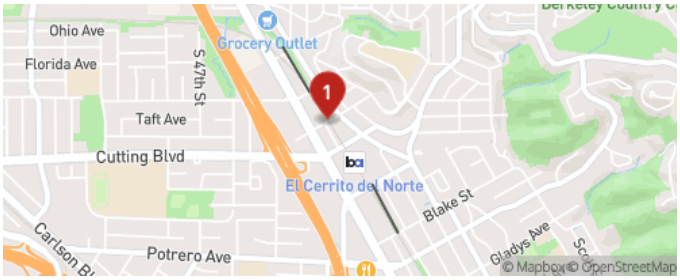
Category	FY2027 *Requested*
Measure H Parks & Rec Facilities Fund	**$0**
Total	**$0**

Ohlone Greenway Uptown Improvements

Overview

Request Owner	Yvetteh Ortiz, Public Works Director/City Engineer
Department	Public Works
Type	Capital Improvement
Project Type	Creeks and Trails
Project Number	C3069/C3084

Project Location



Description

This project (expanded to include Hill to Blake segment and Knott to Baxter Creek segment) will improve the Ohlone Greenway consistent with the Greenway Master Plan (2009) and Urban Greening Plan (2015). Improvements include reconstructing and widening the pathway; installing ADA-compliant curb ramps; adding bulb-outs at the Knott Avenue crosswalk; adding pedestrian-scale lighting; upgrading signage, pavement markings and striping; and relandscaping to improve sight lines. The street crossing improvements at Hill Street were implemented in 2019 as part of the Ohlone BART Station Area Access, Safety and Placemaking Improvement Project. The area between Wall Avenue and Baxter Creek Gateway Park has been identified as a key node for improvements, including lighting and green infrastructure. The improvements consist of a side path and enhanced landscaping between Hill Street and Safeway entrance, which must be coordinated with BART's substation upgrade and expanded footprint, and path widening, landscaping, lighting, and amenities north of Knott

Specific Improvements include:

- Reconstruct and widen the Ohlone Greenway trail from Wall Avenue to Conlon Avenue
- Install concrete bulb-outs at the Knott Avenue crossing
- Install curb ramps at Wall Avenue
- Install Pedestrian scale lighting from Knott Avenue to Conlon Avenue
- Upgrade wayfinding signage from Wall Avenue to Conlon Avenue
- Enhance centerline striping on the trail from Knott Avenue to Wall Avenue
- Install shared-use crosswalk pavement markings at the parking lot crossings north of Knott Avenue and at Wall Avenue
- Construct north-south side path connecting BART Station to the grocery store, on the west side of the Greenway between Hill Street and Blake Street
- Reconstruct east-west paths to provide an accessible route between main trail and grocery store between Hill Street and Blake Street.
- Relandscape to improve sight lines and create a sense of place along both segments

An additional component to be considered as part of the project is upgrading the bikeway on Cutting Blvd east of San Pablo to a Class IV separated bikeway.

Details

Type of Project: Rehabilitation, Other

Status: Preliminary Engineering

Pertinent Issues: Funding for the Hill to Blake segment has been provided by Safeway as their Park-in-Lieu contribution. Additionally, the City secured WCCTC STMP funding for the design of the segment north of Knott and seeking construction funding to implement a full range of improvements. The estimated $1.25M cost of the Cutting Blvd bikeway is included in the "Other" category.

Strategic Plan Goals/ General Plan Goals

The project supports El Cerrito Strategic Plan goals of Livability & Belonging, Infrastructure & Amenities, and Environmental Sustainability.

Need/Service Level

This section of the Ohlone Greenway is the remaining section to be improved since the City in partnership with BART upgraded sections to the south as part of BART seismic retrofit projects and other City projects. The Ohlone Greenway Master Plan developed with extensive community input indicated a desire to create more attractive and usable "nodes" along the Greenway as well as to enhance ecological areas and incorporate community gathering areas.

Funds Transferred

$42K from Measure J in FY25-26.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$222K	**$222K**	**$222K**

Detailed Breakdown

Category	FY2027 *Requested*
Design	**$222,000**
Total	**$222,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$222K	**$222K**	**$222K**

Detailed Breakdown

Category	FY2027 *Requested*
Local Grant (secured)	**$180,000**
Measure J Return to Source Fund	**$42,000**
Total	**$222,000**

Path, Trail, and Public Stairway Improvements

Overview

Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

Department Public Works

Type Capital Improvement

Project Type Creeks and Trails

Project Location

6757 Gatto Street



Description

This project would improve the pathway and trail network within City right-of-way and easements per the Active Transportation Plan, Park & Recreation Facility Master Plan (PRFMP), and Urban Green Plan. The PRFMP Policy D2 indicates the following: Continue to invest in bicycle, pedestrian, trail, and pathway improvements to reduce reliance on automobiles (CAP), provide active recreation opportunities (UGP, Objective 1), and contribute to a fully connected and accessible transportation network. More specifically, Action D2.1 calls for supporting, and repairing where necessary, pedestrian facilities for an attractive, accessible and functional pedestrian network: 1) Repair park pathway paving and 2) Encourage signage for pedestrian, wayfinding connections. This includes "Implement the El Cerrito Trails Signage Plan", "Implement the Citywide Wayfinding Project per the Active Transportation Plan", and "Implement the Pedestrian Improvement Projects of the Active Transportation Plan – Park Trails Connectors, Hillside Pathways and Stairs, and Public Trails (Existing Impassable Trails)". The PRFMP identifies a first step is to develop a Master Plan for the City's pedestrian trails and corridors to specify design criteria and standards that strengthen environmental benefits, identify trail improvement projects, specify type(s) of usage and identify where new trails are needed.

More recently the Safety Element Policy 8.14 Community Evacuation Education and Preparedness. El Cerrito will implement a comprehensive community evacuation education and preparedness program, including identifying pedestrian paths, including stairs and trails, on evacuation maps.

Images



Pages from PRFMP Trails Project.jpg

Details

Type of Project: Rehabilitation, New Construction

Status: Planning

Pertinent Issues: The funding within next five years is for installing path signs on intersecting streets as requested by the El Cerrito Trail Trekkers during development of the El Cerrito Safety Element. Future funding is for development of a detailed plan per the PRFMP recommendation.

Strategic Plan Goals/ General Plan Goals

The project supports El Cerrito Strategic Plan Goals of Livability & Belonging, Infrastructure & Amenities, and Environmental Sustainability.

Need/Service Level

El Cerrito Trail Trekkers, a City co-sponsored community organization, inventoried the City's trail network, identifying existing public and private trails and their conditions. These amenities include paths, trails, and public stairways including concrete steps, asphalt walkways, grassy alleys, concrete sidewalks, as well as trails in the Hillside Natural Area and the Ohlone Greenway.

Supplemental Attachments

PRFMP Trails Project.pdf

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$40K**	**$40K**

Detailed Breakdown

Category	FY2028 *Requested*	FY2029 *Requested*	Total
Construction	$0	$26,300	**$26,300**
Engineering	$13,700	$0	**$13,700**
Total	**$13,700**	**$26,300**	**$40,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$40K**	**$40K**

Detailed Breakdown

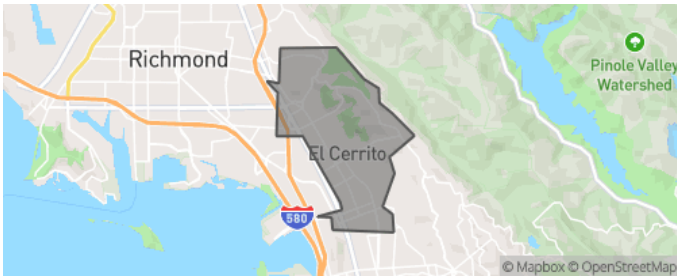
Category	FY2028 *Requested*	FY2029 *Requested*	Total
Measure J Return to Source Fund	$13,700	$26,300	**$40,000**
Total	**$13,700**	**$26,300**	**$40,000**

Urban Forest Program

Overview

Request Owner	Yvetteh Ortiz, Public Works Director/City Engineer
Department	Public Works
Type	Capital Improvement
Project Type	Creeks and Trails
Project Number	C3042/Various

Project Location



Description

This program is for improved maintenance of existing City street trees and planting of additional City trees as recommended in the Urban Forest Management Plan (2007).

Details

Type of Project: Vegetation Management, Other

Status: Other

Pertinent Issues: Current maintenance levels are funded by the General Fund and LLAD as part of the Public Works operating budget. While the City endeavors to regularly maintain as many of the trees in its urban forest as possible, available funding and the increase in the number of diseased and dying trees require staff to direct more of available tree maintenance funds towards trees with the most outstanding maintenance needs. City staff have been seeking grant funding for tree planting activities and the community has also provided donations. Approx $200K per year is estimated to be needed.

Strategic Plan Goals/ General Plan Goals

This project supports El Cerrito Strategic Plan goals of Livability & Belonging, Infrastructures & Amenities, and Environmental Sustainability.

Need/Service Level

This program builds off the Urban Forest Management Plan adopted 2007. The Plan identifies goals and strategies for a successful urban forest within the City that will greatly benefit the community. This project implements the strategies including establishing and maintaining a citywide commitment to a healthy, growing urban forest; and providing excellent professional maintenance of the City's urban forest. The City is responsible for maintaining approximately 10,300 trees on streets, in parks and on City properties. Public Works receives 150 to 200 requests per year to service street and park trees in addition to planned street tree maintenance. The program will improve street tree pruning to a 4-year cycle as well as planting of new trees in locations where trees have been removed.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	**$0**
Total	**$0**

Funding Sources

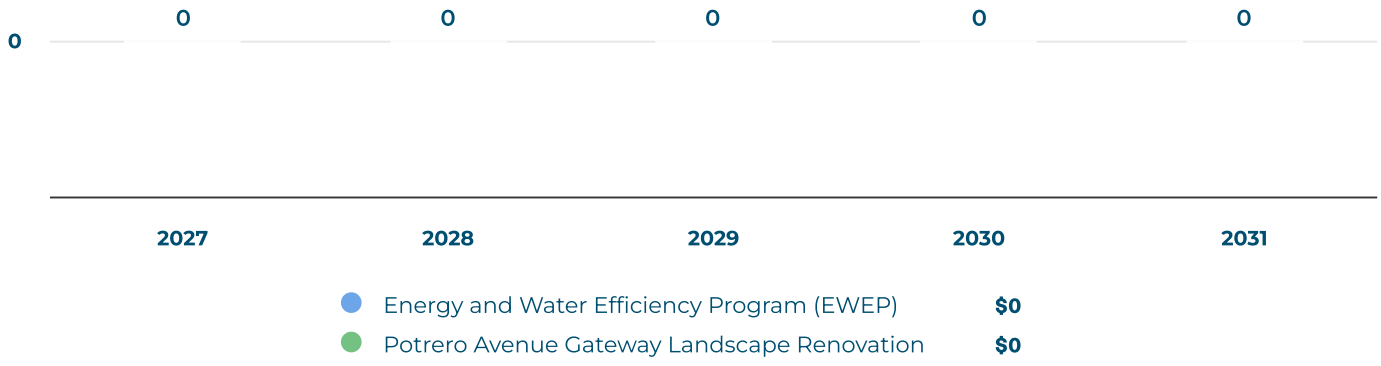
FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Other Improvements

FY27 - FY31 Other Improvements Projects



Summary of Requests

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
C3043	Energy and Water Efficiency Program (EWEP)	$0	$0	$0	$0	$0	**$0**
--	Potrero Avenue Gateway Landscape Renovation	$0	$0	$0	$0	$0	**$0**
Total Summary of Requests		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

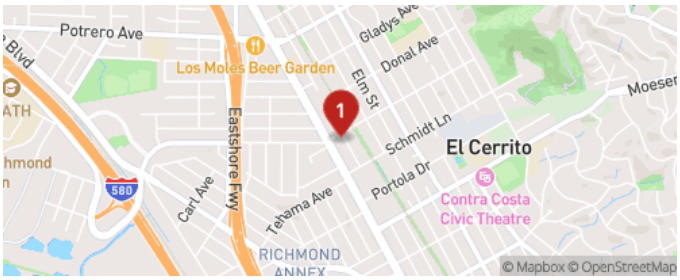
Energy and Water Efficiency Program (EWEP)

Overview

Request Owner	Yvetteh Ortiz, Public Works Director/City Engineer
Department	Public Works
Type	Capital Improvement
Project Type	Other Improvements
Project Number	C3043

Project Location

10890 San Pablo Avenue



Description

EWEP provides an ongoing mechanism for funding energy and water conservation projects in municipal facilities through an initial investment plus reinvestment of a portion of the financial savings generated through these conservation projects into current and future efficiency projects. The following energy and water efficiency projects will be investigated: LED Streetlights for City-owned facilities; update to HVAC systems, a user-friendly energy management system dashboard for City Hall and the Community Center; additional satellites to hook park facilities into the City's centralized weather-based smart irrigation controls; and routine maintenance for optimal performance of City solar facilities.

Details

Type of Project: Environmental Sustainability

Other Pertinent Issues: By investing in resource-saving municipal projects, the City is saving on both immediate and long-term operating costs.

Strategic Plan Goals/ General Plan Goals

EWEP helps achieve the following Strategic Plan Goals: Infrastructure & Amenities and Environmental Sustainability.

Need/Service Level

Because planning for efficiency projects requires time, establishing a CIP to pay for multi-year projects is critical to achieving success in energy and water efficiency CIP implementation. EWEP funds are also instrumental in providing match funds for grant sources and rebates. Having a ready pool of EWEP funds allows staff to quickly respond to grant and rebate opportunities. There are opportunities to incorporate energy & water efficiency into existing facilities and landscapes. Capitalizing on these opportunities will save energy and water as well as provide ongoing savings to the General Fund and other operating funds, such as LLAD. EWEP will help leverage outside sources of funds to help modernize equipment in City facilities, thereby improving equipment performance, lighting quality and user comfort. EWEP leveraged $24,000 to accomplish $183,000 to implement comprehensive lighting retrofits in all city buildings and along the Ohlone Greenway, to retro-commission the City Hall HVAC system, and to pay for incremental costs in purchasing high-efficiency equipment at time of replacement. This work helped the City accomplish other goals, such as improving safety, aesthetics, and maintenance on the Ohlone Greenway, upgrading our lighting in advance of the State-mandated sunset of T-12 lighting, repairing inoperable lighting fixtures and controls, and fixing legacy code violations.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Other	**$0**
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Potrero Avenue Gateway Landscape Renovation

Overview

Request Owner Stephen Pree, Program Manager

Department Public Works

Type Capital Improvement

Project Type Other Improvements

Project Location

10900 San Pablo Avenue



Description

The Potrero Ave gateway into the City of El Cerrito is currently landscaped with feather grass, a notoriously invasive plant that is spreading to pavement cracks and unintended locations. This landscape would be greatly improved, and heat island effect minimized with the removal of the grasses, minor irrigation renovations and new tree plantings.

Details

Type of Project: Environmental Sustainability

Other Pertinent Issues: The cost estimate is pending development of scope.

Environmental Considerations: Plants tree, improves air quality, reduces heat island effect, sequesters carbon.

Status: Planning

Strategic Plan Goals/ General Plan Goals

The project supports Strategic Plan Goals of Livability and Belonging, Infrastructure and Amenities, and Environmental Sustainability.

Need/Service Level

This project would potentially reduce landscape and pavement maintenance costs on and around the Potrero Ave Gateway.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	$0
Administration	$0
Total	**$0**

Funding Sources

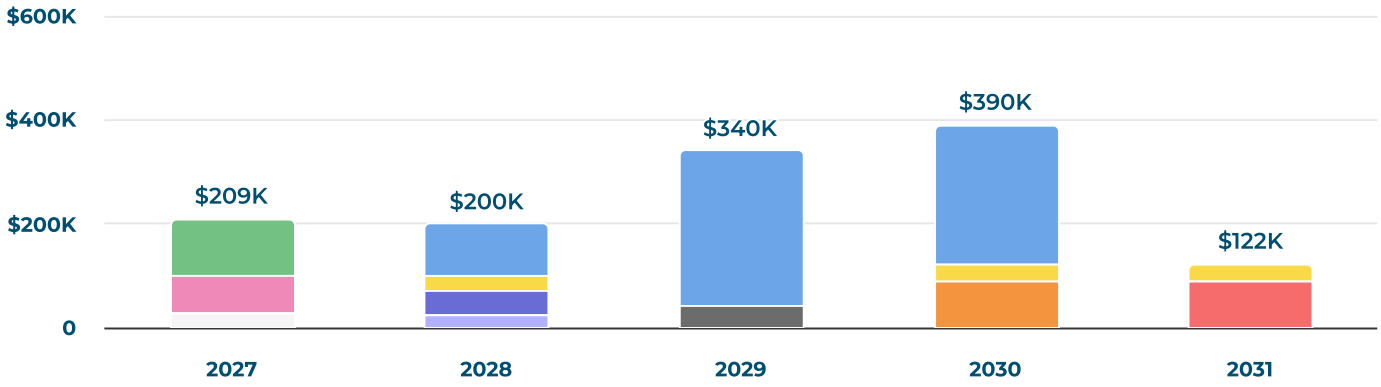
FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Parks & Recreation Facilities

FY27 - FY31 Parks & Recreation Facilities Projects



Playground Surfacing Replacement	**$668,000**	52.98%
Recreation Facility Roof Repairs	**$110,000**	8.72%
Annual Tennis Court Resurfacing	**$95,000**	7.53%
Castro Park Pickleball Courts Phase II Improvements	**$90,000**	7.14%
Park Path Repairs	**$89,000**	7.06%
Cerrito Vista Tennis Court Rehabilitation	**$70,000**	5.55%
Harding Tennis Court Retaining Wall	**$45,000**	3.57%
Castro Park Pickleball Court Resurfacing	**$40,000**	3.17%
Baseball Field Fencing Repairs & Upgrades	**$28,865**	2.29%
Parks & Recreation Facilities Master Plan Program	**$25,000**	1.98%
Community Center Hardwood Floor Replacement	**$0**	0.00%
Central Park Improvements	**$0**	0.00%
Playground Equipment Replacement	**$0**	0.00%
Urban Greening Program Including Lower Fairmount Avenue & Blue-Green Connections	**$0**	0.00%
Centennial Park Improvements - Phase II	**$0**	0.00%
Multi-Generational Recreation Facility	**$0**	0.00%
El Cerrito Swim Center Lap Pool Deck Replacement	**$0**	0.00%

Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
-- Playground Surfacing Replacement	$0	$100,000	$300,000	$268,000	$0	**$668,000**

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
--	Recreation Facility Roof Repairs	$110,000	$0	$0	$0	$0	**$110,000**
--	Annual Tennis Court Resurfacing	$0	$30,000	$0	$32,000	$33,000	**$95,000**
--	Castro Park Pickleball Courts Phase II Improvements	$0	$0	$0	$90,000	$0	**$90,000**
--	Park Path Repairs	$0	$0	$0	$0	$89,000	**$89,000**
--	Cerrito Vista Tennis Court Rehabilitation	$70,000	$0	$0	$0	$0	**$70,000**
--	Harding Tennis Court Retaining Wall	$0	$45,000	$0	$0	$0	**$45,000**
--	Castro Park Pickleball Court Resurfacing	$0	$0	$40,000	$0	$0	**$40,000**
--	Baseball Field Fencing Repairs & Upgrades	$28,865	$0	$0	$0	$0	**$28,865**
--	Parks & Recreation Facilities Master Plan Program	$0	$25,000	$0	$0	$0	**$25,000**
--	Community Center Hardwood Floor Replacement	$0	$0	$0	$0	$0	**$0**
--	Central Park Improvements	$0	$0	$0	$0	$0	**$0**
--	Playground Equipment Replacement	$0	$0	$0	$0	$0	**$0**
--	Urban Greening Program Including Lower Fairmount Avenue & Blue-Green Connections	$0	$0	$0	$0	$0	**$0**
C5037	Centennial Park Improvements - Phase II	$0	$0	$0	$0	$0	**$0**
C4012	Multi-Generational Recreation Facility	$0	$0	$0	$0	$0	**$0**
C3050	El Cerrito Swim Center Lap Pool Deck Replacement	$0	$0	$0	$0	$0	**$0**
Total Summary of Requests		**$208,865**	**$200,000**	**$340,000**	**$390,000**	**$122,000**	**$1,260,865**

Annual Tennis Court Resurfacing

Overview

Request Owner Karineh Samkian, Senior Program Manager

Department Public Works

Type Capital Improvement

Project Type Parks & Recreation Facilities

Project Location



Description

Annually, one out of 6 tennis courts is resurfaced in order of when they were done last. The resurfacing mitigates cracks and adds a new surface seal.

Details

Type of Project: Rehabilitation

Status: Planning

Pertinent Issues: Costs are exceeding the amount in the operating budget, which is currently about $38,000 ($29K in LLAD and $9K in General Fund). Also, due to LLAD structure deficit, the $29K could be funded directly by Tennis Court Fee Reservations in General Fund or similar funding mechanism. If $9K is kept in General Fund operating budget, this project would fund the amount no longer supported by LLAD.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goal of Infrastructure & Amenities.

Need/Service Level

This is a need as the tennis courts are aging and if they aren't resurfaced, they may need to be reconstructed sooner or repair costs may likely increase.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$95K

Project Total
$95K

Detailed Breakdown

Category	FY2028 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Construction	$30,000	$32,000	$33,000	**$95,000**
Total	**$30,000**	**$32,000**	**$33,000**	**$95,000**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$95K

Project Total
$95K

Detailed Breakdown

Category	FY2028 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
General Fund	$30,000	$32,000	$33,000	**$95,000**
Total	**$30,000**	**$32,000**	**$33,000**	**$95,000**

Baseball Field Fencing Repairs & Upgrades

Overview

Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

Department Public Works

Type Capital Improvement

Project Type Parks & Recreation Facilities

Project Location

6757 Gatto Street



Description

This project will repair and/or enhance fencing at Upper Canyon Trail Park, Castro Park, and Harding Park. At Upper Canyon Trail Park, it would extend the length of various sections of fence as well as increase to 8 feet high to improve playing conditions and safety. At Castro Park, it would repair several sections of fence. At Harding Park, several sections of fencing would be repair and netting would be installed to prevent balls from entering the houses next door or the after-care playground.

Images



021972a576337b334e31.jpg

Details

Type of Project: Major Repair, Enhancements

Status: Pending funding

Pertinent Issues: El Cerrito Youth Baseball would like to donate funds to complete this project. This would require an MOU.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goals of Livability & Belonging and Infrastrure & Amenities.

Need/Service Level

This project would address safety and deferred maintenance needs.

Supplemental Attachments

RFP
Fencing at Various Baseball Fields

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$28.9K	**$28.9K**	**$28.9K**

Detailed Breakdown

Category	FY2027 *Requested*
Construction	**$25,100**
Contingency	**$2,510**
Administration	**$1,255**
Total	**$28,865**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$28.9K	**$28.9K**	**$28.9K**

Detailed Breakdown

Category	FY2027 *Requested*
Donations	**$28,865**
Total	**$28,865**

Castro Park Pickleball Court Resurfacing

Overview

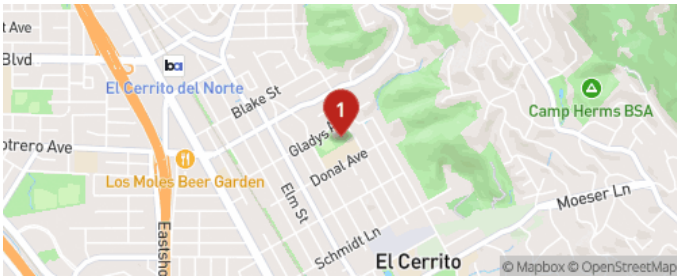
Request Owner Karineh Samkian, Senior Program Manager

Department Public Works

Type Capital Improvement

Project Type Parks & Recreation Facilities

Project Location



Description

Per the Memorandum of Understanding with the East Bay Pickleball Association, the pickleball courts have to be resurfaced once every 5 years.

Details

Type of Project: Rehabilitation

Status: Planning

Pertinent Issues: Part of rental fees are intended to fund the resurfacing.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goal of Community & Belonging and Infrastructure & Amenities.

Need/Service Level

Required per the MOU.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$40K**	**$40K**

Detailed Breakdown

Category	FY2030 *Requested*
Other	**$40,000**
Construction	**$0**
Total	**$40,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$40K**	**$40K**

Detailed Breakdown

Category	FY2029 *Requested*
General Fund	**$40,000**
Total	**$40,000**

Castro Park Pickleball Courts Phase II Improvements

Overview

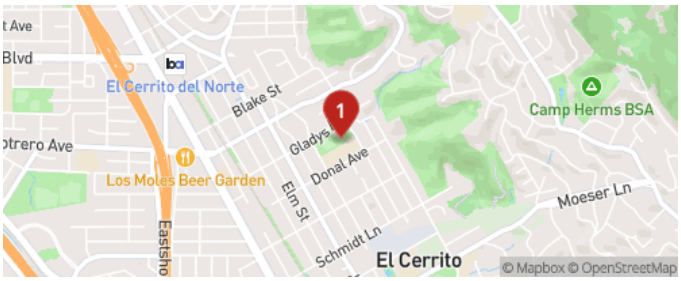
Request Owner Chris Jones, Recreation Director

Department Recreation

Type Capital Improvement

Project Type Parks & Recreation Facilities

Project Location



Description

This community-based project is proposed by the East Bay Pickleball Association, which previously funded the conversion of the Castro Park tennis courts into pickleball courts. In response to the facility's growing popularity, the organization is seeking to raise additional funding to implement several enhancements that will improve access, safety, and overall user experience.

Proposed improvements include:

- Installation of a water fountain near the courts, utilizing an existing water source, to support health and safety needs.
- Installation of 5 bike racks including concrete pad on north side of courts.
- Construction of a new entrance to Court 1 (southeast court). Currently, access to three courts is routed through the northeast gate at Court 6, which frequently disrupts play on that court.
- Addition of one ADA-compliant picnic table.
- Installation of four park benches, with adjacent wheelchair-accessible seating where feasible.

Details

Type of Project: ADA Modifications, Enhancements, New Construction

Pertinent Issues: The East Bay Pickleball Association will raise the required funds and donate them to the City for implementation following the development of the City donation guidelines and standards and community project prioritization.

Environmental Considerations: Minor alterations to existing environment.

Status: Other

Strategic Plan Goals/ General Plan Goals

This project supports the Strategic Plan Goals of Livability & Belonging, Infrastructure & Amenities, and Environmental Sustainability.

Need/Service Level

It is not an immediate need; however, the Pickleball organization is submitting this request in response to the growing popularity of the Castro Pickleball Courts. As a result, multiple players are often waiting outside the courts for their turn to play. The proposed projects aim to enhance the sense of community and create a more enjoyable environment for all users.

Supplemental Attachments

Conceptual Site Plan

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$90K**	**$90K**

Detailed Breakdown

Category	FY2027 *Requested*	FY2030 *Requested*	Total
Construction	$0	$85,000	**$85,000**
Administration	$0	$5,000	**$5,000**
Contingency	$0	$0	**$0**
Total	**$0**	**$90,000**	**$90,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$90K**	**$90K**

Detailed Breakdown

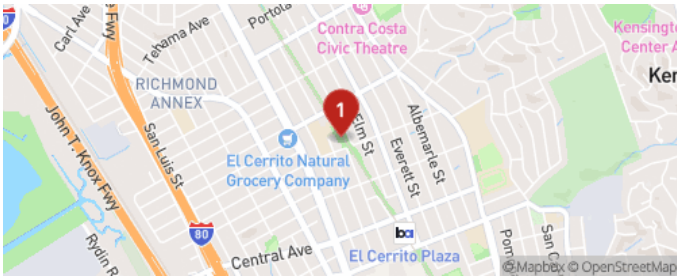
Category	FY2030 *Requested*
Donations	**$90,000**
Total	**$90,000**

Centennial Park Improvements - Phase II

Overview

Request Owner	Chris Jones, Recreation Director
Department	Recreation
Type	Capital Improvement
Project Type	Parks & Recreation Facilities
Project Number	C5037

Project Location



Description

This project will implement recommendations in the Parks & Recreation Facilities Master Plan (2019) including those previously identified in the Urban Greening Plan (2015). These include No. 8.1 - Address additional recommendation of Phase 2 of Centennial Park Improvements Project including additional play structure, picnic area, community garden and related amenities.

Details

Type of Project: Enhancements, New Construction

Pertinent Issues: Extensive public outreach was conducted as part of the Urban Greening Plan and continued into the design phase of Phase 1 in 2017 and 2018. Funding for Phase II is from anticipated developer park/open space in-lieu and public benefit fees related to the San Pablo Avenue Specific Plan, however there is no current timeline as to when funds may become available.

Environmental Considerations: An Initial Study/Mitigated Negative Declaration was approved by City Council and Notice of Determination filed with Contra Costa County in December 2015.

Status: Other

Strategic Plan Goals/ General Plan Goals

Strategic Plan Goal "Infrastructure and Amenities"" including these strategies 1) Invest in maintenance, rehabilitation and development of sustainable, climate-adapted infrastructure and community assets; and 2) Implement major initiatives associated with the Parks and Recreation Facilities Master Plan. Strategic Plan Goal "Livability and Belonging" including the strategy of Improve parks and recreation facilities.

Need/Service Level

Centennial Park is an approx 78,000 square foot park, including areas along the Ohlone Greenway, at Eureka Avenue and Liberty Street and bordering the Library, Fairmont Elementary School, and a predominantly residential neighborhood near San Pablo Avenue and the Stockton Avenue/San Pablo Avenue commercial areas. The goal of the project is to enhance and improve an existing neighborhood park by building on Phase 1 improvements.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	$0
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	$0
Total	**$0**

Operational Costs

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
General Maintenance	$0
Total	**$0**

Central Park Improvements

Overview

Request Owner James Mizutani, Associate Engineer

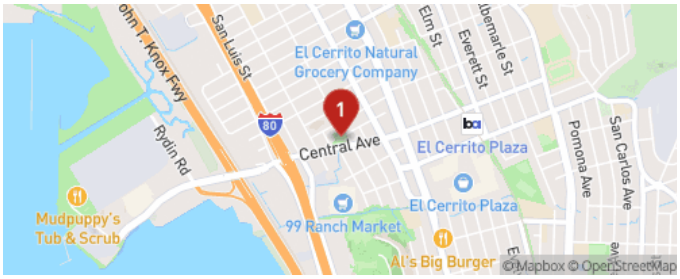
Department Recreation

Type Capital Improvement

Project Type Parks & Recreation Facilities

Project Location

5701 Central Avenue



Description

The renovation of Central Park presents an opportunity to improve the park's functionality, appeal, and sustainability. Based on the City's Parks and Recreation Facilities Master Plan and Urban Greening Plan, the proposed improvements include:

- Affordable Housing: New developments nearby and adjacent to the park will increase its usage.
- New Restroom Facilities: Installing permanent restrooms will enhance sanitation and convenience.
- Playground Equipment: Updating playground equipment will provide safer, more engaging play spaces for children.
- Basketball Court Improvements: Reorienting the court will enhance its usability.
- Green Gateway: Developing a welcoming gateway along Central Avenue will enhance connectivity and aesthetics for both El Cerrito and Richmond.
- Multi-functional Space: Programming the park for flexible recreation uses will serve more residents.

This will also benefit historically disadvantaged residents in two major cities in Assembly District 14.

Images



Screenshot 2026-03-11 083405.png

Details

Type of Project: Replacement, Major Repair, Enhancements

Pertinent Issues: The City has requested $2,875,000 under the THUD Economic Development Initiatives - Community Project Funding Grant. The remaining $719,000 (20 percent non-federal match) will be provided through non-federal sources (tentatively identified as the City General Fund) consistent with federal requirements.

Status: Pending funding

Strategic Plan Goals/ General Plan Goals

The project supports Strategic Plan Goals of Livability & Belonging and Infrastructure & Amenities. It also implements Parks and Recreation Facilities Master Plan Goals:
Goal A: Enhance El Cerrito's Park Network
Goal C: Support Recreation Programs
Goal D: Improve Pathways and Trails

Need/Service Level

Central Park has faced significant deferred maintenance, resulting in the deterioration of key amenities, including the playground. With ongoing development along San Pablo Avenue, Central Avenue, and at the El Cerrito BART Station Transit Oriented Development (TOD) projects, including new affordable housing units, revitalizing Central Park is essential to meet the needs of the growing population. The proposed improvements will expand access to safe outdoor recreation, strengthen neighborhood quality of life, and further support long-term community development.

Supplemental Attachments

Central Park Project FY26.pdf

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2027 *Requested*	FY2030 *Requested*	Total
Contingency	$0	$0	**$0**
Engineering	$0	$0	**$0**
Total	**$0**	**$0**	**$0**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Cerrito Vista Tennis Court Rehabilitation

Overview

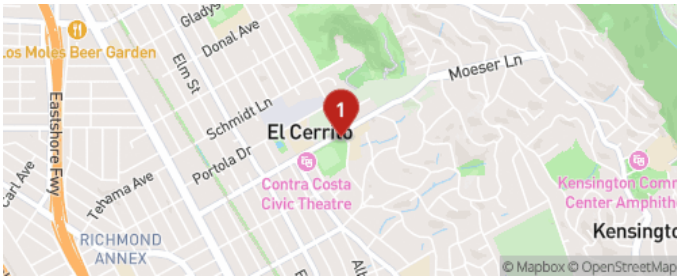
Request Owner Roland Lambert, Associate Engineer

Department Public Works

Type Capital Improvement

Project Type Parks & Recreation Facilities

Project Location



Description

The project will rehabilitate and repair the tennis courts due to ongoing soil settlement and a recent sinkhole. The scope of work is pending a geotechnical assessment and additional exploratory work.

Images


CV Sinkhole 1_red.jpg


1000002383.jpg


1000002386.jpg

Details

Type of Project: Rehabilitation, Major Repair

Status: Preliminary Engineering

Pertinent Issues: The full cost estimate is pending development of scope. At this time, budget is needed for exploratory work to determine full scope.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goals of Livability & Belonging and Infrastructure & Amenities.

Need/Service Level

The project will improve safety and address deferred maintenance.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$70K	**$70K**	**$70K**

Detailed Breakdown

Category	FY2027 *Requested*
Construction	**$70,000**
Administration	**$0**
Total	**$70,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$70K	**$70K**	**$70K**

Detailed Breakdown

Category	FY2027 *Requested*
General Fund	**$70,000**
Total	**$70,000**

Community Center Hardwood Floor Replacement

Overview

Request Owner Chris Jones, Recreation Director

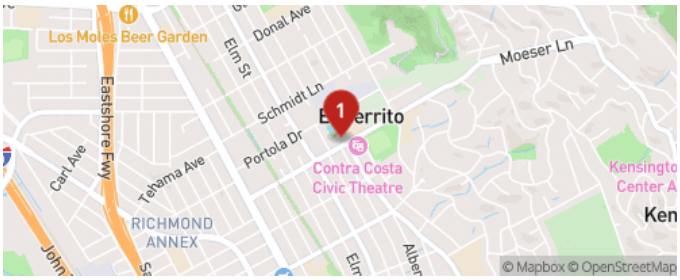
Department Recreation

Type Capital Improvement

Project Type Parks & Recreation Facilities

Project Location

7007 Moeser Lane



Description

The Community Center's hardwood flooring in the Social Hall and Skylight Room is an important asset that supports daily programs, public events, and high-volume community use. For many years, the floors have been maintained through a regular cycle of resurfacing and refinishing approximately every three years. This preventative maintenance approach helps to preserve the wood, extend its useful life, and ensure a safe and welcoming environment for the community.

Due to normal wear and tear from consistent, heavy use, the wood flooring has now reached the end of its serviceable life; there likely is no longer sufficient wood thickness remaining to safely resurface the floors again. Attempting further refinishing could risk structural failure, uneven surfaces, and splintering, creating potential safety hazards and accelerating deterioration. As a result, resurfacing is no longer a viable option.

To maintain safe operations and prevent unexpected closures, the floors must be fully replaced in the near term. Deferring replacement would likely lead to increased repair costs, greater disruption to programs, and potential safety issues related to unsafe flooring conditions.

Details

Type of Project: Replacement

Status: Planning

Pertinent Issues: Funding is unidentified

Strategic Plan Goals/ General Plan Goals

This project supports the Strategic Plan Goals of Livability & Belonging and Infrastructure & Amenities.

Need/Service Level

This project reflects the replacement of approximately 5,000 square feet of commercial-grade hardwood flooring appropriate for a high-traffic community facility. The project will restore the functionality of the space, protect the organization's investment in the building, and support uninterrupted access for community members for years to come.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	**$0**
Administration	**$0**
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

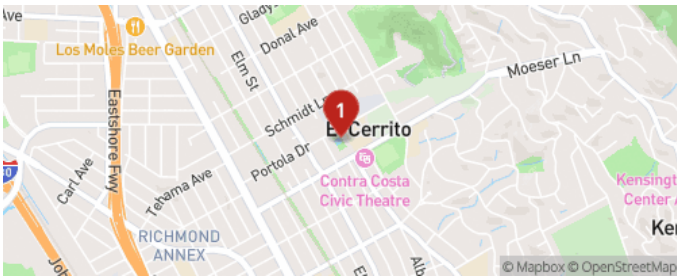
El Cerrito Swim Center Lap Pool Deck Replacement

Overview

Request Owner	Chris Jones, Recreation Director
Department	Recreation
Type	Capital Improvement
Project Type	Parks & Recreation Facilities
Project Number	C3050

Project Location

7007 Moeser Lane



Description

This project is for deck replacement and other necessary upgrades at the El Cerrito Swim Center. Work includes:

- Lap Pool cantilevered deck demolition and replacement of the current failing deck as well as address ADA requirements;
- Exiting and egress upgrades to the site to meet California Building Code requirements;
- ADA Path of travel improvements from Swim Center entrance to bathrooms, drinking fountains, exterior showers, building ramps and walkways; and
- Activity Pool Waterslide installation.

Images



Pool Deck

Cracks and rust



Pool Deck Depth Tiles

Missing tiles

Details

Type of Project: Rehabilitation, ADA Modifications, Replacement

Pertinent Issues: Funding for design has been approved. Construction is depending on additional funding.

Environmental Considerations: The Project is categorically exempt from review under the California Environmental Quality Act (CEQA) pursuant to Section 15301 (Existing Facilities) because the Project is a repair to an existing facility involving negligible or no expansion of use beyond that presently existing. More specifically, restoration or rehabilitation of deteriorated or damaged facilities to meet current standards of public health and safety.

Status: Design

Strategic Plan Goals/ General Plan Goals

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.

Need/Service Level

The project addresses the health and safety need to replace the failing Lap Pool deck to continue operations. It also addresses regulatory requirements, including Americans with Disabilities Act (ADA) path of travel and egress requirements. The project follows completion of significant capital upgrades at the Swim Center in the last several years, including replastering of both pools, accessibility upgrades for path of travel and parking, egress upgrades, and other code compliance upgrades. After completion of the Swim Center reconstruction in 2004 and warranty work in 2005, there remained some modifications or enhancements needed to bring the Swim Center up to its highest effectiveness. In 2018, the Swim Center closed for approximately 65 days for capital renovations, mainly addressing drain repairs and necessary ADA improvements in the locker rooms and renovating the chemical rooms which had poor ventilation. In 2025, urgent and deferred work including the large pool replastering and ADA parking lot/path of travel improvements were initiated. Other pool amenities will be replaced as part of operating budgets.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$282K**	**$282K**

Detailed Breakdown

Category	FY2027 *Requested*	FY2029 *Requested*	Total
Contingency	$0	$282,000	**$282,000**
Total	**$0**	**$282,000**	**$282,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Harding Tennis Court Retaining Wall

Overview

Request Owner Karineh Samkian, Senior Program Manager

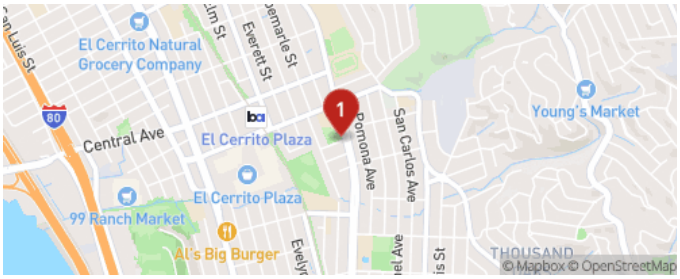
Department Public Works

Type Capital Improvement

Project Type Parks & Recreation Facilities

Project Location

7115 C Street



Description

The project will replace the retaining wall and fence on the south side of courts.

Details

Type of Project: Replacement

Status: Planning

Pertinent Issues: This current cost estimate is at high-level planning status.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goals of Livability & Belonging and Infrastructure & Amenities.

Need/Service Level

The SW corner of the Harding tennis court retaining wall is failing. It has caused the fence to also lean and left a gap where balls get stuck. Currently, there are bigger cracks on that court that the annual resurfacing won't fix that need to be repaired as part of this project.

For now, the City has installed temporary planks.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$45K**	**$45K**

Detailed Breakdown

Category	FY2028 *Requested*
Construction	$45,000
Total	**$45,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$45K**	**$45K**

Detailed Breakdown

Category	FY2028 *Requested*
General Fund	**$45,000**
Total	**$45,000**

Multi-Generational Recreation Facility

Overview

Request Owner	Chris Jones, Recreation Director
Department	Recreation
Type	Capital Improvement
Project Type	Parks & Recreation Facilities
Project Number	C4012

Project Location



Description

The project implements recommendations in the Parks & Recreation Facilities Master Plan (2019) for a new Multi-Generational Center, in part to replace former Senior Center buildings. The space priorities for a multi-generational center in El Cerrito address the need for active recreation such as fitness, sports, and movement programs. The facility could also provide permanent facilities for El Cerrito's seniors and teens by providing a home for dedicated space and programming throughout the day for specific age groups - senior fitness during the morning and early afternoon, teen fitness after school, and adult fitness in the evenings. The specific program and project costs for this facility have not been closely defined, and the cost estimate needs to be refined. This planning level cost estimate does not include the costs for property acquisition if needed. Three sites have been identified as potential locations for this facility – the Casa Cerrito parcel, the western portion of Cerrito Vista Park (next to tennis courts) and expanded facilities at the existing Community Center.

Details

Type of Project: New Construction

Status: Pending funding

Pertinent Issues: Funding is undetermined at this time.

Strategic Plan Goals/ General Plan Goals

Strategic Plan Goal "Infrastructure and Amenities" including these strategies 1) Invest in maintenance, rehabilitation and development of sustainable, climate-adapted infrastructure and community assets; and 2) Implement major initiatives associated with the Parks and Recreation Facilities Master Plan. Strategic Plan Goal "Livability and Belonging" including the strategy of Improve parks and recreation facilities.

Need/Service Level

In May 2017, WCCUSD unexpectedly terminated the lease of the El Cerrito Open House Senior Center located at 6500 Stockton Avenue. The El Cerrito Open House Senior Center was open for over 50 years. In October 2018, the City entered into a five-year lease for two modular buildings near City Hall to house the City's Senior Programs. During the pandemic, this facility was closed and did not reopen before the end of the lease term. The El Cerrito Community Center now serves as the location where the majority of senior services take place in town, as well as additional services at the Senior Center at Hana Gardens. While most programs and activities are offered at the Community Center, there is still a need for space for unstructured, informal socialization time that can help reduce isolation that many older adults experience.

The first baby boomers turned 65 in 2011 and baby boomers now represent over 1 in 4 Americans. Baby Boomers tend to be more active than their parents' generation, and are less likely to gravitate towards a "Senior Center" in the traditional model. By providing a state-of-the-art Muli-Generational Center, it is feasible to explore a seven-day a week multi-activity center and

expand programs to better meet the needs of the community. Many newer senior programs reach out to a wider segment of adults with more active programming while maintaining traditional senior services for those who need them. The El Cerrito Parks and Recreation Facilities Master Plan, adopted by the City Council in 2019, places a high priority on minimally replacing the temporary buildings of the El Cerrito Midtown Activity Center or developing a multi-generational community center with space for senior and adult programming.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	**$0**
Administration	**$0**
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Operational Costs

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
General Maintenance	**$0**
Total	**$0**

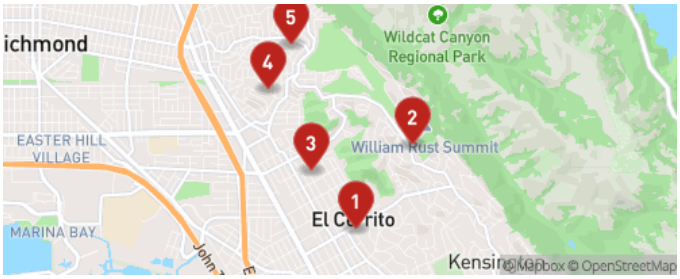
Park Path Repairs

Overview

Request Owner	Stephen Pree, Program Manager
Department	Public Works
Type	Capital Improvement
Project Type	Parks & Recreation Facilities

Project Location

2575 Tassajara Avenue



Description

Remove, regrade, and replace failing asphalt pathway segments at Cerrito Vista Park, Arlington Park, Castro Park, Canyon Trail Park, and Tassajara Park. The scope will be developed.

Details

Type of Project: Major Repair, Replacement

Status: Planning

Strategic Plan Goals/ General Plan Goals

The project supports Strategic Plan Goals of Livability & Belonging and Infrastructure & Amenities.

Need/Service Level

The project will address safety issues and deferred maintenance on the existing paths and is consistent with the Park & Recreation Facilities Master Plan and Committee on Aging October 2025 Recommendations.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$89K**	**$89K**

Detailed Breakdown

Category	FY2027 *Requested*	FY2031 *Requested*	Total
Other	$0	$89,000	**$89,000**
Contingency	$0	$0	**$0**
Total	**$0**	**$89,000**	**$89,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$89K**	**$89K**

Detailed Breakdown

Category	FY2027 *Requested*	FY2031 *Requested*	Total
General Fund	$0	$89,000	**$89,000**
Measure H Parks & Rec Facilities Fund	$0	$0	**$0**
Total	**$0**	**$89,000**	**$89,000**

Parks & Recreation Facilities Master Plan Program

Overview

Request Owner Chris Jones, Recreation Director

Department Recreation

Type Capital Improvement

Project Type Parks & Recreation Facilities

Project Location



Description

The Program will implement the recommendations in the Parks and Recreation Facilities Master Plan adopted by City Council in April 2019. The Master Plan serves as a long-range planning and asset management document that provides a framework for understanding the recreational and open space assets the City owns, services it provides, risks it assumes, and financial investments it requires to maintain, repair, rehabilitate and improve these assets. It identifies nearly 200 projects that are categorized as either Immediate Work Priorities, Policy/Programs, Early Wins, Deficiencies, and Enhancements/New Projects. Some projects have been completed. Enhancement of the upper Cerrito Vista picnic area is an opportunity for increased revenue. It would include refurbishing/replacing of irrigation system, plantings, and the volleyball court.

Implementation of priority or current high community-interest recommendations in the Master Plan for the Swim Center, Multi-Generational Recreation Facility, Hillside Natural Area, Centennial Park, Centennial Park, Central Park, Paths/Trails & Stairway Improvements, Playground Equipment & Surfacing Replacment, and Ohlone Greeway Improvements are listed as separate projects.

Details

Type of Project: Rehabilitation, Enhancements, ADA Modifications

Pertinent Issues: The Program will be considered by the Park and Recreation Commission on an annual basis. In FY27-28, $39K in General Fund funding is requested for a handrail and step accessibility assessment.

Status: Other

Strategic Plan Goals/ General Plan Goals

The project supports the El Cerrito Strategic Plan Goal of Infrastructure and Amenities, including these strategies: 1) Invest in maintenance, rehabilitation and development of sustainable, climate-adapted infrastructure and community assets; 2) Implement major initiatives associated with the Parks and Recreation Facilities Master Plan; and 3) Complete construction of Complete Streets and Ohlone Greenway projects. It also supports the Strategic Plan Goal of Livability and Belonging including the strategy of improving parks and recreation facilities.

Need/Service Level

The Master Plan revisited and, as appropriate, incorporated and/or updated various plans, including the Urban Greening Plan (adopted Dec 2015), the Ohlone Greenway Master Plan (2009) the Structural Facilities Management Plan (2004) and Landscape Management Plan (2003), developing a detailed assessment of the condition of existing facilities, and determining desired level of service for each class of asset. Overall, the City's recreation network receives active community

use. However, aging amenities and significant deferred maintenance are limiting the City's provision of recreation services to the community. In particular, many assets are past their expected life and the repair needs are increasing in terms of frequency, scope, and cost.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$25K

Project Total
$25K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	Total
Engineering	$0	$25,000	**$25,000**
Contingency	$0	$0	**$0**
Administration	$0	$0	**$0**
Other	$0	$0	**$0**
Construction	$0	$0	**$0**
Design	$0	$0	**$0**
Total	**$0**	**$25,000**	**$25,000**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$25K

Project Total
$25K

Detailed Breakdown

Category	FY2028 *Requested*
General Fund	**$25,000**
Total	**$25,000**

Playground Equipment Replacement

Overview

Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

Department Recreation

Type Capital Improvement

Project Type Parks & Recreation Facilities

Project Location



Description

The project will prioritize playground equipment replacement at individual park sites based on assessment of all playgrounds.

Details

Type of Project: Replacement

Status: Planning

Pertinent Issues: The cost estimate is pending development of scope.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goals of Livability & Belonging and Infrastructure & Amenities.

Need/Service Level

This project will address safety issues and deferred maintenance.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Other	$0
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Measure H Parks & Rec Facilities Fund	**$0**
Total	**$0**

Playground Surfacing Replacement

Overview

Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

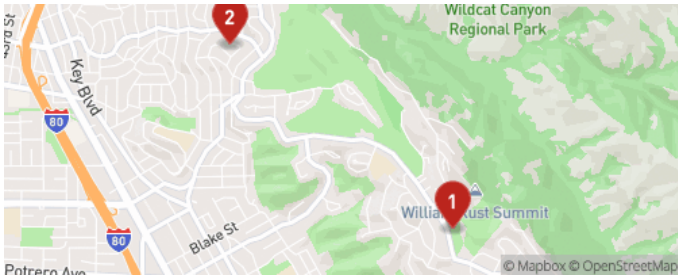
Department Public Works

Type Capital Improvement

Project Type Parks & Recreation Facilities

Project Location

2575 Tassajara Avenue



Description

The project will prioritize playground resurfacing replacement at individual park sites based on assessment of all playgrounds. Replacement and/or major repair at Arlington Park, swing set area including repair of drainage, and Tassajara Park have previously been identified as a priority and is consistent with the Park & Recreation Facilities Master Plan.

Details

Type of Project: Major Repair, Replacement

Status: Planning

Pertinent Issues: General Fund support is requested for design of Arlington & Tassajara Parks.

Strategic Plan Goals/ General Plan Goals

The project supports Strategic Plan Goals of Livability & Belonging and Infrastructure & Amenities.

Need/Service Level

The project will address safety issues and deferred maintenance consistent with the Park & Recreation Facilities Master Plan.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$668K

Project Total
$668K

Detailed Breakdown

Category	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Other	$100,000	$300,000	$268,000	**$668,000**
Total	**$100,000**	**$300,000**	**$268,000**	**$668,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$668K**	**$668K**

Detailed Breakdown

Category	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
General Fund	$100,000	$300,000	$268,000	**$668,000**
Total	**$100,000**	**$300,000**	**$268,000**	**$668,000**

Recreation Facility Roof Repairs

Overview

Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

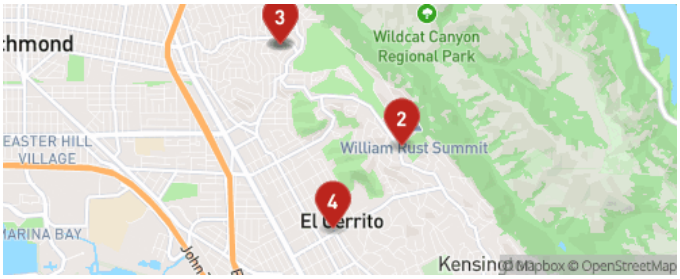
Department Recreation

Type Capital Improvement

Project Type Parks & Recreation Facilities

Project Location

7007 Moeser Lane



Description

This project would repair roof, canopies, gutter, and downspouts at priority locations including the Community Center and the Canyon Trail, Tassajara, and Arlington Clubhouses.

Images



Pages from Misc Leak Repairs - Draft Plan-2.jpg

Details

Type of Project: Major Repair

Status: Preliminary Engineering

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goals of Livability & Belonging and Infrastructure & Amenities.

Need/Service Level

The project would address deferred maintenance and prevent further water damage to actively used recreation facilities.

Supplemental Attachments

Misc Leak Repairs - Draft Estimate.pdf

Misc Leak Repairs - Draft Plan.pdf

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$110K	**$110K**	**$110K**

Detailed Breakdown

Category	FY2027 *Requested*
Construction	**$73,500**
Contingency	**$25,000**
Other	**$8,000**
Administration	**$3,500**
Total	**$110,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$110K	**$110K**	**$110K**

Detailed Breakdown

Category	FY2027 *Requested*
General Fund	**$110,000**
Total	**$110,000**

Urban Greening Program Including Lower Fairmount Avenue & Blue-Green Connections

Overview

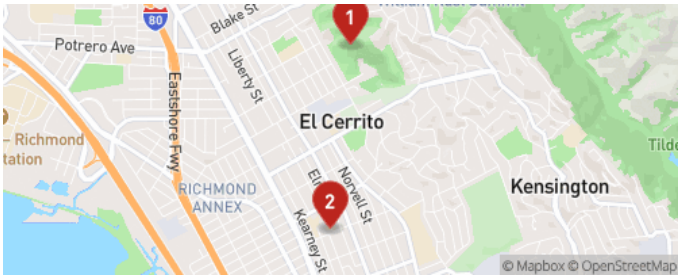
Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

Department Public Works

Type Capital Improvement

Project Type Parks & Recreation Facilities

Project Location



Description

The City's Urban Greening Plan (2015) identifies needs, opportunities and strategies for creating a greener, more sustainable and livable City through increasing connectivity; creating day-to-day opportunities to gather, play and enjoy; improving existing parks and green spaces; and identifying new ways to meet the community's need for different types of open spaces given limited resources. Based on opportunity analysis and needs assessment of potential projects, improvements were identified for 14 focus areas, and of these, four were selected as "Pilot Projects" for additional analysis and design, and assist with securing external funding. These four projects are Lower Fairmount Avenue, Blue-to-Green Connections, Centennial Park (formerly Fairmont Park) and Hillside Natural Area. The estimated costs shown are for two of the "Pilot Projects", including the Lower Fairmount Avenue and Blue-to-Green Connections. The other two "Pilot Projects", including Fairmont Park and Hillside Natural Area, are included as separate CIP projects because of past and on-going efforts for these two projects. Estimated costs for the 14 focus area improvements must still be developed.

Details

Type of Project: Other

Pertinent Issues: The Plan is intended to help the City leverage outside resources for ongoing urban greening efforts. The estimated costs shown are for two of the "Pilot Projects", including the Lower Fairmount Avenue and Blue-to-Green Connections. The other two "Pilot Projects", including Fairmont Park and Hillside Natural Area, are included as separate CIP projects because funding has been identified. Estimated costs for the 14 focus area improvements must still be developed. Extensive public outreach was conducted as part of the Urban Greening Plan and will continue into future phases of the project.

Environmental Considerations: An Initial Study/Mitigated Negative Declaration was approved by City Council and Notice of Determination filed with Contra Costa County in December 2015.

Status: Planning

Strategic Plan Goals/ General Plan Goals

The project supports the El Cerrito Strategic Plan Goals of Livability and Belonging, Infrastructure and Amenities, and Environmental Sustainability.

Need/Service Level

As the City continues to respond to a growing regional demand for increased infill development along transit corridors, implementing projects, policies and strategies to create an interconnected network of green places will help accommodate growth while promoting the community's identity and preserving quality of life. The City's General Plan (1999), Strategic Plan (2024), Climate Action & Adaption Plan (2024), and San Pablo Avenue Specific Plan (2022) highlight the importance of creating a complete community that preserves existing natural assets, public places and open spaces, while incentivizing increased, context-sensitive development that provides additional open space.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	**$0**
Total	**$0**

Funding Sources

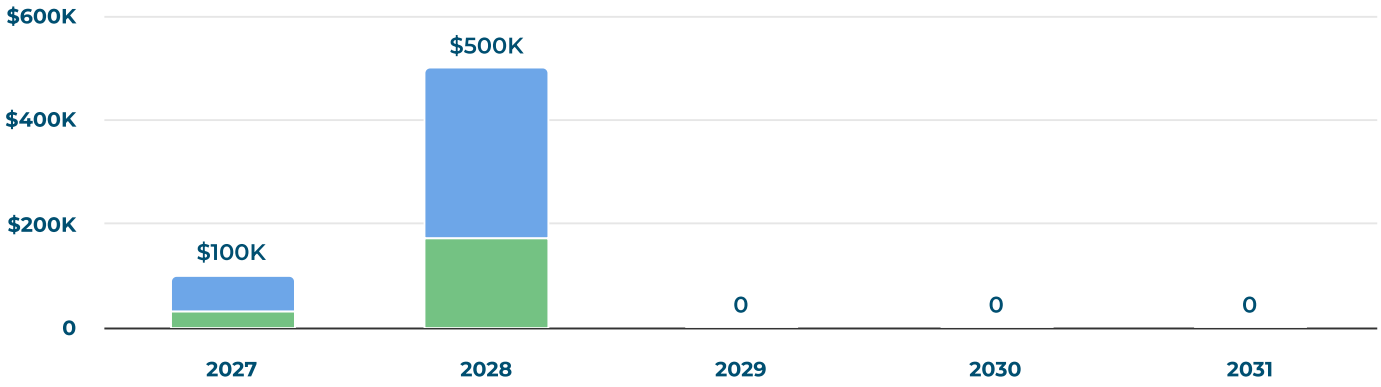
FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Stormwater and Drainage

FY27 - FY31 Stormwater and Drainage Projects



●	Wildcat Dr Storm Drain Energy Dissipator Repair	**$396,200**	66.03%
●	Storm Drain Priority Improvements	**$203,800**	33.97%
●	Green Infrastructure Program	**$0**	0.00%
●	Storm Drain Program	**$0**	0.00%

Summary of Requests

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
--	Wildcat Dr Storm Drain Energy Dissipator Repair	$69,300	$326,900	$0	$0	$0	**$396,200**
--	Storm Drain Priority Improvements	$30,700	$173,100	$0	$0	$0	**$203,800**
--	Green Infrastructure Program	$0	$0	$0	$0	$0	**$0**
C5036	Storm Drain Program	$0	$0	$0	$0	$0	**$0**
Total Summary of Requests		**$100,000**	**$500,000**	**$0**	**$0**	**$0**	**$600,000**

Green Infrastructure Program

Overview

Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

Department Public Works

Type Capital Improvement

Project Type Stormwater and Drainage

Project Location

10890 San Pablo Avenue



Description

The City's Green Infrastructure Plan was undertaken to comply with a provision of the Municipal Regional Permit (MRP) under the Clean Water Act and the National Pollution Discharge Elimination System (NPDES). This plan outlines how the City will meet future pollutant load reduction milestones through the incorporation of Low Impact Design (LID) systems, such as rain gardens, on public and private streets, roads, parking lots, and building roofs. Green Infrastructure can also help recharge groundwater supplies, reduce flood risk, create new habitats and wetlands, and provide additional community benefits by creating public spaces and capturing CO2.

Details

Type of Project: Enhancements, New Construction, Reconstruction

Pertinent Issues: Full program costs must still be identified, some initial work being completed as part of capital projects including Del Norte Complete Streets, Richmond Complete Streets, and Swim Center Parking Lot upgrades

Environmental Considerations:

Status: Planning

Strategic Plan Goals/ General Plan Goals

The project supports Strategic Plan Goals of Infrastructure & Amenities and Environmental Sustainability.

Need/Service Level

Implementing new Green Infrastrucure has a variety of benfits. Chiefly, it will help the City to comply with pollution load reduction targets set forth by the San Francisco Bay Regional Water Quality Control Board (Water Board) by improving water quality. In addition, Green Infrastructure can help recharge groundwater supplies, reduce flood risk, create new habitats and wetlands, and provide additional community benefits by creating public spaces and capturing CO2. The City's General Plan (1999), Strategic Plan (2013), Urban Greening Plan (2015) , and Climate Action & Adaption Plan (2024) highlight the importance of creating a complete community that preserves existing natural assets, providing additional open space, and improving environmental quality.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	**$0**
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Storm Drain Priority Improvements

Overview

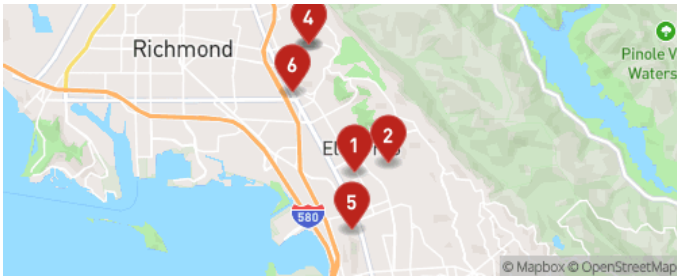
Request Owner Roland Lambert, Associate Engineer

Department Public Works

Type Capital Improvement

Project Type Stormwater and Drainage

Project Location



Description

Based on the Storm Drain Master Plan Update currently underway that included assessments of pipe condition and capacity the following infrastructure has been prioritized pending confirmation of easements:

SDMP #38 - Nason Ave Outfall at Poinsett Ave - Pipe improvement project, includes new headwall. The project spans from Nason Avenue to Tulare Avenue along Poinsett Avenue. Length~20-ft, $45,000

SDMP #39 -North of Poinsett Ave to Barrett Brick Culvert -Pipe improvement project, includes HW, Culvert, US Structure collapsed-- fix required. The project spans from Edwards Avenue to Tulare Avenue along Poinsett Avenue. Length~50-ft, $143,000

SDMP #41 - Cerrito Creek Retaining Wall south of Yosemite Ave - Condition improvement project, includes replacing a retaining wall along the Cerrito Creek. The project is south of Yosemite Avenue, $269,000

SDMP #33 - Across Balra Dr, south of Terrace Dr - Pipe improvement project, replace 1 existing headwall. The project spans from Terrace Drive to Leviston Avenue along Balra Drive. $143,000

SDMP #2 - Along and Across Liberty St, south of Moeser Ln - Pipe improvement project, includes slipline or replace 1 existing pipe segments 21-inches in diameter. The project spans from Moeser Lane to Waldo Avenue along Liberty Street. Length~40-ft. $65,000

SDMP #51 - Between San Pablo Ave and Cutting Blvd - Capacity improvement project, includes installing new pipe segments 18-inches in diameter. The project spans from San Pablo Avenue to Peerless Avenue along Knott Avenue. Length is ~400-ft $366,000

Details

Type of Project: Major Repair, Rehabilitation, Reconstruction

Pertinent Issues: Funding is limited due to flat revenue source provide by Measure J Storm Drain fee

Status: Planning

Strategic Plan Goals/ General Plan Goals

The project supports Strategic Plan Goal of Infrastructure & Amenities.

Need/Service Level

This storm drain infrastructure has been prioritized for repair/replacement based on assessments completed as part of the Storm Drain Master Plan Update currently underway.

Capital Cost

FY2027 Budget
$30.7K

Total Budget (all years)
$204K

Project Total
$204K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	Total
Construction	$0	$173,100	**$173,100**
Design	$30,700	$0	**$30,700**
Total	**$30,700**	**$173,100**	**$203,800**

Funding Sources

FY2027 Budget
$30.7K

Total Budget (all years)
$204K

Project Total
$204K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	Total
Measure J Storm Drain Fund	$30,700	$173,100	**$203,800**
Total	**$30,700**	**$173,100**	**$203,800**

Storm Drain Program

Overview

Request Owner	Roland Lambert, Associate Engineer
Department	Public Works
Type	Capital Improvement
Project Type	Stormwater and Drainage
Project Number	C5036

Project Location



Description

This program is for repair, rehabilitation, and improvement of the City's storm drain system. Over the last several years, the program has consisted of evaluation of localized flooding and urgent storm system conditions at several locations throughout the City, and completion of a variety of repair projects to increase inlet storm drain capacity and to repair failed pipe sections. The program includes an update to the Master Plan consisting of an inventory and assessment of the storm drain system, hydraulic modeling, and recommendations for future projects. The Master Plan Update will provide cost estimates, priorities and a funding plan for maintenance and capital improvements over the next 10 years. The preliminary cost estimate for the highest priority projects are part of a separate project. Remaining capital costs are reflected here.

Details

Type of Project: Major Repair

Status: Planning

Pertinent Issues: Since 1994 the city has used Measure J storm drain funds to identify, repair and replace failing or inadequate storm drain infrastructure. Although the highest priority sites have been completed in the first 10 years, numerous smaller flooding and capacity issues continue to arise, and will be included in periodic capital projects. In addition, recent opportunities and challenges related to creek management, Clean Water requirements including green infrastructure, and sea-level rise along with climate change need to be addressed. It is prudent to use these funds to inventory the cumulative improvements and update the Storm Drain master plan in a comprehensive manner..

Strategic Plan Goals/ General Plan Goals

Goal D – Develop and rehabilitate public facilities as community focal points, by addressing ongoing and deferred maintenance of facilities and infrastructure

Need/Service Level

The 1992 Storm Drain Master Plan and 1999 update identified various deficiencies in the City's storm drain system. This program is designed to remedy those items as well as those identified in the Master Plan Update, which is anticipated to be completed in 2026. Periodic updates to the storm drain system information have been made, but those have been on a

project-specific basis. A system-wide plan update is warranted to incorporate all modifications to the storm drain system including work done by the City as well as others.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2027 *Requested*
Administration	$0
Total	**$0**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2027 *Requested*
Measure J Storm Drain Fund	$0
Total	**$0**

Wildcat Dr Storm Drain Energy Dissipator Repair

Overview

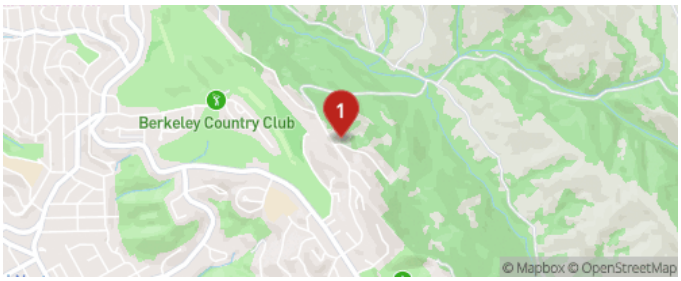
Request Owner Roland Lambert, Associate Engineer

Department Public Works

Type Capital Improvement

Project Type Stormwater and Drainage

Project Location



Description

Repair storm drain energy dissipator at 8403 Wildcat Drive.

Details

Type of Project: Major Repair, Reconstruction

Status: Preliminary Engineering

Strategic Plan Goals/ General Plan Goals

The project supports El Cerrito Strategic Plan Goal of Infrastructure & Amenities.

Need/Service Level

The existing dissipator was installed as part of the subdivision development and is part of the City's storm drain system. The dissipator became disconnected from the storm drain pipe leading to erosion. An interim repair was completed in 2025. Permanent repair of the dissipator was part of a settlement agreement with East Bay Regional Parks District.

Capital Cost

FY2027 Budget
$69.3K

Total Budget (all years)
$396K

Project Total
$396K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	Total
Construction	$0	$211,000	**$211,000**
Design	$66,000	$0	**$66,000**
Contingency	$0	$53,000	**$53,000**
Other	$0	$53,000	**$53,000**
Administration	$3,300	$9,900	**$13,200**
Total	**$69,300**	**$326,900**	**$396,200**

Funding Sources

FY2027 Budget
$69.3K

Total Budget (all years)
$396K

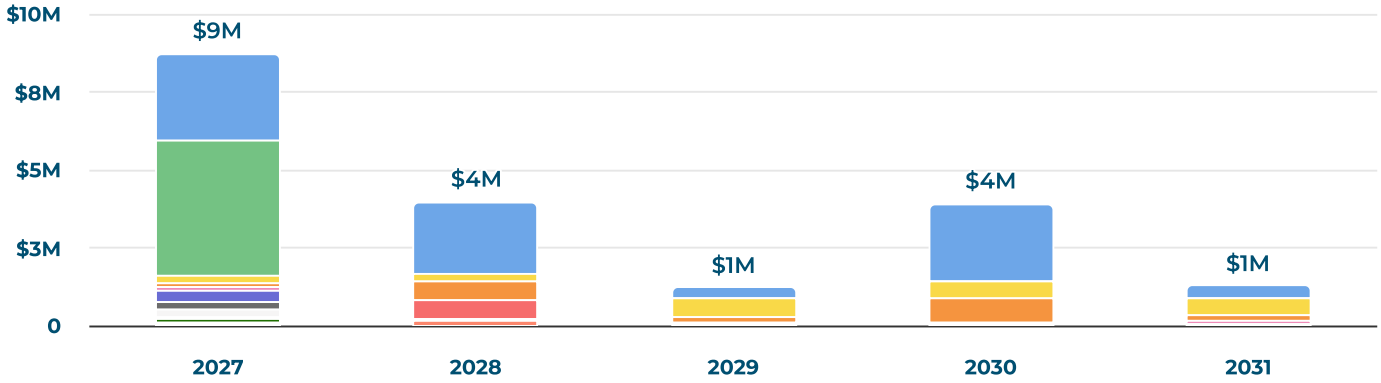
Project Total
$396K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	Total
Measure J Storm Drain Fund	$69,300	$326,900	**$396,200**
Total	**$69,300**	**$326,900**	**$396,200**

Transportation

FY27 - FY31 Transportation Projects



Street Improvement Program	**$8,328,000**	43.66%
Richmond Street Complete Streets Improvement	**$4,345,330**	22.78%
Crosstown Connect	**$2,145,000**	11.25%
Access Modifications - Streets & Sidewalks	**$1,850,100**	9.70%
Parking Management Infrastructure	**$600,000**	3.15%
Traffic Safety & Management Program	**$376,000**	1.97%
Del Norte TOD Infrastructure/Complete Streets Improvement	**$350,000**	1.83%
SR-123 Pavement Rehabilitation Project	**$259,000**	1.36%
I-80 / Central Avenue Undercrossing Bikeway	**$255,000**	1.34%
Active Transportation Program	**$194,000**	1.02%
Traffic Signal Upgrades	**$136,300**	0.71%
Smart & Safe Signals	**$100,000**	0.52%
Moeser Lane Near Shevlin Retaining Wall Repair	**$50,000**	0.26%
I-80 / Central Avenue Interchange Phase 2	**$50,000**	0.26%
Bicycle Parking	**$35,000**	0.18%
Civic Center Utility Underground District	**$0**	0.00%
San Pablo Avenue Complete Streets	**$0**	0.00%
Wildcat Drive Repair	**$0**	0.00%
Balra Retaining Wall Repair	**$0**	0.00%
City-Wide Signage Program	**$0**	0.00%

Summary of Requests

Project No. / Category		FY2027	FY2028	FY2029	FY2030	FY2031	Total
C3027	Street Improvement Program	$2,795,000	$2,301,000	$356,000	$2,487,000	$389,000	**$8,328,000**
C3080	Richmond Street Complete Streets Improvement	$4,345,330	$0	$0	$0	$0	**$4,345,330**
--	Crosstown Connect	$225,000	$225,000	$565,000	$565,000	$565,000	**$2,145,000**
C3024	Access Modifications - Streets & Sidewalks	$144,000	$600,000	$177,600	$740,000	$188,500	**$1,850,100**
--	Parking Management Infrastructure	$0	$600,000	$0	$0	$0	**$600,000**
C3070	Traffic Safety & Management Program	$100,000	$63,000	$67,000	$71,000	$75,000	**$376,000**
C4014	Del Norte TOD Infrastructure/Complete Streets Improvement	$350,000	$0	$0	$0	$0	**$350,000**
--	SR-123 Pavement Rehabilitation Project	$259,000	$0	$0	$0	$0	**$259,000**
--	I-80 / Central Avenue Undercrossing Bikeway	$255,000	$0	$0	$0	$0	**$255,000**
--	Active Transportation Program	$35,000	$36,800	$38,700	$40,700	$42,800	**$194,000**
--	Traffic Signal Upgrades	$0	$136,300	$0	$0	$0	**$136,300**
C3086	Smart & Safe Signals	$100,000	$0	$0	$0	$0	**$100,000**
--	Moeser Lane Near Shevlin Retaining Wall Repair	$50,000	$0	$0	$0	$0	**$50,000**
--	I-80 / Central Avenue Interchange Phase 2	$50,000	$0	$0	$0	$0	**$50,000**
--	Bicycle Parking	$20,000	$0	$5,000	$5,000	$5,000	**$35,000**
--	Civic Center Utility Underground District	$0	$0	$0	$0	$0	**$0**
C5035	San Pablo Avenue Complete Streets	$0	$0	$0	$0	$0	**$0**
--	Wildcat Drive Repair	$0	$0	$0	$0	$0	**$0**
C3058	Balra Retaining Wall Repair	$0	$0	$0	$0	$0	**$0**
C3028	City-Wide Signage Program	$0	$0	$0	$0	$0	**$0**

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Summary of Requests	**$8,728,330**	**$3,962,100**	**$1,209,300**	**$3,908,700**	**$1,265,300**	**$19,073,730**

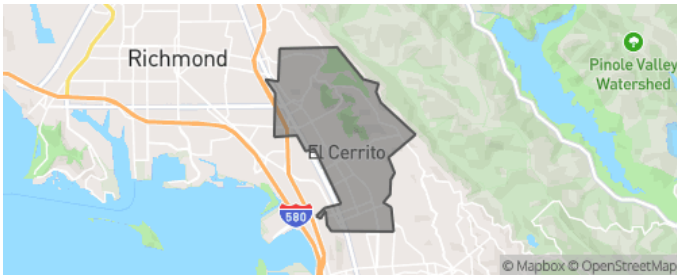
Access Modifications - Streets & Sidewalks

Overview

Request Owner	James Mizutani, Associate Engineer
Department	Public Works
Type	Capital Improvement
Project Type	Transportation
Project Number	C3024

Project Location

10890 San Pablo Avenue



Description

This project will implement the streets portion of the City's American with Disabilities Act (ADA) Transition Plan Update, which was adopted in September 2009. Specific locations and scopes of work will be determined annually in conformance with the Plan Update and based on guidance from ADA Working Group. In general, work includes installation or reconstruction of curb ramps, repair of mid-block sidewalk locations to remove vertical and horizontal obstructions including damaged and narrow sidewalks, and installation of accessible pedestrian signals. Thanks to the passage of Senate Bill 1, this program is being expanded to include priority sidewalk repairs caused by street tree root damage. Note that this program is in addition to the curb ramp work required by street repaving program, however the access program may be contracted jointly with the Street Improvement/Paving Program.

Images



Picture2.jpg

Details

Type of Project: Sidewalk Improvements & ADA Modifications

Pertinent Issues: Previous funding for this program came from Measure J County Transportation Sales Tax. Those revenues were not sufficient to sustain the program. Thanks to passage of Senate Bill, the annual funding increased significantly.

Status: Ongoing

Strategic Plan Goals/ General Plan Goals

The project supports Strategic Plan Goals of Infrastructure & Amenities.

Need/Service Level

The ADA requires that public facilities are accessible to people with disabilities. The City's ADA Transition Plan identifies deficiencies on major pedestrian routes in the public right-of-way, and recommends a strategy for eliminating these obstructions. The Plan prioritizes improvements to major pedestrian routes. Within the public streets, there are numerous obstructions to access for disabled persons. This capital program is an integral part of a compliance strategy for tackling significant needs in the most practical manner. These actions require that requests from persons with disabilities be prioritized based on guidance from the ADA Working Group. High priority sidewalk repairs due to street tree damage will in many cases overlap with ADA priorities.

Capital Cost

FY2027 Budget
$144K

Total Budget (all years)
$1.85M

Project Total
$1.85M

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Other	$144,000	$600,000	$177,600	$740,000	$188,500	**$1,850,100**
Total	**$144,000**	**$600,000**	**$177,600**	**$740,000**	**$188,500**	**$1,850,100**

Funding Sources

FY2027 Budget
$144K

Total Budget (all years)
$1.85M

Project Total
$1.85M

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
SB1-Road Maintenance and Rehabilitation Account	$144,000	$600,000	$177,600	$740,000	$188,500	**$1,850,100**
Total	**$144,000**	**$600,000**	**$177,600**	**$740,000**	**$188,500**	**$1,850,100**

Active Transportation Program

Overview

Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

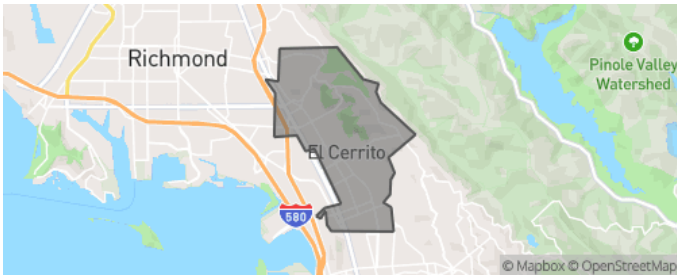
Department Public Works

Type Capital Improvement

Project Type Transportation

Project Location

10890 San Pablo Avenue



Description

This project implements the Active Transportation Plan, adopted by the City Council in April 2016. The Plan updated the City's Circulation Plan for Bicyclists and Pedestrians, which was adopted by the City Council in 2007 as the City's first master plan for pedestrian and bicycle networks and improvements. The update is intended to reflect constructed projects to date, new and innovative best practices, changing demands, the State of California Active Transportation Program guidelines, and recent City plans as well as those of neighboring jurisdictions. Detailed project concepts were developed for nine areas of the City to help secure external funding sources. Focus streets include Central Ave, Fairmount Ave, Carlson Bl, Potrero Ave, Elm St, Richmond St, Key Bl, Fairmount Av & Lincoln Ave with a current priority for east-west bikeways and pedestrian improvements around the El Cerrito Plaza BART Station Area to support existing use and planned transit-oriented development. These have been packaged as the Ohlone Greenway Downtown Improvements and Crosstown Connect (formerly the El Cerrito Plaza BART to Bay Trail Connector) given recent grants that were secured. Additionally, in FY26, funding was included for the City's $50,000 match to support the construction of the I-80 Central Avenue Undercrossing Bikeway Project being led by Caltrans.

Images



Pages from EC_ATP_Final April 2016.jpg

Details

Type of Project: Active Transportation

Pertinent Issues: Funding shown is for preliminary engineering and design needed to help apply for various grant and external funding sources. The City is actively seeking grant funding to implement the plan.

Environmental Considerations: The City Council approved the Initial Study/Mitigated Negative Declaration and Mitigation Monitoring and Reporting Program in April 2016.

Status: Pending Funding

Strategic Plan Goals/ General Plan Goals

The project supports El Cerrito Strategic Plan Goals of Community Safety, Infrastructure & Amenities, and Environmental Sustainability.

Need/Service Level

The Plan is intended to improve safety and connectivity for pedestrians and bicyclists serving the needs of users of all ages and abilities, incorporate recent design best practices, such as the NACTO Urban Bikeway Guide and the updated AASHTO Guide for the Design of Bicycle Facilities; support the City's Climate Action & Adaption Plan (2024) and other City planning efforts.

Capital Cost

FY2027 Budget
$35K

Total Budget (all years)
$194K

Project Total
$194K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Engineering	$35,000	$36,800	$38,700	$40,700	$42,800	**$194,000**
Total	**$35,000**	**$36,800**	**$38,700**	**$40,700**	**$42,800**	**$194,000**

Funding Sources

FY2027 Budget
$35K

Total Budget (all years)
$194K

Project Total
$194K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
SB1-Road Maintenance and Rehabilitation Account	$35,000	$36,800	$38,700	$40,700	$42,800	**$194,000**
Total	**$35,000**	**$36,800**	**$38,700**	**$40,700**	**$42,800**	**$194,000**

Balra Retaining Wall Repair

Overview

Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

Department Public Works

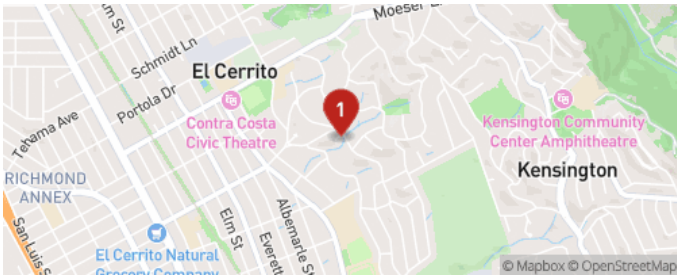
Type Capital Improvement

Project Type Transportation

Project Number C3058

Project Location

779 Balra Drive



Description

Repair or replace the retaining wall and creek headwall in front of 779 Balra Drive, and repair street and sidewalk damage above wall.

Details

Type of Project: Other

Status: Planning

Pertinent Issues: The wall is leaning over onto private property, but is not causing any immediate damage. Geotechnical report prepared and measuring points marked on the wall. However, no funding source has been identified for this work.

Strategic Plan Goals/ General Plan Goals

The project supports Strategic Plan Goal of Infrastructure & Amenities.

Need/Service Level

The existing retaining wall and creek headwall in front of 779 Balra Drive is badly damaged and must be repaired. The gradual failure of this wall is causing subsidence of the street and sidewalk above, and has created some uneven surfaces in the walking and driving paths.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	**$0**
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Bicycle Parking

Overview

Request Owner Jarrett Mullen, Senior Program Manager

Department Public Works

Type Capital Improvement

Project Type Transportation

Project Location



Description

The Bicycle Parking project funds the procurement and installation of secure and convenient bicycle parking facilities at key destinations throughout the city, including commercial areas, transit stops, parks, and other public facilities.

Details

Type of Project: Active Transportation, Parking & Curb Management

Status: Construction

Strategic Plan Goals/ General Plan Goals

- Livability and Belonging
- Infrastructure and Amenities
- Environmental Sustainability

Need/Service Level

The City's General Plan, Climate Action Plan, and Active Transportation Plan promote and encourage bicycling as part of the City's sustainable, multimodal transportation network. Secure and convenient bicycle parking facilities are an essential part of a complete bicycle transportation network, and this project will support the expansion of these facilities.

Capital Cost

FY2027 Budget
$20K

Total Budget (all years)
$35K

Project Total
$35K

Detailed Breakdown

Category	FY2027 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Other	$20,000	$5,000	$5,000	$5,000	**$35,000**
Total	**$20,000**	**$5,000**	**$5,000**	**$5,000**	**$35,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$20K	**$35K**	**$35K**

Detailed Breakdown

Category	FY2027 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Local Grant (secured)	$20,000	$0	$0	$0	**$20,000**
Measure J Return to Source Fund	$0	$5,000	$5,000	$5,000	**$15,000**
Total	**$20,000**	**$5,000**	**$5,000**	**$5,000**	**$35,000**

City-Wide Signage Program

Overview

Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

Department Public Works

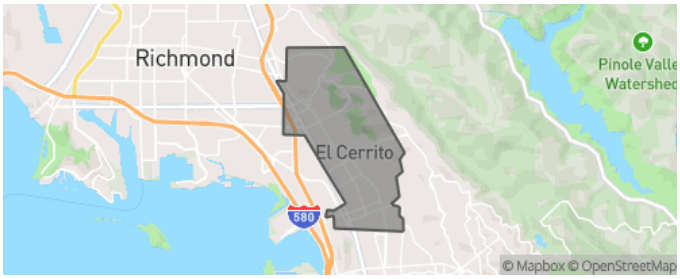
Type Capital Improvement

Project Type Transportation

Project Number C3028

Project Location

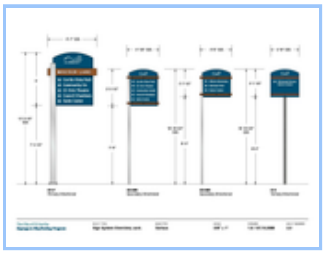
779 Balra Drive



Description

The project includes placing new signs at secondary city entrances, parks, facilities and where directional/wayfinding signage is needed. This is phased replacement of old signs (identification and wayfinding) with new signage as well as new sign locations consistent with the City's updated identity program on San Pablo Avenue, the WCCTC Wayfinding Program, and the El Cerrito Trails Signage Plan.

Images



ec manual3.jpg

Details

Type of Project: Other

Status: Pending Funding

Pertinent Issues: This project will expand that signage program outside of the San Pablo Ave area to create a city-wide consistency in the signage formats. Funds in this project will be used for signage that cannot be funded by other means (such as larger infrastructure projects).

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goal of Infrastructure & Amenities. The City participated in a WCCTC-led Transit Wayfinding Sign Project funded by Regional Measure 2/Safe Routes to Transit that provided design guidelines for signs guiding pedestrians and bicyclists to and from major transit facilities and major sites in West County and Albany. Most recently in 2015-16, the El Cerrito Trails Signage Plan was developed as a collaborative effort between the El Cerrito Trail Trekkers, National Park Service, and the City.

Need/Service Level

Current wayfinding and identification signage throughout town is inconsistent, out-of-date and/or not distinctive.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	**$0**
Administration	**$0**
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Civic Center Utility Underground District

Overview

Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

Department Public Works

Type Capital Improvement

Project Type Transportation

Project Location



Description

In 2019, given the immediate action required by the CPUC, City staff has identified the Civic Center Underground Utility District Project (Project) to preserve El Cerrito's Rule 20A Work Credits. Pursuant to Chapter 14.08 of the El Cerrito Municipal Code, the Civic Center Underground Utility District (District) along Manila Avenue from San Pablo Avenue to Richmond Street and Kearney Street from Manila Avenue to Schmidt Lane was adopted by the CIty Council.

Details

Type of Project: Other

Status: Planning

Pertinent Issues: The City has available $2,967,570 in PG&E Rule 20A Work Credits but costs are estimated at $4,700,000. As funding opportunities arise, City staff will re-evaluate the undergrounding projects and priorities and bring them to City Council for consideration.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goal of Infrastructure & Amenities.

Need/Service Level

Undergrounding of electrical and telecommunication utilities in this District is in the general public interest because these streets pass through a civic area providing access to and from the El Cerrito City Hall, Public Safety Building (housing the Police Department and Fire Station 71), and a California Department of Motor Vehicles office location. Manila Avenue is also a collector street. Given additional funding needed for full project implementation, PG&E's years-long queue of Rule 20A projects and its other priorities, there is no required timeline for completion of the Project and City staff does not anticipate the Project will move forward in the foreseeable future. The City can amend a district at any time as well as reprioritize projects. Several other neighborhoods have also expressed interest in undergrounding, and there are several other arterial and collector streets, which serve as emergency response routes and pedestrian routes, that continue to have overhead utilities.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	$0
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	$0
Total	**$0**

Crosstown Connect

Overview

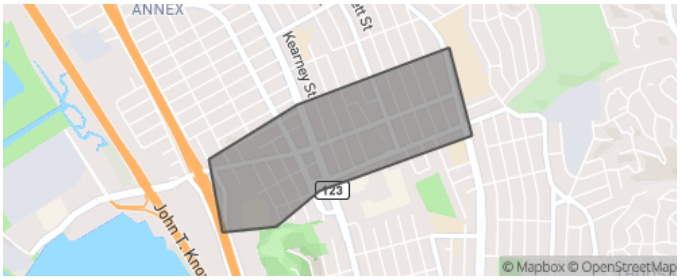
Request Owner Jarrett Mullen, Senior Program Manager

Department Public Works

Type Capital Improvement

Project Type Transportation

Project Location



Description

The Crosstown Connect project funds the planning, community outreach, design, and construction of a safe, comfortable, and convenient east-west bikeway between the San Francisco Bay Trail, the El Cerrito Plaza BART station, and Ashbury Avenue.

Details

Type of Project: Traffic Safety & Management, Active Transportation, Complete Streets

Status: Planning

Strategic Plan Goals/ General Plan Goals

- Livability and Belonging
- Infrastructure and Amenities
- Environmental Sustainability

Need/Service Level

Crosstown Connect, formerly known as the “BART to Bay Trail” or “East-West Bikeway” is the 2016 Active Transportation Plan’s highest priority project and was again identified as a major priority in BART’s 2023 Berkeley El Cerrito Corridor Access Plan. Crosstown Connect would serve multiple needs and users by improving non-motorized access to: the El Cerrito Plaza BART station; Downtown and El Cerrito Plaza businesses; new and existing residential development; and, the regional parks and open space along the San Francisco Bay.

Capital Cost

FY2027 Budget
$225K

Total Budget (all years)
$2.15M

Project Total
$2.15M

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Design	$0	$0	$500,000	$500,000	$500,000	**$1,500,000**
Planning	$200,000	$200,000	$0	$0	$0	**$400,000**
Administration	$25,000	$25,000	$65,000	$65,000	$65,000	**$245,000**
Total	**$225,000**	**$225,000**	**$565,000**	**$565,000**	**$565,000**	**$2,145,000**

Funding Sources

FY2027 Budget
$225K

Total Budget (all years)
$2.15M

Project Total
$2.15M

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
State Grant (secured)	$225,000	$45,000	$565,000	$565,000	$565,000	**$1,965,000**
Local Grant (secured)	$0	$180,000	$0	$0	$0	**$180,000**
Total	**$225,000**	**$225,000**	**$565,000**	**$565,000**	**$565,000**	**$2,145,000**

Del Norte TOD Infrastructure/Complete Streets Improvement

Overview

Request Owner	Yvetteh Ortiz, Public Works Director/City Engineer
Department	Public Works
Type	Capital Improvement
Project Type	Transportation
Project Number	C4014

Project Location



Description

The project includes planning, engineering, design, and construction of various public infrastructure improvements to support transit-oriented development in the Del Norte Area including circulation improvements; bicycle, pedestrian, and bus transit access improvements; signage; lighting; ADA improvements; improvements to adjacent streets, street crossings and signals. Improvements identified in adopted City plans were packaged into the El Cerrito del Norte TOD Complete Streets Improvements Project. Project elements include enhanced and protected crosswalks, context-sensitive bikeways, bus boarding islands, one-way to two-way circulation improvements, and various streetscape enhancements around and leading to the Del Norte BART Station. The project limits include San Pablo Ave, Cutting Bl, Hill St, Eastshore Blvd, and Knott Ave near and in front of the Del Norte BART Station. The project is substantially completed with a pending final inspection from Caltrans. Additional funding in FY2027-28 is for project close-out.

Details

Type of Project: Sidewalk Improvements & ADA Modifications, Complete Streets, Street Trees & Urban Greening

Pertinent Issues: The project is in close-out phase with additional funding potentially needed for consultant services and contractor final change orders.

Status: Other

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goas of Infrastructure and Amenities & Environmental Sustainability.

Need/Service Level

A package of complete streets improvements for this area was identified in the San Pablo Avenue Specific Plan & Complete Streets Plan (2014) and Active Transportation Plan (2016).

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$350K	**$350K**	**$350K**

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	**$350,000**
Total	**$350,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$350K	**$350K**	**$350K**

Detailed Breakdown

Category	FY2027 *Requested*
Measure A Street Improvement Fund	**$250,000**
SB1-Road Maintenance and Rehabilitation Account	**$100,000**
Total	**$350,000**

I-80 / Central Avenue Interchange Phase 2

Overview

Request Owner James Mizutani, Associate Engineer

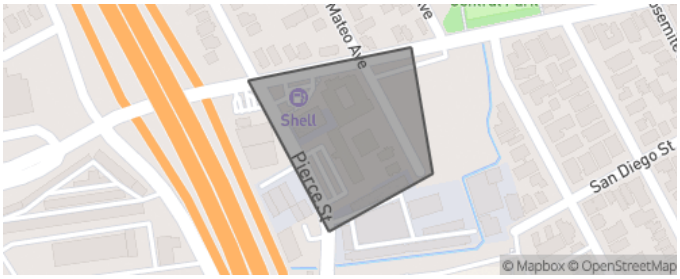
Department Public Works

Type Capital Improvement

Project Type Transportation

Project Location

Central Avenue



Description

The City of Richmond, in collaboration with Caltrans, the City of El Cerrito, and Contra Costa Transportation Authority, will implement key traffic circulation changes to reduce congestion in the area. The project will improve signalized intersection spacing along Central Avenue by connecting Pierce Street and San Mateo Street, converting Pierce Street access at Central Avenue to 'right-in, right-out' and stop controlled on the Pierce Street approaches, and installing a new at San Mateo Street/Central Avenue intersection along with a westbound left-turn pocket on Central. Other project amenities will include new lighting, sidewalks, landscaping with stormwater retention areas, and bus stops.

Details

Type of Project: Traffic Safety & Management

Status: Design

Pertinent Issues: Working with the regional transportation agencies, the City of Richmond and City of El Cerrito secured funding for the I-80/Central Avenue Interchange Improvements Project through the Contra Costa County Measure J Measure in November 2004 and a federal earmark in July 2005. City of Richmond is contributing additional funding, including PG&E Rule 20A Utility Undergrounding work credits. At this time, City of El Cerrito 's participation is limited to staff time for review and coordination of design plans and other project documentation with some funding for minor design changes to incorporate additional work requested by City staff.

Strategic Plan Goals/ General Plan Goals

The project supports Strategic Plan Goal of Infrastructure and Amenities.

Need/Service Level

The four closely spaced signalized intersections along Central Avenue between Jacuzzi Street and Pierce Street lack sufficient vehicle storage capacity, resulting in heavy congestion during peak travel times, especially on weekends.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$50K	**$50K**	**$50K**

Detailed Breakdown

Category	FY2027 *Requested*
Construction	**$35,000**
Design	**$15,000**
Total	**$50,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$50K	**$50K**	**$50K**

Detailed Breakdown

Category	FY2027 *Requested*
Gas Tax Fund	**$50,000**
Total	**$50,000**

I-80 / Central Avenue Undercrossing Bikeway

Overview

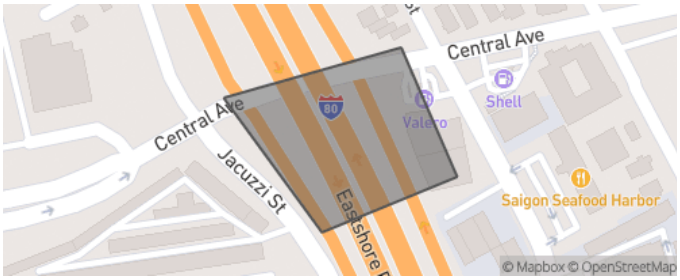
Request Owner Jarrett Mullen, Senior Program Manager

Department Public Works

Type Capital Improvement

Project Type Transportation

Project Location



Description

The project, led by Caltrans in collaboration with the cities of Richmond and El Cerrito, will construct a separated bikeway and pedestrian pathway alongside Central Avenue beneath the I-80 overpass to improve access and safety. Other project partners include the City of Albany, West Contra Costa Transportation Commission (WCCTC), and Contra Costa Transportation Authority (CCTA).

Images



Document (1).jpg

Details

Type of Project: Active Transportation

Status: Design

Pertinent Issues: Caltrans in collaboration with WCCTC and the cities of Richmond and El Cerrito secured State ATP funding for design and construction of the project. The City previously committed to contributing $50K and more recently secured AHSC funding to support construction of the project..

Strategic Plan Goals/ General Plan Goals

The project meets Strategic Plan Goals of Infrastructure & Amenities and Environmental Sustainability.

Need/Service Level

The I-80 / Central Avenue undercrossing is a barrier to east-west bicycle and pedestrian travel between the San Francisco Bay Trail and destinations to the east in the Cities of Richmond, El Cerrito, and Albany. This project will implement a key segment of one of the highest priority projects, the BART to Bay Trail Connection, in the City's Active Transportation Plan.

Funds Transferred

The $50,000 from SB1 Fund 212 previously budgeting in FY26.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$255K	**$255K**	**$255K**

Detailed Breakdown

Category	FY2027 *Requested*
Construction	**$255,000**
Total	**$255,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$255K	**$255K**	**$255K**

Detailed Breakdown

Category	FY2027 *Requested*
State Grant (secured)	**$205,000**
SB1-Road Maintenance and Rehabilitation Account	**$50,000**
Total	**$255,000**

Moeser Lane Near Shevlin Retaining Wall Repair

Overview

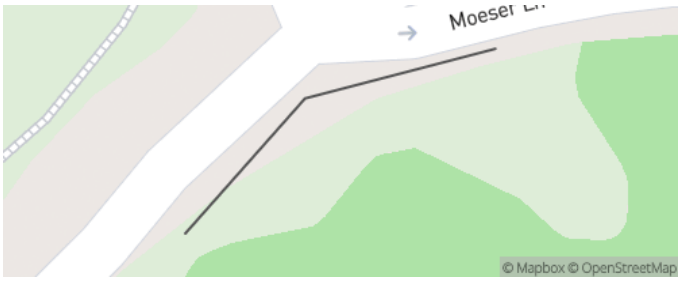
Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

Department Public Works

Type Capital Improvement

Project Type Transportation

Project Location



Description

Repair existing retaining wall that is leaning into pathway on Moeser between Shevlin & Seaview. This is a priority due to location of adjacent PG&E infrastructure.

Details

Type of Project: Other

Status: Planning

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goal of Infrastructure & Amenities.

Need/Service Level

The project addresses a safety need.

Capital Cost

FY2027 Budget
$50K

Total Budget (all years)
$50K

Project Total
$50K

Detailed Breakdown

Category	FY2027 *Requested*
Construction	$50,000
Total	**$50,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$50K	**$50K**	**$50K**

Detailed Breakdown

Category	FY2027 *Requested*
Measure J Return to Source Fund	**$50,000**
Total	**$50,000**

Parking Management Infrastructure

Overview

Request Owner Jarrett Mullen, Senior Program Manager

Department Public Works

Type Capital Improvement

Project Type Transportation

Project Location



Description

The Parking Management Infrastructure project funds the procurement and installation of physical and digital parking management hardware and software to enable and complement the modernization of the City's parking management program.

Details

Type of Project: Parking & Curb Management

Status: Planning

Strategic Plan Goals/ General Plan Goals

- Livability and Belonging
- Infrastructure and Amenities
- Environmental Sustainability

Need/Service Level

To promote housing development and reduce carbon emissions, State and City policies require fewer off-street parking for new development projects, creating a need to effectively manage public on-street parking. The Parking Management Infrastructure project will compliment efforts to modernize the City's on-street parking program in preparation for the El Cerrito Plaza BART Station Transit Oriented Development Project and in support of development throughout the San Pablo Avenue Specific Plan area.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$600K

Project Total
$600K

Detailed Breakdown

Category	FY2028 *Requested*
Construction	**$600,000**
Total	**$600,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$600K**	**$600K**

Detailed Breakdown

Category	FY2028 *Requested*
State Grant (secured)	**$600,000**
Total	**$600,000**

Richmond Street Complete Streets Improvement

Overview

Request Owner	Yvetteh Ortiz, Public Works Director/City Engineer
Department	Public Works
Type	Capital Improvement
Project Type	Transportation
Project Number	C3080

Project Location



Description

The project will implement traffic calming features including chicanes, raised intersections, speed tables, and curb bulb-outs; pedestrian safety features including high-visibility markings, flashing beacons, and intersection safety lighting at uncontrolled crosswalks; enhanced bikeways, specifically bicycle lanes in each direction north of Moeser Lane; green infrastructure including new street trees and stormwater treatment facilities; and access upgrades including ADA-compliant curb ramps and replacement of damaged sidewalk. The Project extends approximately 1.85 miles along Elm Street and Richmond Street between the Key Boulevard/Hill Street/Elm Street intersection and the Richmond Street/Fairmount Avenue/Ohlone Greenway intersection. The Project connects with the City's existing pedestrian, bicycle, and vehicle network, including residential neighborhoods, the El Cerrito del Norte and Plaza BART Stations, schools, civic and recreational destinations, commercial districts, and the City's San Pablo Avenue Priority Development Area (PDA).

Details

Type of Project: Complete Streets

Pertinent Issues: The City has conducted extensive public outreach for the project. The City entered into a Cooperative Agreement with the CCTA for CCTA to lead the project given the primary funding source is a Safe Street for All funding for projects throughout the County. An additional $50K is proposed from Measure A for staff augmentation given the number of active large transportation projects over next couple of years.

Environmental Considerations: The project has received both NEPA and CEQA clearance.

Status: Design

Strategic Plan Goals/ General Plan Goals

The project supports the City's Strategic Plan Goals of Infrastructure & Amenities and Environmental Sustainability.

Need/Service Level

The project aims to improve safety, connectivity, and comfort for all travelers consistent with the adopted City Active Transportation Plan and Complete Streets policies along an arterial street connecting key destinations in the City.

Funds Transferred

$294,730K from Measure A Street Improvements Fund in FY25-26 Budget; $200K from SB1 LRSP in FY25-26 Budget

$2,600,600 State Grants: $1,800,600 from AHSC and $800K SB1 LPP per March 2026 Council Report

$1,200,000 EBMUD, of which $1,155,600 revenue was received in FY25-26.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$4.35M	**$4.35M**	**$4.35M**

Detailed Breakdown

Category	FY2027 *Requested*
Construction	**$3,632,738**
Design	**$662,592**
Other	**$50,000**
Total	**$4,345,330**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$4.35M	**$4.35M**	**$4.35M**

Detailed Breakdown

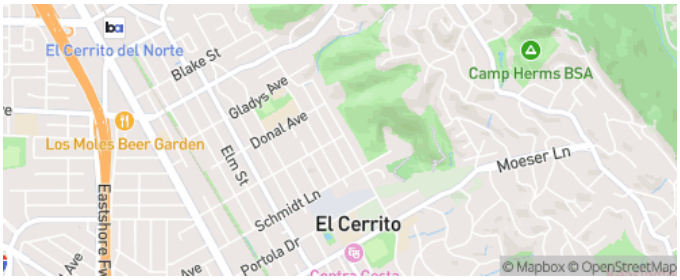
Category	FY2027 *Requested*
State Grant (secured)	**$2,600,600**
Capital Improvement Fund	**$1,155,600**
Measure A Street Improvement Fund	**$344,730**
SB1-Road Maintenance and Rehabilitation Account	**$200,000**
Miscellaneous Revenue	**$44,400**
Total	**$4,345,330**

San Pablo Avenue Complete Streets

Overview

Request Owner	Yvetteh Ortiz, Public Works Director/City Engineer
Department	Public Works
Type	Capital Improvement
Project Type	Transportation
Project Number	C5035

Project Location



Description

This project will implement the San Pablo Avenue Specific Plan and Complete Streets Plan, adopted by the City Council in September 2014, in the Mid-town and Downtown sections. The project consists of complete streets improvements within and around the Specific Plan area which includes all of San Pablo Avenue and crossing arterials. The scope of the project improvements includes sidewalk replacement, pedestrian level lighting, crosswalks improvements (curb bulb-outs, pedestrian refuge islands, flashing lights, and enhanced signing & striping), new mid-block crosswalks, bike facility (route, lanes, and cycletrack) implementation, bus islands, street trees, landscaping, and street furniture. A 35% concept plan was completed in December 2020 thanks to a Regional Measure 2, Safe Routes to Transit grant. City staff are coordinating with regional partners, including CCTA and WCCTAC, on public outreach and additional evaluation of bus rapid transit alternatives that are consistent with the City's plans for the Avenue.

Details

Type of Project: Complete Streets, Active Transportation

Pertinent Issues: The project is pending additional funding. Upcoming funding sources include the Active Transportation Program, One Bay Area Grant Program, and CCTA Measure J TLC.

Environmental Considerations: The project received CEQA clearance as part of the San Pablo Avenue Specific Plan & Complete Streets Plan FEIR adopted by the City of El Cerrito in September 2014.

Status: Planning

Strategic Plan Goals/ General Plan Goals

- General Plan Goal T1: A transportation system that allows safe and efficient travel by a variety of modes and promotes the use of alternatives to the single-occupant vehicle.
- General Plan Goal T2: A land use pattern that encourages walking, bicycling, and public transit use.
- General Plan Goal T3: A transportation system that maintains and improves the livability of the City.
- Strategic Plan Goals of Community Safety, Liveability & Belonging, Infrastructure & Amenities, and Environmental Sustainability.

Need/Service Level

The project will provide a comfortable, direct, and safe pedestrian and bicycle route to destinations along the corridor such as schools, grocery stores, county library, U.S. Post Office, City Hall, regional shopping center and other small businesses as well as nearby transit destinations, such as the El Cerrito Del Norte and El Cerrito Plaza BART Stations and AC Transit 72 Rapid Bus stops. For pedestrians, it will reduce San Pablo Avenue (SR 123) as a barrier to walking, as crosswalks will be enhanced to increase accessibility across this state route. The proposed bicycle and pedestrian improvements will create a safe first-

mile/last-mile connection for those traveling to and from the area via transit. The San Pablo Avenue (SR 123) corridor is its own barrier to mobility today. The cross-section is wide with five lanes of traffic plus parking, wide lanes, 30 to 35 MPH speeds, and long crossing distances at intersections. Though San Pablo Avenue is the commercial and transit center of El Cerrito, its auto-orientation limits accessibility across it and along it. Notably, there have been 2 recent pedestrian fatalities along the corridor. The City collaborating with Caltrans submitted a WCCTC STMP application for installation of pedestrian flashing beacons at 2 existing crosswalk and one new midblock crossing as part of the "San Pablo Safe Strides Project." This latter project cost is $6M with $1.8 in design and design funding may be awarded in the next few months.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$4.2M

Project Total
$4.2M

Detailed Breakdown

Category	FY2027 *Requested*	FY2031 *Requested*	Total
Construction	$0	$4,200,000	**$4,200,000**
Contingency	$0	$0	**$0**
Total	**$0**	**$4,200,000**	**$4,200,000**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

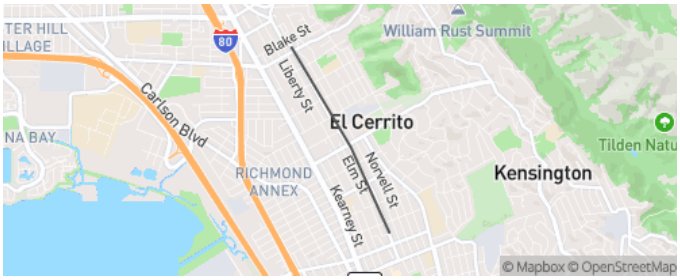
Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Smart & Safe Signals

Overview

Request Owner	Yvetteh Ortiz, Public Works Director/City Engineer
Department	Public Works
Type	Capital Improvement
Project Type	Transportation
Project Number	C3086

Project Location



Description

The Smart Signals project is a CCTA-led countywide project to upgrade traffic signal and communication systems throughout its 19 cities and unincorporated communities. The existing traffic signal systems in most communities are legacy systems and are outdated or antiquated. The project will implement Intelligent Transportation System (ITS) elements that improve the safety and efficiency of multimodal mobility, maximize arterial system throughput, and improve operational efficiency, safety, and reduce environmental impact throughout the county. ITS elements to be implemented include upgraded traffic signal controllers and cabinets, upgraded Advanced Traffic Management System (ATMS) to improve remote command and control from a centralized Traffic Management Center (TMC), Signal Control and Prioritization for transit and emergency vehicles, and vehicle detection systems deployed on predefined designated arterials and state routes. Key safety elements are the deployment of improved bicycle and pedestrian detection systems and software that identifies “near miss” situations for analysis. In El Cerrito, a maximum seven intersections will be improved including four on Richmond-Elm Street and three on San Pablo Avenue. The City provided local matching funds to supplement the federal funding secured by CCTA.

Details

Type of Project: Traffic Safety & Management

Status: Design

Pertinent Issues: Additional local funding may be required when bids are received.

Strategic Plan Goals/ General Plan Goals

The project supports Strategic Plan Goal of Infrastructure & Amenities.

Need/Service Level

The project will upgrade aging traffic signal components and provide battery back-up to mitigate power outages.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$100K	**$100K**	**$100K**

Detailed Breakdown

Category	FY2027 *Requested*
Construction	**$100,000**
Total	**$100,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$100K	**$100K**	**$100K**

Detailed Breakdown

Category	FY2027 *Requested*
Measure J Return to Source Fund	**$100,000**
Total	**$100,000**

SR-123 Pavement Rehabilitation Project

Overview

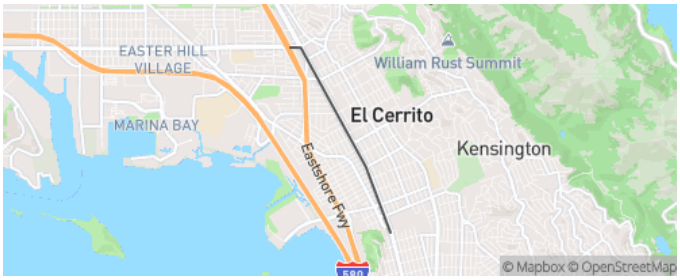
Request Owner Jarrett Mullen, Senior Program Manager

Department Public Works

Type Capital Improvement

Project Type Transportation

Project Location



Description

The State Route 123 Pavement Rehabilitation Project funds the design and construction of sidewalk repairs and street tree removal and replacement at various locations along San Pablo Avenue. The project will be delivered by Caltrans as part of their SR-123 Pavement Rehabilitation Project.

Details

Type of Project: Sidewalk Improvements & ADA Modifications, Street Trees & Urban Greening

Status: Design

Strategic Plan Goals/ General Plan Goals

- Livability and Belonging
- Infrastructure and Amenities
- Environmental Sustainability

Need/Service Level

The City's San Pablo Avenue Specific Plan focuses on economic development anchored by a strong public realm and sense of place, making safe and comfortable sidewalks a critical element of the Plan's vision. South of Cutting Boulevard, San Pablo Avenue is also designated as State Route 123, a state highway owned by Caltrans with sidewalks and street trees owned by the City. The sidewalk work included in this project is related to damage caused by City-owned street trees, while the street tree removal and replacement sites are necessary because damage from the sidewalk work would exceed the tree's ability to survive post-construction.

Funds Transferred

$400,000 in total funding. $141,000 in fiscal year 2026 as part of the access modifications project. Council Reso 2025-XX indicated the additional $259,000 in FY2027.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$259K	**$259K**	**$259K**

Detailed Breakdown

Category	FY2027 *Requested*
Construction	**$259,000**
Total	**$259,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$259K	**$259K**	**$259K**

Detailed Breakdown

Category	FY2027 *Requested*
SB1-Road Maintenance and Rehabilitation Account	**$259,000**
Total	**$259,000**

Street Improvement Program

Overview

Request Owner	Yvetteh Ortiz, Public Works Director/City Engineer
Department	Public Works
Type	Capital Improvement
Project Type	Transportation
Project Number	C3027

Project Location



Description

The project includes the implementation of a variety of roadway treatments including slurry seal, microsurface, micropave, cape seal, asphalt inlay & overlay of various thicknesses, and repairs of failed pavement locations. The scope also includes installation of curb ramps in compliance with the ADA, curb & gutter, and sidewalk upgrades when required, upgrades to traffic control and safety systems that pertain to pavement work (striping, crosswalks, bike facilities, and associated signage) including quick-build measures, and odifications to road-related storm drainage facilities. The project will involve multiple specialty contracts such as seal coats, asphalt overlay, roadway repairs and concrete. This project also includes funding the bi-annual Pavement Management Program (PMP) update that includes a field assessment of City streets and determination of the Pavement Condition Index (PCI) per regional requirements. In 2024, City staff engaged a paving consultant to develop cost-effective work plan for next 5 years to maintain a PCI at or near 70 based the most recent Pavement Management Program.

Details

Type of Project: Street Resurfacing, Street Rehabilitation, Traffic Safety & Management

Pertinent Issues: Measure A has also helped the City leverage state and federal funds, such as Senate Bill 1 - Local Partnership Program, Formulaic Funds that are available to self-help agencies.. Due to increasing costs, approximately 1.5 instead of 2 the 5 year plan is anticipated to be completed in FY25-26.

Status: Ongoing

Strategic Plan Goals/ General Plan Goals

This project supports El Cerrito Strategic Plan Goals of Community Safety and Infrastructure & Amenities.

Need/Service Level

The Measure A Street Improvement Program 2008 - 2011 invested approximately $15 million into street improvements bringing the Pavement Condition Index (PCI) up from 52 to 85. The Measure A Sales Tax continues to fund this program to maintain the street system in serviceable condition with a PCI goal of at or near 70. Multimodal safety measure that can be implemented as part of pavement work are incorporated.

Capital Cost

FY2027 Budget
$2.8M

Total Budget (all years)
$8.33M

Project Total
$8.33M

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Other	$2,795,000	$2,301,000	$356,000	$2,487,000	$389,000	**$8,328,000**
Total	**$2,795,000**	**$2,301,000**	**$356,000**	**$2,487,000**	**$389,000**	**$8,328,000**

Funding Sources

FY2027 Budget
$2.8M

Total Budget (all years)
$8.33M

Project Total
$8.33M

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Measure A Street Improvement Fund	$2,795,000	$2,301,000	$356,000	$2,487,000	$389,000	**$8,328,000**
Total	**$2,795,000**	**$2,301,000**	**$356,000**	**$2,487,000**	**$389,000**	**$8,328,000**

Traffic Safety & Management Program

Overview

Request Owner	Yvetteh Ortiz, Public Works Director/City Engineer
Department	Public Works
Type	Capital Improvement
Project Type	Transportation
Project Number	C3070

Project Location



Description

This program funds various capital projects, including quick-build measures, and related design work to improve safety for pedestrians, bicyclists, and drivers traveling on city streets based on safety assessment studies. The Local Road Safety Plan currently under development will guide the prioritization of corridors and improvement measures.

Details

Type of Project: Traffic Safety & Management

Status: Ongoing

Pertinent Issues: City will continue to seek state and federal funding opportunities. As needed, the funding in this program may be used to leverage external funding sources. Current funding is from the City's Measure A Street Improvements and WCCTC Measure J Subregional Program.

Strategic Plan Goals/ General Plan Goals

The project supports Strategic Plan Goals of Community Safety and Infrastructure & Amenities.

Need/Service Level

An increasing number of El Cerrito residents are concerned about vehicular speeds and pedestrian and bicycle safety in their neighborhoods. The City has responded to community concerns by installing standard traffic control devices (warning and regulatory signs, pavement markings, striping and curb markings) and speed humps, deploying the speed feedback trailer, and enforcement of traffic and parking regulations. Generally, the City addressed resident requests on a case-by-case basis – with each request becoming a unique process and involving extensive City resources. The Local Road Safety Plan will guide investments in priority corridors and type of improvement measures.

Capital Cost

FY2027 Budget
$100K

Total Budget (all years)
$376K

Project Total
$376K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Other	$100,000	$63,000	$67,000	$71,000	$75,000	**$376,000**
Total	**$100,000**	**$63,000**	**$67,000**	**$71,000**	**$75,000**	**$376,000**

Funding Sources

FY2027 Budget
$100K

Total Budget (all years)
$376K

Project Total
$376K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Measure A Street Improvement Fund	$60,000	$63,000	$67,000	$71,000	$75,000	**$336,000**
Local Grant (secured)	$40,000	$0	$0	$0	$0	**$40,000**
Total	**$100,000**	**$63,000**	**$67,000**	**$71,000**	**$75,000**	**$376,000**

Traffic Signal Upgrades

Overview

Request Owner Jarrett Mullen, Senior Program Manager

Department Public Works

Type Capital Improvement

Project Type Transportation

Project Location



Description

There are currently 11 city-owned signalized intersections in El Cerrito, half of which are more than 30 years old and require upgrades to wiring, controllers, poles, signal heads, and other equipment to meet current accessibility, safety, and engineering standards. This five-year CIP focuses on intersections which require the most equipment upgrades. Although less likely to be funded as part of a future complete streets project, they could be eligible for other transportation safety grants. These intersections include:

- Fairmount Avenue / Colusa Avenue
- Richmond Street / Stockton Avenue
- Richmond Street / Moeser Lane
- Richmond Street / Potrero Avenue
- Carlson Boulevard / Central Avenue

Details

Type of Project: Traffic Safety & Management, Complete Streets, Active Transportation

Pertinent Issues: The City will seek transportation safety grants leveraging existing transportation funding sources.

Status: Planning

Strategic Plan Goals/ General Plan Goals

This projects supports El Cerrito Strategic Plan Goals of:

- Community Safety
- Infrastructure and Amenities
- Environmental Sustainability

Need/Service Level

The project request addresses capital replacement needs for aging City-owned traffic control equipment and safety upgrades.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$500K

Project Total
$500K

Detailed Breakdown

Category	FY2027 *Requested*	FY2031 *Requested*	Total
Design	$0	$500,000	**$500,000**
Contingency	$0	$0	**$0**
Total	**$0**	**$500,000**	**$500,000**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$136K

Project Total
$136K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	Total
Measure J Return to Source Fund	$0	$136,300	**$136,300**
Unfunded	$0	$0	**$0**
Total	**$0**	**$136,300**	**$136,300**

Wildcat Drive Repair

Overview

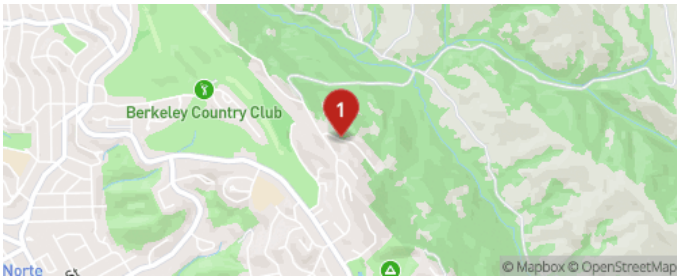
Request Owner Yvetteh Ortiz, Public Works Director/City Engineer

Department Public Works

Type Capital Improvement

Project Type Transportation

Project Location



Description

This project would restore Wildcat Drive to its original width.

Details

Type of Project: Street Rehabilitation

Status: Planning

Pertinent Issues: This remedy is costly and currently unfunded. Other possible remedies that include restoring the stability of the abutting private land could be considered along with a funding partnership with the affected property owners.

Strategic Plan Goals/ General Plan Goals

This project supports Strategic Plan Goal of Infrastructure & Amenities.

Need/Service Level

In its current configuration, the road serves the primary public needs of access and utility pathways. However, the emergency repair work requires traffic to constrict to a one-lane path, and the sheet pile retaining wall is considered to be adverse in appearance. Conceptual design was completed in the late 1990s for a retaining wall that would enable restoration of the original roadway width. The road is in an area of historic and ongoing subsidence.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2027 *Requested*
Contingency	$0
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Requested*
Unfunded	**$0**
Total	**$0**

Debt Overview Summary

The City has various long- term commitments for payments to debt obligations to be repaid from various revenue sources. These obligations are discussed in this section and supported with the June 30, 2025 audited information.

REVENUE BONDS

2017 Sales Tax Revenue Refunding Bonds- Street Improvements

On January 25, 2017, the City of El Cerrito issued $8,650,000 original principal amount of 2017 Sales Tax Revenue Bonds at 2%-5% interest to provide for the refunding of the City's outstanding 2008 Sales Tax Revenue Bonds. Principal payments are due annually on May 1, with interest payments payable semi-annually on May 1 and November 1 through May 1, 2036. Street improvement sales tax revenues are pledged for the repayment of these Bonds until the Bonds mature. If sales tax revenues are insufficient to pay the annual principal and interest payments on the bonds the City has covenanted to use General Fund revenues. The economic gain on refunding was $525,000, and the refunding resulting in the recognition of an accounting deferred loss on refunding of $514,127.

Table 1

2017 Sales Tax Revenue Refunding Bonds- Street Improvements

	Original Issue Amount	Balance June 30, 2024	Additions	Retirements	Balance June 30, 2025
2017 Sales Tax Revenue Refunding Bond	$8,650,000	$6,250,000	$0	$390,000	$5,860,000

Table 2

Future debt service payments on the 2017 Sales Tax Revenue Refunding Bonds – Street Improvements

Fiscal Year Ending June 30	Principal	Interest	Total
2026	$410,000	293,300	$703,300
2027	$435,000	$272,500	$707,500
2028-2036	$5,015,000	$1,336,250	$6,351,250
Total	**$5,860,000**	**$1,901,750**	**$7,761,750**

2017 Certificates of Participation (2006 City Hall Lease Refinancing)

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

Table 3

2017 City Hall Lease Revenue Certificates of Participation

	Original Issue Amount	Balance June 30, 2024	Additions	Retirements	Balance June 30, 2025
2017 City Hall Lease Revenue Refunding	$7,040,000	$5,250,000	$0	$330,000	$4,920,000

Table 4

Annual lease Payments on 2017 City Hall Lease Revenue Certificates of Participation

Fiscal Year Ending June 30	Principal	Interest	Total
2026	$345,000	$226,063	$571,063
2027	$370,000	$208,813	$578,813
2028-2036	$4,205,000	$954,063	$5,159,063
Total	**$4,920,000**	**$1,388,939**	**$6,308,939**

FINANCED PURCHASE OBLIGATIONS

Solar Equipment Financed Purchase

On December 5, 2012, the City entered into a capital lease agreement in the amount of $1,595,000 at 2.75% interest with Green Campus Partners to finance the purchase and installation of solar equipment on City facilities. The term of the lease provides for semi-annual principal and interest payments of $65,236 on December 1 and June 1 through December 1, 2027.

Table 5

Solar Equipment Financed Purchase

	Original Issue Amount	Balance June 30, 2024	Additions	Retirements	Balance June 30, 2025
Solar Photovoltaic Capital Lease	$1,595,300	$432,540	$0	$119,393	$313,147

Table 6

Future Debt Service Payments on Solar Equipment Financed Purchase

Fiscal Year Ending June 30	Principal	Interest	Total
2026	$122,699	$7,774	$130,473
2027	$126,096	$4,376	$130,472
2028	$64,352	$885	$65,237
Total	**$313,147**	**$13,035**	**$326,182**

2021 Recycling Two Rear Loaders Financed Purchase

During the 2021-22 fiscal year, the City entered into an equipment purchase agreement in the amount of $579,906 at 3% interest with Capital One Public Funding, LLC, to finance the purchase of two rear loading trucks. Annual principal and interest payments of $94,006 are due each March through fiscal year 2028.

Table 7

2021 Recycling Center Two Rear Loaders

	Original Issue Amount	Balance June 30, 2024	Additions	Retirements	Balance June 30, 2025

2021 Recycling Center Two Rear Loaders	$573,906	$344,999	$0	$81,788	$263,300

Table 8
Future Debt Service Payments on the 2021 Recycling Center Two Rear Loaders

Fiscal Year Ending June 30	Principal	Interest	Total
2026	$84,685	$9,321	$94,006
2027	$87,685	$6,321	$94,006
2028	$90,790	$3,216	$94,006
Total	**$263,300**	**$18,858**	**$282,158**

2022 Fire Apparatus Financed Purchase

On May 24, 2022, the City entered into an equipment lease purchase agreement with Capital One Public Funding in the amount of $1,145,242 for Fire Apparatus. The yearly interest rate is 3.339%. The annual principal and interest payment of $136,590.20 starts from May 24,2023 and ends May 24, 2032 for a total of 10 payments.

Table 9
2022 Fire Apparatus Financed Purchase

	Original Issue Amount	Balance June 30, 2024	Additions	Retirements	Balance June 30, 2025
2022 Fire Apparatus	$1,145,242	$945,256	$0	$105,028	$840,228

Table 10
Future Debt Service Payments on 2022 Fire Apparatus Financed Purchase

Fiscal Year Ending June 30	Principal	Interest	Total
2026	$206,049	$49,296	$255,345
2027	$115,415	$21,175	$136,590
2028-2032	$518,764	$45,431	$564,195
Total	**$840,228**	**$115,902**	**$956,130**

2025 Stryker EKG Monitor Financed Purchase

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

Table 11
2025 Stryker EKG Monitor Financed Purchase

	Original Issue Amount	Balance June 30, 2024	Additions	Retirements	Balance June 30, 2025

2025 Stryker EKG Monitor	$357,243	$-	$357,243	$28,102	$329,141

Table 12
Future Debt Service Payments on 2025 Stryker EKG Monitor Financed Purchase

Fiscal Year Ending June 30	Principal	Interest	Total
2026	$155,476	$1,644	$157,120
2027	$155,885	$1,235	$157,120
2028-2029	$313,003	$1,237	$314,240
Total	**$624,364**	**$4,116**	**$628,480**

2025 Axon Police Equipment Lease

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

Table 13
2025 Axon Police Equipment Lease

	Original Issue Amount	Balance June 30, 2024	Additions	Retirements	Balance June 30, 2025
2025 Axon Police Equipment	$781,484	$-	$781,484	$157,120	$624,364

Table 14
Future Debt Service Payments on 2025 Axon Police Equipment Lease

Fiscal Year Ending June 30	Principal	Interest	Total
2026	$58,634	$17,069	$75,703
2027	$62,029	$13,674	$75,703
2028-2030	$208,478	$18,631	$227,109
Total	**$329,141**	**$49,374**	**$378,515**

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2025 was summarized as follows:

	Original Issue Amount	Balance June 30, 2024	Additions	Retire-ments	Balance June 30, 2025
Revenue Bonds:					
2017 Sales Tax Revenue Refunding	8,650,000	6,250,000	0	390,000	5,860,000
2017 City Hall Lease Revenue Refunding	7,040,000	5,250,000	0	330,000	4,920,000

Total Revenue Bond	**$15,690,000**	**$11,500,000**	**$0**	**$720,000**	**$10,780,000**
Financed Purchase Obligations:					
Solar Lease	1,595,300	432,540	0	119,393	313,147
2012 Recycling Center Facility	3,405,600	450,200	0	298,300	151,900
2018 Recycling Side Loader Trucks	551,498	77,985	0	77,985	0
2021 Recycling Two Rear Loaders	573,906	344,999	0	81,788	263,300
2022 Fire Apparatus	1,145,241	945,256	0	105,028	840,228
2023 Chevy Tahoe	150,000	96,440	0	53,594	42,847
2025 EKG Monitors	357,243		357,243	28,102	329,141
2025 Axon Body Cameras	781,484	0	781,484	157,120	624,364
Total Finance Purchase Obligations	**$8,560,272**	**$2,347,420**	**$1,138,727**	**$921,310**	**$2,564,927**

Deferred Debt Expense

Bond issuance costs and bond premiums are amortized over the terms of the respective bonds using the straight line method.

Appendix

Review the attached appendices in this section, including the Glossary, Employee Benefits Schedule, and information on City Boards and Commissions.

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the

betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Internal Service Fund: A type of proprietary fund used to account for goods or services provided by one department to other departments within the same government on a cost-reimbursement basis. Common uses include fleet maintenance, facilities management, information technology, and risk management. Internal service funds allow a government to capture the full cost of centralized services, allocate those costs equitably across benefiting departments, and build reserves for future capital replacement. Internal service fund activity is reported in the proprietary funds section of the financial statements but is allocated back to governmental or business-type activities in the government-wide statements.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Target-Based Budgeting: A budget development approach in which leadership establishes predetermined expenditure targets for each department prior to the preparation of budget requests. Targets are typically derived from the prior year's adopted budget and adjusted to reflect known cost changes or revenue constraints. Departments submit requests within their assigned targets, with above-target requests submitted separately for explicit consideration. Target-based budgeting promotes fiscal discipline, aligns resource allocation with organizational priorities, and surfaces trade-offs transparently for policymakers.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account’s balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank’s reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders’ equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community’s assessed value on property must reflect its market, or full and fair cash value.

City of El Cerrito Comprehensive Financial Policies

Approved: Resolution No. 2026-17: March 17, 2026

PURPOSE:

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

POLICY:

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

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

1. OVERVIEW & LONG-TERM FINANCIAL PLANNING

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

1.2. The City shall seek a balance in the overall revenue structure between more stable revenue sources (e.g., Property Tax and Utility Taxes) and economically sensitive revenue sources (e.g., Sales Tax).

1.3. The City shall develop and maintain methods for the evaluation of future development and major fiscal impacts on the City budget.

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

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

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

2. BUDGET POLICIES

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

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

addition, amendments that are made to authorize spending of increased or new special-purpose revenues may be approved by the City Manager. Budget modifications between funds or increases or decreases to a fund's overall budget must be approved by the City Council.

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

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

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

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

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

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

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

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

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

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

2.9. Revenues:

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

2.9.2. Specific revenue sources will not be dedicated for specific purposes, unless required by law or Generally Accepted Accounting Principles (GAAP). All non-tax increment, non-restricted revenues will be deposited in the General Fund and appropriated through the budget process. On-going revenues will fund on-going expenditures.

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

2.10. Appropriations:

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

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

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

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

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

3. GENERAL FUND RESERVE POLICY

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

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

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

4. EMERGENCY AND DISASTER RECOVERY FUND (EDRF)

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

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

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

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

4. At the first meeting of the City Council thereafter, the City Council shall be asked to ratify the action of the assistant director of emergency services

5. FINANCIAL REPORTING POLICIES

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

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

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

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

6. OPERATIONAL MANAGEMENT POLICIES

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

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

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

6.4. User Fees and Charges and Development Impact Fees:

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

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

6.5. Grant Management:

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

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

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

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

6.6. Revenue Collection Policy:

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

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

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

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

7. FINANCIAL MANAGEMENT POLICIES

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

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

7.3. Cash Management Investment:

7.3.1. Cash and investment programs will be maintained in accordance with California Government Code Section 53600 et seq. and the City's adopted investment policy and will ensure that proper controls and safeguards are maintained. Pursuant to the Investment Policy, the Financial Advisory Board, at least annually will review, and the City Council will affirm, a detailed investment policy. 7.3.2. Reports on the investment portfolio and cash position will be developed and presented to the Financial Advisory Board and the City Council in conformity with the California Government Code. 7.3.3. Funds will be managed in a prudent and diligent manner with emphasis on safety of principal, liquidity, and yield, in that order. 7.3.4. The quarterly report shall include a statement in compliance with California Government Code 53646.

8. CAPITAL IMPROVEMENT PROJECT POLICIES

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

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

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

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

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

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

9. DEBT MANAGEMENT POLICIES

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

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

9.2. Purposes for Which Debt May Be Issued

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

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

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

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

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

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

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

- general obligation bonds
- bond or grant anticipation notes
- tax and revenue anticipation notes
- lease revenue bonds, certificates of participation and lease-purchase transactions
- other revenue bonds (including sales tax revenue bonds) and certificates of participation
- pension obligation bonds
- land-secured financings, such as special tax revenue bonds issued under the Mello-Roos Community Facilities Act of 1982, as amended, and limited obligation bonds issued under applicable assessment statutes
- tax increment financing to the extent permitted under state law
- conduit financings, such as financings for affordable rental housing and qualified 501 (c) (3) organizations

The City may, from time to time, find that other forms of debt would be beneficial to further its public purposes and the City Council may approve such debt by amending these Debt Management Policies.

Debt shall be issued as fixed-rate debt unless the City makes a specific determination as to why a variable rate issue would be beneficial to the City in a specific circumstance.

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

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

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

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

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

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

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

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

9.7. Debt Limits: The outstanding principal amount of debt described in Section 9.3 will not exceed two percent (2%) of the total assessed value of property in the City, and debt service and lease payments incurred for financing purposes that are payable from the City's General Fund will not exceed 5% of operational appropriations.

10. EQUIPMENT REPLACEMENT FUND

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

11. ENTERPRISE FUNDS

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

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

City of El Cerrito Investment Policy

Approved Resolution: 2022-71

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

In accordance with Section 53646 of the California Government Code, the Treasurer may annually render to the City Council a statement of investment policy and the policy will have been previously reviewed by the Financial Advisory Board.

1.0 SCOPE

This investment policy applies to all financial assets of the City as accounted for in the City of El Cerrito's Comprehensive Annual Financial Report. Policy statements included in this document focus on the City's pooled funds, but will also apply to all other funds under the Treasurer's control unless specifically exempted by statute or ordinance. This policy includes, but is not limited to the following funds:

- General Fund
- Enterprise Funds
- Capital Project Funds
- Debt Service Funds
- Special Revenue Funds
- Internal Service Funds
- Trust and Agency Funds
- Retirement Agency Funds
- Any new funds created by the City Council

This policy specifically exempts any City or bond proceeds in the possession of a trustee or fiscal agent. These bond proceeds shall be invested in accordance with the requirements and restrictions outlined in the bond documents. This policy does not apply to any lending program of the City.

2.0 PRUDENCE

All persons authorized to make investment decisions for the City of El Cerrito are trustees and therefore fiduciaries subject to the prudent person rule.

The standard of prudence to be used by City of El Cerrito fiduciaries is the "Prudent Investor" Standard found in the California Government Code Section 53600.3.

The fiduciaries are the City Manager, City Treasurer and City Council. Acting within the intent and scope of the Investment Policy and other written procedures, and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported to the City Council in a timely manner and the fiduciaries take appropriate action to control adverse developments.

3.0 OBJECTIVE

The objective of the investment portfolio is to meet the City's short and long-term cash flow needs. To achieve this objective, the portfolio will be structured to provide, in priority order, safety of principal, liquidity and yield.

3.1 Safety: Safety of principal is the foremost objective of the City of El Cerrito in the investment of public funds. All investments of the City shall be undertaken in a manner that ensures the preservation of capital. Each investment transaction shall seek to ensure that capital losses are avoided, whether from issuer default, broker/dealer default, or erosion of market value. The City shall seek to preserve principal by mitigating the two types of risk: credit risk and market risk.

3.2 Credit Risk: Credit risk is the risk of loss due to failure of the issuer to repay an obligation and shall be mitigated by investing in only high-quality credit investments and by diversifying the investment portfolio so that the failure of any one issuer would not unduly jeopardize the City's fiscal status.

3.3Market Risk: Market risk is the risk of market value fluctuations due to overall changes in the general level of interest rates and shall be mitigated by structuring the portfolio so that securities mature at the same time major expenditures occur, eliminating the need to sell securities prior to their maturity. The taking of short positions, which is, selling securities the City does not own, is prohibited. It is explicitly recognized herein, however, that in a diversified portfolio, occasional measured losses are inevitable and must be considered within the context of overall investment return.

3.4 Liquidity: The City's investment portfolio will be structured to provide sufficient liquidity to meet the operating requirements of the City of El Cerrito. The City of El Cerrito will attempt to match its investments with anticipated cash flow requirements whenever possible. The maximum maturity of any one security, unless otherwise restricted by the California Government Code, is limited to five years. The portfolio's weighted average maturity shall be limited to three years.

3.5 Yield: State law requires that the objective of return on investment be subordinate to the objectives of safety and liquidity. Employees should also seek the best return on investments while satisfying the concerns of safety and liquidity. Therefore, the Treasurer shall seek to achieve a return on the funds under City control throughout all economic cycles, taking into consideration the City of El Cerrito's investment risk constraints and cash flow requirements.

3.6 Responsible Investing: The City of El Cerrito recognizes that it has a shared responsibility to protect the lives and livelihoods of its inhabitants from the catastrophic threat and societal costs of climate change. The City believes that its financial investments should support a future where all its residents can live healthy lives without the negative environmental, economic and/or health impacts of global warming.

- Investments are encouraged in entities that are involved in the production of renewable, sustainable energy and have demonstrated a commitment to transparent, accountable corporate governance.
- No direct investments are to be made in publicly-traded companies or private entities that engage in the direct exploration, drilling, production, refining, or marketing of fossil fuels.
- All investments in the State of California's Local Agency Investment Fund ("LAIF") are exempt from section 3.6.

4.0 DELEGATION OF AUTHORITY

Pursuant to Section 53601 of the California Government Code, the City Council as the legislative body of the City of El Cerrito has primary responsibility for the investment of all funds in the City treasury. As authorized under Section 53607 of the California Government Code, the City Council hereby delegates its authority to invest or reinvest the funds of the City, and to sell or exchange securities so purchased, to the City Treasurer who shall assume full responsibility for all such transactions until such time as this delegation of authority may be revoked by the City Council. In the City Treasurer's absence, the City Manager is authorized to perform any such transactions.

5.0 INVESTMENT PROCEDURES

The City Treasurer may establish written investment policy procedures for the operation of the investment program consistent with this policy. The procedures could include reference to safekeeping, wire transfer agreements, banking

service contracts and collateral/depository agreements.

6.0 ETHICS AND CONFLICT OF INTEREST

Elected officials, officers and employees of the City who make investment decisions will refrain from any activity that could conflict with the proper execution of the investment program or which could impair their ability to make impartial investment decisions. Employee actions will be in accordance with this policy, California Government Code Sections 1090 et seq, 87100 et seq., other applicable Government Code Sections or future Council actions.

7.0 AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

The City of El Cerrito shall transact business only with commercial banks, savings and loans, credit unions, and investment securities broker/dealers. The broker/dealers must be primary dealers regularly reporting to the Federal Reserve Bank of New York or regional broker/dealers that qualify under the Securities and Exchange Commission Rule 15c3-1 (uniform net capital rule). Selection of financial institutions and broker/dealers authorized to do business with the City shall be at the discretion of the fiduciaries. The Treasurer will maintain a list of financial institutions authorized to provide investment services to the City.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Treasurer with audited financial statement from the three most recent years, at least three references from other California Local agencies, a completed Broker/dealer questionnaire and a statement certifying that the institution has reviewed the California Government Code Section 53600 et seq. and the City's Investment Policy. The certification will state that the financial institution or broker/dealer and all investments presented to the Treasurer will be in compliance with the applicable State Code and the City Investment Policy.

The Treasurer shall determine if the Financial Institutions are adequately capitalized, make markets in securities appropriate to the City's needs and are recommended by other local agency portfolio managers.

The Treasurer will conduct an annual review of the financial condition of all qualified institutions. Additionally, their current financial statements are required to be on file.

8.0 AUTHORIZED INVESTMENTS

The City is authorized by California Government Code Section 53600 et seq. to invest in the following types of securities:

United States Treasury Bills, Bonds, and Notes, or those for which the full faith and credit of the United States are pledged for the payment of principal and interest. There is no limitation as to the percentage of the portfolio that can be invested in this category. The maximum term shall be five years.

Obligations issued by United States Government Agencies such as, but not limited to the Federal Farm Credit Bank (FFCB), the Federal Home Loan Bank (FHLB), the Federal Home Loan Mortgage Corporation (FHLMC), the Federal National Mortgage Association (FNMA), the Student Loan Marketing Association (SLMA), the Government National Mortgage Association (GNMA) and the Tennessee Valley Authority (TVA). United States Government Agency securities with call features are also authorized. There is no limitation as to the percentage of the portfolio that can be invested in this category. The maximum term shall be five years.

Bills of exchange or time drafts drawn on and accepted by a commercial bank, otherwise known as Banker's Acceptances. Purchases in this category may not exceed 180 days to maturity nor exceed 30% of the cost value of the portfolio.

Commercial Paper of prime quality and ranked P1 by Moody's Investor Services, A1 by Standard and Poor's or F1 by Fitch Financial Services Inc., issued by a corporation organized and operating in the U.S. as a general corporation and having assets in excess of $500 million and having an "A" or better rating on its long-term debt as provided by Moody's,

Standard and Poor's or Fitch. Purchases of eligible commercial paper may not exceed 270 days to maturity. Purchases of commercial paper may not exceed 10 percent of the cost value of the portfolio or represent more than 10 percent of the outstanding paper of an issuing corporation.

Total combined corporate debt (Commercial Paper and Medium-Term Notes) may not exceed 20 percent of the cost value of the portfolio.

Negotiable Certificates of Deposit issued by a nationally or state-chartered bank or a state or federal savings institution or credit union. Securities eligible for purchase in this category shall be rated "A" or better by Moody's, Standard and Poor's or Fitch. Purchases of Negotiable Certificates of Deposit shall not exceed 30 percent of the cost value of the portfolio nor exceed a five-year term.

Medium Term Notes (MTNs) issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. MTNs eligible for investment in this category must be rated "A" or better by Moody's, Standard and Poor's or Fitch. Investments in this category will be limited to a five-year maximum maturity and may not exceed 10 percent of the cost value of the portfolio.

Total combined corporate debt (Commercial Paper and Medium-Term Notes) may not exceed 20 percent of the cost value of the portfolio.

Shares of beneficial interest issued by diversified management companies that are Money Market Funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940. These funds must either have attained the highest rating/ranking by at least two of the three largest nationally recognized rating services. Investments in this category will not exceed 5 percent of the portfolio.

State Pool – Local Agency Investment Fund (LAIF). This fund was established by the State Treasurer for the benefit of Local agencies under California Government Code Section 16429.1. The City may invest in the LAIF up to the maximum amount permitted by State law. Purchase of investments will take into account the need for liquidity offered by LAIF for operational purposes, as well as the need for portfolio diversification.

Time Certificates of Deposit collateralized in accordance with the California Government Code Sections 53652 and 53653, may be purchased by the City from banks or savings and loan associations or credit unions. Purchases in this category will not exceed 5 years to maturity or 30 percent of the cost value of the portfolio. Purchases in a single institution will not exceed 10 percent of the cost value of the portfolio. Derivative Securities are those securities that derive their value from another asset or index. Investments in derivative securities will be made using the Prudent Investor Rule and will be limited to federal agency callable issues. Purchases in this category will not exceed 10% of the cost value of the portfolio. Prohibited Investments. Investments not described herein are ineligible investments. The City shall not invest any funds in inverse floaters, range notes, or interest only strips that are derived from a pool of mortgages, in accordance with, California Government Code Section 53601.6. With the exception of callable agencies, any security that derives its value from another asset or index is prohibited. In addition, the City shall not invest any funds in any security that could result in zero interest accrual if held to maturity.

9.0 INVESTMENT POOLS/MUTUAL FUNDS

A thorough investigation of any pooled investments or money market mutual fund is required prior to investing City funds. A due diligence review will be performed on all money market mutual funds and pooled investment funds on a continued basis. As outlined in section 7.0 of this policy, investments in mutual funds are restricted to money market mutual funds and must meet the experience and asset requirements as stated. The fiduciaries will continually monitor the funds to ensure the maintenance of those ratings/requirements. Reports on the performance of the Pooled Money Investment Account/LAIF can be found on the California State Treasurer's web site as well as the Investment Board report, historical rates/costs and market valuations. These reports shall be reviewed by the Treasurer each month as part of the due diligence review.

10.0 COLLATERALIZATION

California Government Code, Sections 53652 et seq., specifies the types and levels of collateral for public funds on deposit above the FDIC insurance amounts. The collateral requirements apply to both active bank deposits (checking and savings accounts) and inactive bank deposits (non-negotiable certificates of deposit) and must be maintained for all the City's bank deposits

11.0 SAFEKEEPING AND CUSTODY

All securities held by the City of El Cerrito shall be held in safekeeping by a third-party bank trust department acting as agent for the City under the terms of the custody agreement executed by the bank and the City, and shall be evidenced by safekeeping receipts. All securities will be received and delivered using standard delivery-versus-payment (DVP) procedures. Investments in the State Pool or money market mutual funds are undeliverable and are not subject to delivery or third-party safekeeping.

12.0 DIVERSIFICATION

Except as provided in section 8.0, the City of El Cerrito will diversify its portfolio by investment type, issuer, maturity dates and broker/dealer. Limits for security types are set forth in Section 8.0 of this document.

13.0 INTERNAL CONTROLS

The City Treasurer will maintain a system of internal controls to ensure compliance with investment procedures of the City and Successor Agency of the City of El Cerrito and the California Government Code and these controls will be audited annually by the City's external audit firm.

14.0 REPORTING

The Council may request that the Treasurer render a report to the City Council. The report shall include the type of investment, issuer, maturity date, par and cost/book values of all securities, investments and monies held by the City of El Cerrito. It shall also include the rate of interest, the current market value as of the report date and the source of the valuation. The report shall state compliance of the portfolio with the Investment Policy as well as the California Government Code and it shall state the City's ability to meet its estimated expenditures for the next six months or provide an explanation as to why sufficient money is not available and what actions are being done to correct the deficiency.

15.0 INVESTMENT POLICY REVIEW AND ADOPTION

The City of El Cerrito's investment policy will continue to be reviewed and adopted by the City Council annually, even if not required by California Government Code 53646. Prior to the annual submission to the City Council the Investment Policy will be reviewed by the Financial Advisory Board and the Board's comments will be presented to the City Council for its consideration.

Investment Policy Glossary

16.0 GLOSSARY

AGENCIES: Federal agency securities and/or Government sponsored enterprises.

BANKERS ACCEPTANCE (BA): A draft or bill or exchange accepted by a bank or trust company. The accepting institution, as well as the issuer, guarantees payment of the bill.

BROKER: A broker brings buyers and sellers together for a commission.

CERTIFICATE OF DEPOSIT (CD): A time deposit with a specific maturity evidenced by a certificate. Time certificates of deposit are collateralized in accordance with the State code. Largedenomination CD's are typically negotiable and noncollateralized.

COLLATERAL: Securities, evidence of deposit or other property which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

DEALER: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

DELIVERY-VERSUS-PAYMENT: There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt of the securities.

DERIVATIVES: (1) Financial instruments whose return profile is linked to or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) financial contracts whose value is derived from an underlying index or security (interest rates, foreign exchange rates, equities or commodities).

DIVERSIFICATION: Dividing investment funds among a variety of securities offering independent returns.

FEDERAL CREDIT AGENCIES: Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S&L's, small business firms, students, farmers, farm cooperatives, and exporters.

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC): A federal agency that insures bank deposits, currently up to $250,000 per deposit.

FEDERAL HOME LOAN BANKS (FHLB): Government sponsored wholesale banks (currently 12 regional banks) which lend funds and provide correspondent banking services to member commercial banks, thrift institutions, credit unions and insurance companies. The mission of the FHLB is to liquefy the housing related assets of its members who must purchase stock in their district Bank.

FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA): FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholderowned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

FEDERAL RESERVE SYSTEM: The central bank of the United States created by Congress and consisting of a seven-member Board of Governors in Washington, D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

FIDUCIARY: An individual in whom another has placed the utmost trust and confidence to manage and protect property or money. The relationship wherein one person has an obligation to act for other's benefit.

GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA or Ginnie Mae): Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institutions. Security holder is protected by full faith and credit of the US Government. Ginnie Mae securities are backed by the mortgages, 5 including FHA and VA mortgages. The term “passthroughs” is often used to describe Ginnie Maes.

ISSUER: A legal entity that has the power to issue and distribute securities. Issuers include corporations, municipalities, foreign and domestic governments and their agencies, and investment trusts.

LIQUIDITY: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

POOLED MONEY INVESTMENT FUND (LAIF): The aggregate of all funds from political subdivisions that are placed in the custody of the County or State Treasurer for investment and reinvestment. The State of California's pool is known as the Local Agency Investment Fund, or LAIF.

MARKET VALUE: The price at which a security is trading and could presumably be purchased or sold.

MATURITY: The date upon which the principal or stated value of an investment becomes due and payable. MONEY MARKET: The market in which short-term debt instruments (bills, commercial paper, bankers’ acceptances, etc.) are issued and traded.

PORTFOLIO: Collection of securities and investments held by an investor.

PRIMARY DEALER: A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC) registered securities brokerdealers, banks and a few unregulated firms.

PRUDENT PERSON RULE: An investment standard. In some states, the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the custody state. In other states, the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital. R

ATE OF RETURN: For fixed-rate securities, it is the coupon or contractual dividend rate divided by the purchase price which is also the current yield.

SAFEKEEPING: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank’s vaults for protection.

SECURITIES & EXCHANGE COMMISSION: Agency created by Congress to protect investors in securities transactions by administering securities legislation.

SEC RULE 15c301: See Uniform Net Capital Rule.

TREASURY BILLS: A non-interest bearing discount security issued by the US Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

TREASURY BONDS: Long-term coupon-bearing US Treasury securities issued as direct obligations of the US Government and having initial maturities of more than 10 years.

TREASURY NOTES: Medium-term coupon-bearing US Treasury securities issued as direct obligations of the US Government and having initial maturities from two to 10 years.

UNIFORM NET CAPITAL RULE: Securities and Exchange Commission requirement that member firms as well as non-member broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15:1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

YIELD: The rate of annual income return on an investment, expressed as a percentage: (a) Income Yield is obtained by dividing the current dollar income by the current market price for the security; (b) Net Yield or Yield to Maturity is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

Employee Benefits Schedule

More information on the City's website at: https://www.elcerrito.gov/228/Salary-Benefits

Benefits	Police Employees' Association	United Professional Firefighters Local 1230	Public Safety Management Association	Management & Confidential	Service Employees International Union Local 1021
	7/1/24 to 6/30/26	7/1/24 to 6/30/28	7/1/24 to 6/30/27	7/1/25 to 6/30/28	7/1/24 to 6/30/28
Flex Benefits Medical	Maximum of $3,024.53 for family medical 1/1/26 - 12/31/26	Maximum of $3,024.53 for family medical 1/1/26 - 12/31/26	Maximum of $3,024.53 for family medical 1/1/26 - 12/31/26	Maximum of $3,024.53 for family medical 1/1/26 - 12/31/26	Maximum of $3,024.53 for family medical 1/1/26 - 12/31/26
Dental	Maximum of $147.49 for family dental eff. 1/1/26	Maximum of $147.49 for family dental eff. 1/1/26	Maximum of $147.49 for family dental eff. 1/1/26	Maximum of $147.49 for family dental eff. 1/1/26	Maximum of $147.49 for family dental eff. 1/1/26
Life Insurance	Annual Salary (max of $100,000); rate= annual salary/1000*0.148	Annual Salary (max of $100,000); rate= annual salary/1000*0.148	Annual Salary (max of $100,000); rate= annual salary/1000*0.148	Annual Salary (max of $100,000); rate= annual salary/1000*0.148	Annual Salary (max of $100,000); rate= annual salary/1000*0.148
STD/LTD Insurance 60 day wait	Sworn rate= mth. salary/100*$0.575 for 1/1/26	Sworn rate= mth. salary/100*$0.575 for 1/1/26	Sworn rate= mth. salary/100*$0.575 for 1/1/26		
STD/LTD Insurance 30 day wait	Non-sworn: rate = annual salary/100*$0.757			Rate = annual salary/100*$0.757	Rate = annual salary/100*$0.757
PERS Safety "classic members"	3% at 50, SHY, sick leave credit; ER rate =24.38% as of 7/1/25, EE=12%	3% at 50, SHY, sick leave credit; ER rate =23.38% as of 7/1/25, EE=13%	3% at 50, SHY, sick leave credit; ER rate =23.38% as of 7/1/25, EE=13%		
PEPRA Safety "new members"	2.7% at 57, 3YA, sick leave credit; ER rate =13.99% as of 7/1/25, EE=13.75%	2.7% at 57, 3YA, sick leave credit; ER rate =13.99% as of 7/1/25, EE=13.75%	2.7% at 57, 3YA, sick leave credit; ER rate =20.71% as of 7/1/25, EE=12%		
PERS Misc "classic members"	Non-Sworn 2.7% at 55, SHY, sick leave credit; ER rate=12.09% as of 7/1/25, EE rate=12%			2.7% at 55, SHY, sick leave credit; ER rate=13.09% as of 7/1/25, EE rate= 11%	2.7% at 55, SHY, sick leave credit; ER rate=15.59% as of 7/1/25, EE=8.5%

Benefits	Police Employees' Association	United Professional Firefighters Local 1230	Public Safety Management Association	Management & Confidential	Service Employees International Union Local 1021
PEPRA Misc "new members"	Non-Sworn 2% at 62, 3YA, sick leave credit; ER rate=3.71% as of 7/1/25, EE=12%			2% at 62, 3YA, sick leave credit; ER rate=4.71% as of 7/1/25, EE=11%	2% at 62, 3YA, sick leave credit; ER rate=7.21% as of 7/1/25, EE=8.5%
FICA/Medicare	Sworn - Medicare 1.45%; Non-sworn - FICA 6.2%; Medicare 1.45%	Medicare 1.45%	Medicare 1.45%	FICA 6.2% of first $184,500; Medicare 1.45%	FICA 6.2% of first $184,500; Medicare 1.45%
Education Pay	3%-AA; 5%-BA; 6%-MA	3%-AA; 5%-BA, (eff. 7/5/26)	3% - AA, 5%-BA; 6%-MA		
Longevity Pay	Bi-weekly: 3% (5 to 9 yrs), 6% (10 to 19 yrs), 9% (20+ yrs)		Police Mgmt only – 3% (5 to 9 yrs), 6% (10 to 19 yrs), 9% (20+ yrs)		$1,000 annually at 15 yrs or more
Bilingual Pay	$46.15 per pay period (sworn and non-sworn)	$50 per pay period		$100 per pay period	$100 per pay period
Auto/Other Pay			Staff supplied with an automobile	$300/month for CM only	
Retiree Health Savings	EE contribution - $100/per pay period; ER contribution $200/pay period	$525/month for post employment medical	$525/month for FC & BC; $475/month PC, Capt., LT.		
Uniform Allowance	Sworn $1000 yr; Non-sworn $725 yr	$1,000 yr	Police $1000 yr; Fire $1000 yr		Maintenance: $275/yr boot/glove reimbursement
Assignment Differential	5% - Detective/Admin/ Canine/Motor/SR O	10% for 40hr staff officer on special assignment; 10% Paramedic	Fire BC Training & Paramedic 10%		

Benefits	Police Employees' Association	United Professional Firefighters Local 1230	Public Safety Management Association	Management & Confidential	Service Employees International Union Local 1021
Holidays	11+birthday and 3 floaters; nonsworn - 12+birthday and 3 floaters	13+birthday	Fire (BC) and FPO- 13+birthday+3 floaters; FC- 12½+birthday+3 floaters; PD Mgmt - 13½ + birthday + floaters	12½ + birthday + floaters	12½ +birthday + floaters
Administrative Leave			Maximum of 10 days	Maximum of 10 days (Management only)	
Work Week	Sworn 40 hrs, 3/12 schedule; Non-sworn 37.5 or 40 hrs, 4/10 schedule	Standard 56 hrs/week (24 hr shifts); 48/96 schedule	40 hrs, except shift Battalion Chiefs on 56 hr average	37.5 hrs - 9/75 or 8/80 schedule	37.5 hrs - 9/75 schedule
Last Salary Increase	Sworn: 1/1/24 – 4.25%; Non-sworn: 1/1/24 – 4.25%; Records Supervisor- 3% 7/1/25	1/1/2026 – Captain: 1.5%; Engineer: 1.5%; Firefighter: 1.5% market adj	7/2025 BC: 3% & 3% market adj, 7/2025 PD 3% & 2% market adj; 7/2025 Police Chief: 5%; Fire Chief: 7/2025 5%	7/1/2025 – 3%	7/1/2025 – 3.25%; Market Adjustments 1/1/26 -applied to specific classes (see MOU).
Next Salary Increase	See MOU	See MOU	See MOU	See MOU	See MOU

Boards, Commissions, and Committees

Boards, Commissions and Committees (Advisory Bodies) are appointed by and serve as advisors to the City Council. More than 90 residents serve the City on these advisory bodies and make a tremendously valuable contribution to the effective provision of responsive services to the community.

ARTS & CULTURE COMMISSION (7 Members)

Acts in an advisory capacity to the City Council in all matters pertaining to arts in the community. Makes recommendations to the Council concerning the resources and needs of the community on the subject of the arts, opportunities for participation of artists and performers in City-sponsored activities, and ways to encourage community involvement in the arts. Makes recommendations to the Council regarding acquisition of art by the City, public art and exterior works of art installed on public property in the City. Oversees the City's Arts in Public Places Program, Poet Laureate Program and El Cerrito Creative Re-Use Artist Residency ("ECCRU") at the Recycling + Environmental Resource Center. Juries exhibits for the City Hall Gallery Space. Meets the 4th Monday of each month at 6:00 p.m. at City Hall. (2 vacancies). Staff liaison: Will Provost (City Management).

CITIZENS' STREET OVERSIGHT COMMITTEE (5 Members)

Monitors expenditures of revenue collected pursuant to ECMC Chapter 4.60, the "Pothole Repair and Local Street Improvement and Maintenance Transactions and Use Tax," to determine whether such funds are expended for the purposes specified in the current Street Repair and Maintenance Expenditure Plan. The plan is approved by the City Council; The Oversight Committee issues reports on its findings to the City Council and public at least annually. Meets the 4th Monday of September and 2nd Monday of May and November at City hall. (1 vacancies). Staff liaison: Yvetteh Ortiz (Public Works).

CIVIL SERVICE COMMISSION (5 Members)

Hears appeals submitted by any person in City civil service relative to any disciplinary action, dismissal, demotion, or alleged violation of the Municipal Code or the personnel rules, and certifies its findings and recommendations. Holds hearings and makes recommendations on any matter of personnel administration requested by the Council or the City Manager. Meets on call at 7:00 p.m. at City Hall. (3 vacancy). Staff liaison: Alexandra Orologas (City Management).

COMMITTEE ON AGING (15 Members)

The Committee on Aging is open to any and all interested adult residents in El Cerrito. The Committee serves as an advisory body to the City Council on matters such as quality programs, services, housing options, and facilities for seniors; accessible public transportation and paratransit services for persons unable to use public transit facilities; and support services to assist frail older adults and their families both within and outside of their homes. Meets the 3rd Wednesday of each month at 3:00 p.m. at City Hall. (5 vacancies). Staff liaison: Bridget Cooney (Senior Services, Recreation).

COMMUNITY SAFETY COMMITTEE (15 Members)

The Community Safety Committee was established by City Council in 2024. Membership is comprised of El Cerrito residents who develop and/or promote community safety programs; promote cooperation with public safety entities; and make recommendations to the City Council regarding community safety programs. Meets the 1st Monday of each month at 6:00 p.m. at City Hall. (10 vacancies) Staff liaison: Sgt. Aaron Leone (Police Department).

DESIGN REVIEW BOARD (5 members)

The Design Review Board reviews new Tier II developments and major Tier III renovations of existing properties in the San Pablo Specific Plan area. They serve as the first appeal hearing body for administrative Tier I design review actions

and make recommendations to the Planning Commission regarding Tier IV projects located in the Plan area. They also have final design authority for new residential developments, from duplexes to multi-family units outside of the Plan area. Their purview includes the consideration of the proposed architecture, site layout, landscaping as well as master sign programs for the purpose of encouraging quality design. In this role, they work collaboratively with applicants to refine their projects in terms of materials, finishes and landscaping. Finally, they are the approving authority for the necessary environmental documentation required by the California Environmental Quality Act (CEQA) related to projects under their review. Meets the 1st Wednesday of each month at 7:00 p.m. at City Hall. (3 vacancy). Staff liaison: Jeff Ballantine (Community Development).

ECONOMIC DEVELOPMENT COMMITTEE (15 Members)

Advises the Council on economic development matters, makes recommendations on the annual economic development work plan, and oversees the work of subcommittees established to concentrate on creating plans for high-priority areas. The Chamber of Commerce President serves on the Economic Development Committee during his or her tenure as Chamber president. Meets the 3rd Monday of every month at 7:00 p.m. at City Hall. (Vacancies). Staff liaison: Aissia Ashoori (Community Development)

ENVIRONMENTAL QUALITY COMMITTEE (15 Members)

The Environmental Quality Committee was established in FY 2007-08. The fifteen-member Environmental Quality Committee serves in an advisory capacity to the City Council, staff, other boards, commissions, and committees, and the residents of the City with regard to environmental quality issues within the City of El Cerrito. The Committee recommends programs, policies, and ordinances to the City Council and promotes the City's environmental quality efforts. The Committee also promotes and fosters public awareness, education, interest and support for environmental quality efforts, fosters volunteer opportunities, and educates El Cerrito residents regarding environmental quality and issues relating to environmental impacts. Meets the 2nd Tuesday of each month at 7:00 p.m. at City Hall. (9 vacancies). Staff liaison: Christina Leard (Public Works).

FINANCIAL ADVISORY BOARD (5 Members)

Reviews and makes recommendations on the proposed annual budget and long-term financial plan for the City. Conducts an annual review of the City's investment policies, and gives consideration to the managing of the City's financial reserves to assure maximum returns on approved investments. Reviews the annual audit and management letter, and provides the City Council with recommended changes in financial practices. Reviews and makes recommendations on all proposed bonds or other debt instruments to be issued by the City. Meets the 4th Tuesday of each month at 6:30 p.m. at City Hall. Staff liaison: Claire Coleman (Finance).

HUMAN RELATIONS COMMISSION (7 Members)

Develops positive human relations through education, encouragement of greater respect, and understanding between people, their equal opportunity rights under the law, and the recognition of the racial, ethnic, religious, and cultural diversity of the El Cerrito community. Initiates educational and cultural programs, and promotes tolerance and mutual respect among all persons. Commission members are generally representative of the demographics of the City, considering race, religion, age, gender, ethnicity, and other factors. Meets the 2nd Wednesday of each month at 7:00 p.m. at City Hall. (3 vacancies). Staff liaison: Shannon Bassi (City Management).

PARK AND RECREATION COMMISSION (7 Members)

Acts in an advisory capacity on all matters pertaining to public recreation, including parks, playgrounds, landscaping, childcare, educational and enrichment courses, and entertainment. Reviews the annual budget and Master Fee Schedule of the Recreation Department and makes recommendations with respect thereto. Assists in the planning of a recreation programs for the City and promotes and stimulates public interest; and, to that end, solicits to the fullest possible extent the cooperation of interested community groups and other public and private agencies. Studies

present and future needs of the City with regard to park and recreation facilities. Reviews and recommends parks and recreation facilities design plans. Reviews and recommends projects and policies as they relate to the Parks and Recreation Facilities Master Plan (2019) and Measure H. Meets the 4th Wednesday of each month at 7:00 p.m. at City Hall. Staff liaison: Chris Jones (Recreation).

PLANNING COMMISSION (7 Members)

California's Conservation and Planning law requires the City to establish a Planning Commission. One of its primary functions is as an advisory body to the City Council in matters relating to current and advance planning and the development of the built environment. This includes the review and stewardship of the City's long-range planning goals, policies and programs on a broad array of issues related to land use, including concessions under state density law. In addition, this body hears and takes action on Tier IV development projects located inside the San Pablo Avenue Plan area, after receiving the recommendation of the Design Review Board. They also hear appeals of administrative decisions of the Zoning Administrator as well as appeals of actions made by the Design Review Board. In addition, the Commission takes action on conditional use permits, variances, development agreements and serves as the approving authority for necessary environmental documentation required by the California Environmental Quality Act (CEQA) for any project under their purview. Meets the 3rd Wednesday of each month at 7:00 p.m. at City Hall. Staff liaison: Sean Moss (Community Development).

URBAN FOREST COMMITTEE (15 Members)

The Urban Forest Committee serves in an advisory capacity to the City Council, other commissions, and residents with regard to the growth, maintenance, and location of trees within the city. The Committee recommends programs, policies, and ordinances to implement and promote the City's Street Tree and Urban Forest Management Plan and to coordinate with the Public Works staff regarding management and maintenance efforts. The Committee promotes and fosters public awareness, education, interest and support for urban forestry efforts, fosters volunteer opportunities for tree planting and watering along the City's streets and in residential front yards, and educates El Cerrito residents regarding selecting, planting and maintaining trees. Meets the 2nd Monday of each month at 7:00 pm at City Hall. (10 vacancies). Staff liaison: Stephen Prée (Public Works).

Outlook

Public Testimony Financial Advisory Board 5. REVIEW OF CITY COUNCIL BUDGET DISCUSSION

From Ira Sharenow <i[redacted]
Date Fri 5/22/2026 6:01 AM
To Crystal Reams <CReams@elcerrito.gov>; Claire Coleman <ccoleman@elcerrito.gov>
Cc Gabe Quinto <GQuinto@elcerrito.gov>; William Ktsanes <wktsanes@elcerrito.gov>; Rebecca Saltzman <rsaltzman@elcerrito.gov>; Lisa Motoyama <LMotoyama@elcerrito.gov>

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The El Cerrito council is slow to respond to financial crises. Fr example, the first “going concern” independent audit report came out in 2014 (around the same time as the library study), yet the council did not seem to take the city’s financial difficulties seriously until 2019. Quite frankly, the council is still overspending.

I think the FAB needs to address issues even if the council is unwilling to do so.

Here are some issues to address.

Jarvis measure

Management credit card usage

Management travel

37.5 hour work week

Long winter holiday breaks

Lawsuits and the tragic consequences of broken sidewalks

Spending on consultants and the apparent lack of competitive bidding

Management bloat – too many managers

Ira Sharenow
El Cerrito, CA

Outlook

FAB Public Testimoney Item 6 Budget

From Ira Sharenow [redacted]
Date Sat 5/23/2026 10:51 AM
To Claire Coleman <ccoleman@elcerrito.gov>; Crystal Reams <CReams@elcerrito.gov>
Cc William Ktsanes <wktsanes@elcerrito.gov>

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WRITTEN COMMENT TO THE FINANCIAL ADVISORY BOARD

City of El Cerrito | Proposed Biennial Budget FY 2026-27 / FY 2027-28

Submitted: May 2026 | Agenda Item: FY 2026-27 / 2027-28 Budget

Opening Statement

The Financial Advisory Board performs an essential oversight function for El Cerrito residents. The purpose of these written comments is to raise substantive concerns about analytical gaps in the Proposed FY 2026-27 / 2027-28 Biennial Budget, and to ask specific questions that I respectfully request the FAB direct to staff.

These comments are based on a detailed review of the proposed budget, both study session presentations (May 5 and May 19, 2026), the budget balancing scenario documents, and ten years of adopted budgets from FY 2013-14 through FY 2024-25. The intent is constructive. Staff has produced a more rigorous budget process than in prior cycles, and the introduction of Internal Service Fund contributions for capital

equipment is a genuine improvement. The concerns raised here are structural and analytical — not directed at any individual.

Concern 1: The Budget Runs a Net Deficit — This Is Not Clearly Communicated

The City Manager's budget message describes 'a significant projected surplus in each year.' This is technically accurate only for the operating budget component. The full picture is materially different:

Metric	FY 2026-27	FY 2027-28
O&M Operating Surplus	$774,634	$227,383
One-Time Expenditures (Fire Engine / SCBA)	($1,025,000)	($488,600)
NET Annual Result	**($250,366) DEFICIT**	**($261,217) DEFICIT**

The fund balance shrinks in FY27, FY28, and FY29 before recovering modestly in FY30-31. This is not a budget emergency, but it is not a 'position of genuine strength' either. The Board should ask staff to present the full net annual result — not just the O&M component — in all public communications.

Concern 2: The City Is Already Projected to Miss Its Own Reserve Target

The City Council updated its Comprehensive Financial Policy just months ago, in March 2026 (Resolution No. 2026-17), setting a goal of 17% unassigned reserves. The five-year forecast on page 55 of the proposed budget shows the City missing that target in the second year of the two-year budget and in the two forecast years that follow:

Fiscal Year	Unassigned Reserve %	City Policy Target	Target Met?
FY 2026-27	18%	17%	**YES**
FY 2027-28	16%	17%	**NO**

FY 2028-29	16%	17%	**NO**
FY 2029-30	16%	17%	**NO**
FY 2030-31	17%	17%	**YES — barely**

The City adopted a new, stronger reserve policy in March 2026. The proposed budget projects violating that policy within 12 months. This is disclosed in the page 55 table but not highlighted in the City Manager's budget message. The Board should request an explanation of how staff plans to restore the unassigned reserve to 17% and on what timeline.

Concern 3: No Downside Scenarios — A Critical Omission in an Uncertain Economy

The proposed budget explicitly acknowledges 'significant economic uncertainty' and notes 'no major recessions beyond the current economic slowdown' as a forecast assumption. Yet no downside scenario appears anywhere in the budget

documents. Every scenario presented (A, B, C, D, B+, C+) assumed revenues continue at projected levels.

This is a significant analytical gap. The budget is particularly vulnerable to declines in three revenue areas:

- Real Property Transfer Tax ($3.2M/yr): Already softened from a $4M+ peak. High interest rates suppress transaction volume further. The RPTT is volatile by design — it moves with the real estate market.
- Sales Tax (~$9M/yr): Consumer spending compresses in recessions. The structural boost from Measure G is now baked in, but a recessionary environment still cuts into the base.
- Insurance and Personnel Costs: If inflation stays elevated, the projected 12% insurance increase in FY28 may be understated. Personnel costs are already growing at 8.2% — roughly double the revenue growth rate.

The Board should ask staff to model at least one downside scenario: what does the five-year forecast look like if total revenues come in 5% below projections? The answer to that question is more relevant to fiscal resilience than the difference between Scenario B+ and Scenario C+.

Concern 4: The RPTT Risk Is Unmodeled and Potentially

Catastrophic

The Howard Jarvis Taxpayers Association and Realtor groups are backing a ballot measure that would eliminate El Cerrito's Real Property Transfer Tax. The RPTT generates approximately $3.2 million per year — 8 to 10 percent of the entire General Fund. The proposed budget contains no scenario modeling the loss of this revenue.

The Magnitude of This Risk

A $3.2 million revenue loss would exceed the total operating surplus in both budget years combined ($774,634 + $227,383 = $1,002,017). It would require cuts far deeper than the differences between any scenario currently being discussed. And the operating surplus in the proposed budget is thin enough that it would not survive even a partial RPTT decline, let alone elimination.

The budget notes that 'proponents may withdraw by June 25 if Legislative action satisfies primary financial backers.' That is a reason to watch closely — not a reason to omit the scenario entirely. The Board should ask staff to present a scenario showing the five-year forecast under RPTT elimination, and to explain what service reductions would be required.

Concern 5: One-Time and Surprise Expenses Are Not Modeled

The proposed budget treats the fire engine replacement ($1,025,000 in FY27/28) and SCBA replacement ($488,600) as the primary one-time items requiring attention. But the budget history shows a consistent pattern of additional mid-year surprises that erode operating surpluses:

- Workers' Compensation: Between the May 5 and May 19 study sessions, a $100,000 surprise increase from the Municipal Pooling Authority was absorbed. The budget carries no contingency reserve for similar mid-year cost surprises.
- General Liability Claims: The City's claims register shows $575,597 in incurred slip-and-fall liability from 2020-2025, with over $430,000 outstanding — including $380,000 from a wrongful death case (Richard Dixon, April 2023) related to sidewalk maintenance. These claims are funded through the insurance/risk budget, but budget cuts to landscape maintenance ($76,668 in FY27 rising to $140,537 in FY28) increase the underlying exposure.
- CalPERS True-Up: The FY27 UAL increase came in at 14.4% — already above the stated '5-10% per year' projection range. If this pattern continues, pension costs will exceed budget projections before the projected 'peak and taper' in the early 2030s.

The Board should ask staff: what is the contingency planning for mid-year cost surprises? Is there an identified reserve specifically designated for unbudgeted costs, or does the City rely solely on the operating surplus as its buffer? Given that the operating surplus is less than 1.5% of revenues, this is a thin margin.

Concern 6: Infrastructure Deferral — The Invisible Deficit

The proposed budget's introduction of Internal Service Fund contributions for capital equipment is a real structural improvement. However, the amounts involved are not proportionate to the actual backlog:

- Deferred Maintenance ISF: $300,000/year against a capital backlog the City's own prior State Auditor review identified as being in the hundreds of millions of dollars.
- The City's Pavement Condition Index has declined approximately 20 points over the last eight years. Roads that cost X to maintain properly cost 3-5 times X to reconstruct once they deteriorate past a critical threshold.
- The landscape maintenance cuts — $76,668 in FY27 and $140,537 in FY28 — directly increase the deferred maintenance backlog on streetscapes, medians, and the Hillside Natural Area. Reduced maintenance is not cost-neutral; it compounds.

The Board should ask staff for three specific numbers: (1) the current total deferred maintenance backlog in dollar terms; (2) the projected Pavement Condition Index trajectory under the proposed $300,000/year ISF; and (3) the estimated annual contribution required to stop the backlog from growing further. These numbers belong in the budget document.

Concern 7: Accounting Shifts Improve the Picture Without Reducing Actual Spending

Two budget improvements are presented as fiscal improvements but are more accurately described as accounting corrections:

- The Cost Allocation Plan update (Willdan Financial Services, Spring 2025) moves $461,000 in FY27 and $520,000 in FY28 from the General Fund to special revenue funds. This is a legitimate correction — the prior CAP was over a decade old. But total City spending is unchanged. The General Fund simply bears less of the cost, while other funds bear more.
- Police special revenue fund shifts move allowable costs to the COPS Grant fund, vehicle abatement fund, and asset replacement fund, using existing fund balances. These fund balances are finite and will eventually be

exhausted. This is an appropriate use of restricted funds, but it is not a recurring structural solution.

The Board should ask: for each special fund being used to absorb General Fund costs, what is the current fund balance, what is the annual draw, and at what point is the fund exhausted? A clear accounting of the sustainability of these shifts would improve the transparency of the budget.

Summary: Key Questions for the Board to Direct to Staff

The following questions are grounded in the budget documents. I respectfully request the Financial Advisory Board incorporate them into its review:

Q1	**Will staff publish the NET annual result — not just the O&M surplus — in all budget summaries and public communications?** *The net annual result is a deficit in FY27 and FY28 once one-time expenditures are included. This is material information for the public.*

Q2

Has a downside revenue scenario been modeled? If not, why not, and when will one be provided?

The document acknowledges economic uncertainty but presents no scenario with revenues below baseline projections.

Q3

Has a scenario been modeled assuming elimination of the Real Property Transfer Tax ($3.2M/yr)?

The Jarvis-backed ballot measure could eliminate 8-10% of the General Fund. None of the six scenarios (A, B, C, D, B+, C+) model this risk.

Q4

What is the plan for restoring the unassigned reserve to the City's own 17% target, which is projected to be missed in FY28, FY29, and FY30?

The City adopted Resolution No. 2026-17 in March 2026. The proposed budget already projects violating it in year two.

Q5

What is the total current deferred maintenance backlog in dollar terms, and what annual contribution is required to stop it from growing?

The $300,000/year ISF contribution is a step in the right direction. The question is whether it is proportionate to the actual problem.

Q6

What is the contingency plan for mid-year cost surprises? What is the buffer if workers' compensation, CalPERS, or insurance costs exceed budget projections?

The operating surplus in both years is less than 1.5% of revenues — a thin margin given the City's history of mid-year cost surprises.

Q7

For each special revenue fund being used to absorb General Fund costs, what is the current fund balance, the annual draw, and the projected exhaustion date?

The CAP shift and police fund shifts are legitimate but finite. Residents should understand their sustainability.

Q8	**What is the dollar value of outstanding general liability claims, and how does the landscape maintenance cut affect the City's ongoing liability exposure?** *The claims register shows $430,000+ outstanding including a $380,000 wrongful death case. Reducing maintenance increases the risk that generates these claims.*

Closing

These comments are intended to strengthen the budget process, not to oppose the document. Staff has done substantial work under real constraints, and the biennial process is more rigorous than prior cycles. The concerns raised here are about what is missing from the analysis — downside scenarios, reserve target compliance, the RPTT risk, infrastructure backlog quantification, and the full net fiscal picture.

El Cerrito has been on the State Auditor's high-risk list within recent memory. The Financial Advisory Board is the right body to ask the hard questions before this budget is adopted. I urge the Board to request the scenario analyses and data described above before offering a recommendation to the City Council.

Thank you for your service to the community and for reviewing these comments.

Ira Sharenow
El Cerrito, CA