

CITY BUDGET



City of Emeryville
CALIFORNIA

FISCAL YEARS
2023-24 & 2024-25





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The City of Emeryville Budget Fiscal Years 2023-2024 & 2024-2025

City Council

John J. Bauters, Mayor

Courtney Welch, Vice Mayor

Kalimah A. Priforce, Council Member

David Mourra, Council Member

Sukhdeep Kaur, Council Member

City Manager

Paul Buddenhagen

Assistant City Manager

Pedro Jimenez

City Attorney

John Kennedy

Management Staff

Chief of Police, Jeff Jennings

City Clerk, April Richardson

Community Development Director, Charles Bryant

Community Services Director, Rebecca Sermeno

Finance Director, Lawrence Chiu

Human Resources Director, Lilybell Nakamura

Information Technology Director, Michael Parenti

Public Works Director, Mohamed Alaoui



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City of Emeryville

CALIFORNIA

MEMORANDUM

DATE: June 6, 2023

TO: Paul Buddenhagen, City Manager

FROM: Lawrence Chiu, Finance Director

SUBJECT: **Resolution Of The City Council Of The City Of Emeryville Adopting The Operating Budget For Fiscal Years 2024 And 2025 (“Operating Budget”), And Appropriating Funds For Fiscal Years 2024 And 2025**

RECOMMENDATION

Staff recommends that the City Council review and adopt the above-entitled Resolution approving the proposed Operating Budget for the City of Emeryville, and appropriating funds, for Fiscal Years 2024 and 2025.

BACKGROUND

Throughout the pandemic, the City of Emeryville was able to manage the COVID-19 pandemic economic declines without using any of the General Fund Reserve and without laying off any City staff. This was the result of prudent and careful budgeting, important federal Covid relief funding and a resilient community. As we continue to emerge from the deepest Covid impacts, some sectors of the economy have rebounded well, and others continue to lag. The City’s primary revenue streams (sales tax, hotel tax, business license tax and cardroom tax), were significantly negatively affected by the pandemic. All have begun to rebound, with sales tax and business license tax nearly back to pre-pandemic levels, while hotel tax and card room tax remain significantly lower.

Despite some economic recovery, a gap between revenues and expenditures still exists for the current fiscal year Fiscal Year (FY) 2022-2023, as well as a projected deficit for FY 2023-24 and 2024-25. This gap is due in large part to expenses increasing at a rate that exceeds revenue growth. Thus, the proposed Budget relies on \$1.3 million in one-time funding for FY 2023-24 and \$2.7 million in FY 2024-25 in general fund ending balance accrued from previous years. It is possible we will see additional unforeseen revenues that would reduce the deficit. However, the City must remain vigilant, and budget prudently given the uncertainty of other revenue and the potential for recessionary pressures or a Covid resurgence which could dampen expected revenue.

Citywide Operational Budget

The annual budget is the single most important policy that the City Council reviews and approves, as it represents the City's priorities for making resource investments, both for the upcoming year and the long-term future. As such, the budget process must include effective participation from the Mayor and City Council, our community, key stakeholders, and City staff. Working together, the City strives for progressive investment in the community's future, as well as in the City's organization and staff, so that the City can operate efficiently and effectively.

Revenues for the City are projected to be \$152.3 million in FY 2023-24, including \$29.3 million or 19.3 percent of Successor Agency revenues. For FY 2024-25, revenues are projected to be \$135.7 million, including \$27.2 million or 20.1 percent of Successor Agency revenues. FY 2023-24 revenues are \$16.6 million higher than FY 2024-25 which is mainly due to increases in the Disaster Reserve Fund of \$1.8 million, Measure O Critical Needs Fund of \$1.0 million, Federal, State and County grants of \$8.6 million, impact fees of \$2.9 million and the Urban Forestry Program of \$1.0 million.

The General Fund is the City's main source of unrestricted funds. The City's General Fund revenues total \$50.6 million or 33.2% and \$50.7 million or 37.4% of the City's total revenues in FY 2023-24 and FY 2024-25 respectively. The City's General Fund expenditures total \$51.9 million or 21.0% and \$53.4 million or 32.5% of the total City's expenses for FY 2023-24 and FY 2024-25 respectively. In addition to the FY 2023-24 General Fund expenditures of \$51.9 million, the following transfers of \$3.9 million from the General Fund ending Fund Balance are included in the budget, bringing the General Fund expenditures budget to a total of \$55.8 million.

- a) Transfer of \$1.8 million to the Disaster Reserve Fund to meet the reserve target of \$5 million;
- b) Transfer of \$1.0 million to the Measure O Critical Needs Fund to meet the reserve target of \$1.0 million;
- c) Transfer of \$1.0 million to the Urban Tree Program; and
- d) Transfer of \$0.1 million of Small Business Incentives to Economic Development Fund.

This Budget follows the reserve requirements, which set a minimum reserve for the General Fund at 50% of Operational Costs.

The proposed budget funds 173 full-time equivalent (FTE) employees, including 137 FTEs in General Fund and 36 FTEs in other funds. The FY 2023-24 and FY 2024-25

budget includes Measure F funding for one Engineer position in the Public Works Department and one Code Enforcement Officer.

Overview of the General Fund Proposed Operating Budget for FYs 2023-24 and 2024-25

In FY 2023-24 and FY 2024-25, General Fund revenues are projected to be \$50.6 million and \$50.7 million respectively, with expenditures of \$51.9 million and \$53.4 million resulting in projected deficits of \$1.3 million and \$2.7 million. The proposed General Fund Operating Budget for FY 2023-24 and FY 2024-25 also included Real Property Transfer Tax of \$0.6 million annually from the General Capital Fund, which is subject to the Council approval of the Real Property Transfer Tax Policy on June 6, 2023.

The projected deficits are planned to be addressed using ending general fund balance, but they are not sustainable and either new revenue will be needed, or expenditures will need to be reduced.

Adopted Budget (6/6/2023)	YE Estimate FY 2023	Proposed FY 2024	% change from Prior Year	Proposed FY 2025	% change from Prior Year
Revenues	51,922,140	50,585,622	-2.6%	50,667,016	0.2%
Expenses	52,862,960	51,904,720	-1.8%	53,387,086	2.9%
Projected Use of GF ending Fund Balance	(940,820)	(1,319,098)		(2,720,070)	

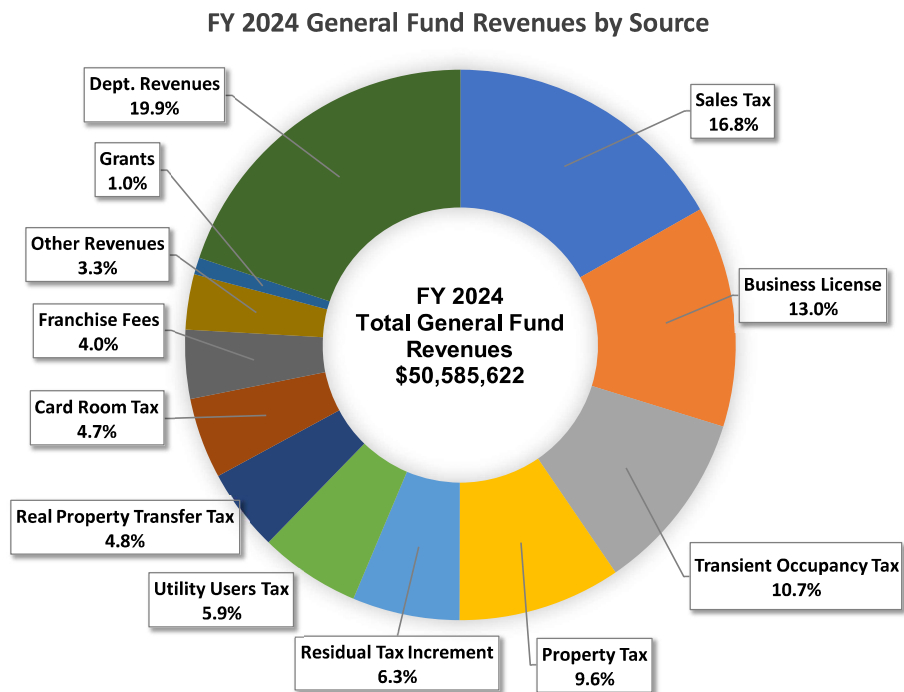
Transfer to		
a Disasters Reserve Fund	(1,825,000)	
b Measure O Critical Needs Fund	(1,000,000)	
c Urban Tree Program	(1,000,000)	
d Economic Development Fund	(100,000)	
Total Transfers	(3,925,000)	
Projected GF ending Fund Balance		
	15,282,142	10,038,044
		7,317,974

	<u>FY 2024</u>	<u>FY 2025</u>
Projected ending General Fund Balance	\$10,038,044	\$7,317,974
Projected ending Reserve for Economic Uncertainty	\$24,397,686	\$24,747,686

Revenues

As the world and region slowly recover from the COVID-19 pandemic, the City's revenues are projected to grow conservatively in FY 2023-24 and then moderately in the next few years through FY 2027-28. Changes in the economy of the San Francisco Bay Area will impact the City's revenues, particularly the General Fund major revenue sources of business licenses, sales tax, departmental revenues and transient occupancy taxes (TOT).

Total General Fund revenue projections for FY 2023-24 are approximately \$1.3 million less than FY 2022-23 year-end estimates, with the FY 2024-25 revenues essentially flat. Following is a chart showing FY 2023-24 budgeted General Fund revenues by source with a total budget of \$50.6 million.



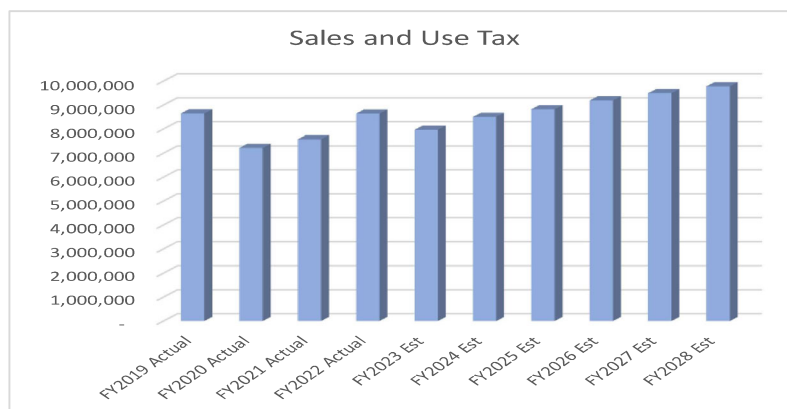
Property Tax

As illustrated in the chart below, based on the Property Assessment Value (AV) report from Alameda County, the City anticipates property tax revenues to increase by 2% annually.



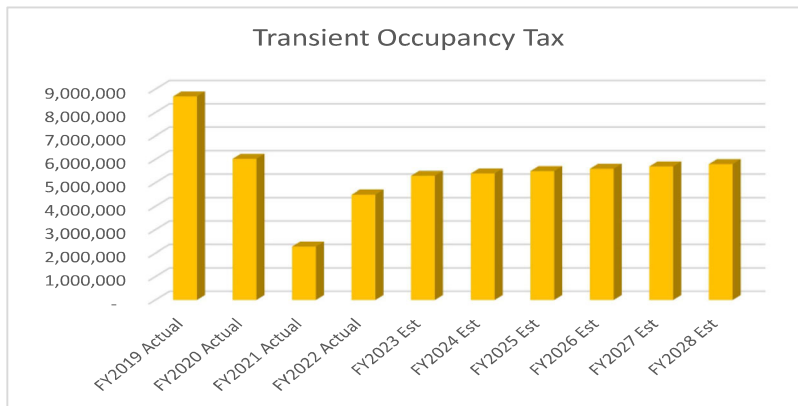
Sales and Use Tax

The Sales and Use Tax received by the City is dependent upon consumer confidence and the local economy. As illustrated in the chart below, FY 2020 saw a 17% reduction due to COVID-19. As the local economy slowly recovers from the pandemic, we are assuming a conservative growth of 1.5% in FY 2024 and then a moderate growth of 3.5% in the next few years.



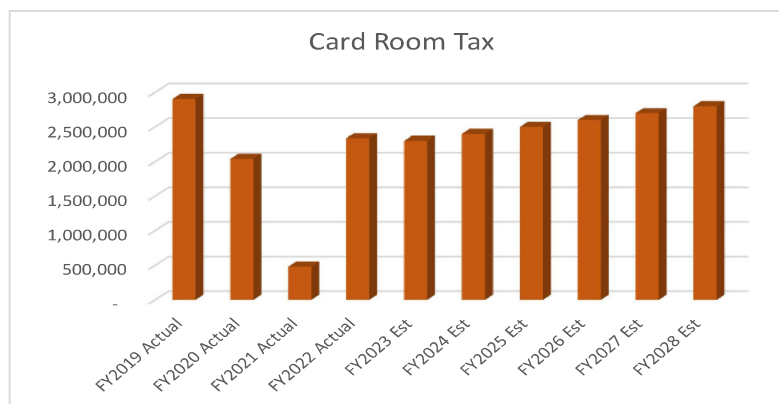
Transient Occupancy Tax (TOT)

Revenues from the hotel industry, referred to as Transient Occupancy Tax (TOT), have been and continue to be the most significantly negatively impacted revenue source for the City. Even after the pandemic restrictions were lifted, both business and personal travel remain considerably lower than previous years in Emeryville. The City's TOT revenues saw a 31% reduction in FY 2020, followed by a 62% reduction in FY 2021 compared to the prior years. While travel is picking up, revenues in FY 2023 are projected to be 40% below the TOT in FY 2019. TOT revenue loss of more than \$2 million annually compared to pre-pandemic years continues to hamper the city. Only conservative growth of 1.8% is projected for future years, as shown in the graph below.



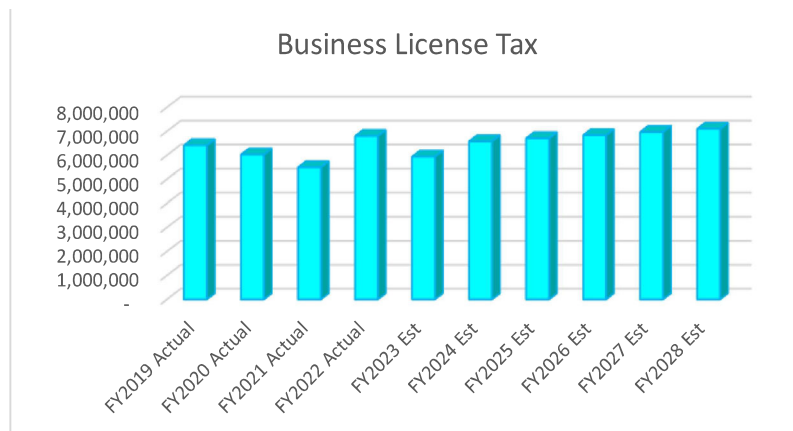
Card Room Tax

As illustrated in the chart below, the revenue collected through the Card Room Tax declined significantly by 30% in FY 2020, and 76% in FY 2021 due to closure of the Card Room during COVID-19. With the lifting of restrictions in Alameda County, the Card Room Tax has rebounded in FY 2022. We are assuming a moderate growth factor of 4% in the next few years.



Business License Tax

The Business License Taxes collected reflect the health of the business community in Emeryville. As shown in the chart below, FY 2020 saw a reduction of 7% in business license revenue followed by a 9% reduction in FY 2021. Good growth in FY 2022 is encouraging and with the recovery under way, we are assuming a growth factor of 2% in the next few years.



Measure F - ¼ cent Sales Tax

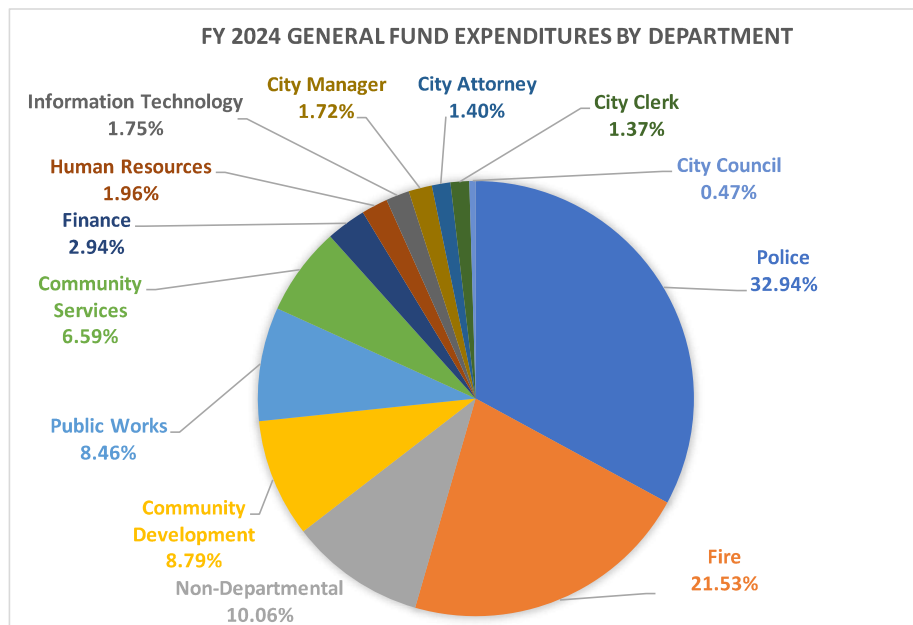
In March of 2020 Emeryville voters approved a local ¼ cent sales tax measure that can be used to support a limited list of City expenditures. The projected revenue for FY 2023-24 and 2024-25 is \$2.7 million and \$2.8 million respectively, and the proposed budgets allocate \$1.5 million and \$1.6 million of Measure F revenue to support a new Code Enforcement Officer, a new engineer and the Emeryville Child Development Center, all authorized uses under the ballot measure. The City Council will make an annual determination about how to allocate proceeds as part of the budget process.

Expenditures

General Fund expenditures are projected to decrease by \$1.0 million in FY 2023-24 compared to FY 2022-23 year-end estimates and increase by \$1.5 million in FY 2024-25.

At the beginning of the budget process, Department Heads were asked to maintain costs as close to the FY 2022-23 level as possible, to minimize the budget shortfall we face. In addition to those cost containment approaches, the following strategies were implemented in the proposed budget: (1) Reviewing vacant positions in the proposed budget before filling; and (2) using \$1.3 million and \$2.7 million from the General Fund ending fund balance to balance the FYs 2023-24 and 2024-25 budget shortfall.

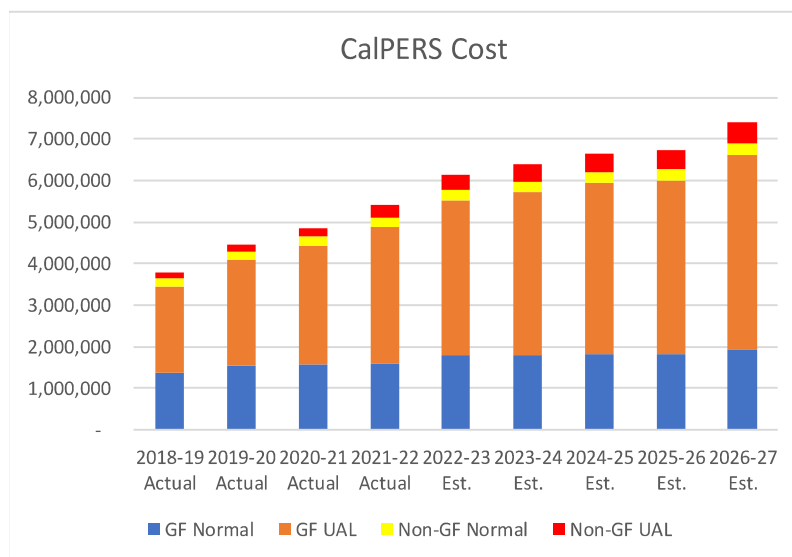
Following is a chart showing FY 2023-24 budgeted General Fund expenditures by department with a total budget of \$51.9 million.



The FY 2023-24 and 2024-25 budget includes a carryforward of the previous year's labor cost increase of 3% as placeholder while negotiations with the bargaining units progress. The final labor costs will be determined by the outcome of the labor negotiations.

Reserve Policy – The City continues to develop the annual budget under the guidelines of the City's Reserve Policy. The Reserve Fund's projected balance at the end of FY 2023-24 and FY 2024-25 is over fifty percent of the General Fund operating expenditures as required by the policy.

Pension - One of the benefits offered to MESA/City employees is participation in the CalPERS pension program. Following significant losses during the great recession and lower than projected returns on assets held for the past several years, CalPERS changed the assumptions it applied to the funding requirements of the program. These assumptions changed the term of recovery from 30 years to 15 years, lowering the discount rate (projected annual earnings rate) from 7.0 percent to 6.8 percent in July 2021 and shortening the amortization period from 30 years to 20 years for future years. The resulting financial impacts of these changes will significantly increase future pension obligations, possibly resulting in reduced service levels throughout the City in the future. The following is the actual and projected costs of the CalPERS through FY 2026-27 based upon current information available.



The City established a Section 115 Trust Fund to accumulate funds that can only be used towards future pension costs in addition to paying the required CalPERS annual pension payments. The Section 115 Trust Fund is projected to have a balance of \$13.6 million and \$13.9 million at the end of FY 2023-24 and 2024-25 respectively.

Long Range Financial Planning

The City uses a five-year financial forecasting model as a key budget planning tool to ensure accountability of the service provided and to plan for future challenges. The long-range financial planning enables the City to foresee potential budget challenges, giving the City sufficient time to analyze the long-term fiscal impact, and to take appropriate action.

The City has implemented a multi-pronged approach to ensure sustainability and prudent management of the City's finances:

- 1) Maintain a strong General Fund reserve, including an Economic Uncertainty Reserve, Disasters Reserve and an unassigned fund balance.
- 2) Establish Section 115 Pension Trust Program to pre-fund pension unfunded liability. Assets in the Trust Program can be transferred to CalPERS at the City's discretion, which could reduce large fluctuations in employer contributions to CalPERS.
- 3) Passed voter-approved taxes or assessments (Measure C – Affordable Housing Bond, Measure F – Sales & Use Tax, and Measure O – Real Property Transfer Tax), and

annually update the Master Fee Schedule of City departments to ensure cost recovery of services provided.

4) Promote economic development and diversify economic base to ensure business vitality and long-term fiscal sustainability. The City's economic development work supports business growth, development, entrepreneurship, and innovation. Emeryville is home to both small and large businesses and prides itself on supporting a business-friendly culture. From retail stores to technology firms, businesses in Emeryville benefit from a small and personal city government, an active and engaged residential community, and a thriving local business community. Additionally, the City develops marketing programs that highlight the City as a center of Art and Innovation.

Looking Forward

Staff will continue to streamline the City's organizational processes and optimize existing programs to continue to meet the needs of residents and businesses throughout the City. Staff will also work with the City Council to identify new revenue streams to offset some of the losses experienced from the pandemic. By continuing to improve efficiency and focusing on the longer-term forecast for the City's General Fund, residents, business leaders and community partners will continue to invest in and strengthen the Emeryville community.

Capital Planning - Beyond 2023

For the last forty years, the City has used the Capital Improvement Program (CIP) to implement the vision, goals, and priorities of the Emeryville community. The CIP is a five-year plan that guides Emeryville's investment in its public buildings, parks, streets, sewers, and other facilities. City staff use the CIP as a roadmap to design, construct, and repair City facilities that support a livable and sustainable Emeryville. Projects included in the CIP are large-scale, long-term investments that build, replace, or improve public infrastructure. For the 2023-2028 CIP City staff have prepared a 68 million Five-year Capital Improvement Program with 46 projects, supported by a variety of funding sources.

Upon adoption of the CIP, funds are appropriated for the first two years of the plan. The remaining three years are presented for planning purposes and are reevaluated and appropriated with the respective budget cycles.

The proposed 2023-28 CIP continues to advance the goals and priorities established by the City Council in recent years. Certain projects have been added or updated to reflect the needs of the community, project timelines, and changes in funding sources.

The CIP continues to focus on the following vision and key goals:

- Direct resources to high priority projects as identified by the City Council Goals and Priorities.
- Emphasize Active Transportation in project design and implementation.
- Ensure streamlined delivery of Capital Projects.
- Overall, create and maintain infrastructure to support a livable, vibrant City.

Consideration of the City's financial policies is an integral part of the capital improvement program development. The five-year plan reflects applicable financial policies approved by the City Council to ensure fiscal discipline. The plan is developed in conjunction with the City's biennial budget, taking into consideration funding needs for general operations and other city programs. The 2023-28 CIP includes proposals for revenue allocations committed to capital projects, and the use of infrastructure and implementation fund balance reserves as further described below.

The new 2023-2028 Capital Improvement Program will build on the prior CIP as well as other long-term planning source documents that set specific plans and priorities for the city. Examples of source documents that connect to the CIP include the General Plan, Public Art Master Plan, Affordable Housing Bond Administration and Expenditure Plan, and the draft Active Transportation Plan.

In addition, for the new 2023-2028 CIP, staff are seeking an intuitive approach to make the CIP more legible and accessible to the public. As such, staff have proposed updated CIP project values and categories.

The new CIP will label funded projects with values that identify and connect with community and council priorities. The 6 values that projects will be labeled with are: Climate Action, Connectivity, Equity, Maintenance, Safety, and Quality of Life.

Furthermore, CIP categories will be consolidated from eleven to six to make the CIP more relatable and intuitive.

- The previous categories were:
Community Facilities, Facilities Maintenance, Housing, Information Technology, Pedestrian Bicycle, Public Art, Sanitary Sewer, Streetscape System, Transportation, and Vehicles.
- The new categories are:
Community Facilities, Essential Infrastructure, Housing, Information Technology, Sustainable Transportation, and Urban Greening.

Overall the intention is to provide a CIP where more of the projects are active and delivered in a streamlined manner.

City Council Goals - The City Council has identified the following Goals and Priority Projects for the next fiscal year:

- Begin design and construction on bicycle and pedestrian focused projects: 40th Street Redesign and Ashby Interchange.
- Revitalize and advance the Art Center Project.
- Develop a new City of Emeryville public facing website.
- Develop and implement an Urban Tree Planting program.
- Close out the Quiet Zone Project's construction phase and establish a Quiet Zone with Federal Railroad Administration.
- Begin construction on bicycle and pedestrian focused project for San Pablo Avenue Corridor.
- Develop a Federal Grant making / staffing plan.
- Electrify the City police fleet.
- Develop affordable and transitional housing at 4300 San Pablo Avenue.
- Create a Black, Indigenous, People of Color (BIPOC) Small Business support program.

CONCLUSION

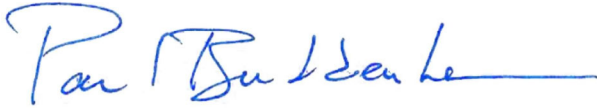
The City must plan with care and make prudent fiscal decisions about how to best use its resources to build on Emeryville's reputation as the City of art and innovation. Sustaining services and continuing to create an environment that enhances resiliency and equity and brings joy to our residents and visitors is at the core of the budget. The City Council's thoughtful fiscal policies and committed work has situated us in a strong fiscal position, allowing us to continue on this path.

The proposed Budget for FY 2023-24 and 2024-25 represents the thoughtful work of the City Council, Budget & Governance and Budget Advisory Committees over the last year, as well as staff throughout City Departments who prepared reasonable expenditure budgets that maintain services while respecting resource constraints.

Staff thanks the City Council, the Budget and Governance Committee and the Budget Advisory Committee for their guidance and support throughout the development of the budget. In addition, thank you to the staff in all City Departments that contributed to the Fiscal Year 2023-24 and 2024-25 budget. Finally, special thanks to the Finance Department for their diligent work and expertise throughout this year's budget process.

PREPARED BY: Lawrence Chiu, Finance Director

**APPROVED AND FORWARDED TO THE
CITY COUNCIL OF THE CITY OF EMERYVILLE:**



Paul Buddenhagen, City Manager

ATTACHMENTS

- Attachment A - Proposed Budget for Fiscal Years 2024 and 2025
- Draft Resolution

➤ MISSION STATEMENT

The City of Emeryville provides innovative and responsive services to the community to create and sustain a vibrant, livable city.



➤ CITY OF EMERYVILLE – OUR HISTORY

Emeryville has been a city in progress for one hundred and twenty-five years. Located on the east shore of the San Francisco Bay between Oakland and Berkeley directly opposite the Golden Gate, since incorporating in 1896, the town has grown into Emeryville, the City of Art and Innovation.

Indigenous People

The original inhabitants of what is now Emeryville were two groups of indigenous people, beginning several thousand years ago. Little is known about the first group other than the physical evidence that they left behind. This included large piles of discards along the shore of the Bay, called shell mounds, one of which was particularly massive. This first group lived in the area for about 1,000 years, and then were displaced or assimilated by another group of native people who are believed to have migrated to the area from the Central Valley around 500 AD. These were the Muwekma Ohlone people, who subsisted mainly as hunter-gatherers and harvesters, and inhabited fixed village locations, moving temporarily to gather seasonal foodstuffs like acorns and berries.

In the late 18th century, when the Spanish began settling in the San Francisco Bay Area traveling north from their home base in Mexico, Don Luís María Peralta was among them. In 1820, as a reward for his long service to the Spanish crown as a soldier and civilian official, he was granted Rancho San Antonio, a 44,800-acre (70-square-mile) land grant covering the present-day cities of San Leandro, Oakland, Alameda, Piedmont, Berkeley, Albany, and Emeryville. In 1821, Mexico gained independence from Spain, and Peralta and other "Californios" became citizens of Mexico. In 1842, Don Peralta divided the

rancho among his four sons, with Vicente Peralta receiving the portion encompassing present-day West Oakland, North Oakland, and Emeryville. He built corrals and a slaughterhouse for his cattle in the area around the Emeryville shell mound. The hides could be transported across the bay to the little village of Yerba Buena from an "embarcadero" slightly



north of Temescal Creek. His hacienda was farther up the creek, about two miles to the east, near the present-day intersection of 55th and Vicente Streets.

Americans Arrive

In the 1840s, Americans began to arrive in California, precipitating the Mexican-American War. The war ended with the Treaty of Guadalupe Hidalgo on February 2, 1848 which gave California to the United States. Just nine days earlier, on January 24, 1848, James Marshall discovered gold at Sutter's Mill near Sacramento. It took a while for the word to spread but by the following year, the "Gold Rush" was on and "49ers" flooded California by the tens of thousands. The village of Yerba Buena was renamed San Francisco and grew from a population of 1,000 to 25,000 in one year. On the east side of the Bay, the City of Oakland was founded in 1852 on land that was essentially stolen from Vicente Peralta. Desiring to profit from the inevitable, he hired a surveyor and began selling off the rest of his rancho, keeping just 700 acres for himself.

One of the Americans involved in the Gold Rush was Joseph Stickney Emery, a New Hampshire native who arrived in San Francisco in September 1850. A stonecutter by trade, he supplied the stone for the U.S. Mint building and supervised the dredging of the ferry channel across the Bay. In 1858 he moved to Oakland, and in 1859 he purchased a 185-acre tract from Vicente Peralta, where he laid out Park Avenue and adjacent streets, and began selling lots. This settlement was originally called "Emery", but in 1884, the federal government established a post office on Park Avenue and named it "Emeryville"; the community has gone by that name ever since.

The Town is Incorporated

In the late 19th century, Emeryville was a motley community, with an amusement park on top of the old shell mound next to the Bay, an extensive enclave of stockyards and slaughterhouses called "Butchertown" to the north, a paint plant and iron mill along the shoreline, a large horse racing track called the "Oakland Trotting Park" in the middle, and a bawdy commercial district along Park Avenue to the south. The Northern Railway was built along the shoreline in 1876 and, for the first time, provided direct rail access to the community. In 1885, the Northern Railway was acquired by Southern Pacific, which integrated it into its nationwide system, setting the stage for extensive industrial development.



Emeryville businessmen, dissatisfied with the minimal municipal services provided by Alameda County, leery of Oakland's annexation aspirations, and seeking to control their own destinies, decided to form their own town. On December 2, 1896, an election was held, and its incorporation was approved by a vote of 150 to 28. Thus, the Town of Emeryville (later redesignated as the City of Emeryville) was born.

Expansion in the 20th Century

The 20th century brought a rapid expansion of industrial development to Emeryville. This was accelerated by the relocation of industries from San Francisco following the 1906 earthquake and the advent of World War I in 1914-1918. A network of rail spurs ran throughout the town along almost every street, facilitating this industrial expansion. By the 1930s, almost 100 major companies called Emeryville home, including California Packing Corp. (later Del Monte Cannery), Fisher Body, Judson-Pacific, Oliver Tire and Rubber, Pacific Gas and Electric, Paraffin Paint Company, Pennzoil, Santa Fe Railroad, Shell Oil, Sherwin Williams Paints, Southern Pacific, Standard Electric, Union Oil, Western Electric, and Westinghouse.

In 1936, the Bay Bridge was built with a network of highways connecting to it. The U.S. Highway System was established in 1926 and the Interstate Highway System was created in 1956, both of which ran through Emeryville. An extensive system of local and interurban electric cars provided public transportation service throughout the East Bay and San Francisco. During World War II in the 1940s, Emeryville's factories geared up for the war effort and employed almost 30,000 workers, including many women and African-Americans, to fulfill government contracts.



Transformation

With its solid industrial base and well-established transportation infrastructure of railroads and freeways, Emeryville continued to flourish until the 1960s, when industries began to abandon their central city locations and the city fathers made ambitious plans for transforming the city. In 1966, they adopted the city's first "General Plan", which called for filling in 400 acres of the Bay to create a new neighborhood with waterways, lagoons, and parks surrounding office, commercial, and high-density residential development, including a new civic center. However, before this could all be built, the State of California established the San Francisco Bay Conservation and Development Commission (BCDC), with a mandate to limit further filling of the Bay. The Emeryville peninsula that exists today, running along Powell Street about a mile into the Bay, was completed but no further Bay fill was allowed. Nonetheless, this peninsula was enough to have a major impact on the future of the city. Eventually, it was developed with 1,249 condominium units which doubled the population of the city, with four office towers, a hotel tower, four restaurants, two marinas, and several acres of new park space.

In the 1970s, the City established a Redevelopment Agency and adopted a Redevelopment Plan. This put most of the city in a Redevelopment Area, resulting in “tax increment financing” from property tax, which generated millions of dollars for the Redevelopment Agency to use on capital improvement projects and affordable housing. The State abolished Redevelopment statewide as of February 2012, but during its 37 years of existence, the Emeryville Redevelopment Agency brought about a dramatic transformation of the city from a scrappy industrial town into a modern, mixed-use urban community. The Agency invested over \$25 million in the cleanup of 144 acres of contaminated property, the legacy of the City’s industrial past, which won state, federal, and international recognition. Over \$192 million in Redevelopment funds were invested in the Capital Improvement Program, including six new parks, the Emeryville Greenway/bike path, public facilities such as the Emeryville Child Development Center, renovation of the Veterans Hall for use by the Senior Center, and production of over 750 units of affordable housing.

During the last two decades of the 20th century and the first two decades of the 21st century, many significant new developments were built. These included the East Bay Bridge and Powell Street Plaza shopping centers, the Pacific Park Plaza condominium tower next to the freeway, mixed use centers at Bay Street and the Public Market, the first IKEA store in Northern California, Pixar Animation Studios, many smaller commercial developments throughout the city, and hundreds of new housing units, many of which are deed-restricted as below market rate (BMR) affordable units.

The City of Art and Innovation

Art has also been an important aspect of civic life in Emeryville. In the 1970s, with the help of the Redevelopment Agency, a group of artists purchased two former industrial buildings and started the 45th Street Artists Cooperative, a limited equity coop where several artists live and work. In 1987, some of these artists founded the Emeryville Celebration of the Arts, an annual art show for Emeryville residents and workers. In the early 1990s, the City Council created the Art in Public Places Program, which requires new developments to include public art and/or to contribute to the City's Public Art Fund. Under the direction of the City Council-appointed Public Art Committee, this program has funded dozens of public art installations throughout the city. The Art in Public Places Program celebrated its 30th Anniversary in 2021.

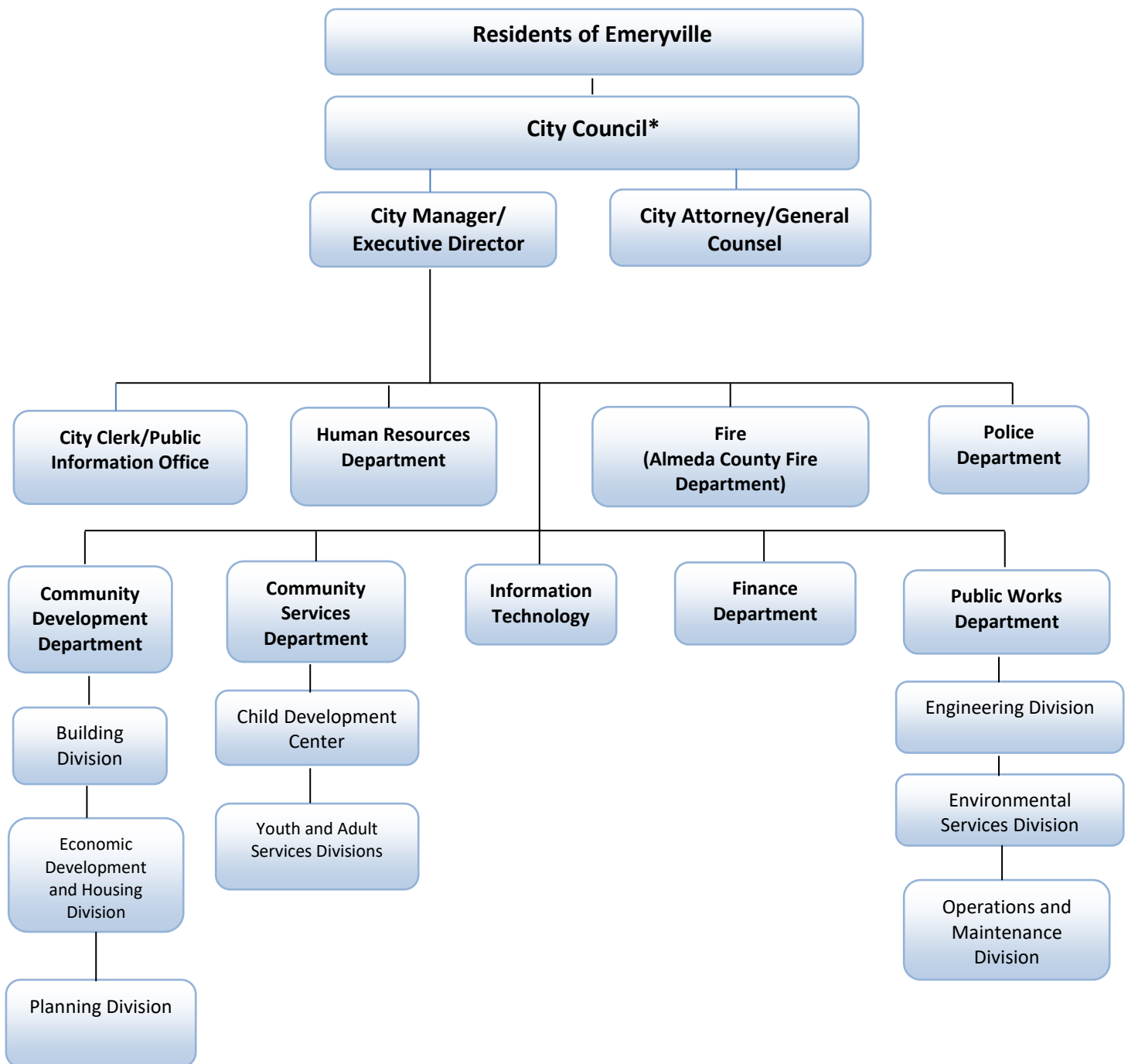
In 2009, a new General Plan was adopted, focusing on “smart” growth, including a high-density mixed-use core area, an enhanced network of parks and open space, and an emphasis on alternative modes of transportation such as cycling, walking, and public transit. Current development trends in Emeryville point to increased growth in the research and development sector, particularly the life sciences, and development of additional affordable housing. In 2017, the City Council adopted a new Economic Development Strategy, focusing on infrastructure (including transit, bicycling, walking, parking management, and broadband), marketing and promotion (including an Art Center, façade grant program, and business incentives), community advancement (including youth programs, affordable housing, jobs training, labor standards, and support for low-income resident and low-wage earners), and network building. In 2021, the City Council adopted an Affordable Housing Bond Administration and Expenditure Plan which will guide the expenditure of over \$64 million across seven separate programs that preserve and produce affordable housing.



Guided by the General Plan, Economic Development Strategy, Affordable Housing Expenditure Plan, and other City policies and programs, Emeryville is well positioned to embark on the next phase of its evolution as the City of Art and Innovation.



➤ CITY GOVERNMENT ORGANIZATION



*The Emeryville City Council also acts as the governing members of several other separate legal entities that together are responsible for the City's administration, finance, and operations. The Community Development Commission of Emeryville oversees the City's economic development efforts, the Management of Emeryville Services Authority acts as the employer of the City's non-public safety staff, and the Public Financing Authority is responsible for issuing bonds to finance capital projects.

➤ **BUDGET PROCESS AND BASIS OF BUDGETING**

BUDGET PROCESS

The budget process begins in December and culminates seven months later with the adoption of the Annual Budget in June.

Mid-Year Budget Review

Work begins in December of each year on the mid-year review. The mid-year review is a detailed analysis of all City revenues and expenditures during the current fiscal year. The mid-year report actual and estimates is published and distributed to the City Council, staff, and the general public for consideration during second half of each fiscal year. The mid-year financial analysis provides the financial starting point for the subsequent year's Operating Budget.

Update General Fund Five-Year Forecast

Preparing accurate General Fund revenue and expenditure forecasts is an important part of the budget process. The update of the five-year forecast of the General Fund begins during the mid-year budget review. The forecast is revised as necessary based on different budgeting scenarios and as more accurate revenue and expenditure data is available during the budget preparation process. The update and revisions occur again once year-end financial statements have been prepared.

Revenue Estimates

Revenue estimates are developed each year using the actual revenues realized from the prior fiscal year and adjusted upwards or downwards based on whether staff has information to suggest such an adjustment is necessary. For example, property taxes are adjusted based on the most recent assessed valuation reports that the City receives from the County. Similarly, the City's sales tax advisor develops sales tax revenue projections based on trends in various sales categories. Rate based revenues are based on the current rates, recent patterns, and anticipated changes by external influences.

Budget Preparation

Budget packets are distributed by the Finance Department to each City department in January. Departments submit preliminary budget requests to the Finance Department in February/March. During this time all revenue sources are projected. Budget staff reviews departmental requests and compiles the Preliminary Budget. The requested budgets are then presented to Senior Management and the City Manager for review and approval.

Recommendations and revisions from review sessions are incorporated into the proposed operating budget. The Budget and Governance and Budget Advisory Committees review, make recommendations, and then recommend the proposed operating and capital budgets to the full Council.

After giving due consideration to all feedback, the City Council finalizes and adopts the budget by June 30th.

Five-Year Capital Improvement Program

The City of Emeryville Five-Year Capital Improvement Program (CIP) is a multi-year planning instrument that identifies the construction of new facilities and infrastructure, and for the expansion, rehabilitation, or replacement of existing City-owned assets. Each year a CIP budget is developed in conjunction with the operating budget and reflects changing priorities and funding availability.

Budget Amendments

All changes to the Operating Budget throughout the year require budget amendments which require the following levels of governing body approval:

Items Requiring Council or Agency Action

- Appropriation of fund balance reserves
- Transfers of appropriations between funds
- New inter-fund loans or advances
- Creation of new capital projects
- Transaction which increases total fund expenditures
- Budget modifications in excess of \$25,000

Items Delegated to the City Manager or Executive Director

- Budget modifications up to - \$25,000.
- Transfers between departments and divisions so that the total fund budget remains the same.
- Approval of transfers within funds which increase or decrease salary and benefit appropriations so that the total fund budget remains the same.

Items Delegated to Department Heads

- Allocation of departmental appropriations to line items except for salary and benefit appropriations
- Changes which exceed current funds disbursement authorizations must be approved by the City Manager/Executive Director. These changes cannot increase the department budget.

BASIS OF BUDGETING

Governmental Funds include the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds. The Governmental Funds and the Successor Agency to the Former Redevelopment Agency Funds are accounted for using the modified accrual basis of accounting. Modified accrual accounting recognizes revenues when they become available and measurable and, with a few exceptions, recognizes expenditures when liabilities are incurred. This system divides available funds into separate entities within the organization to ensure that the money is being spent where it was intended.

Proprietary funds include Enterprise Funds and Internal Service Funds. These funds are accounted for using the accrual basis of accounting. Accrual basis of accounting measures the performance and position of the City by recognizing economic events regardless of when cash transactions occur. The general idea is that economic events are recognized by matching revenues to expenses (the matching principle) at the time in which the transaction occurs rather than when payment is made (or received).

The budgetary process is based upon accounting for certain transactions on a basis other than generally accepted accounting principles (GAAP basis). The major difference between the budgetary basis and GAAP basis is that year end encumbrances are recognized as the equivalent of expenditures on the budgetary basis in governmental funds, while encumbered amounts are not recognized as expenditures on the GAAP basis.

RESOLUTION NO. 23-68

Resolution Of The City Council Of The City Of Emeryville Adopting The Operating Budget For Fiscal Years 2024 And 2025 (“Operating Budget”), And Appropriating Funds For Fiscal Years 2024 And 2025

WHEREAS, the sound financial operation of the City requires a balanced budget detailing revenues and expenditures to be adopted on or before July 1 of each year; and

WHEREAS, the City Manager presented the Proposed Operating Budget for Fiscal Years 2024 and 2025 to the Budget and Governance Committee and the Budget Advisory Committee for their consideration prior to presenting it to the City Council at its June 6, 2023 meeting; and

WHEREAS, City’s Expenditure and Reserve Policies and Residual Property Tax Reserve and Use Policy guided development of the Proposed Operating Budget; and

WHEREAS, the Budget includes the use of short-term, bridging strategies to balance the General Fund budget as the regional economy recovers from the COVID-19 pandemic; and

WHEREAS, the Budget included adjustments to the current Fiscal Year 2023 budget in the amount of \$466,682 related to insurance premium increase and \$399,191 related to EmeryStation West/Transit Center parking lease rent in-lieu; and

WHEREAS, the City Council, having fully reviewed the Proposed Operating Budget for Fiscal Years 2024 and 2025, finds, and determines that the Proposed Operating Budget should be adopted and prepared in the final form; now, therefore, be it

RESOLVED by the City Council of the City of Emeryville that:

- A. The Operating Budget for Fiscal Years 2024 and 2025 (“Operating Budget”) is hereby approved as set forth in Exhibit A hereto, a copy of which is on file with the City Clerk, and authorizes the preparation of the adopted Operating Budget for Fiscal Years 2024 and 2025 in conformance with Exhibit A; and
- B. The funds set forth in the Operating Budget are hereby appropriated in the manner and for the purposes set forth in the Operating Budget; and
- C. The revenues for all City funds are projected as projected as set forth in the Operating Budget.

Resolution No. 23-68
Fiscal Years 2024 and 2025 Budget
City Council Meeting | June 6, 2023
Page 2 of 2

ADOPTED, by the City Council of the City of Emeryville at a regular meeting held Tuesday, June 6, 2023, by the following vote:

AYES:	<u>5</u>	Mayor Bauters, Vice Mayor Welch and Council Members Kaur, Mourra and Priforce
NOES:	<u>0</u>	
ABSTAIN:	<u>0</u>	
ABSENT:	<u>0</u>	

DocuSigned by:
John Bauters
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MAYOR

ATTEST:

DocuSigned by:
April Richardson
9AF9F676E0284D8...
CITY CLERK

APPROVED AS TO FORM:

DocuSigned by:
John Kennedy
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CITY ATTORNEY

RESOLUTION NO. SA08-23

Resolution Of The City Council Of The City Of Emeryville As Successor Agency To The Emeryville Redevelopment Agency Appropriating \$60,913,047 Into The Successor Agency's Fiscal Year 2024 Operating Budget

WHEREAS, the sound financial operation of the Successor Agency to the Former Emeryville Redevelopment Agency requires a balanced budget detailing revenues and expenditures to be adopted; and

WHEREAS, the City Manager presented a one-year Successor Agency Proposed Operating Budget for Fiscal Year 2024 to the City Council at the meeting held on June 6, 2023; and

WHEREAS, the City Council approved the Proposed Operating Budget on June 6, 2023; and

WHEREAS, the Budget as submitted, was subject to both the Alameda County Oversight Board's and Department of Finance's approval; and

WHEREAS, the Proposed Operating Budget appropriates \$60,913,047 into the Successor Agency's Fiscal Year 2024 Operating Budget to match the amount approved by the Oversight Board and the Department of Finance; now, therefore, be it

RESOLVED by the City Council of the City of Emeryville as Successor Agency to the Emeryville Redevelopment Agency that:

- A. The Operating Budget for Fiscal Year 2024 ("Operating Budget") is hereby approved as set forth in Exhibit A hereto, a copy of which is on file with the Agency Clerk, and authorizes the preparation of the adopted Operating Budget for Fiscal Year 2024 in conformance with Exhibit A; and
- B. The funds set forth in the Operating Budget are hereby appropriated in the manner and for the purposes set forth in the Operating Budget; and
- C. The revenues for all Agency funds are projected as set forth in the Operating Budget.

Resolution No. SA08-23
Fiscal Year 2024 Budget
Successor Agency Meeting | June 6, 2023
Page 2 of 2

ADOPTED, by the City Council of the City of Emeryville as Successor Agency to the Emeryville Redevelopment Agency at a regular meeting held Tuesday, June 6, 2023, by the following vote:

AYES:	<u>5</u>	Chair Bauters, Vice Chair Welch and Agency Members Kaur, Mourra and Priforce
NOES:	<u>0</u>	
ABSTAIN:	<u>0</u>	
ABSENT:	<u>0</u>	

DocuSigned by:
John Bauters
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CHAIR

ATTEST:

DocuSigned by:
April Richardson
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SECRETARY

APPROVED AS TO FORM:

DocuSigned by:
John Kennedy
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LEGAL COUNSEL



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**City of Emeryville
2023-24 Budget**

Citywide Budget by Fund

		2023-24			
		<u>Operating Revenues</u>	<u>Operating Expenses</u>	<u>Capital Expenses</u>	<u>Net Change in Fund Balance</u>
General Fund and Reserves					
101	General Fund	\$ 50,585,622	\$ 55,784,720	\$ 45,000	\$ (5,244,097)
202	Economic Development	430,200	178,000	-	252,200
203	Community Programs	93,500	93,500	-	-
207	Measure O Critical Needs	1,000,000	-	-	1,000,000
275	Economic Uncertainty	350,000	-	-	350,000
277	Disaster Fund	1,865,000	-	-	1,865,000
712	Pension Trust	2,000	27,591	-	(25,591)
715	PERS Liability Fund Reserve	300,000	60,000	-	240,000
Operating Funds					
205	Community Devel. Block Grants	51,976	49,576	48,000	(45,600)
208	Cal - Home Loan Program	62,000	-	-	62,000
212	Small Local Business Support	30	-	-	30
219	Opioid Settlements	25,000	-	25,000	-
230	Child Development	2,500,382	2,500,382	-	-
235	PEG Program	1,150	-	-	1,150
239	Affordable Housing Impact Fees	1,467,500	-	-	1,467,500
252	Supplemental Law Enforcement	100,000	100,000	-	-
258	Emergency Medical Service	192,750	192,750	-	-
261	Measure B - Paratransit	-	20,709	-	(20,709)
263	Measure BB - Paratransit	71,708	70,687	-	1,021
267	Measure F	2,773,000	1,615,007	-	1,157,993
268	Community Development Technology	316,682	54,056	-	262,626
269	Parking Program	354,000	722,773	-	(368,773)
284	Measure C Housing Bonds	2,755,340	16,324,465	-	(13,569,125)
298	Housing Successor	373,274	4,512	-	368,762
299	Affordable Housing	1,245,200	4,489,405	-	(3,244,205)
510	Sewer Operations	1,050,000	1,662,958	-	(612,958)
805	Property Based Improvement District	5,181,092	5,020,983	-	160,109
Capital Funds					
475	General Capital	1,871,271	1,108,356	25,392,967	(24,630,051)
204	Environmental Programs	28,100	15,500	-	12,600
215	Catellus	100	-	2,978	(2,878)
220	Gas Tax	363,059	338,000	175,000	(149,941)
221	Road Maintenance and Rehabilitation	313,925	-	738,496	(424,571)
225	General Plan Maintenance Fee	1,575,912	926,731	137,351	511,830
237	Park Impact Fees	2,103,236	-	1,288	2,101,948
238	VRF-Streets and Roads Fund	49,180	3,494	100,000	(54,314)
240	Measure B-Streets and Roads	-	11,165	18,600	(29,765)
242	Measure BB-Streets/Roads	923,624	30,011	1,478,600	(584,987)
243	Public Art	223,900	346,000	250,000	(372,100)
247	EPA Grant	36,000	-	-	36,000
250	Traffic Impact Fees	1,484,681	-	1,357,550	127,131
251	Urban Forestry	1,002,000	-	1,004,060	(2,060)
254	Grant Fund	10,634,729	3,992,806	12,844,946	(6,203,023)



City of Emeryville
2023-24 Budget

Citywide Budget by Fund

		2023-24			
		<u>Operating Revenues</u>	<u>Operating Expenses</u>	<u>Capital Expenses</u>	<u>Net Change in Fund Balance</u>
Capital Funds continued					
262	Measure B - Bicycles/Pedestrians	100	1,165	22,289	(23,354)
264	Measure BB - Bicycles/Pedestrians	79,329	3,665	156,300	(80,636)
265	Source Reduction & Recycling	5,050	5,050	-	-
266	Measure D	31,050	30,000	-	1,050
441	1999 Shellmound Cap Fund	2,000	-	-	2,000
444	1999 Revenue Bonds Capital	100	-	96,883	(96,783)
471	Pedestrian Path Improvement	5,000	-	408,000	(403,000)
472	Redevelopment Bonds	15,000	-	51,071	(36,071)
473	Developer Reimbursements	15,000	-	1,571,991	(1,556,991)
477	Emeryville Center for Community Life	25,200	-	36,000	(10,800)
479	Redevelopment Implementation Plan	40,000	-	3,800,000	(3,760,000)
495	Marina	613,900	339,622	5,274,436	(5,000,158)
511	Sewer Capital	1,065,000	115,000	2,158,970	(1,208,970)
513	Sewer Connection Fee	195,000	270,000	-	(75,000)
650	Major Maintenance	1,471,940	1,005,812	5,382,069	(4,915,941)
660	Vehicle Replacement	856,700	-	821,700	35,000
670	Technology	1,137,100	519,600	1,341,478	(723,978)
Debt Service Funds					
345	1998 Lease Revenue Bonds	370,132	370,132	-	-
369	Measure C Bonds	1,855,340	1,855,340	-	-
Internal Service and Benefit Trust Funds					
270	Litigation	25,000	250,000	-	(225,000)
295	Mgmt of Emeryville Services Authority	18,856,715	18,856,715	-	-
600	Workers Compensation	1,203,526	1,253,620	-	(50,094)
610	Dental	237,482	243,901	-	(6,419)
620	Unemployment	109,878	40,000	-	69,878
700	Accrued Benefits	627,087	435,700	-	191,387
710	Post-Employment Health Benefits	364,930	271,400	-	93,530
Successor Agency					
282	RDA Retirement Fund (RPTTF)	18,343,806	49,219,642	-	(30,875,836)
832	SA-2014A Debt Service Fund	9,651,125	10,367,305	-	(716,180)
833	SA-2014B Debt Service Fund	1,328,273	1,326,100	-	2,173
City-wide Revenues and Expenditures		\$ 152,287,885	\$ 182,523,906	\$ 64,741,021	\$ (94,977,043)



Citywide Budget by Fund

		2024-25			
		<u>Operating Revenues</u>	<u>Operating Expenses</u>	<u>Capital Expenses</u>	<u>Net Change in Fund Balance</u>
General Fund and Reserves					
101	General Fund	\$ 50,667,016	\$ 53,342,086	\$ 45,000	\$ (2,720,070)
202	Economic Development	336,300	177,000	-	159,300
203	Community Programs	93,500	93,500	-	-
207	Measure O Critical Needs	-	-	-	-
275	Economic Uncertainty	350,000	-	-	350,000
277	Disaster Fund	40,000	-	-	40,000
712	Pension Trust	2,000	28,143	-	(26,143)
715	PERS Liability Fund Reserve	300,000	60,000	-	240,000
Operating Funds					
205	Community Devel. Block Grants	51,976	49,576	-	2,400
208	Cal - Home Loan Program	62,000	-	-	62,000
212	Small Local Business Support	30	-	-	30
230	Child Development	2,600,623	2,600,623	-	-
235	PEG Program	1,150	-	-	1,150
239	Affordable Housing Impact Fees	27,500	-	-	27,500
252	Supplemental Law Enforcement	100,000	100,000	-	-
258	Emergency Medical Service	193,013	193,013	-	-
263	Measure BB - Paratransit	73,856	70,738	-	3,118
267	Measure F	2,888,000	1,683,765	-	1,204,235
268	Community Development Technology	89,456	54,179	-	35,277
269	Parking Program	749,000	748,925	-	75
284	Measure C Housing Bonds	3,640,433	28,794,933	-	(25,154,500)
298	Housing Successor	374,211	4,711	-	369,500
299	Affordable Housing	1,269,500	753,897	-	515,603
510	Sewer Operations	1,050,000	1,635,310	-	(585,310)
805	Property Based Improvement District	5,318,265	5,389,136	-	(70,871)
Capital Funds					
475	General Capital	1,900,697	1,537,972	1,075,000	(712,275)
204	Environmental Programs	28,100	15,515	-	12,585
215	Catellus	100	-	-	100
220	Gas Tax	368,768	348,140	-	20,628
221	Road Maintenance and Rehabilitation	330,550	-	225,000	105,550
225	General Plan Maintenance Fee	439,780	941,217	-	(501,437)
237	Park Impact Fees	27,500	-	-	27,500
238	VRF-Streets and Roads Fund	49,180	3,648	-	45,532
240	Measure B-Streets and Roads	-	11,516	-	(11,516)
242	Measure BB-Streets/Roads	946,689	30,942	530,000	385,747
243	Public Art	226,900	208,000	250,000	(231,100)
247	EPA Grant	36,000	-	-	36,000
250	Traffic Impact Fees	121,264	-	75,000	46,264
251	Urban Forestry	2,000	-	-	2,000
254	Grant Fund	2,000,000	-	2,000,000	-
262	Measure B - Bicycles/Pedestrians	100	1,216	-	(1,116)
264	Measure BB - Bicycles/Pedestrians	81,311	3,791	80,000	(2,480)

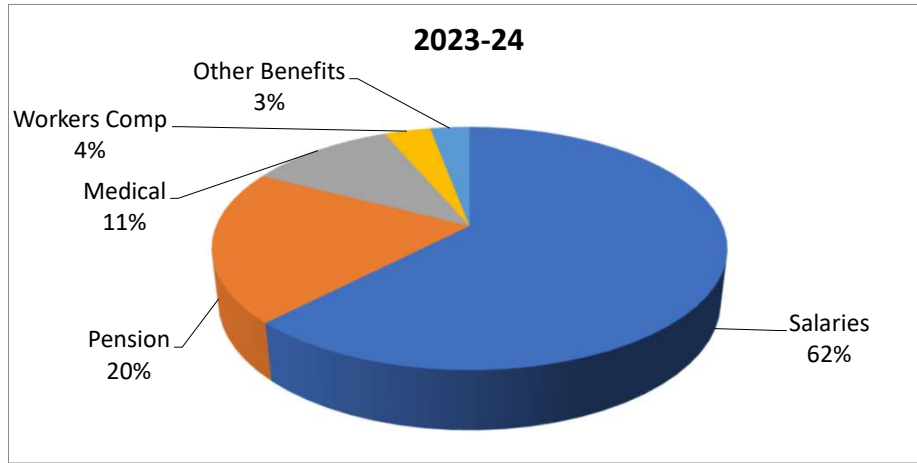


Citywide Budget by Fund

		2024-25			
		<u>Operating Revenues</u>	<u>Operating Expenses</u>	<u>Capital Expenses</u>	<u>Net Change in Fund Balance</u>
Capital Funds continued					
265	Source Reduction & Recycling	5,050	5,050	-	-
266	Measure D	30,550	30,000	-	550
441	1999 Shellmound Cap Fund	2,000	-	-	2,000
444	1999 Revenue Bonds Capital	100	-	-	100
471	Pedestrian Path Improvement	5,000	-	-	5,000
472	Redevelopment Bonds	15,000	-	-	15,000
473	Developer Reimbursements	70,000	-	55,000	15,000
477	Emeryville Center for Community Life	25,200	-	-	25,200
479	Redevelopment Implementation Plan	40,000	-	-	40,000
495	Marina	614,800	352,428	390,000	(127,628)
511	Sewer Capital	1,067,000	115,000	1,000,000	(48,000)
513	Sewer Connection Fee	195,000	270,000	-	(75,000)
650	Major Maintenance	1,514,757	989,080	700,000	(174,323)
660	Vehicle Replacement	825,100	-	200,000	625,100
670	Technology	910,000	529,992	380,000	8
Debt Service Funds					
345	1998 Lease Revenue Bonds	367,192	367,192	-	-
369	Measure C Bonds	3,490,433	3,490,433	-	-
Internal Service and Benefit Trust Funds					
270	Litigation	25,000	250,000	-	(225,000)
295	Mgmt of Emeryville Services Authority	19,652,988	19,652,988	-	-
600	Workers Compensation	1,343,485	1,291,482	-	52,003
610	Dental	249,075	251,217	-	(2,142)
620	Unemployment	114,222	40,000	-	74,222
700	Accrued Benefits	669,477	436,700	-	232,777
710	Post-Employment Health Benefits	380,098	279,500	-	100,598
Successor Agency					
282	RDA Retirement Fund (RPTTF)	16,230,586	18,423,185	-	(2,192,599)
832	SA-2014A Debt Service Fund	9,649,875	10,366,055	-	(716,180)
833	SA-2014B Debt Service Fund	1,324,310	1,322,137	-	2,173
City-wide Revenues and Expenditures		\$ 135,653,064	\$ 157,343,928	\$ 7,005,000	\$ (28,695,863)

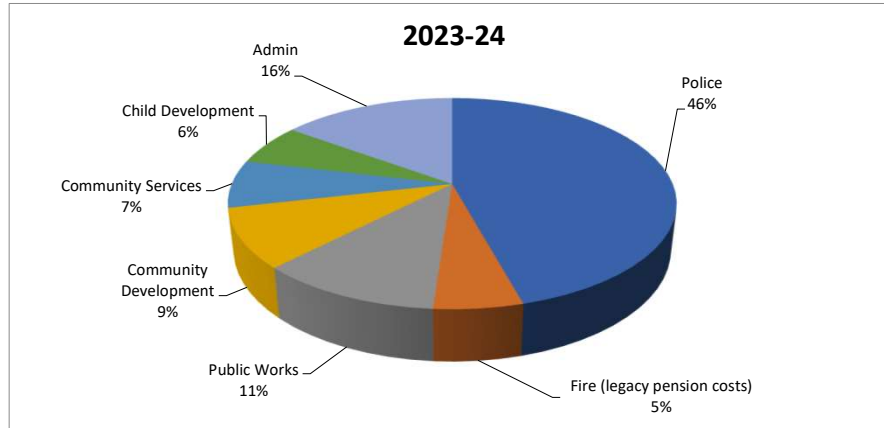
City-wide Salaries and Benefits By Category

Cost of Authorized Positions



	<u>2022-23</u> Projection	<u>2023-24</u> Budget	<u>2024-25</u> Budget	<u>2025-26</u> Projection	<u>2026-27</u> Projection	<u>2027-28</u> Projection
Full-time Staff Positions	172.20	173.28	173.28	173.28	173.28	173.28
Salaries						
Includes steps, add pays, and overtime	\$ 19,564,147	\$ 20,325,828	\$ 21,102,796	\$ 21,312,873	\$ 21,386,823	\$ 21,419,679
% Growth	-	4%	4%	1%	0%	0%
Benefits						
Pension						
Pension - PERS Normal Cost	2,207,781	2,465,714	2,565,103	2,590,069	2,597,593	2,601,508
Pension - Unfunded Liability	4,220,703	4,046,497	3,962,800	3,741,800	3,507,600	3,618,900
Pension - Supplemental Police plan	160,716	128,812	132,644	132,644	132,644	132,644
	6,589,200	6,641,024	6,660,547	6,464,513	6,237,838	6,353,053
Medical						
Medical Insurance, including in lieu	2,553,124	2,796,001	2,960,263	3,137,882	3,326,154	3,525,720
Dental/Vision	281,258	279,217	292,857	307,500	322,877	339,005
Retiree Medical trust contribution	190,257	203,903	216,940	231,043	246,056	262,046
Medicare	288,098	285,268	296,643	299,714	300,811	301,371
	3,312,738	3,564,389	3,766,703	3,976,138	4,195,898	4,428,142
Workers Compensation	1,121,502	1,143,526	1,283,485	1,395,815	1,509,387	1,630,954
Other						
Employee Leave payout	541,532	587,087	629,477	672,608	711,516	749,171
Compensation Benefit	54,720	48,661	48,120	48,120	48,120	48,120
Uniform Allowance	78,700	78,900	78,900	78,900	78,900	78,900
Long-term Disability	47,184	47,035	50,272	53,322	54,781	57,302
Unemployment, Life, Other	172,840	197,084	204,403	207,504	209,598	211,419
Other Benefits Total	894,977	958,767	1,011,172	1,060,454	1,102,914	1,144,912
Total Benefits	11,918,417	12,307,705	12,721,907	12,896,920	13,046,037	13,557,060
% Growth	-	3%	3%	1%	1%	4%
Total, Salaries and Benefits	\$ 31,482,564	\$ 32,633,534	\$ 33,824,703	\$ 34,209,793	\$ 34,432,860	\$ 34,976,740
% Growth	-	4%	4%	1%	1%	2%

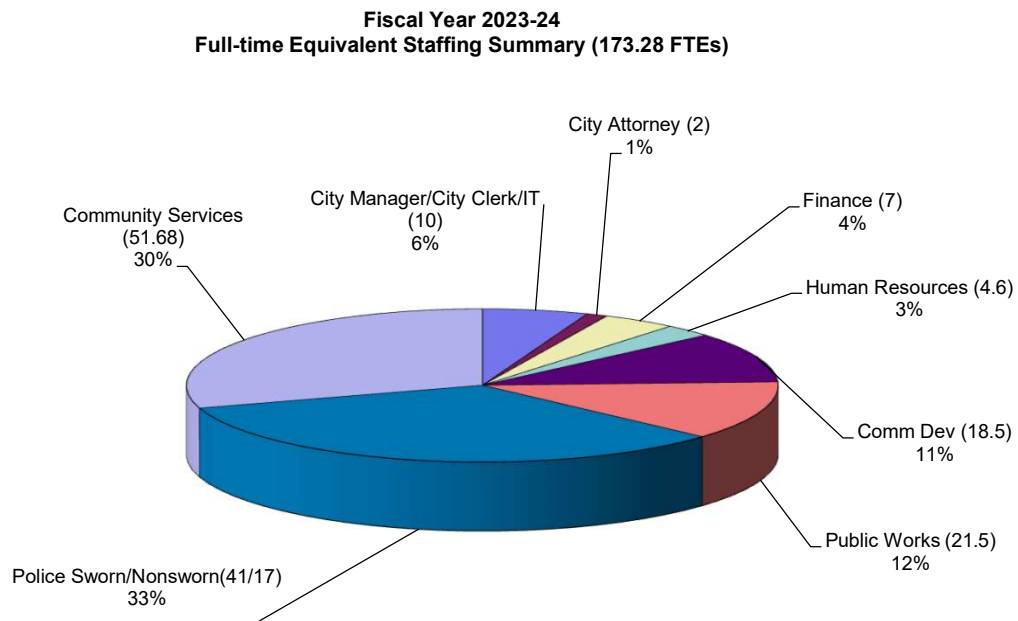
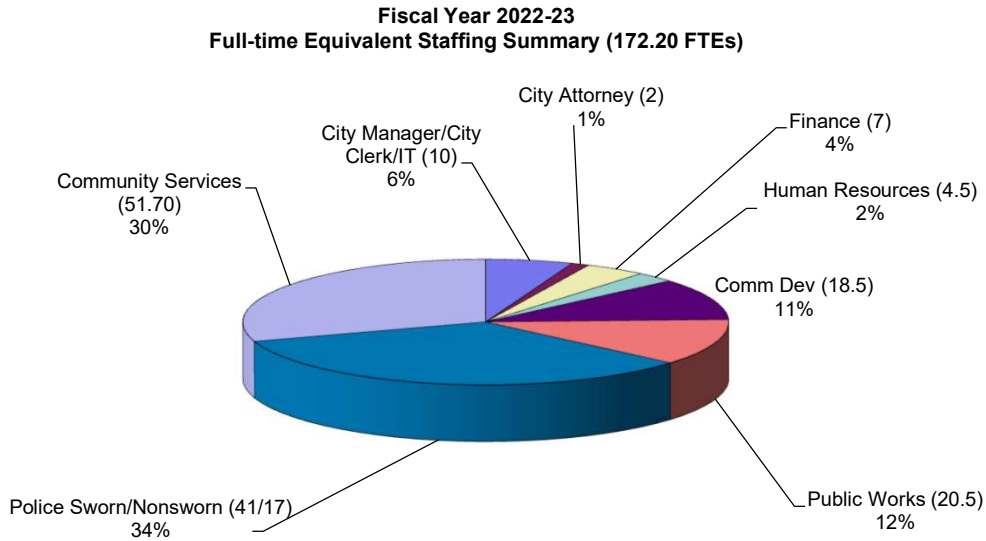
City-wide Salaries and Benefits by Program Cost of Authorized Positions



	<u>2022-23</u> Projection	<u>2023-24</u> Budget	<u>2024-25</u> Budget	<u>2025-26</u> Projection	<u>2026-27</u> Projection	<u>2027-28</u> Projection
Full-time Staff Positions	172.20	173.28	173.28	173.28	173.28	173.28
<u>General Fund</u>						
Police Admin	\$ 4,163,968	\$ 3,873,128	\$ 4,018,921	\$ 4,068,246	\$ 4,098,514	\$ 4,177,874
Police Field	9,753,626	10,621,290	10,994,934	11,109,703	11,177,654	11,217,512
Fire Legacy Pension	1,801,142	1,762,275	1,743,000	1,680,000	1,614,000	1,528,000
Public Works Admin	796,632	807,200	849,550	870,228	887,795	914,161
Public Works Maintenance	1,333,699	1,374,531	1,434,172	1,456,039	1,479,287	1,538,151
Planning	592,449	632,776	641,019	658,279	661,263	678,460
Building	681,542	737,726	781,478	807,864	817,688	842,232
Economic Development and Housing	559,426	562,483	583,044	589,098	594,098	608,235
Community Services Events	63,193	91,294	96,321	98,865	101,350	105,933
Community Services Aquatics	272,493	446,648	463,078	466,439	469,695	475,886
Community Services Facilities	237,524	315,646	329,696	333,889	337,363	345,148
Community Services Youth Camp	250,235	313,412	328,289	334,624	337,891	346,057
Community Services Before/After School	430,816	759,180	791,566	802,711	809,628	824,024
Community Services Adult	459,356	206,299	216,482	221,357	226,382	236,184
Community Services Adult Class & Sports	184,332	134,879	141,120	143,656	146,227	150,902
Community Services Youth Class & Sports	103,870	111,154	117,367	120,612	122,516	126,876
City Council	197,100	194,352	198,831	203,575	208,597	213,915
City Manager	756,091	862,792	889,709	894,038	898,469	914,858
City Clerk	532,682	515,823	541,725	555,087	569,110	587,012
Information Technology	800,454	826,448	852,502	856,422	860,422	880,157
City Attorney	595,303	341,815	352,312	354,201	356,145	362,101
Finance	1,131,792	1,275,554	1,342,832	1,366,800	1,374,723	1,410,388
Human Resources	758,640	865,330	904,193	920,750	930,143	958,639
Non-Departmental	-	-	-	-	-	-
	26,456,364	27,632,033	28,612,139	28,912,482	29,078,958	29,442,706
% change		4%	4%	1%	1%	1%
<u>Special Revenue/ Enterprise Funds</u>						
CDBG	205	-	-	-	-	-
RMRA	221	-	-	-	-	-
General Plan	225	714,591	793,131	808,117	818,676	823,456
Child Development	230	2,450,577	2,068,853	2,169,480	2,205,570	2,236,419
Police - State COPS program	252	100,000	100,000	100,000	100,000	100,000
Grants	254	-	-	-	-	-
Measure BB - St & Road	242	13,823	18,846	19,426	19,442	19,459
Public Works - Measure D	266	25,000	30,000	30,000	30,000	30,000
Measure F	267	-	362,126	383,143	395,678	400,797
Comm Dev Tech	268	3,940	4,056	4,179	4,191	4,202
Parking Program	269	314,078	330,136	350,595	357,393	360,316
Affordable Housing	299	220,595	51,607	55,408	57,929	59,318
Public Works CIP	475	662,911	683,181	709,654	716,940	719,672
Marina	495	211,243	226,744	236,164	239,417	242,779
Public Works - Sewer	510	309,441	332,821	346,401	352,076	357,484
City-wide Total	\$ 31,482,564	\$ 32,633,534	\$ 33,824,703	\$ 34,209,793	\$ 34,432,860	\$ 34,976,740

City of Emeryville Staffing Summary Comparison

Budgeted Staffing Fiscal Year 2022/23 vs. Proposed Staffing Fiscal Year 2023/24



Citywide
FY 2023-24 and FY 2024-25 Full-Time Equivalent
Staffing
(Including Part-Time Staffing)

Department/Division	FY 2023-24 FTE	FY2024-25 FTE
Elected Officials	5.00	5.00
<u>Administration</u>		
City Attorney	2.00	2.00
City Clerk	3.00	3.00
City Manager	3.00	3.00
Finance	7.00	7.00
Human Resources	4.60	4.60
Information Technology	4.00	4.00
Total Administration	23.60	23.60
<u>Community Development</u>		
Building	5.00	5.00
Economic Development & Housing	5.00	5.00
Planning	8.50	8.50
Total Community Development	18.50	18.50
<u>Community Services</u>		
Youth and Adult Services	33.18	33.18
Child Development	18.50	18.50
Total Community Services	51.68	51.68
<u>Police</u>		
Non-Sworn	17.00	17.00
Sworn	41.00	41.00
Total Public Safety	58.00	58.00
<u>Public Works</u>		
Engineering	5.00	5.00
Environmental	2.00	2.00
Operations & Maintenance	13.00	13.00
Interns	1.50	1.50
Total Public Works	21.50	21.50
Total Full Time Equivalent	173.28	173.28

General Fund Fund Balance Projection

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>	<u>2027-28 Projection</u>
Fund Balance								
Beginning Balance	\$ 10,241,917	\$ 10,460,383	\$ 16,222,961	\$ 15,282,141	\$ 10,038,044	\$ 7,317,974	\$ 2,916,458	\$ (2,698,352)
Revenues								
General Taxes and Fees	34,432,263	40,869,298	38,804,470	40,528,646	41,393,463	41,829,062	42,582,009	43,435,969
Program Revenues	7,395,106	10,308,892	13,117,670	10,056,976	9,273,553	7,589,604	6,493,057	5,895,135
	41,827,369	51,178,190	51,922,140	50,585,622	50,667,016	49,418,667	49,075,065	49,331,104
Expenditures								
Salaries and Benefits	19,512,140	19,492,154	22,384,362	23,919,891	24,974,862	25,472,616	25,848,131	26,200,280
Unfunded Pension Liability	2,853,250	3,285,747	3,841,477	3,712,143	3,637,277	3,439,866	3,230,827	3,242,426
Fire Contract	7,653,496	7,962,690	8,342,000	9,063,815	9,507,859	9,892,181	10,230,911	10,565,178
Operations and Transfers	11,364,411	14,675,020	18,295,121	19,133,872	15,267,088	15,015,520	15,380,006	15,693,084
	41,383,297	45,415,612	52,862,960	55,829,720	53,387,086	53,820,183	54,689,875	55,700,968
Net Annual Surplus (Deficit)	444,072	5,762,578	(940,820)	(5,244,097)	(2,720,070)	(4,401,516)	(5,614,809)	(6,369,863)
Ending Fund Balance	\$ 10,685,989	\$ 16,222,961	\$ 15,282,141	\$ 10,038,044	\$ 7,317,974	\$ 2,916,458	\$ (2,698,352)	\$ (9,068,215)
Assigned Fund Balance								
Development Projects	225,606	-	-	-	-	-	-	-
	225,606	-	-	-	-	-	-	-
Unassigned Fund Balance	\$ 10,460,383	\$ 16,222,961	\$ 15,282,141	\$ 10,038,044	\$ 7,317,974	\$ 2,916,458	\$ (2,698,352)	\$ (9,068,215)

Note: FY2023-24 Transfers include \$1.825 million to Disasters Reserve Fund; \$1.0 million to Measure O Critical Needs Fund; \$1.0 million to Urban Forestry Fund and \$0.1 million to Economic Development Fund for small business incentives.

General Fund
Total Fund Balance Reserves

	<u>Fund</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>	<u>2025-26</u> <u>Projection</u>	<u>2026-27</u> <u>Projection</u>	<u>2027-28</u> <u>Projection</u>
Economic Uncertainty	275	\$ 22,929,230	\$ 22,978,571	\$ 24,047,686	\$ 24,397,686	\$ 24,747,686	\$ 24,997,686	\$ 25,247,686	\$ 25,497,686
% Expenditures - Target 50%									
Pension	715	14,601,002	13,172,871	13,412,871	13,652,871	13,892,871	14,082,871	14,272,871	14,462,871
Pension (Old Plan)	712	199,653	174,286	148,036	122,445	96,302	69,096	41,316	12,950
Disasters	277	3,135,503	3,142,250	3,174,315	5,039,315	5,079,315	5,109,315	5,139,315	5,169,315
Program Reserves									
Economic Development	202	2,387,237	2,678,517	2,836,009	3,088,209	3,247,509	3,413,009	3,584,809	3,763,009
Community Programs	203	419,148	346,123	262,623	262,623	262,623	262,623	262,623	262,623
Measure O Critical Needs	207	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Small Business Incentives	101	100,000	100,000	100,000					
Community Development Projects	101	3,500	73,500	73,500	93,500	93,500	93,500	93,500	93,500
Non-spendable loans, prepaids	101	48,546	17,015	-	-	-	-	-	-
Assigned									
Development Projects	101	225,606	-	-	-	-	-	-	-
Unassigned	101	10,460,383	16,222,961	15,282,141	10,038,044	7,317,974	2,916,458	(2,698,352)	(9,068,215)
Total General Fund Balance*		\$ 54,509,807	\$ 58,906,096	\$ 59,337,181	\$ 57,694,693	\$ 55,737,780	\$ 51,944,558	\$ 46,943,768	\$ 41,193,739

* As combined and Reported as "General Fund" in Annual Financial Statements

General Fund Revenue Summary

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	<u>Actual</u>	<u>Actual</u>	<u>Projection</u>	<u>Budget</u>	<u>Budget</u>	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>
General Taxes and Fees								
Property Tax	\$ 4,211,311	\$ 4,674,633	\$ 4,720,017	\$ 4,814,217	\$ 4,910,302	\$ 5,008,308	\$ 5,108,274	\$ 5,210,239
Residual Tax Increment	2,913,713	2,978,482	3,121,200	3,183,624	3,247,296	3,312,242	3,378,487	3,446,057
Sales Tax - 1% Bradley Burns	7,516,799	8,576,994	7,900,000	8,434,000	8,748,000	9,114,000	9,415,000	9,700,000
Sales Tax - Prop 172	61,162	69,821	67,900	73,100	76,300	79,400	82,300	85,000
Business License and Card Room	5,978,177	9,137,993	8,240,000	8,979,500	9,206,230	9,435,434	9,667,160	9,901,457
Cannabis Tax	544,192	466,937	400,000	400,000	400,000	400,000	400,000	400,000
Transient Occupancy Tax	2,278,249	4,500,562	5,300,000	5,400,000	5,500,000	5,600,000	5,700,000	5,800,000
Utilities User Tax	3,030,308	3,381,368	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Real Property Transfer Tax - Measure O	1,441,307	1,727,648	1,000,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Comm Property Transfer Tax - Measure O	-	-	-	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Franchise Fees	1,982,153	2,239,044	1,993,864	2,044,330	2,101,460	2,160,304	2,220,913	2,283,340
Grant	652,075	1,948,756	1,945,614	500,000	500,000	500,000	500,000	500,000
Rentals and Leases	201,012	206,882	209,375	213,375	217,375	57,875	3,375	3,375
Mitigation Service Fees	325,042	329,943	330,000	330,000	330,000	55,000	-	-
Other Fees and Taxes	560,982	349,355	295,000	295,000	295,000	295,000	295,000	295,000
Interfund Reimbursements	3,156,339	1,591,823	166,500	61,500	61,500	61,500	61,500	61,500
Investment Earnings	(420,558)	(1,310,943)	115,000	350,000	350,000	300,000	300,000	300,000
Total General Taxes and Fees	34,432,263	40,869,298	38,804,470	40,528,646	41,393,463	41,829,062	42,582,009	43,435,969
Departmental Fees and Charges								
Planning	41,603	68,863	45,000	45,000	45,000	45,000	45,000	45,000
Planning Reimbursables	511,916	565,502	815,860	418,600	418,600	418,600	418,600	418,600
Building	-	5,404,184	6,030,898	6,214,883	5,267,179	3,981,690	3,149,953	2,476,356
Building Reimbursables	4,597,259	1,172,789	3,025,000	527,000	620,000	210,800	-	-
Economic Development & Housing	876	439	25,000	440	440	440	440	440
Police Administration	525,871	1,005,015	603,997	398,797	408,597	354,630	328,097	327,997
Fire	707,602	1,024,671	1,022,675	851,469	881,270	912,114	944,038	977,080
Public Works Admin/Engineering	36,030	76,532	32,000	67,232	62,000	57,000	57,000	57,000
Public Works Maintenance	132	-	15,000	5,000	5,000	5,000	5,000	5,000
Public Works Reimbursables	321,926	151,627	400,000	300,000	300,000	300,000	200,000	200,000
Aquatics	82,249	142,486	128,900	245,731	258,018	270,918	284,465	298,688
Facilities	168,008	325,948	324,800	311,000	326,450	342,674	359,706	377,592
Youth Camps	54,610	54,505	83,000	125,000	130,750	136,788	143,127	149,783
Before and After School	264,593	200,681	378,340	404,624	404,624	404,624	404,624	404,624
Senior Center	33,176	42,437	77,500	77,500	79,000	80,575	82,229	83,965
Adult Fee Classes / Sports	37	17,992	15,000	5,000	5,250	5,513	5,788	6,078
Youth Fee Classes / Sports	-	7,489	49,700	15,000	15,750	16,538	17,365	18,233
Administration	49,218	47,733	45,000	44,700	45,625	46,700	47,625	48,700
Total Dept. Fees and Charges	7,395,106	10,308,892	13,117,670	10,056,976	9,273,553	7,589,604	6,493,057	5,895,135
Total Revenues	\$ 41,827,369	\$ 51,178,190	\$ 51,922,140	\$ 50,585,622	\$ 50,667,016	\$ 49,418,667	\$ 49,075,065	\$ 49,331,104
% Growth	-4%	22%	1%	-3%	0%	-2%	-1%	1%

Notes:

- A) Cannabis Tax is a new revenue source resulted from the passage of Measure S in November 2018.
- B) Investment earnings include unrealized investment losses.
- C) Development Fees are projected based on expected activities; large projects will be budgeted as they come forward.

General Fund Expenditure Summary by Department

Department	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>	2025-26 <u>Projection</u>	2026-27 <u>Projection</u>	2027-28 <u>Projection</u>
City Attorney	\$ 491,404	\$ 536,178	\$ 787,403	\$ 719,915	\$ 729,912	\$ 731,601	\$ 733,645	\$ 739,701
City Clerk	564,632	534,302	899,500	714,261	778,369	766,192	807,827	814,438
City Council	187,409	193,318	238,626	243,798	245,303	249,980	254,343	260,961
City Manager	434,551	408,242	774,101	884,602	910,724	914,553	919,089	935,578
Community Development	3,935,437	5,068,597	5,877,832	4,522,062	4,307,962	3,915,649	3,983,205	4,095,210
Community Services	2,172,205	2,638,305	3,383,737	3,877,602	4,030,892	4,095,412	4,172,376	4,273,882
Disaster Recovery	23,341	-	-	-	-	-	-	-
Finance	958,964	984,478	1,406,844	1,527,094	1,597,704	1,626,548	1,641,357	1,684,225
Fire	9,210,493	9,553,333	10,280,641	11,060,118	11,491,130	11,818,884	11,999,539	12,244,027
Human Resources	681,387	780,632	971,840	1,017,060	1,054,535	1,069,689	1,081,169	1,113,446
Information Technology	776,702	789,205	847,654	898,948	920,602	921,822	926,222	946,357
Non-Departmental Operations	4,425,182	6,012,071	7,465,755	9,093,591	5,378,734	5,552,800	5,785,929	5,980,210
Police	13,705,489	14,153,293	15,885,028	16,922,034	17,450,960	17,582,765	17,731,844	17,816,257
Public Works	3,816,101	3,763,658	4,043,999	4,348,634	4,490,260	4,574,287	4,653,331	4,796,676
Total Expenditures	\$ 41,383,297	\$ 45,415,612	\$ 52,862,960	\$ 55,829,720	\$ 53,387,086	\$ 53,820,183	\$ 54,689,875	\$ 55,700,968

50% Budget Policy Benchmark

Fund 275 Economic Uncertainty	\$ 22,929,230	\$ 22,978,571	\$ 24,047,686	\$ 24,397,686	\$ 24,747,686	\$ 24,997,686	\$ 25,247,686	\$ 25,497,686
Fund 277 Disaster	3,135,503	3,142,250	3,174,315	5,039,315	5,079,315	5,109,315	5,139,315	5,169,315
	\$ 26,064,733	\$ 26,120,822	\$ 27,222,001	\$ 29,437,001	\$ 29,827,001	\$ 30,107,001	\$ 30,387,001	\$ 30,667,001

General Fund Expenditure Summary by Classification

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>	2025-26 <u>Projection</u>	2026-27 <u>Projection</u>	2027-28 <u>Projection</u>
Salaries and Benefits								
Current Salaries and Benefits	\$ 19,512,140	\$ 19,492,154	\$ 22,384,362	\$ 23,919,891	\$ 24,974,862	\$ 25,472,616	\$ 25,848,131	\$ 26,200,280
Unfunded Pension Liability	2,853,250	3,285,747	3,841,477	3,712,143	3,637,277	3,439,866	3,230,827	3,242,426
Total Salaries and Benefits	22,365,390	22,777,901	26,225,839	27,632,033	28,612,139	28,912,482	29,078,958	29,442,706
Fire Contract	7,653,496	7,962,690	8,342,000	9,063,815	9,507,859	9,892,181	10,230,911	10,565,178
Operating Costs								
Advertising/Printing/Publication	61,743	80,069	97,260	99,444	104,518	106,544	107,726	109,473
Capital	2,078	8,319	8,900	45,000	45,000	45,000	45,000	45,000
Education and Training	119,220	171,994	304,834	334,187	342,177	349,614	358,728	365,399
Fees & Charges	49,896	81,576	82,475	85,825	89,328	92,990	96,818	100,823
Insurance	730,351	1,103,163	1,617,567	2,100,000	2,400,000	2,520,000	2,646,000	2,778,300
Maintenance	2,847,585	2,636,534	3,190,094	4,244,078	4,176,187	4,101,040	4,059,207	4,031,318
Other	299,411	395,787	557,811	535,162	563,294	577,741	611,558	646,514
Professional Services	3,454,228	5,095,350	6,173,937	4,273,621	3,943,623	3,507,264	3,586,503	3,608,827
Programs/Grants	89,187	7,841	103,000	108,000	110,000	114,000	118,000	124,000
Rentals & Leases	261,862	348,679	391,008	396,333	413,749	431,995	451,114	470,777
Supplies	451,318	508,716	889,372	1,017,961	1,051,468	1,075,459	1,100,928	1,135,413
Utilities	568,186	675,248	721,939	837,872	867,331	897,890	929,604	962,510
Total Operating Costs	8,935,065	11,113,276	14,138,197	14,077,483	14,106,675	13,819,537	14,111,186	14,378,354
Operating Transfers								
203 Community Programs Reserve	3,500	73,500	73,500	93,500	93,500	93,500	93,500	93,500
230 Child Dev. Program Contribution	1,500,000	1,297,229	1,087,354	-	-	-	-	-
345 1999 Revenue Bond Debt Service	369,355	368,195	367,100	370,132	367,192	368,350	368,676	367,884
477 Emeryville Center for Comm. Living	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000
805 PBID/Emery-Go-Round	556,327	564,726	588,580	642,757	674,721	709,133	781,644	828,346
Total Operating Transfers	2,429,182	2,328,650	2,141,534	1,131,389	1,160,413	1,195,983	1,268,820	1,314,730
Subtotal, Baseline Expenditures	41,383,133	44,182,518	50,847,570	51,904,720	53,387,086	53,820,183	54,689,875	55,700,968
One-Time Transfers/Reserves								
202 Economic Development	-	-	-	100,000	-	-	-	-
207 Measure O Critical Needs	-	-	-	1,000,000	-	-	-	-
251 Urban Forestry	-	-	-	1,000,000	-	-	-	-
254 Grant Fund	164	-	22,237	-	-	-	-	-
267 Measure F	-	233,094	-	-	-	-	-	-
275 Economic Uncertainty Reserve	-	-	969,115	-	-	-	-	-
277 Disaster Insurance Reserve	-	-	-	1,825,000	-	-	-	-
475 General Capital	-	-	844,038	-	-	-	-	-
670 Technology	-	1,000,000	180,000	-	-	-	-	-
Total one-time Transfers/Reserves	164	1,233,094	2,015,390	3,925,000	-	-	-	-
Total Expenditures	\$ 41,383,297	\$ 45,415,612	\$ 52,862,960	\$ 55,829,720	\$ 53,387,086	\$ 53,820,183	\$ 54,689,875	\$ 55,700,968
% Growth	0%	10%	16%	6%	-4%	1%	2%	2%



City of Emeryville
2023-24 & 2024-25 Budget

General Fund Reserves
Community Programs Reserve #203

Purpose of Fund

One-time General Fund revenue surplus has been committed in support of various community programs.

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
Beginning Available Fund Balance	\$ 415,648	\$ 419,148	\$ 346,123	\$ 262,623	\$ 262,623
Annual Activity					
Revenues					
General Fund Contribution	3,500	73,500	-	93,500	93,500
	3,500	73,500	-	93,500	93,500
Expenditures					
Community Pub Mtgs	-	-	10,000	20,000	20,000
Community Grants	-	146,525	73,500	73,500	73,500
	-	146,525	83,500	93,500	93,500
Net Annual Activity	3,500	(73,025)	(83,500)	-	-
Ending Available Fund Balance	\$ 419,148	\$ 346,123	\$ 262,623	\$ 262,623	\$ 262,623



City of Emeryville
2023-24 & 2024-25 Budget

General Fund Reserves
Disaster Fund #277

Purpose of Fund

The Disaster Fund provides funds to sustain City operations in the event of an earthquake or other natural disaster.

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
Beginning Available Fund Balance	\$ 3,137,915	\$ 3,135,503	\$ 3,142,250	\$ 3,174,315	\$ 5,039,315
Annual Activity					
Revenues					
General Fund Transfer	-	-	-	1,825,000	-
Investment Earnings	17,588	6,747	32,064	40,000	40,000
	<u>17,588</u>	<u>6,747</u>	<u>32,064</u>	<u>1,865,000</u>	<u>40,000</u>
Expenditures					
Rental Assistance Program	20,000	-	-	-	-
	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Annual Activity	<u>(2,412)</u>	<u>6,747</u>	<u>32,064</u>	<u>1,865,000</u>	<u>40,000</u>
Ending Available Fund Balance	\$ 3,135,503	\$ 3,142,250	\$ 3,174,315	\$ 5,039,315	\$ 5,079,315



City of Emeryville
2023-24 & 2024-25 Budget

General Fund Reserves
Economic Development Reserve #202

Purpose of Fund

The City's budget policy allocates 5% of residual tax increment in support of economic development activities to grow and sustain the City's revenue base.

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 2,195,341	\$ 2,387,237	\$ 2,678,517	\$ 2,836,009	\$ 3,088,209
Annual Activity					
Revenues					
Property Tax Residual Pmt	291,371	297,848	306,000	303,800	309,900
Transfer from General Fund	-	-	-	100,000	-
Investment Earnings	12,313	5,371	1,000	26,400	26,400
	303,684	303,219	307,000	430,200	336,300
Expenditures					
Professional Services	-	-	-	100,000	100,000
Advertising, Printing, and Publication	-	300	30,000	30,000	30,000
Community Public/Meeting Room	384	197	7,000	8,000	7,000
Façade Grants	-	-	72,508	-	-
Business Recovery Programs	107,000	-	-	-	-
Business Rebate Programs	4,404	11,442	40,000	40,000	40,000
	111,788	11,939	149,508	178,000	177,000
Net Annual Activity	191,896	291,280	157,492	252,200	159,300
Ending Available Fund Balance	\$ 2,387,237	\$ 2,678,517	\$ 2,836,009	\$ 3,088,209	\$ 3,247,509



City of Emeryville
2023-24 & 2024-25 Budget

General Fund Reserves
Economic Uncertainty Reserve #275

Purpose of Fund

The Economic Uncertainty Reserve is targeted at 50% of the subsequent year's General Fund projected expenditure budget.

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 22,801,285	\$ 22,929,230	\$ 22,978,571	\$ 24,047,686	\$ 24,397,686
Annual Activity					
Revenues					
General Fund Contribution	-	-	969,115	-	-
Investment Income	127,945	49,342	100,000	350,000	350,000
	127,945	49,342	1,069,115	350,000	350,000
Expenditures					
None	-	-	-	-	-
	-	-	-	-	-
Net Annual Activity	127,945	49,342	1,069,115	350,000	350,000
Ending Available Fund Balance	\$ 22,929,230	\$ 22,978,571	\$ 24,047,686	\$ 24,397,686	\$ 24,747,686



City of Emeryville
2023-24 & 2024-25 Budget

General Fund Reserves
Measure O Critical Needs Fund #207

Purpose of Fund

The Measure O Critical Needs Fund provides the City with funds to address one-time critical maintenance or critical service needs for which the costs are not part of the City's regular budget and which are not reasonably anticipated to be an ongoing cost that should be budgeted as part of the biannual budget process.

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Beginning Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Annual Activity					
Revenues					
General Fund Transfer	-	-	-	1,000,000	-
Real Property Transfer Tax	-	-	-	-	-
Investment Earnings	-	-	-	-	-
	-	-	-	1,000,000	-
Expenditures					
None	-	-	-	-	-
	-	-	-	-	-
Net Annual Activity	-	-	-	1,000,000	-
Ending Available Fund Balance	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000



**City of Emeryville
2023-24 & 2024-25 Budget**

**General Fund Reserves
Pension Reserve #715**

Purpose of Fund

The Pension Reserve fund holds a cash balance committed to the retirement of unfunded pension obligations. The balance is proposed for contribution to a Section 115 trust also dedicated for the retirement of employee pension obligations for the purpose of further mitigating anticipated future CalPERS rate increases.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
Beginning Available Fund Balance	\$ 14,038,818	\$ 14,601,002	\$ 13,172,871	\$ 13,412,871	\$ 13,652,871
Annual Activity					
Revenues					
Investment Earnings	868,328	419,699	300,000	300,000	300,000
Market Value Adjustment	574,612	(1,789,159)	-	-	-
	1,442,940	(1,369,460)	300,000	300,000	300,000
Expenditures					
Professional Services	56,375	58,670	60,000	60,000	60,000
Transfer to General Fund	824,381	-	-	-	-
	880,756	58,670	60,000	60,000	60,000
Net Annual Activity	562,184	(1,428,130)	240,000	240,000	240,000
Ending Available Fund Balance	\$ 14,601,002	\$ 13,172,871	\$ 13,412,871	\$ 13,652,871	\$ 13,892,871



City of Emeryville
2023-24 & 2024-25 Budget

General Fund Reserves
Pension Trust Fund #712

Purpose of Fund

The Pension Trust Fund provides pension benefits for remaining retirees participating in the City's legacy pension plan.

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
Beginning Available Fund Balance	\$ 223,702	\$ 199,653	\$ 174,286	\$ 148,036	\$ 122,445
Annual Activity					
Revenues					
Investment Earnings	1,204	391	800	2,000	2,000
	<u>1,204</u>	<u>391</u>	<u>800</u>	<u>2,000</u>	<u>2,000</u>
Expenditures					
Retirement benefits	25,253	25,758	27,050	27,591	28,143
	<u>25,253</u>	<u>25,758</u>	<u>27,050</u>	<u>27,591</u>	<u>28,143</u>
Net Annual Activity	<u>(24,049)</u>	<u>(25,367)</u>	<u>(26,250)</u>	<u>(25,591)</u>	<u>(26,143)</u>
Ending Available Fund Balance	\$ 199,653	\$ 174,286	\$ 148,036	\$ 122,445	\$ 96,302



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➤ ADMINISTRATION

CITY COUNCIL

CITY MANAGER/EXECUTIVE DIRECTOR

CITY ATTORNEY/GENERAL COUNSEL

CITY CLERK/PUBLIC INFORMATION OFFICE

FINANCE DEPARTMENT

HUMAN RESOURCES DEPARTMENT

INFORMATION TECHNOLOGY

➤ **ADMINISTRATION – CITY COUNCIL**

OVERVIEW

The City Council is the governing body of the City, composed of five members elected at large. The Mayor and the Vice Mayor are appointed annually by the City Council and have the responsibility of representing the City at various functions, chairing Council meetings, and other official duties. The City Council provides the vision for the City and guides the City government by establishing City policies and guidelines to ensure the highest quality of leadership and service possible. The Council provides the mechanisms for citizen participation in local government and receives input regarding policy issues. The City Council also serves as the Board of Directors for the Emeryville Successor Agency, the Public Financing Authority, and the Management of Emeryville Services Authority.

The City Council appoints the City Manager, who is the City's Chief Administrative Officer and is responsible for all City operations. The City Council also appoints the City Attorney, who acts as the City's Chief Legal Officer.

ACHIEVEMENTS DURING THE 2022-23 FISCAL YEAR

1. Achieved a AAA long-term credit rating on the City's \$50 million general obligation affordable housing bonds with a strong/advanced social bond designation and successfully sold the bonds at favorable market terms.
2. Started construction of affordable housing at 3600 San Pablo, using some of the bond funding as well as City affordable housing funding.
3. Corporation Yard remediation funding was approved, and specialized construction contractors to demolish the building are being solicited for the demolition and remediation.
4. Construction on the Rail Safety/Quiet Zone began and 66th street was permanently closed in the spring of 2023.
5. Construction of Davenport Park was completed.
6. Construction of the Point Emery Shoreline Protection Project was completed.
7. Construction of the Hydrodynamic Trash Separator Project was completed allowing Emeryville to meet 90% trash reduction from the City's storm drain systems which drain to the bay.
8. A contract for the purchase of 6 EV vehicles for Public Works was executed.
9. All-Electric New Construction Energy Reach Code adopted by Council on October 18, 2022.

10. Mass Timber introduced into the Development Bonus Point system in the Planning Regulations and adopted by Council on July 19, 2022.
11. Achieved a 38% reduction in greenhouse gas (GHG) emissions from 2006 baseline, surpassing the City's 25% reduction goal in 2020.
12. Supported Anna Yates Elementary in creating the first all-reusables, plastic-free lunchroom program pilot in Alameda County as mentioned in the October 10, 2022 edition of Fortune magazine.
13. Created a new Code Enforcement Officer job classification and hired the position with revenue from Measure F.
14. Adopted 2023-2031 Housing Element of the General Plan, one of the first in the Bay Area to be certified by the State, and achieved designation by the State as a "Prohousing Jurisdiction", with the highest point score in the Bay Area.
15. Achieved renewal of designation of Rotten City Cultural District by the California Arts Council, with substantial increase in State funding to promote the arts in Emeryville.

GOALS FOR THE 2023-2024 and 2024-25 FISCAL YEARS

1. Begin design & construction on bicycle and pedestrian focused projects: 40th Street Redesign & Ashby Interchange.
2. Revitalize and advance the Art Center Project.
3. Develop a new City of Emeryville public facing website.
4. Develop and implement an Urban Tree Planting program.
5. Close out the Quiet Zone Project's construction phase and establish a Quiet Zone with Federal Railroad Administration.
6. Begin construction on bicycle and pedestrian focused project for San Pablo Avenue Corridor.
7. Develop a Federal Grant making plan.
8. Electrify the City police fleet.
9. Develop affordable and transitional housing at 4300 San Pablo Avenue.
10. Create a Black, Indigenous, People of Color (BIPOC) Small Business support program.

➤ **ADMINISTRATION – CITY MANAGER / EXECUTIVE DIRECTOR**

OVERVIEW

The City Council appoints the City Manager as its key staff advisor. The City Manager is responsible for the administrative leadership of the City staff and for the implementation of policies and guidelines established by the City Council. The City Manager, who also serves as Executive Director of the Community Development Commission of Emeryville, Executive Director of the City of Emeryville as Successor Agency to the Emeryville Redevelopment Agency, Executive Director of the Management of Emeryville Services Authority, and Executive Director of the Emeryville Public Financing Authority, is also responsible for the implementation of Commission programs and policies that strengthen the local economy, complete capital improvement projects, and provide affordable housing opportunities.

ACHIEVEMENTS DURING THE 2022-2023 FISCAL YEARS

1. Commenced the environmental remediation of the former Marchant/Whitney redevelopment site and obtained State grant funding for the project.
2. Improved organizational efficiency by implementing an electronic payroll system and renewal and acceptance of credit card payments for building permits.
3. Managed the Human Resources and Finance Departments during extended absences of their respective department directors.
4. Upon City Council's direction to place Measure F on the ballot in 2022, worked to get the measure on the ballot.
5. Worked to help the City of Emeryville achieve a AAA bond rating and supported the successful sale of \$50 million of voter approved Measure C Affordable Housing Bonds.

GOALS FOR THE 2023-2024 AND 2024-2025 FISCAL YEARS

1. Commence renewed plans to develop an art center.
2. Increase tree canopy by completing street tree study and beginning tree planting.
3. Continue to work on the environmental remediation of the former Marchant/Whitney redevelopment site.
4. Negotiate a new Fire Services Agreement with Alameda County that supports vital services and limits significant cost increases.
5. Focus on environmentally sustainable practices which also reduce ongoing expenditures, such as procuring electric vehicles for the City's fleet.
6. Negotiate a new agreement with the Oakland Public Library to provide library services to Emeryville residents.

7. Continue to strengthen and support the department directors to increase cohesion, improve service efficiency and results, and enhance diversity, equity and inclusion throughout the city.

➤ **ADMINISTRATION – CITY ATTORNEY / GENERAL COUNSEL**

OVERVIEW

The City Attorney is retained by the Management of Emeryville Services Authority (MESA) to act as the chief legal advisor and administrator of legal affairs for the City of Emeryville, the City of Emeryville as Successor Agency to the Emeryville Redevelopment Agency (Successor Agency), the Community Development Commission of Emeryville (CDCE), the Emeryville Public Financing Authority (PFA), and MESA. The City Attorney is supported by an Assistant City Attorney, currently staffed by outside counsel, and outside counsel for litigation matters (i.e., tort defense, labor and employment, environmental remediation) and certain transactional matters.

The City Attorney renders legal advice to the City Council, Successor Agency, CDCE, PFA, MESA, City Manager, Department Heads, and all City officials on matters pertaining to official activities. The City Attorney represents the City, Successor Agency, CDCE, PFA and MESA in litigation and reviews and negotiates all legal documents including ordinances, resolutions, leases, contracts, and deeds, and approves each as to form. In addition, a representative of the City Attorney's Office attends all regular and special meetings of the City Council, Successor Agency, CDCE, PFA, MESA, Planning Commission and the Emeryville-Oakland Joint Planning Authority. Upon request, the City Attorney attends meetings of the various committees of the City.

The City Attorney is responsible for the management of the Litigation Fund (Fund 270), which accounts for all expenses, sanctions, and settlements arising out of litigation and claims involving the City, CDCE and MESA. All expenses, sanctions, and settlements arising out of litigation and claims involving the Successor Agency are now covered by the Redevelopment Property Tax Trust Fund or other funds of the former Redevelopment Agency, as provided by Assembly Bill X1 26 as amended, once authorized on a Recognized Obligation Payment Schedule (ROPS) approved by the County of Alameda Countywide Oversight Board (Countywide Oversight Board) and the State of California's Department of Finance (DOF).

ACHIEVEMENTS DURING THE 2022-2023 FISCAL YEAR

1. Successfully assisted outside counsel in negotiating a \$33 million settlement in the *Swagelok* litigation with three of the four named defendants. These settlement funds will be used towards defraying the approximate \$88 million cost for environmental clean-up work at the City's old Corporation Yard site located at 5679 Horton Street. Provided legal support for obtaining required approvals by the Successor Agency Board of Directors, Countywide Oversight Board and DOF so that the settlement funds could be listed on the 2023-2024 ROPS.

2. Worked with outside counsel in negotiating a favorable settlement in the *Reed* case filed against Emeryville following the abatement of a homeless encampment in order to begin construction of a 186-unit housing development at 6701 Shellmound Street.
3. Dedicated resources to efficiently manage the prosecution, defense, and resolution of other claims and litigation filed against the City.
4. Prepared and presented the Recognized Obligation Payments Schedule (ROPS) to the Countywide Oversight Board and assisted staff with submitting supporting documents and materials to DOF to fund the environmental remediation efforts undertaken by the Successor Agency.
5. Provided legal assistance and support in negotiating the e-Skootr World Championship event hosting agreement for a sporting event to be held in Emeryville.
6. Provided legal advice in support of the ongoing environmental remediation projects, including the South Bayfront Site A and Site B, Corporation Yard, and Sherwin Williams Parcel D; provided advice on coordinating with the environmental regulatory agencies such as the Department of Toxic Substances Control.
7. Successfully worked with outside counsel and city departments in negotiating a favorable settlement over \$1.2 million dollars in contractor claims asserted against the City following construction of the South Bayfront Pedestrian Bridge.
8. Provided staffing for City Council and Successor Agency meetings, advised on the application and interpretation of federal, state, and local statutes and regulations, Brown Act compliance, conflicts of interest, and risk analysis; staffed Planning Commission meetings and provided legal counsel to the Planning Commissioners regarding state planning law, the Emeryville Zoning Ordinance and Municipal Code, and conflict of interest issues; provided ongoing assistance to the Planning Department with review and preparation of environmental documentation (e.g. Environmental Impact Reports, negative declarations, categorical exemptions), staff reports and legislation (resolutions, ordinances, conditions of approval) for land use approvals (e.g., conditional use permits, design review, variances, subdivision maps, general plan and zoning amendments, tree removal permits etc.) for development projects.
9. Provided legal support to other City commissions, committees, and boards as necessary.
10. Assisted the Planning Division and the Economic Development and Housing Division in negotiating, drafting, implementing and monitoring agreements on the following projects: BioMed Center of Innovation FDP, Sherwin Williams PUD/PDP and associated FDPs, Public Market FDPs (including Parcel B FDP administrative appeal), Marketplace Parcel A easement, Emery Station West/Transit Center Bus Bays Sublease to Amtrak, Arts Center Exclusive Negotiating Agreement and Lease Disposition Development Agreement, and various proposed housing developments.

11. Assisted in negotiation of Affordable Housing Agreement and Loan Agreements for 3600 San Pablo Avenue; assisted in the City's Percent for Art Program and in the negotiations and preparation of art contracts.
12. Assisted the Finance Department with closing out the Bay Street-Shellmound Street Extension Assessment District following payoff of the outstanding bonds including repealing provisions in the Municipal Code, executing closing documents, and filing required recordings with the Alameda County Recorder's Office.
13. Drafted ordinances decriminalizing the Municipal Code by removing criminal penalties for certain offenses.
14. Provided advice to members of the City Council, MESA, Successor Agency, Planning Commission, other legislative bodies, officers, and employees regarding the Brown Act, the Political Reform Act and conflicts of interest, and the Public Records Act; provided assistance in preparing agenda packet materials, contracts and legislation for the City Council, Successor Agency, and MESA; provided counseling and training for elected and appointed officials and staff on the Brown Act, the Political Reform Act, and conflicts of interest.
15. Advised and provided counsel to the City Manager's Office and Human Resources Department on labor and employment matters and worked with outside counsel regarding EEOC and litigation matters.
16. Provided legal assistance regarding Public Records Act (PRA) requests; assisted the City Clerk's Office with advice on elections and ballot initiatives; advised on requirements for publishing legal notices; advised on responses to subpoenas for records and staff testimony.

GOALS FOR THE 2023-2024 and 2024-2025 FISCAL YEARS

1. Continue to provide prompt, cost-effective legal advice to the City Council, Successor Agency, CDCE, MESA, Planning Commission, Council Advisory Committees, City Manager, Department Heads, officers, and employees and assist with the review and preparation of agenda items for consideration by the City's various legislative bodies.
2. Provide effective and cost-efficient representation in the prosecution, defense, and settlement of litigation, tort and contract claims involving the City, Successor Agency, or MESA, and provide the City Council, Successor Agency and/or MESA with timely updates on these matters.
3. Represent the interests of the Successor Agency before the Countywide Oversight Board and the DOF pertaining to ROPS funding and the winding down of the affairs of the former Redevelopment Agency by the Successor Agency.
4. Continue to provide legal assistance on the approval and disposition of property of the Successor Agency pursuant to the Long-Range Property Management Plan as well as the development of affordable housing on real property assets retained by the City.

5. Continue assisting the Planning & Building and Public Works Departments with environmental review, negotiation and project approval process for capital improvement and private development projects.
6. Continue providing legal assistance to the Human Resources Department on employer-employee relations, grievances, supervisory training, labor negotiations, and worker's compensation claims.
7. Provide updates to the City Council and its boards and commissions regarding changes to laws and regulations; provide training to legislative bodies and staff on the Brown Act, the Public Records Act, conflicts of interest, and other legal matters.

➤ **ADMINISTRATION – CITY CLERK**

OVERVIEW

The City Clerk is appointed by the City Manager, with confirmation by the City Council. The City Clerk serves as the Clerk of the City Council, Secretary to the City Council as Successor Agency to the Emeryville Redevelopment Agency, the City's elections official, the filing officer for Political Reform Act of 1974 regulations, the official custodian of the City's public records, and the records manager for citywide records management.

The City Clerk coordinates the preparation and assembly of agendas for City Council and Commission meetings; attends City Council/Commission meetings and records and prepares minutes; conducts the City's election process; ensures public access to, authenticates, and preserves the public record; ensures compliance with legal noticing requirements for City Council/Commission/Committee meetings; conducts recruitments for vacancies and maintains official rosters of the City's boards, commissions and committees; receives and disseminates documents addressed to the City Council; and maintains the Municipal Code.

ACHIEVEMENTS DURING THE 2022-2023 FISCAL YEARS

1. Acted as the Elections Official for the November 2022 General Election which included nominations for the two incumbent City Council seats and a ballot measure.
2. Transitioned the City Council, Planning Commission, and community advisory committee meetings to a hybrid meeting platform, providing business continuity for City functions.
3. Assisted the City Council with a vacancy appointment process to fill a Council Member seat due to a resignation.
4. Partnered with Information Technology to create a public portal for documents in the Laserfiche document management system. This allows users to access City documents such as Ordinances, Resolutions, contracts, etc. directly.

GOALS FOR THE 2023-2024 & 2024-2025 FISCAL YEARS

1. Create a Trusted System Policy for the management of records and update the Records Retention Policy and Schedule.
2. Redesign the community advisory committee application to allow applicants to select more than one application category and include optional demographic information, and investigate a technology solution for the recruitment and application process.
3. Continue to refine the hybrid meeting process for the City Council, Planning Commission, and the community advisory committees in accordance with the Brown Act and utilizing best practices from other agencies.
4. Research public records request management software for possible implementation as requests continue to rise.

5. Work with Information Technology Department to upgrade the City Council Chambers so that hybrid meetings are more efficient and offer enhanced viewing for remote public participation.

➤ **ADMINISTRATION – FINANCE DEPARTMENT**

OVERVIEW

The Finance Department is responsible for accounting operations, budget, financial reporting and planning, debt management, and investment oversight within the framework of City policies and procedures.

ACHIEVEMENTS DURING THE 2022-2023 FISCAL YEARS

1. Worked collaboratively with the City Council, Budget & Governance Committee, Budget Advisory Committee and City departments to develop Fiscal Years 2024 & 2025 operating and capital budget.
2. Maintained bond indentures while ensuring proper public disclosure.
3. Updated the Reserve Policy including Economic Uncertainty Reserve, Disaster Reserve, Measure F and Measure O funds and presented to Budget and Governance and Budget Advisory Committees prior to bringing for City Council approval.
4. Completed General Obligation Bonds financing raising \$50 million for affordable housing.
5. Successfully transitioned business license tax renewals to an online business license system.
6. Completed Fiscal Year 2022 financial audits and received unqualified audit opinions.
7. Received the Certificate of Achievement for Excellence in Financial Reporting for the June 30, 2022 Annual Comprehensive Financial Report from the Government Finance Officers Association.

GOALS FOR THE 2023-2024 and 2024-2025 FISCAL YEARS

1. Establish financial planning models, reporting, and controls to help manage short- and long-term business strategies of the City including, but not limited to, investments, cash management, municipal finance, auditing, and accounting for the City's financial affairs.
2. Present a projected fund balance spreadsheet that reflects the impact of changing conditions in the economy to the Budget Committees and City Council for budget review.
3. Present to the Budget Committees and City Council a quarterly investment report with cash flow requirements of the State.
4. Prepare annual audit and award-winning Annual Comprehensive Financial Report.
5. Reduce reliance upon spreadsheet-based timecard processes by transitioning to an electronic timecard system with enhanced reporting capabilities.
6. Update and incorporate investment strategies and best practices in the City's Investment Policy.

➤ **ADMINISTRATION – HUMAN RESOURCES**

OVERVIEW

The Human Resources Department provides a variety of administrative services to all City departments and employees. These services are technical and professional in nature to ensure that the City complies with all policies and procedures including State and Federal statutes that guide daily Human Resources administration. The Department is responsible for the following administrative functions: recruitment and selection, classification and compensation, employee and labor relations, employee benefits and leave administration, risk management, workers' compensation, health and safety, employee recognition, organizational training and development, and personnel records management.

ACHIEVEMENTS DURING THE 2022-2023 FISCAL YEAR

1. Performed recruitment, selection and onboarding activities for the following positions: Recreation Supervisor, Office Assistant II, Code Enforcement Officer, Senior Accountant, Police Services Technician, Assistant Planner, Management Analyst, Payroll Technician, City Clerk, Program Aide, After School Recreation Leader (continuous), Custodian/Facility Attendant (continuous), Lifeguard (continuous), Police Communications Dispatcher (continuous), Police Officer Lateral/Academy Graduate (continuous), Police Officer Trainee (continuous), Recreation Leader for Middle/High School Programs (continuous), and Summer Recreation Leader (continuous).
2. Conducted promotional recruitments for: Management Analyst (2), Community Services Director, Program Coordinator, and Accountant.
3. Conducted executive recruitments for: Human Resources Director, Finance Director, and City Manager.
4. Updated the recruitment process to improve efficiency and reduce the length of time to complete the examination and hiring process.
5. Created an HR department email inbox for employee inquiries.
6. Conducted a market study of SEIU and CAMP salary and benefits in order to propose equitable, consistent and competitive total compensation.
7. Created the new classification of Code Enforcement Officer to promote career mobility.

GOALS FOR THE 2023-2024 & 2024-2025 FISCAL YEARS

1. Develop and implement a marketing plan to increase recruitment outreach efforts and source and hire qualified candidates.
2. Work with Finance and Information Technology Departments Work to improve the efficiency and effectiveness of services through use of the technology including the

implementation of online fillable forms for candidates and employees.

3. Develop and roll out a New Employee Orientation process to provide useful resources and information for a more interactive and engaging experience.
4. Review and make recommendations for updates to the Personnel Rules and Regulations to provide clarity and enhance the efficiency of business operations.
5. Explore and expand the use of social media platforms to increase the visibility of City's employment opportunities and position the City as an employer of choice.
6. Review and update the City's personnel policies to ensure they reflect best practices in diversity and inclusion.
7. Explore options for implementing a Citywide Learning Management System (LMS) that administers and tracks training opportunities to support growth and development of employees in a cost-effective and efficient manner.
8. Identify City classifications that could incorporate an internal substitution pattern to promote career mobility for current employees within the City.

➤ **ADMINISTRATION – INFORMATION TECHNOLOGY**

OVERVIEW

The Information Technology Department is responsible for the implementation and maintenance of all City networking, communications, computer, and software systems. Hardware devices include workstations, servers, telephone systems, routers, switches, firewalls, wireless devices, and multi-function printers. Systems include cloud infrastructure, hypervisor, permit tracking system, agenda automation system, records and document management systems, email system, and database management systems. The Information Technology Department also serves in a project management capacity for large scale software implementations, hardware additions, as well as the technology consultant during development or remodeling of City facilities. The Information Technology Department also keeps abreast of emerging technologies and makes recommendations on ways City departments can leverage these technologies in their ongoing efforts to increase efficiency and deliver high quality solutions to the public.

ACHIEVEMENTS DURING THE 2022-2023 FISCAL YEAR

1. Implemented multi-factor authentication (MFA) and single sign on (SSO) for city staff to secure virtual private network (VPN) access into the City's on-premises network and Azure cloud.
2. Continued to evaluate telecommunications strategy, renegotiating contracts and agreements to position the City's move to consolidate applications and hardware, paving the way for a unified communications platform.
3. Finalized cloud-first strategy and implementation path, migrating MFA, document management software, endpoint anti-malware software, and childcare management software to the cloud. Created roadmap to migrate additional on-premises applications, including geographic information systems (GIS), to the cloud.
4. Migrated existing file server to SharePoint online in the Azure cloud.
5. Worked with various departments to expand the use of the existing electronic document management system (EDMS) to include claim vouchers, a publicly accessible portal for searching public documents, and initiated a project to create workflows to route city contracts using the EDMS system.
6. Successfully closed over 1,450 help desk tickets per year.

GOALS FOR THE 2023-2024 and 2024-25 FISCAL YEARS

1. Implement a new computer aided dispatch / records management system (CAD / RMS) at the Police Department.
2. Migration of existing cloud-base voice over internet protocol (VoIP) system based on traditional phones and Webex soft phone software to new solution utilizing Microsoft Teams for calling features, consolidating applications onto the Microsoft365 platform, and providing a simplified user experience through a single pane interface.

3. Continue to provide support and technical resources to departments that wish to implement paperless workflows or utilize existing electronic document management system (EDMS).
4. Re-engineer police department data storage solutions adding additional security and best practice solutions to store protected data.
5. Implement network security solution to protect both on-premises and cloud-based infrastructure with 24/7 protection by contracting with a third-party cybersecurity firm.
6. Modernize audio / visual equipment in the City Council chambers as well as city conference rooms.
7. Move all GIS systems to cloud-based solutions.
8. Improve application security wherever practical by implementing single-signed on (SSO) solutions to reduce risk of data breaches due to passwords being compromised.
9. Continue to respond to and solve help desk issues for the department's customers.
10. Work with the Clerk's office to improve the City Council Chambers so that the hybrid meeting functionality is enhanced for remote public participation.

Administration
FY 2023-24 and FY 2024-25 Full-Time Equivalent
Staffing
(Including Part-Time Staffing)

Department/Division	FY 2023-24 FTE	FY2024-25 FTE
Elected Officials	5.00	5.00
City Attorney	1.00	1.00
Assistant City Attorney	1.00	1.00
Total City Attorney	2.00	2.00
City Clerk	1.00	1.00
Deputy City Clerk	2.00	2.00
Total City Clerk	3.00	3.00
City Manager	1.00	1.00
Assistant City Manager	1.00	1.00
Executive Assistant to the City Manager	1.00	1.00
Total City Manager	3.00	3.00
Director of Finance	1.00	1.00
Accounting Manager	1.00	1.00
Senior Accountant	1.00	1.00
Accountant	1.00	1.00
Senior Accounting Technician	1.00	1.00
Accounting Technician	1.00	1.00
Human Resources Technician (Payroll)	1.00	1.00
Total Finance	7.00	7.00
Director of Human Resources	1.00	1.00
Human Resources Assistant	1.00	1.00
Management Analyst	2.60	2.60
Total Human Resources	4.60	4.60
Director of Information Systems	1.00	1.00
Information Systems Analyst II	3.00	3.00
Total Information Technology	4.00	4.00
Total Positions Administration	23.60	23.60



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Administration Departments

	2020-21	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Actual</u>	<u>Projection</u>	<u>Budget</u>	<u>Budget</u>
Department Summary					
<u>General Fund Operating Expenditures</u>					
1110 City Council	\$ 187,409	\$ 193,318	\$ 238,626	\$ 243,798	\$ 245,303
1200 City Manager	434,551	408,242	774,101	884,602	910,724
1250 City Clerk	564,632	534,302	899,500	714,261	778,369
1280 Information Technology	776,702	789,205	847,654	898,948	920,602
1400 City Attorney	491,404	536,178	787,403	719,915	729,912
1500 Finance	958,964	984,478	1,406,844	1,527,094	1,597,704
1520 Disaster Recovery	23,341	-	-	-	-
1600 Human Resources	681,387	780,632	971,840	1,017,060	1,054,535
	\$ 4,118,390	\$ 4,226,355	\$ 5,925,968	\$ 6,005,678	\$ 6,237,148

Operating Expenditures by Type

Salaries and Benefits	\$ 3,685,525	\$ 3,604,939	\$ 4,622,062	\$ 4,882,114	\$ 5,082,103
Supplies and Services	432,865	621,415	1,303,906	1,123,565	1,155,046
	\$ 4,118,390	\$ 4,226,355	\$ 5,925,968	\$ 6,005,678	\$ 6,237,148

Authorized Staff Positions

Full-Time Equivalent Positions	21.50	21.50	22.50	23.60	23.60
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Expenditure Details

City Council #1100

Salaries and Benefits	\$ 177,078	\$ 171,801	\$ 197,100	\$ 194,352	\$ 198,831
73000 Office Supplies	123	220	2,000	3,000	2,000
76050 Telephone/Communication	700	958	1,000	1,000	1,000
77960 Technology Charge	4,800	4,800	7,800	18,400	16,200
84000 Education and Training	50	625	3,000	3,090	3,183
84100 Memberships & Dues	2,580	6,544	4,326	4,456	4,589
84150 Travel, Confer & Meeting	-	50	8,000	8,000	8,000
84200 Mayors Conf & Hosting	-	-	6,500	6,500	6,500
91600 Other Equipment	2,078	8,319	8,900	5,000	5,000
	187,409	193,318	238,626	243,798	245,303

City Manager #1200

Salaries and Benefits	431,110	404,331	756,091	862,792	889,709
73000 Office Supplies	186	(34)	1,000	1,000	1,000
73100 Books, Maps, Periodicals	-	-	100	100	100
73150 Postage	61	9	100	100	100
76050 Telephone/Communication	650	606	610	610	615
77260 Software Subscriptions	134	69	-	-	-
77960 Technology Charge	1,900	1,700	2,800	6,600	5,800
80050 Professional Services	-	-	-	1,000	1,000



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Administration Departments

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
<u>City Manager #1200 continued</u>					
84000 Education and Training	-	-	1,700	1,200	1,200
84100 Memberships & Dues	150	360	1,100	2,100	2,100
84150 Travel, Confer & Meeting	360	-	9,300	7,800	7,800
85000 Rentals & Leases	-	1,201	1,300	1,300	1,300
	434,551	408,242	774,101	884,602	910,724

City Clerk #1250

Salaries and Benefits	481,925	432,347	532,682	515,823	541,725
73000 Office Supplies	1,353	317	2,100	2,205	2,316
73100 Books, Maps, Periodicals	-	93	200	200	200
73150 Postage	10	110	200	200	200
73600 Food Supplies	-	-	1,155	1,213	1,273
76050 Telephone/Communication	-	-	1,600	1,600	1,600
77260 Software Subscriptions	806	758	1,050	1,103	1,158
77960 Technology Charge	2,900	-	-	-	-
80050 Professional Services	50,692	68,623	73,500	77,175	93,806
80550 Election	138	340	205,000	30,000	50,000
82000 Advertising	8,612	11,946	9,450	9,923	10,419
82050 Printing	-	-	6,500	6,500	6,500
82100 Community Pub/Mtgs/Comm	-	358	15,000	15,000	15,000
84000 Education and Training	1,368	3,384	6,000	6,000	4,500
84100 Memberships & Dues	760	670	875	902	929
84150 Travel, Confer & Meeting	13	81	5,600	5,900	6,200
85100 Records Storage Rental	16,055	15,275	38,588	40,517	42,543
	564,632	534,302	899,500	714,261	778,369

Information Technology #1280

Salaries and Benefits	737,551	768,619	800,454	826,448	852,502
73000 Office Supplies	2,214	1,157	2,500	3,000	3,000
76050 Telephone/Communication	836	912	1,000	1,000	1,000
77260 Software Subscriptions	1,086	1,341	-	-	-
77960 Technology Charge	21,340	9,700	15,700	37,000	32,600
80050 Professional Services	7,849	7,146	25,000	25,000	25,000
84000 Education and Training	5,496	-	1,000	3,000	3,000
84100 Memberships & Dues	330	330	500	500	500
84150 Travel, Confer & Meeting	-	-	1,500	3,000	3,000
	776,702	789,205	847,654	898,948	920,602



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Administration Departments

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
<u>City Attorney #1400</u>					
Salaries and Benefits	411,296	274,902	445,303	341,815	352,312
73000 Office Supplies	556	310	2,500	2,500	2,500
73100 Books, Maps, Periodicals	3,278	1,744	7,000	7,000	7,000
73150 Postage	84	100	500	500	500
76050 Telephone/Communication	-	278	-	500	500
77260 Software Subscriptions	134	1,105	1,900	2,200	2,600
77150 Equipment Oper & Maint	-	2,062	-	-	-
77960 Technology Charge	1,500	1,900	3,100	7,300	6,400
80050 Professional Services	72,014	252,113	269,000	300,000	300,000
82000 Advertising	-	849	-	-	-
80100 Legal Services	-	-	50,000	50,000	50,000
84000 Education and Training	1,215	-	3,500	3,500	3,500
84100 Memberships & Dues	1,327	815	1,100	1,100	1,100
84150 Travel, Confer & Meeting	-	-	3,500	3,500	3,500
	491,404	536,178	787,403	719,915	729,912

Finance #1500

Salaries and Benefits	806,924	849,238	1,131,792	1,275,554	1,342,832
73000 Office Supplies	4,922	2,748	5,200	5,300	5,400
73100 Books, Maps, Periodicals	-	-	400	400	400
73150 Postage	6,931	7,818	10,000	10,000	10,000
73750 Parking Permit Supplies	625	-	-	-	-
76050 Telephone/Communication	3	3	-	-	-
77150 Equipment Oper & Maint	40,125	50,494	77,500	80,213	83,020
77260 Software Subscriptions	8,350	8,569	8,500	8,755	9,018
77960 Technology Charge	5,800	5,800	9,400	22,200	19,500
80000 Temporary Personnel Serv	-	6,270	5,000	5,000	5,000
80050 Professional Services	69,953	36,685	134,052	89,773	92,219
80380 Banking Services	8,730	9,151	10,000	10,400	10,816
82050 Printing	4,898	5,271	6,500	6,500	6,500
84000 Education and Training	403	885	5,000	6,000	6,000
84100 Memberships & Dues	1,300	1,455	1,500	2,000	2,000
84150 Travel, Confer & Meeting	-	91	2,000	5,000	5,000
	958,964	984,478	1,406,844	1,527,094	1,597,704

Disaster Recovery #1520

73350 Safety & Special Supplies	3,187	-	-	-	-
73500 Operating Supplies	10,125	-	-	-	-
73535 Traffic Supplies / St Sign	5,108	-	-	-	-
77010 Bldg Facility Maintenance	2,200	-	-	-	-
77080 Janitorial Contracts	2,721	-	-	-	-
	23,341	-	-	-	-



**City of Emeryville
2023-24 & 2024-25 Budget**

**Operating Budgets
Administration Departments**

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
<u>Human Resources #1600</u>					
Salaries and Benefits	639,641	703,701	758,640	865,330	904,193
73000 Office Supplies	1,290	969	3,000	3,000	3,000
73100 Books, Maps, Periodicals	584	593	700	700	700
73150 Postage	108	589	700	700	700
77150 Equipment Oper & Maint	-	-	19,500	4,000	4,000
77260 Software Subscriptions	268	15,716	-	17,000	17,000
77960 Technology Charge	6,800	6,800	11,000	25,900	22,800
80000 Temporary Personnel Serv	-	22,550	90,000	10,000	10,000
80050 Professional Services	9,099	5,000	32,600	34,230	35,942
80500 Testing	5,180	1,930	2,000	2,000	2,000
82000 Advertising	15,543	5,925	10,000	10,000	10,000
82050 Printing	390	765	1,000	1,000	1,000
84000 Education and Training	-	1,198	4,500	5,000	5,000
84100 Memberships & Dues	285	405	3,200	3,200	3,200
84150 Travel, Confer & Meeting	-	42	4,000	4,000	4,000
84350 In Service Training	449	-	10,000	10,000	10,000
84380 Safety Program	752	6,608	10,000	10,000	10,000
87080 Employee Recognition	998	7,841	11,000	11,000	11,000
	681,387	780,632	971,840	1,017,060	1,054,535
<u>Total Expenditures</u>	\$ 4,118,390	\$ 4,226,355	\$ 5,925,968	\$ 6,005,678	\$ 6,237,148



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
1999 Bay Street Shellmound Capital Project Fund #441

Purpose of Fund

The 1999 Bay Street Shellmound Capital Project Fund accounts for the surplus funds from the 1999 bonds that were issued from the Bay Street Shellmound Street expansion District.

	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>	<u>2025-26</u> <u>Projection</u>	<u>2026-27</u> <u>Projection</u>	<u>2027-28</u> <u>Projection</u>
Beginning Available Fund Balance	\$ 1,072,124	\$ 1,074,124	\$ 1,076,124	\$ 6,124	\$ 8,124
Annual Activity					
Revenues					
Investment Earnings	2,000	2,000	2,000	2,000	2,000
	2,000	2,000	2,000	2,000	2,000
Expenditures					
Capital Projects					
SUT-05 Shellmound	-	-	1,072,000	-	-
	-	-	1,072,000	-	-
Net Annual Activity	2,000	2,000	(1,070,000)	2,000	2,000
Ending Available Fund Balance	\$ 1,074,124	\$ 1,076,124	\$ 6,124	\$ 8,124	\$ 10,124



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
1999 Revenue Bonds Capital Project Fund #444

Purpose of Fund

The 1999 Revenue Bond Fund accounts for bond proceeds from the 1999 bonds that were issued from the West Emeryville, Bay Street Shell mound Street expansion and East Bay Bridge Districts.

	<u>Capital Projects Carryover</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>	<u>2027-28 Projection</u>
Beginning Available Fund Balance		\$ 134,207	\$ 37,424	\$ 37,524	\$ 37,624	\$ 37,724
Annual Activity						
Revenues						
Investment Earnings		100	100	100	100	100
		100	100	100	100	100
Expenditures						
Capital Projects						
T-01 Annual Street Rehabilitation/Preventive Maintenance Program	\$ 11,799	-	-	-	-	-
T-04 Quiet Zone at 65th, 66th, and 67th Street At-Grade Crossings	8,170	-	-	-	-	-
T-13 Traffic Signal - 40th and Harlan	76,914	-	-	-	-	-
		-	-	-	-	-
Carryforward	\$ 96,883	96,883	-	-	-	-
		96,883	-	-	-	-
Net Annual Activity		(96,783)	100	100	100	100
Ending Available Fund Balance		\$ 37,424	\$ 37,524	\$ 37,624	\$ 37,724	\$ 37,824



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Catellus Contingent Fund #215

Purpose of Fund

The Catellus Contingent Fund accounts for a deposit payment that was required of the Catellus Development Corporation as a development condition of approval and is to be utilized for installation of a future pedestrian actuated signal, if required.

	<u>Capital Project Carryover</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>	<u>2027-28 Projection</u>
Beginning Available Fund Balance		\$ 12,505	\$ 9,627	\$ 9,727	\$ 9,827	\$ 9,927
Annual Activity						
Revenues						
Investment Earnings		100	100	100	100	100
		100	100	100	100	100
Expenditures						
Capital Projects						
T-05 Traffic Signal 40th & Harlan	\$ 2,978	-	-	-	-	-
		-	-	-	-	-
Carryforward	\$ 2,978	2,978	-	-	-	-
		2,978	-	-	-	-
Net Annual Activity		(2,878)	100	100	100	100
Ending Available Fund Balance		\$ 9,627	\$ 9,727	\$ 9,827	\$ 9,927	\$ 10,027



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Developer Reimbursement Fund #473

Purpose of Fund

The Developer Reimbursement Fund accounts for projects to be funded by third parties as conditions of development agreements. Some projects will be delivered as improvements in lieu of cash.

	<u>Capital Projects Carryover</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>	<u>2027-28 Projection</u>
Beginning Available Fund Balance		\$ 1,686,012	\$ 129,021	\$ 144,021	\$ 154,021	\$ 164,021
Annual Activity						
Revenues						
Developer Contribution		-	55,000	-	-	-
Investment Earnings		15,000	15,000	10,000	10,000	10,000
Total Revenues		15,000	70,000	10,000	10,000	10,000
Expenditures						
Capital Projects						
CF-02 South Bayfront Bridge/Horton Landing Park	\$ 148,216	-	-	-	-	-
CF-08 Art Center	1,423,775	-	-	-	-	-
ESI-02 Bridge Maintenance Program	-	-	55,000	-	-	-
		-	55,000	-	-	-
Carryforward	\$ 1,571,991	1,571,991	-	-	-	-
		1,571,991	55,000	-	-	-
Net Annual Activity		(1,556,991)	15,000	10,000	10,000	10,000
Ending Available Fund Balance		\$ 129,021	\$ 144,021	\$ 154,021	\$ 164,021	\$ 174,021



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Emeryville Center For Community Life Fund #477

Purpose of Fund

This fund tracks capital improvements at the Emeryville Center for Community Life.

	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>	<u>2027-28 Projection</u>
Beginning Available Fund Balance	\$ 511,805	\$ 501,005	\$ 526,205	\$ 551,405	\$ 576,605
Annual Activity					
Revenues					
Transfer from General Fund	25,200	25,200	25,200	25,200	25,200
	<u>25,200</u>	<u>25,200</u>	<u>25,200</u>	<u>25,200</u>	<u>25,200</u>
Expenditures					
Operations					
Capital Outlay	36,000	-	-	-	-
	<u>36,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Annual Activity	<u>(10,800)</u>	<u>25,200</u>	<u>25,200</u>	<u>25,200</u>	<u>25,200</u>
Ending Available Fund Balance	\$ 501,005	\$ 526,205	\$ 551,405	\$ 576,605	\$ 601,805



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Environmental Programs #204

Purpose of Fund

The Environmental Programs Fund accounts for funds committed to environmentally friendly projects.

	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>	<u>2025-26</u> <u>Projection</u>	<u>2026-27</u> <u>Projection</u>	<u>2027-28</u> <u>Projection</u>
Beginning Available Fund Balance	\$ 129,148	\$ 141,748	\$ 154,333	\$ 166,903	\$ 179,457
Annual Activity					
Revenues					
Environmental Program Revenue	28,100	28,100	28,100	28,100	28,100
	28,100	28,100	28,100	28,100	28,100
Expenditures					
Operations					
Operating Supplies	15,500	15,515	15,530	15,546	15,563
	15,500	15,515	15,530	15,546	15,563
Net Annual Activity	12,600	12,585	12,570	12,554	12,537
Ending Available Fund Balance	\$ 141,748	\$ 154,333	\$ 166,903	\$ 179,457	\$ 191,994



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
EPA Grant/Brownsfield Revolving Loan Fund #247

Purpose of Fund

The City administers a Brownsfield revolving loan pool. Original funding was from a federal EPA grant. As loans are repaid, the program income is available for new loan activities.

	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>	<u>2027-28 Projection</u>
Beginning Available Fund Balance	\$ 3,218,256	\$ 3,254,256	\$ 3,290,256	\$ 3,326,256	\$ 3,362,256
Annual Activity					
Revenues					
Federal Grant and Program Income	36,000	36,000	36,000	36,000	36,000
	36,000	36,000	36,000	36,000	36,000
Expenditures					
None	-	-	-	-	-
	-	-	-	-	-
Net Annual Activity	36,000	36,000	36,000	36,000	36,000
Ending Available Fund Balance	\$ 3,254,256	\$ 3,290,256	\$ 3,326,256	\$ 3,362,256	\$ 3,398,256



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Gas Tax #220

Purpose of Fund

The Special Gas Tax Street Improvement Fund accounts for gas tax revenues apportioned by the State under specific statutory authority. The allocation formula is a combination of population and street mileage. The use of gas tax revenues is restricted to specific street maintenance activities.

	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>	<u>2025-26</u> <u>Projection</u>	<u>2026-27</u> <u>Projection</u>	<u>2027-28</u> <u>Projection</u>
Beginning Available Fund Balance	\$ 154,881	\$ 4,940	\$ 25,568	\$ 39,680	\$ 45,931
Annual Activity					
Revenues					
Gas Tax	363,059	368,768	372,696	375,593	380,697
	363,059	368,768	372,696	375,593	380,697
Expenditures					
Operations					
Street Maintenance	338,000	348,140	358,584	369,342	380,422
	338,000	348,140	358,584	369,342	380,422
Capital Projects					
SUT-01 Sustainable Streetscapes	50,000	-	-	-	-
SUT-03 Traffic Signals and Street Lights	125,000	-	-	-	-
	175,000	-	-	-	-
	513,000	348,140	358,584	369,342	380,422
Net Annual Activity	(149,941)	20,628	14,112	6,251	275
Ending Available Fund Balance	\$ 4,940	\$ 25,568	\$ 39,680	\$ 45,931	\$ 46,206



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
General Capital Fund #475

Purpose of Fund

The General Capital Fund accounts for projects to be funded with Commercial Property Transfer Tax.

	Capital Projects Carryover	2023-24 Budget	2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection
Beginning Available Fund Balance		\$ 46,204,230	\$ 21,574,178	\$ 20,861,903	\$ 20,577,049	\$ 20,311,605
Annual Activity						
Revenues						
Residual Tax Increment		1,471,271	1,500,697	1,530,711	1,561,325	1,592,552
Investment Earning		400,000	400,000	350,000	350,000	350,000
		1,871,271	1,900,697	1,880,711	1,911,325	1,942,552
Expenditures						
Operations						
Public Works		1,090,356	1,124,972	1,140,565	1,151,770	1,176,089
		1,090,356	1,124,972	1,140,565	1,151,770	1,176,089
Capital Projects						
CF-01 Eastshore State Park/Powell Street Bioswale	\$ 100,000	-	-	-	-	-
CF-02 South Bayfront Bridge/Horton Landing Park	955,659	-	-	-	-	-
CF-05 Corporation Yard Improvements	9,307,637	-	-	-	-	-
CF-08 Art Center	5,728,975	-	-	-	-	-
CF-10 Hollis Street Fire Station/EOC Upgrade (Station 35)	1,128,477	-	-	-	-	-
CF-11 Point Emery Shoreline Protection	310,018	-	-	-	-	-
CF-13 Horton Landing Park Expansion	155,506	-	-	-	-	-
CF-14 ADA Transition Plan	653,939	-	-	-	-	-
CF-17 Climate Action Plan Implementation Fund	100,000	25,000	25,000	25,000	25,000	25,000
COF-01 Facility Resiliency Upgrade	-	34,630	25,000	25,000	25,000	25,000
ESI-01 Stormwater Management	-	335,000	25,000	25,000	25,000	25,000
ESI-02 Bridge Maintenance Program	-	750,000	50,000	50,000	50,000	50,000
ESI-05 New Fire Station Alert System	-	161,500	-	-	-	-
FM-04 Civic Center Exterior Painting	-	500,000	-	-	-	-
FM-08 Davenport Mini Park Rehabilitation	115,941	-	-	-	-	-
PB-12 Greenway Crossings Safety Enhancement	25,091	-	-	-	-	-
ST-01 40th Street Bridge-Paint Railing	61,817	-	-	-	-	-
ST-04 Lumec Streetlight Pole Painting and LED Retrofit	1,387,633	-	-	-	-	-
ST-11 Traffic Signal Modernization - Phase 1	38,500	-	-	-	-	-
ST-13 Large Trash Separator in Storm Drain Line	181,123	-	-	-	-	-
ST-14 North Hollis Undergrounding District	500,000	-	-	-	-	-
T-04 Quiet Zone Railroad Crossing Quadrant Gates	77,156	-	-	-	-	-
T-10 Innovative Deployments to Enhance Arterial (IDEA)	159	-	-	-	-	-
T-11 Traffic Signal Modernization - Phase 2	46,427	-	-	-	-	-
SUT-01 Sustainable Streetscapes	-	1,578,000	625,000	625,000	625,000	625,000
SUT-02 ATP Studies	-	60,000	25,000	25,000	25,000	25,000
SUT-03 Traffic Signals and Street Lights	-	185,000	100,000	100,000	100,000	100,000
URG-01 Parks Projects	-	643,800	75,000	75,000	75,000	75,000
URG-02 Park Studies	-	50,000	50,000	-	-	-
URG-04 Urban Tree Planting Program	-	195,980	75,000	75,000	75,000	75,000
		4,518,910	1,075,000	1,025,000	1,025,000	1,025,000
Carryforward	\$ 20,874,057	20,874,057	-	-	-	-
Transfers Out		18,000	413,000	-	-	-
		26,501,323	2,612,972	2,165,565	2,176,770	2,201,089
Net Annual Activity		(24,630,051)	(712,275)	(284,854)	(265,445)	(258,538)
Ending Available Fund Balance		\$ 21,574,178	\$ 20,861,903	\$ 20,577,049	\$ 20,311,605	\$ 20,053,067



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
General Plan Maintenance Fund #225

Purpose of Fund

The General Plan Maintenance Fund accounts for fees collected to cover costs of updating the City's Plan and Zoning Ordinance over the next 20 years.

	Capital Projects Carryover	2023-24 Budget	2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection
Beginning Available Fund Balance		\$ 3,752,512	\$ 4,264,342	\$ 3,762,905	\$ 3,735,429	\$ 3,228,073
Annual Activity						
Revenues						
Development Fees		1,575,912	439,780	924,000	449,000	449,000
		1,575,912	439,780	924,000	449,000	449,000
Expenditures						
Operations						
Community Development		916,731	931,217	941,476	946,356	962,560
		916,731	931,217	941,476	946,356	962,560
Capital Projects						
CF-08 Art Center	\$ 122,028	-	-	-	-	-
PB-10 40th-San Pablo Transit Hub and 40th Street Feasibility Study	15,323	-	-	-	-	-
		-	-	-	-	-
Carryforward	\$ 137,351	137,351	-	-	-	-
Transfer out		10,000	10,000	10,000	10,000	10,000
		1,064,082	941,217	951,476	956,356	972,560
Net Annual Activity		511,830	(501,437)	(27,476)	(507,356)	(523,560)
Ending Available Fund Balance		\$ 4,264,342	\$ 3,762,905	\$ 3,735,429	\$ 3,228,073	\$ 2,704,513



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Grant Fund #254

Purpose of Fund

The Grants Fund accounts for funds from third-party and other sources and is used to segregate costs to be reimbursed by grants.

	Capital Projects Carryover	2023-24 Budget	2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection
Beginning Available Fund Balance		\$ 10,128,363	\$ 3,925,340	\$ 3,925,340	\$ 3,925,340	\$ 3,925,340
Annual Activity						
Revenues						
Capital Grants		10,634,729	2,000,000	-	1,000,000	-
		10,634,729	2,000,000	-	1,000,000	-
Expenditures						
Operations						
Public Works		3,992,806	-	-	-	-
		3,992,806	-	-	-	-
Capital Projects						
CF-02 South Bayfront Bridge/Horton Landing Park	\$ 546,848	-	-	-	-	-
CF-11 Point Emery Rehabilitation Project	80,286	-	-	-	-	-
ESI-04 Caltran HDS Units	-	1,000,000	2,000,000	-	-	-
FM-13 Bay-Friendly Landcape for City Hall	122	-	-	-	-	-
PB-12 Greenway Crossings Safety Enhancement	8,979	-	-	-	-	-
ST-14 North Hollis Undergrounding District	-	-	-	-	1,000,000	-
T-01 Annual Street Rehabilitation/Preventive Maintenance Program	29,014	-	-	-	-	-
T-04 Quiet Zone at 65th, 66th, and 67th Street At-Grade Crossings	3,495,068	-	-	-	-	-
T-07 Transportation Demand Management	0	-	-	-	-	-
T-10 Innovative Deploymt to Enhance Arterial (IDEA)	232,330	-	-	-	-	-
T-13 40th-San Pablo Transit Hub & 40th St Reconstruction	1,274,000	5,800,000	-	-	-	-
SUT-01 Sustainable Streetscapes	-	248,300	-	-	-	-
URG-01 Parks Projects	-	130,000	-	-	-	-
		7,178,300	2,000,000	-	1,000,000	-
Carryforward	\$ 5,666,646	5,666,646				
		16,837,752	2,000,000	-	1,000,000	-
Net Annual Activity		(6,203,023)	-	-	-	-
Ending Available Fund Balance		\$ 3,925,340	\$ 3,925,340	\$ 3,925,340	\$ 3,925,340	\$ 3,925,340



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Information Technology Fund #670

Purpose of Fund

The Information Technology Fund accounts for funds set aside to support the City's technology upgrade program.

	Capital Project Carryover	2023-24 Budget	2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection
Beginning Available Fund Balance		\$ 2,692,833	\$ 1,968,855	\$ 1,968,863	\$ 1,968,872	\$ 1,968,868
Annual Activity						
Revenues						
Inter-fund Technology Charges		1,034,600	910,000	835,600	846,400	857,400
Transfer from Vehicle Replacement Fund		102,500	-	-	-	-
		1,137,100	910,000	835,600	846,400	857,400
Expenditures						
Operations						
Information Technology		519,600	529,992	540,591	551,404	562,432
		519,600	529,992	540,591	551,404	562,432
Capital Projects						
IT-01 IT Replacements and Purchases	\$ 361,481	100,000	175,000	175,000	175,000	175,000
IT-05 Computer Aided Dispatch/Records Management System	326,070	-	-	-	-	-
IT-06 Records Management System	138,926	-	-	-	-	-
INT-01 Applications & Development	-	200,000	205,000	120,000	120,000	120,000
INT-02 Council Audio Visual Upgrade	-	215,000	-	-	-	-
		515,000	380,000	295,000	295,000	295,000
Carryforward	\$ 826,478	826,478	-	-	-	-
		1,861,078	909,992	835,591	846,404	857,432
Net Annual Activity		(723,978)	8	9	(4)	(32)
Ending Available Fund Balance		\$ 1,968,855	\$ 1,968,863	\$ 1,968,872	\$ 1,968,868	\$ 1,968,836



**City of Emeryville
2023-24 & 2024-25 Budget**

**Capital Project Funds
Major Maintenance Fund #650**

Purpose of Fund

The Major Maintenance Fund accounts for funds set aside to complete major maintenance projects at City owned facilities. The fund was initiated during the 1993-1994 fiscal year with one-time revenues, and currently receives annual payments from each City department that operates a City facility.

	Capital Projects Carryover	2023-24 Budget	2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection
Beginning Available Fund Balance		\$ 5,980,622	\$ 1,064,681	\$ 890,358	\$ 1,081,806	\$ 1,289,496
Annual Activity						
Revenues						
Inter-fund Facilities Maintenance Charges		803,905	826,681	851,482	877,026	903,337
Landscape Maint Charges		224,826	231,571	238,518	245,673	253,043
Inter-fund Major Capital Charges		443,209	456,505	470,200	484,306	498,836
		1,471,940	1,514,757	1,560,200	1,607,005	1,655,216
Expenditures						
Operations						
Public Works		1,005,812	989,080	1,018,752	1,049,315	1,080,796
		1,005,812	989,080	1,018,752	1,049,315	1,080,796
Capital Projects						
CF-05 Corporation Yard	\$ 1,880,789	-	-	-	-	-
CF-08 Art Center	1,535	-	-	-	-	-
CF-10 Hollis Street Fire Station/EOC Upgrade (Station 35)	300,000	-	-	-	-	-
COF-01 Facility Resiliency Upgrade	-	227,500	75,000	75,000	75,000	75,000
COF-02 Civic Center Capital Repairs	-	373,500	-	-	-	-
ESI-02 Bridge Maintenance Program	-	50,000	-	-	-	-
FM-01 General Major Maintenance	343,272	297,600	275,000	275,000	275,000	275,000
FM-03 Civic Center Carpet Replace	16,174	-	-	-	-	-
FM-04 Civic Center Exterior Painting	163,376	-	350,000	-	-	-
FM-06 Civic Center HVAC	933,843	466,200	-	-	-	-
FM-08 Davenport Mini Park Rehabilitation	13,230	-	-	-	-	-
FM-13 Bay-Friendly Landcape for City Hall	80,285	-	-	-	-	-
FM-15 Rehab of City Facilities' Sewer Laterals	89,765	20,000	-	-	-	-
URG-01 Parks Projects	-	125,000	-	-	-	-
		1,559,800	700,000	350,000	350,000	350,000
Carryforward	\$ 3,822,269	3,822,269	-	-	-	-
		6,387,881	1,689,080	1,368,752	1,399,315	1,430,796
Net Annual Activity		(4,915,941)	(174,323)	191,448	207,690	224,420
Ending Available Fund Balance		\$ 1,064,681	\$ 890,358	\$ 1,081,806	\$ 1,289,496	\$ 1,513,916



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Marina Fund #495

Purpose of Fund

The Marina Improvement Fund accounts for the capital improvements of the Emeryville Public Marina. The Marina Fund was an enterprise fund until December 1998 when the facility was leased to a private company.

	<u>Capital Projects Carryover</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>	<u>2027-28 Projection</u>
Beginning Available Fund Balance		\$ 5,130,255	\$ 130,096	\$ 2,469	\$ 129,000	\$ 249,477
Annual Activity						
Revenues						
Investment Earnings		50,000	50,000	45,000	45,000	45,000
Lease revenue		535,000	535,000	535,000	535,000	535,000
Special assessment		28,900	29,800	30,700	31,600	31,600
		613,900	614,800	610,700	611,600	611,600
Expenditures						
Operations						
Public Works		339,622	352,428	359,169	366,123	378,237
		339,622	352,428	359,169	366,123	378,237
Capital Projects						
ESI-03 Powell Street Sewer	\$ -	90,000	200,000	-	-	-
FM-08 Davenport Mini Park Rehabilitation	169,720	-	-	-	-	-
M-01 Marina Navigation Channel Maintenance Dredging Program	1,246,921	125,000	125,000	125,000	125,000	125,000
M-02 Marina Park Improvements	36,686	-	-	-	-	-
M-03 Marina Park and Powell Street Lighting	3,406,110	-	-	-	-	-
SUT-01 Sustainable Streetscapes	-	100,000	65,000	-	-	-
URG-01 Parks Projects	-	100,000	-	-	-	-
		415,000	390,000	125,000	125,000	125,000
Carryforward	\$ 4,859,436	4,859,436	-	-	-	-
		5,614,058	742,428	484,169	491,123	503,237
Net Annual Activity		(5,000,158)	(127,628)	126,531	120,477	108,363
Ending Available Fund Balance		\$ 130,096	\$ 2,469	\$ 129,000	\$ 249,477	\$ 357,840



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Measure B - Bike and Pedestrian Fund #262

Purpose of Fund

The Measure B Fund accounts for revenues generated by a special one-half cent sales tax that was approved by the voters of Alameda County in 1986 and reauthorized in 2000. These funds are restricted for local transportation and special transportation (Para transit) purposes.

	Capital Project Carryover	2023-24 Budget	2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection
Beginning Available Fund Balance		\$ 140,331	\$ 116,977	\$ 115,861	\$ 114,684	\$ 113,443
Annual Activity						
Revenues						
Measure B		100	100	100	100	100
		100	100	100	100	100
Expenditures						
Operations						
Audit Fees		1,165	1,216	1,277	1,341	1,408
		1,165	1,216	1,277	1,341	1,408
Capital Projects						
PB-05 Bicycle and Pedestrian Plan Implementation	\$ 22,289	-	-	-	-	-
T-07 Paid Parking and Transportation Demand Management	-	-	-	-	-	-
		-	-	-	-	-
Carryforward	\$ 22,289	22,289	-	-	-	-
		23,454	1,216	1,277	1,341	1,408
Net Annual Activity		(23,354)	(1,116)	(1,177)	(1,241)	(1,308)
Ending Available Fund Balance		\$ 116,977	\$ 115,861	\$ 114,684	\$ 113,443	\$ 112,135



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Measure BB - Bike and Pedestrian Fund #264

Purpose of Fund

The Measure BB Fund accounts for revenues generated by a special one-half cent sales tax that was approved in 2014. These funds are restricted for local transportation and special transportation (Paratransit) purposes and are distributed monthly by the Alameda County Transportation Commission.

	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>	<u>2025-26</u> <u>Projection</u>	<u>2026-27</u> <u>Projection</u>	<u>2027-28</u> <u>Projection</u>
Beginning Available Fund Balance	\$ 90,403	\$ 9,767	\$ 7,287	\$ 5,725	\$ 5,418
Annual Activity					
Revenues					
Measure BB	79,329	81,311	82,367	83,766	85,357
	79,329	81,311	82,367	83,766	85,357
Expenditures					
Operations					
Public Works	3,665	3,791	3,929	4,073	4,222
	3,665	3,791	3,929	4,073	4,222
Capital Projects					
SUT-01 Sustainable Streetscapes	156,300	80,000	80,000	80,000	80,000
	156,300	80,000	80,000	80,000	80,000
	159,965	83,791	83,929	84,073	84,222
Net Annual Activity	(80,636)	(2,480)	(1,562)	(307)	1,135
Ending Available Fund Balance	\$ 9,767	\$ 7,287	\$ 5,725	\$ 5,418	\$ 6,553



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Measure B - Streets and Roads Fund #240

Purpose of Fund

The Measure B Fund accounts for revenues generated by a special one-half cent sales tax that was approved by the voters of Alameda County in 1986 and reauthorized in 2000. These funds are restricted for local transportation and special transportation (Paratransit) purposes.

	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>	<u>2025-26</u> <u>Projection</u>	<u>2026-27</u> <u>Projection</u>	<u>2027-28</u> <u>Projection</u>
Beginning Available Fund Balance	\$ (322,255)	\$ (352,020)	\$ (363,536)	\$ (375,422)	\$ (387,690)
Annual Activity					
Revenues					
Measure B	-	-	-	-	-
	-	-	-	-	-
Expenditures					
Operations					
Public Works	11,165	11,516	11,886	12,268	12,663
	11,165	11,516	11,886	12,268	12,663
Capital Projects					
SUT-01 Sustainable Streetscapes	18,600	-	-	-	-
	18,600	-	-	-	-
	29,765	11,516	11,886	12,268	12,663
Net Annual Activity	(29,765)	(11,516)	(11,886)	(12,268)	(12,663)
Ending Available Fund Balance	\$ (352,020)	\$ (363,536)	\$ (375,422)	\$ (387,690)	\$ (400,353)



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Measure BB - Streets and Roads Fund #242

Purpose of Fund

The Measure BB Fund accounts for revenues generated by a special one-half cent sales tax that was approved in 2014. These funds are restricted for local transportation and special transportation (Paratransit) purposes and are distributed monthly by the Alameda County Transportation Commission.

	<u>Capital Project Carryover</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>	<u>2027-28 Projection</u>
Beginning Available Fund Balance		\$ 1,448,767	\$ 863,780	\$ 1,249,527	\$ 1,647,183	\$ 2,060,725
Annual Activity						
Revenues						
Measure BB		923,624	946,689	958,983	975,269	993,780
		<u>923,624</u>	<u>946,689</u>	<u>958,983</u>	<u>975,269</u>	<u>993,780</u>
Expenditures						
Operations						
Public Works		30,011	30,942	31,328	31,727	32,140
		<u>30,011</u>	<u>30,942</u>	<u>31,328</u>	<u>31,727</u>	<u>32,140</u>
Capital Projects						
T-13 & 40th St Reconstruction	\$ 154,501	-	-	-	-	-
SUT-01 Sustainable Streetscapes	-	1,324,100	530,000	530,000	530,000	530,000
		<u>1,324,100</u>	<u>530,000</u>	<u>530,000</u>	<u>530,000</u>	<u>530,000</u>
Carryforward	<u>\$ 154,500</u>	154,500				
		<u>1,508,612</u>	<u>560,942</u>	<u>561,328</u>	<u>561,727</u>	<u>562,140</u>
Net Annual Activity		<u>(584,988)</u>	<u>385,747</u>	<u>397,655</u>	<u>413,542</u>	<u>431,640</u>
Ending Available Fund Balance		<u>\$ 863,780</u>	<u>\$ 1,249,527</u>	<u>\$ 1,647,183</u>	<u>\$ 2,060,725</u>	<u>\$ 2,492,365</u>



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Measure D Fund #266

Purpose of Fund

The Measure D Fund accounts for the City of Emeryville's allocation of funds generated by the landfill surcharge under the Alameda County Recycling Initiative (Measure D). Measure D funds are restricted to specific recycling and waste reduction activities.

	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>	<u>2025-26</u> <u>Projection</u>	<u>2026-27</u> <u>Projection</u>	<u>2027-28</u> <u>Projection</u>
Beginning Available Fund Balance	\$ 75,266	\$ 76,316	\$ 76,866	\$ 76,916	\$ 76,466
Annual Activity					
Revenues					
Measure D Surcharge	31,000	30,500	30,000	29,500	29,500
Investment Earnings	50	50	50	50	50
	31,050	30,550	30,050	29,550	29,550
Expenditures					
Operations					
Public Works	30,000	30,000	30,000	30,000	30,000
	30,000	30,000	30,000	30,000	30,000
Net Annual Activity	1,050	550	50	(450)	(450)
Ending Available Fund Balance	\$ 76,316	\$ 76,866	\$ 76,916	\$ 76,466	\$ 76,016



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Park Impact Fee Fund #237

Purpose of Fund

The Park / Rec Impact Fee Fund accounts for parks and recreation impact fees paid by new development, as required by the City's Park / Rec Impact Fee Ordinance.

	<u>Capital Project Carryover</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>	<u>2027-28 Projection</u>
Beginning Available Fund Balance		\$ 2,162,409	\$ 4,264,358	\$ 4,291,858	\$ 5,409,858	\$ 5,437,358
Annual Activity						
Revenues						
Development Fees		2,100,736	25,000	1,115,500	25,000	25,000
Investment Earnings		2,500	2,500	2,500	2,500	2,500
		2,103,236	27,500	1,118,000	27,500	27,500
Expenditures						
Capital Projects						
CF-02 South Bayfront Bridge and Horton Landing Park	\$ 1,288	-	-	-	-	-
		-	-	-	-	-
Carryforward	\$ 1,288	1,288	-	-	-	-
		1,288	-	-	-	-
Net Annual Activity		2,101,948	27,500	1,118,000	27,500	27,500
Ending Available Fund Balance		\$ 4,264,358	\$ 4,291,858	\$ 5,409,858	\$ 5,437,358	\$ 5,464,858



Capital Project Funds
Pedestrian Path Improvement Fund #471

Purpose of Fund

The Pedestrian Path Improvement Fund accounts for funds committed for street bicycle and pedestrian improvements.

	Capital Projects Carryover	2023-24 Budget	2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection
Beginning Available Fund Balance		\$ 408,901	\$ 5,901	\$ 10,901	\$ 15,901	\$ 20,901
Annual Activity						
Revenues						
Investment Earnings		5,000	5,000	5,000	5,000	5,000
		5,000	5,000	5,000	5,000	5,000
Expenditures						
Capital Projects						
Quiet Zone at 65th, 66th, and 67th						
T-04 Street At-Grade Crossings	\$ 180,000	-	-	-	-	-
SUT-01 Sustainable Streetscapes	-	228,000	-	-	-	-
		228,000	-	-	-	-
Carryforward	\$ 180,000	180,000	-	-	-	-
		408,000	-	-	-	-
Net Annual Activity		(403,000)	5,000	5,000	5,000	5,000
Ending Available Fund Balance		\$ 5,901	\$ 10,901	\$ 15,901	\$ 20,901	\$ 25,901



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Public Art Fund #243

Purpose of Fund

The Emeryville Public Art Fund accounts for funds received from new development as required under the City's Percent for Art Ordinance.

	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>	<u>2025-26</u> <u>Projection</u>	<u>2025-27</u> <u>Projection</u>	<u>2027-28</u> <u>Projection</u>
Beginning Available Fund Balance	\$ 1,392,190	\$ 1,020,090	\$ 788,990	\$ 802,990	\$ 828,190
Annual Activity					
Revenues					
Property Tax Residual Fee	151,900	154,900	158,000	161,200	164,400
Investment Earnings	12,000	12,000	12,000	12,000	12,000
Development Fees	60,000	60,000	60,000	60,000	60,000
	223,900	226,900	230,000	233,200	236,400
Expenditures					
Operations					
Community Development	346,000	208,000	216,000	208,000	216,000
	346,000	208,000	216,000	208,000	216,000
Capital Projects					
COF-03 Public Art Master Plan-Imple.	250,000	250,000	-	-	-
	250,000	250,000	-	-	-
	596,000	458,000	216,000	208,000	216,000
Net Annual Activity	(372,100)	(231,100)	14,000	25,200	20,400
Ending Available Fund Balance	\$ 1,020,090	\$ 788,990	\$ 802,990	\$ 828,190	\$ 848,590



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Redevelopment Implementation Plan Fund #479

Purpose of Fund

The Implementation Plan 2010-14 Fund accounts for capital project commitments located within the Shellmound Park Redevelopment Project Area and is funded by \$3.8M in bond proceeds transferred to the City by the Successor Agency in fiscal year 2015.

	<u>Capital Project Carryover</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>	<u>2027-28 Projection</u>
Beginning Available Fund Balance		\$ 4,208,557	\$ 448,557	\$ 488,557	\$ 518,557	\$ 548,557
Annual Activity						
Revenues						
Investment Earnings		40,000	40,000	30,000	30,000	30,000
		40,000	40,000	30,000	30,000	30,000
Expenditures						
Capital Projects						
CF-08 Art Center	\$ 3,800,000	-	-	-	-	-
		-	-	-	-	-
Carryforward	\$ 3,800,000	3,800,000	-	-	-	-
		3,800,000	-	-	-	-
Net Annual Activity		(3,760,000)	40,000	30,000	30,000	30,000
Ending Available Fund Balance		\$ 448,557	\$ 488,557	\$ 518,557	\$ 548,557	\$ 578,557



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Redevelopment Projects Fund #472

Purpose of Fund

The Redevelopment Projects Fund accounts for capital funds of the former redevelopment agency that have been approved for transfer to the City.

	<u>Capital Project Carryover</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>	<u>2027-28 Projection</u>
Beginning Available Fund Balance		\$ 1,293,734	\$ 1,257,663	\$ 1,272,663	\$ 1,277,663	\$ 1,282,663
Annual Activity						
Revenues						
Investment Earnings		15,000	15,000	5,000	5,000	5,000
		<u>15,000</u>	<u>15,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Expenditures						
Capital Projects						
CF-02 South Bayfront Bridge and Horton Landing Park	\$ 51,071	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Carryforward	<u>\$ 51,071</u>	51,071	-	-	-	-
		<u>51,071</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Annual Activity		<u>(36,071)</u>	<u>15,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Ending Available Fund Balance		\$ 1,257,663	\$ 1,272,663	\$ 1,277,663	\$ 1,282,663	\$ 1,287,663



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Road Maintenance and Rehabilitation Fund #221

Purpose of Fund

The Road Maintenance and Rehabilitation Fund reports the allocation of State taxes enacted by the Road Repair and Accountability Act of 2017.

	Capital Projects <u>Carryover</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>	2025-26 <u>Projection</u>	2026-27 <u>Projection</u>	2027-28 <u>Projection</u>
Beginning Available Fund Balance		\$ 608,675	\$ 184,104	\$ 289,654	\$ 415,022	\$ 565,598
Annual Activity						
Revenues						
SB1 State Allocation		313,675	330,300	350,118	375,326	397,470
Interest Income		250	250	250	250	250
		<u>313,925</u>	<u>330,550</u>	<u>350,368</u>	<u>375,576</u>	<u>397,720</u>
Expenditures						
Capital Projects						
PB-14 San Pablo Mid-block Cross Walk	\$ 98,346	-	-	-	-	-
SUT-01 Sustainable Streetscapes	-	640,150	225,000	225,000	225,000	225,000
		<u>640,150</u>	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>
Carryforward	<u>\$ 98,346</u>	98,346	-	-	-	-
		<u>738,496</u>	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>
Net Annual Activity		<u>(424,571)</u>	<u>105,550</u>	<u>125,368</u>	<u>150,576</u>	<u>172,720</u>
Ending Available Fund Balance		<u>\$ 184,104</u>	<u>\$ 289,654</u>	<u>\$ 415,022</u>	<u>\$ 565,598</u>	<u>\$ 738,318</u>



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Sewer Capital Improvements Fund #511

Purpose of Fund

The City's Sewer Enterprise is supported by customer service and connection fees. The Sewer Operations Fund #510 accounts for the operation and maintenance of the City's sewer system. Connection Fee and related capital improvements are tracked through the Capital Improvement Program. Capital Projects are tracked in Fund #511 with funding drawn from Connection Fee Fund #513 as completed.

	Capital Projects Carryover	2023-24 Budget	2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection
Beginning Available Fund Balance		\$ 7,670,925	\$ 6,461,955	\$ 6,413,955	\$ 6,608,955	\$ 6,803,955
Annual Activity						
Revenues						
Transfer from Connection Fee Fund		1,065,000	1,067,000	310,000	310,000	310,000
		1,065,000	1,067,000	310,000	310,000	310,000
Expenditures						
Operations						
Depreciation		115,000	115,000	115,000	115,000	115,000
		115,000	115,000	115,000	115,000	115,000
Capital Projects						
FM-08 Davenport Mini Park	\$ 20,000	-	-	-	-	-
SS-01 Sanitary Sewer Rehabilitation	1,138,970	-	-	-	-	-
ESI-03 Powell Street Sewer	-	1,000,000	1,000,000	-	-	-
		1,000,000	1,000,000	-	-	-
Carryforward	\$ 1,158,970	1,158,970	-	-	-	-
		2,273,970	1,115,000	115,000	115,000	115,000
Net Annual Activity		(1,208,970)	(48,000)	195,000	195,000	195,000
Ending Available Fund Balance		\$ 6,461,955	\$ 6,413,955	\$ 6,608,955	\$ 6,803,955	\$ 6,998,955



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Sewer Connection Fee Fund #513

Purpose of Fund

The City's Sewer Enterprise is supported by customer service and connection fees. The Sewer Operations Fund #510 accounts for the operation and maintenance of the City's sewer system. Connection Fee and related capital improvements are tracked through the Capital Improvement Program. Capital Projects are tracked in Fund #511 with funding drawn from Connection Fee Fund #513 as completed.

	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>	<u>2025-26</u> <u>Projection</u>	<u>2026-27</u> <u>Projection</u>	<u>2027-28</u> <u>Projection</u>
Beginning Available Fund Balance	\$ 2,648,021	\$ 2,573,021	\$ 2,498,021	\$ 2,418,021	\$ 2,338,021
Annual Activity					
Revenues					
Investment Earnings	20,000	20,000	15,000	15,000	15,000
Connection Fees	175,000	175,000	175,000	175,000	175,000
	195,000	195,000	190,000	190,000	190,000
Expenditures					
Operations					
Depreciation	70,000	70,000	70,000	70,000	70,000
Trans to Sewer Rehab 511	200,000	200,000	200,000	200,000	200,000
	270,000	270,000	270,000	270,000	270,000
Net Annual Activity	(75,000)	(75,000)	(80,000)	(80,000)	(80,000)
Ending Available Fund Balance	\$ 2,573,021	\$ 2,498,021	\$ 2,418,021	\$ 2,338,021	\$ 2,258,021



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Source Reduction and Recycling #265

Purpose of Fund

The Recycling / Source Reduction Fund accounts for revenue generated through a surcharge on garbage rates, which is utilized for waste reduction, recycling and cleanup programs.

	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>	<u>2025-26</u> <u>Projection</u>	<u>2026-27</u> <u>Projection</u>	<u>2027-28</u> <u>Projection</u>
Beginning Available Fund Balance	\$ 6,354	\$ 6,354	\$ 6,354	\$ 6,354	\$ 6,354
Annual Activity					
Revenues					
Alameda County Grant	5,000	5,000	5,000	5,000	5,000
Investment Earnings	50	50	50	50	50
	5,050	5,050	5,050	5,050	5,050
Expenditures					
Operations					
Professional Services	5,050	5,050	5,050	5,050	5,050
	5,050	5,050	5,050	5,050	5,050
Net Annual Activity	-	-	-	-	-
Ending Available Fund Balance	\$ 6,354	\$ 6,354	\$ 6,354	\$ 6,354	\$ 6,354



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Traffic Impact Fee Fund #250

Purpose of Fund

The Traffic Impact Fee Fund accounts for transportation impact fees paid by new development, as required by the City's Transportation Impact Fee Ordinance.

	Capital Projects Carryover	2023-24 Budget	2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection
Beginning Available Fund Balance		\$ 2,220,933	\$ 2,348,064	\$ 2,394,328	\$ 3,488,328	\$ 3,448,328
Annual Activity						
Revenues						
Investment Earnings		10,000	10,000	10,000	10,000	10,000
Development Fees		1,474,681	111,264	1,159,000	25,000	25,000
		1,484,681	121,264	1,169,000	35,000	35,000
Expenditures						
Capital Projects						
ST-09 Frontage Road Landscape Median Island	\$ 165,000	-	-	-	-	-
T-04 Quiet Zone at 65th, 66th, and 67th Street At-Grade Crossings	500,000	-	-	-	-	-
T-11 Traffic Signal Modernization - Phase 2	150,000	-	-	-	-	-
SUT-01 Sustainable Streetscapes	-	297,250	-	-	-	-
SUT-02 ATP Studies	-	45,300	25,000	25,000	25,000	25,000
SUT-03 Traffic Signals and Street Lights	-	200,000	50,000	50,000	50,000	50,000
		542,550	75,000	75,000	75,000	75,000
Carryforward	\$ 815,000	815,000	-	-	-	-
		1,357,550	75,000	75,000	75,000	75,000
Net Annual Activity		127,131	46,264	1,094,000	(40,000)	(40,000)
Ending Available Fund Balance		\$ 2,348,064	\$ 2,394,328	\$ 3,488,328	\$ 3,448,328	\$ 3,408,328



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Urban Forestry Fund #251

Purpose of Fund

The Urban Forestry Fee Fund accounts for fees and penalties collected under the City's Urban Forestry Ordinance governing the removal and replacement of street trees.

	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>	<u>2025-26</u> <u>Projection</u>	<u>2026-27</u> <u>Projection</u>	<u>2027-28</u> <u>Projection</u>
Beginning Available Fund Balance	\$ 93,772	\$ 91,712	\$ 93,712	\$ 95,712	\$ 97,712
Annual Activity					
Revenues					
Urban Forestry Fee	1,500	1,500	1,500	1,500	1,500
Investment Earnings	500	500	500	500	500
Transfer from General Fund	1,000,000	-	-	-	-
	<u>1,002,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Expenditures					
Capital Projects					
URG-04 Urban Tree Planting Program	1,004,060	-	-	-	-
	<u>1,004,060</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Annual Activity	<u>(2,060)</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Ending Available Fund Balance	\$ 91,712	\$ 93,712	\$ 95,712	\$ 97,712	\$ 99,712



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
The Vehicle Registration Fee (VRF)- Streets and Roads Fund #238

Purpose of Fund

The Vehicle Registration Fee (VRF) accounts for a pro-rata share of the annual \$10 per vehicle fee approved by voters in Alameda County in 2010. VRF funds are restricted for local road improvements and repairs.

	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>	<u>2027-28 Projection</u>
Beginning Available Fund Balance	\$ 153,365	\$ 99,051	\$ 144,583	\$ 189,933	\$ 235,091
Annual Activity					
Revenues					
Vehicle License Fees	49,000	49,000	49,000	49,000	49,000
Investment Earnings	180	180	180	180	180
	49,180	49,180	49,180	49,180	49,180
Expenditures					
Operations					
Public Works	3,494	3,648	3,830	4,022	4,223
	3,494	3,648	3,830	4,022	4,223
Capital Projects					
SUT-01 Sustainable Streetscapes	100,000	-	-	-	-
	100,000	-	-	-	-
	103,494	3,648	3,830	4,022	4,223
Net Annual Activity	(54,314)	45,532	45,350	45,158	44,957
Ending Available Fund Balance	\$ 99,051	\$ 144,583	\$ 189,933	\$ 235,091	\$ 280,048



City of Emeryville
2023-24 & 2024-25 Budget

Capital Project Funds
Vehicle Replacement Fund #660

Purpose of Fund

The Vehicle Replacement Fund accounts for resources set aside for vehicle replacement.

	Capital Project Carryover	2023-24 Budget	2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection
Beginning Available Fund Balance		\$ 2,893,175	\$ 2,928,176	\$ 3,553,276	\$ 2,043,476	\$ 2,360,076
Annual Activity						
Revenues						
Inter-fund Vehicle Replacement Charges		856,700	825,100	734,200	594,600	465,011
		856,700	825,100	734,200	594,600	465,011
Expenditures						
Capital Projects						
V-01 Vehicle Replacements and Purchases	\$ 629,100	192,600	200,000	2,244,000	278,000	255,000
		192,600	200,000	2,244,000	278,000	255,000
Carryforward	\$ 629,100	629,100	-	-	-	-
		821,700	200,000	2,244,000	278,000	255,000
Net Annual Activity		35,000	625,100	(1,509,800)	316,600	210,011
Ending Available Fund Balance		\$ 2,928,176	\$ 3,553,276	\$ 2,043,476	\$ 2,360,076	\$ 2,570,087

➤ **COMMUNITY DEVELOPMENT DEPARTMENT**

BUILDING DIVISION

**ECONOMIC DEVELOPMENT &
HOUSING DIVISION**

PLANNING DIVISION

➤ COMMUNITY DEVELOPMENT DEPARTMENT

OVERVIEW

The Community Development Department has primary responsibility for administering the laws, regulations, requirements, and programs that pertain to the physical development of the City, as well as the City's economic development, affordable housing, public art and related programs. The Department consists of three Divisions: Planning, Building, and Economic Development & Housing.

The Planning Division provides long-range planning services including preparation of the General Plan, Planning Regulations, and other planning policy documents and guidelines, and facilitates the approval of development projects consistent with adopted policies, regulations, and guidelines. The Building Division reviews projects for conformance with the California Building Codes, issues building permits, performs inspections during construction, and issues certificates of occupancy upon project completion. The Economic Development & Housing Division is responsible for the City's economic development activities including labor standards and small business support, affordable housing programs, Art in Public Places program, remediation of contaminated sites, planning and funding of infrastructure improvements, and grants management activities.

➤ **COMMUNITY DEVELOPMENT DEPARTMENT – BUILDING DIVISION**

The Building Division conducts the administrative and regulatory responsibilities of the California Building Codes (CBC), including building, plumbing, mechanical, residential, and electrical codes, and other building-related codes. The CBC requirements include disabled access, energy conservation, and the CALGreen sustainable code provisions. The Building Division also administers the Fire Code, which advances fire and life safety for the public, first responders and property protection in a comprehensive, integrated approach to fire code regulation and hazard management. For all construction activity in the City, the Building Division collects fees on behalf of itself and other City departments and agencies, performs plan check activities, monitors conditions of approval, issues required permits, conducts field inspections, and issues certificates of occupancy or final inspections. In addition, the Building Division undertakes code enforcement activities including property maintenance, blight, graffiti, and tenant-property owner disputes. The Division administers seismic upgrade requirements of the Unreinforced Masonry Building (URM) Ordinance and assists the Alameda County Fire Department (ACFD) with taking in Fire Permit applications, calculating fees, and issuing permits. The Division coordinates and strives to continually improve Planning and Building counter service, including implementing customers' suggestions as appropriate. The Building Division also serves as lead staff to the Housing Advisory and Appeals Board.

Building Division staff monitors and participates in activities of the California Building Standards Commission, including adoption of new and amended California Building Codes, and provides monthly housing unit counts for the State Department of Finance and U.S. Census Bureau for annual population estimates, monthly building permit data for the Alameda County Assessor's Office, monthly data on private sewer lateral permits for the East Bay Municipal Utility District (EBMUD), and property information for the Emeryville Transportation Management Association (Emery Go-Round). The Division maintains current and accurate information on the City's website, including building codes; plan check services; inspection services; alternate materials, design and methods; and permit application submittal requirements. Building Division staff participates in regional, state, and national training and professional development activities, including California Association of Code Enforcement Officers (CACEO) conferences, California Building Officials (CALBO) and International Code Conference (ICC) meetings and training sessions, and annual CALBO "education weeks"

ACHIEVEMENTS DURING THE 2022-2023 FISCAL YEAR

Administration

1. Updated Master Fee Schedule for Building Division and Fire Department (fire prevention).
2. Prepared ordinances to adopt new State building and fire codes with local amendments, adopted by City Council on November 15, 2022 and effective on January 1, 2023.
3. With Public Works Department, continued to implement program for inspection and replacement of private sewer laterals as mandated by U.S. Environmental Protection Agency and EBMUD.

4. Assisted Public Works Department in development of a “reach codes” ordinance to require new buildings, except laboratories, to be all-electric.
5. With Planning Division, continued implementation of “e-TRAKiT” component of permit tracking system to allow on-line submittal of planning permit applications.

Development Projects

1. Performed plan checks and field inspections for the following major new development and building renovation projects, and issued temporary certificates of occupancy (TCO), certificates of occupancy (CO) or final inspections for those that were completed:
 - Bayview Apartments, 6701 Shellmound Street (186 units) (under construction)
 - Sherwin Williams Building B1, 1450 Sherwin Avenue (60 units) (TCO)
 - Sherwin Williams Building B2, 1450 Sherwin Avenue (130 units) (TCO)
 - Sherwin Williams Building C, 1450 Sherwin Avenue (122 units) (TCO)
 - Sherwin Williams Building D, 1450 Sherwin Avenue (184 units) (under construction)
 - Sherwin Williams Park Improvements, 1450 Sherwin Avenue (includes playground and restroom) (under construction)
 - Sherwin Williams Existing Building 1-31, 4383 Horton Street (renovation for labs) (under construction)
 - Two-unit residential replacement at 1270 64th Street.
 - BioMed Realty Emeryville Center of Innovation, Building 2, Hollis Street (lab) (under construction)
 - BioMed Realty Emeryville Center of Innovation, Building 14, 4555 Horton Street (parking garage) (under construction)
 - Bay Street Grocery Store, 5621 Bay Street (under construction)
 - Nellie Hannon Gateway, 3600 San Pablo Avenue (90 units, affordable housing) (approved)
 - Public Market Parcel A Garage, 5900 Shellmound Street (in plan review)
 - Public Market Parcel B Lab Tower, 6000 Shellmound Street (in plan review)
2. Performed plan checks and field inspections for the following major tenant improvement and remodeling projects, and issued temporary certificates of occupancy (TCO), certificates of occupancy (CO) or final inspections for those that were completed:
 - Geltor, Emergency Generator, Build-Out, 5400 Hollis Street (CO)
 - 4D Molecular Therapeutics, Interior Renovations, 5858 Horton Street (CO)
 - Agenus, Interior and Exterior Improvements, 6455 Christie Avenue (finaled)
 - Totus, Interior Buildout of Labs and Offices, 1480 64th Street, Suite 300 (finaled)
 - Bay Street Repositioning, Building AT, Exterior Storefront, 5616 Bay Street (finaled)
 - Hollis Business Center, Interior and Exterior Upgrades, 6401 Hollis Street (finaled)
 - Hollis Business Center, Site Trash & Generator Enclosure, 6401 Hollis Street (finaled)
 - Zymergen Headquarters, Tenant Improvements, 5300 Chiron Way (TCO)
 - Upside Foods, Exterior Improvements, 6005 Shellmound Street (TCO)
 - Emery Cove Marina, Dock Replacement, 3300 Powell Street (under construction)
 - Grifols Manufacturing Building Expansion, 5350 Horton Street (under construction)
 - Atrium Building, Interior and Exterior Upgrades, 1650 65th Street (under construction)

- Atrium Building, Speculative Office and Lab Tenant Improvements, 1650 65th Street (under construction)
 - Bay Center Building C, Life Sciences Conversion and Structural Upgrades, 6475 Christie Avenue (under construction)
 - Bridgewater Condominiums, Exterior Repairs, 6400 Christie Avenue (under construction)
 - Sound AG, Office and Laboratory Tenant Improvements, 6401 Hollis Street (under construction)
 - Stanford Health Care, Outpatient Clinic Tenant Improvements, 6121 Hollis Street (permit approved)
 - Amyris, Renovations to Existing Laboratory, 5885 Hollis Street (in plan review)
3. Issued approximately 790 permits, based on a total construction valuation of approximately \$400 million. About 140 (18%) of these permits were issued over-the-counter and another 340 (43%) were issued within an average of two weeks after one round of plan check. Approximately 11 permits (1%) received expedited processing (plan review comments or permit approval within 3-5 days) for an additional fee.
 4. Performed approximately 3,000 inspections, of which approximately 900 (30%) related to major development projects and 2,100 (70%) related to other projects such as tenant improvements and remodels, including code enforcement.
 5. Responded to approximately 800 counter visits and 1,000 telephone inquiries.

Code Enforcement

Handled approximately 40 code enforcement cases, including graffiti, work without permits, and other code violations, and 170 telephone contacts related to code enforcement.

GOALS FOR THE 2023-2024 AND 2024-2025 FISCAL YEARS

Administration

1. With Planning Division, complete implementation of “e-TRAKiT” component of permit tracking system to allow on-line submittal of planning permit applications.
2. Continue to monitor activities of California Building Standards Commission and participate in development and adoption of 2025 California Building Codes, which will take effect January 1, 2026.
3. Continue to implement Building Occupancy Resumption Program (BORP) to certify third-party inspectors for post-disaster building evaluation.
4. With Finance Department, continue collecting state-mandated business license surcharge for Certified Access Specialists and implementing AB 3002 regarding disabled access notification.

Development Projects

1. Facilitate completion and issuance of certificates of occupancy for the following major development projects that are under construction:
 - Bayview Apartments, 6701 Shellmound Street (186 units)
 - Sherwin Williams Building B1, 1450 Sherwin Avenue (60 units)
 - Sherwin Williams Building B2, 1450 Sherwin Avenue (130 units)
 - Sherwin Williams Building C, 1450 Sherwin Avenue (122 units)
 - Sherwin Williams Building D, 1450 Sherwin Avenue (184 units)
 - Sherwin Williams Park Improvements, 1450 Sherwin Avenue
 - Sherwin Williams Existing Building 1-31, 4383 Horton Street (renovation for labs)
 - BioMed Realty Emeryville Center of Innovation, Building 2, Hollis Street (lab)
 - BioMed Realty Emeryville Center of Innovation, Building 14, 4555 Horton Street (parking garage)
 - Bay Street Grocery Store, 5621 Bay Street
 - Two-unit residential replacement at 1270 64th Street.
 - Zymergen Headquarters, Tenant Improvements, 5300 Chiron Way
 - Upside Foods, Exterior Improvements, 6005 Shellmound Street
 - Emery Cove Marina, Dock Replacement, 3300 Powell Street
 - Grifols Manufacturing Building Expansion, 5350 Horton Street
 - Atrium Building, Interior and Exterior Upgrades, 1650 65th Street
 - Atrium Building, Speculative Office and Lab Tenant Improvements, 1650 65th Street
 - Bay Center Building C, Life Sciences Conversion and Structural Upgrades, 6475 Christie Avenue
 - Bridgewater Condominiums, Exterior Repairs, 6400 Christie Avenue
 - Sound AG, Office and Laboratory Tenant Improvements, 6401 Hollis Street
 - Stanford Health Care, Outpatient Clinic Tenant Improvements, 6121 Hollis Street
 - Amyris, Renovations to Existing Laboratory, 5885 Hollis Street
2. Provide preconstruction meetings, plan checking, permit issuance, field inspections, and certificates of occupancy for approved development projects (and those anticipated to be approved) including:
 - Marketplace Redevelopment Projects Parcels A and B, lab buildings and parking
 - Wareham EmeryStation Overland lab building, 1550 62nd Street
 - Nellie Hannon Gateway, 3600 San Pablo Avenue (90 units, affordable housing)
 - Bay Center Life Science Building, 6445 Christie Avenue
 - Intergenerational Affordable Housing Project, 4300 San Pablo Avenue (68 units, affordable housing)
 - 1225 65th Street Multi-Unit Residential project (24 units)
 - Four-unit residential replacement at 1271 64th Street.
 - Other major projects as they materialize.

Code Enforcement

Continue to investigate and abate code violations related to Building Code, Planning Regulations, Housing Code, and other City regulations and programs.

➤ **COMMUNITY DEVELOPMENT DEPARTMENT – ECONOMIC DEVELOPMENT & HOUSING DIVISION**

OVERVIEW

The Economic Development & Housing Division is responsible for the City's Economic Development, Affordable Housing, Homelessness, Public Art, Brownfields Remediation and Labor Standards Programs. These programs work together to enhance the quality of life for Emeryville's residents and workers.

Emeryville's Economic Development programs support and expand the economic base of the City in order to ensure business vitality, which can generate revenue and develop jobs. These efforts are guided by the City's Economic Development Strategy, which is a framework for deploying the City's economic development resources in the areas of Infrastructure and Transportation, Marketing and Promotion, Community Advancement, and Organization and Network Building.

In addition, the Division is responsible for developing and implementing the City's labor standards programs, including the Minimum Wage and Paid Sick Leave Ordinance, the Fair Workweek Ordinance, the Workplace Justice Standards At Large Hotels Ordinance ("Measure C"), and the Right to Recall Ordinance. This includes outreach and technical assistance to employers as well as investigation, mediation and enforcement activities related to employee complaints.

The Division administers the City's Affordable Housing Program and manages the City's housing assets and functions. These responsibilities include the development of parcels purchased with Redevelopment Agency low and moderate income housing funds, management of an inventory of over 180 Below-Market-Rate (BMR) ownership units and over 800 BMR rental units, and the implementation of the City's First-Time Homebuyer Loan Program, which includes a portfolio of approximately 150 First Time Homebuyer Loans. The Division also implements the City's Homeless Strategy to address the needs of people experiencing homelessness in our community.

The Division manages the City's Public Art Program, which is funded through the City's Art in Public Places Ordinance. Developers can fulfill public art requirements by either funding on-site art that is accessible to the public or by contributing to the City's Public Art Fund. The Division provides project management and maintenance services for City-owned public art and monitors and approves privately developed/owned art accessible to the public. The Division also oversees the City's annual Art Purchase Award program, the Sharon Wilchar Bus Shelter Temporary Public Art program, and Public Art Mural Program as well as solicitation and procurement of City-owned public art installations. The Division serves as the coordinator of the Emeryville Rotten City Cultural District, a state-designated Cultural District that promotes Emeryville as a place of creative production.

The Brownfield Remediation program ensures that sites with contaminated soil and groundwater, resulting from Emeryville's industrial legacy, are cleaned up to standards that will make them acceptable for future residential, commercial, recreational, and other uses.

The Division is also responsible for implementing the winding down of the Emeryville Redevelopment Agency activities as directed by the City of Emeryville as Successor Agency and approved by the Countywide Oversight Board and the California State Department of Finance. An essential element of this process is the disposition of properties pursuant to the Long Range Property Management Plan.

ACHIEVEMENTS DURING THE 2022-2023 FISCAL YEAR

Economic Development

1. Continued business attraction, retention and expansion activities, providing site selection assistance to businesses interested in locating in Emeryville, and continued business visitation program with over 10 new businesses contacted. Provided general and ongoing business assistance to over 60 businesses, including assistance with permitting, community engagement, and other matters.
2. Continued development of a marketing program that highlights the City's status as a center of Art and Innovation, through conducting outreach to the business community, refining messaging and audiences for the program, and developing a scope of work for implementation of the program.
3. Continued implementation of the "Rotten City – Emeryville" Cultural District, as designated by California Arts Council as one of only 14 Cultural Districts in California in the pilot program, including preparation of a plan for expenditure of additional funding anticipated to be provided by the State to districts in FY 2024.
4. Continued implementation of the Business License Tax and Permit Fee Rebate Program for independent restaurant, retail and bar businesses.
5. Initiated development of a "solutions program"; a business incentive program that will seek to provide assistance to undercapitalized businesses and community serving nonprofits in the reuse of commercial spaces that require significant investment from tenants.
6. Implemented revisions to the City's Cabaret License process through amending the City's Cabaret Ordinance. The revised process streamlines the review and approval process for businesses that want to offer live entertainment.
7. Restarted the BizNexus quarterly business networking event series with three well-attended events.
8. Negotiated a new lease with Hong Kong East Ocean Restaurant for the City-owned property at 3199 Powell Street.
9. Negotiated an Event Hosting Agreement to host an electric scooter championship race in Emeryville annually for three years.

Labor Standards

1. Continued implementation of labor standards ordinances including the Minimum Wage and Paid Sick Leave Ordinance, Fair Workweek Ordinance, Workplace Justice Standards At Large Hotels Ordinance ("Measure C") and the Right to Recall Ordinance.
2. Conducted education and outreach workshops for employers.
3. Investigated six complaints related to violations of the City's labor standards, two in partnership with the State Department of Labor Standards Enforcement.

Affordable Housing

1. Completed negotiation of a Lease Disposition and Development Agreement with the selected developer for the redevelopment of 4300 San Pablo Avenue as an intergenerational affordable housing project, and provided for interim use of the property as a temporary emergency women's shelter.
2. Continued to facilitate development of a 100% affordable housing project at 3600 San Pablo Avenue with permanent supportive housing units, including permanent financing of over \$17m from the City.
3. Prepared a Request for Proposals (RFP) for development of the Christie Sites, evaluated responses to the RFP and negotiated an Exclusive Right to Negotiate Agreement with the selected developer.
4. Prepared a RFP for an affordable housing project serving special needs populations at the Adeline Sites and evaluated responses to the RFP.
5. Supported the Finance Department in the issuance of \$50m in General Obligation Bonds to support affordable housing, pursuant to the Emeryville electorate's approval of Measure C.
6. Continued implementation of the Eviction and Harassment Protection Ordinance, which provides protections for residential tenants.
7. Continued to manage the inventory of First Time Homebuyer Loans including refinancing/subordinations, owner occupancy waivers, capital improvement credits, short sales and payoffs.
8. Continued to administer the City's Below Market Rate (BMR) Unit Program by assisting sellers with requests for subordinations, capital improvement credits, trust transfers, and loan repayments and reconveyances, and sales; monitored BMR rental and owner-occupied units to assure program compliance.
9. Continued to coordinate with home rehabilitation programs including Rebuilding Together, Alameda County's Minor Home Repair program, and Alameda County's Measure A1 affordable housing bond rehabilitation program, as well as administering the City's portfolio of rehabilitation loans.
10. Continued to manage the City's Community Development Block Grant Program by executing and managing funding agreements.
11. Continued implementation a Housing Notification System, which provides information on affordable housing resources to over 7,000 subscribers.
12. In cooperation 3ith Planning Division staff, completed the 2023-2031 Housing Element of the General Plan, resulting in the City of Emeryville being one of the first jurisdictions in Alameda County to receive State approval of its Housing Element.
13. In cooperation with Planning Division staff, submitted an application for State designation as a "Pro-Housing" jurisdiction, which can provide financial support for the development of affordable housing.

14. With Planning Division, prepared state-mandated annual reports on implementation of the General Plan, including the Housing Element.

Homelessness

1. Continued implementation of the Homeless Strategy, including management of contracted outreach and housing navigation services with Operation Dignity.
2. Continued administration of Rapid Rehousing and Emerging Needs funds to support households experiencing homelessness.
3. Prepared and managed an agreement with the St. Vincent DePaul shelter for shelter beds.
4. Continued to manage community grants provided to Emeryville Citizens Assistance Program (ECAP) and Rebuilding Together.
5. Monitored funding sources for homelessness services and attended weekly meetings convened by Alameda County Healthcare for the Homeless focused on homelessness issues during the pandemic.

Capital Projects

1. Collaborated with Alameda County Transportation Committee to implement the San Pablo Multimodal Improvement Project Near Term Pilot Project in Oakland, Emeryville, and Berkeley.
2. Continued implementation of paid parking in the North Hollis and Triangle commercial areas.
3. Continued to coordinate grant management for a variety of capital projects and planning studies.

Public Art

1. Implemented the 2022 Annual Purchase Award Program, consisting of four bronze sculptures of insects by Emeryville artist Ken Kalman, for installation on the exterior of City Hall.
2. Continued to implement Phase VI of the Sharon Wilchar Bus Shelter Temporary Public Art Project.
3. Supported the PangeaSeed Foundation's SeaWalls mural festival, which placed 15 murals throughout the city and bringing the total number of murals in Emeryville to over 45.
4. Facilitated City Council approval of artworks for the Visual Arts Grants pilot program.
5. Continued to monitor private development projects that will be commissioning or paying an in-lieu fee for millions of dollars in public art support.

GOALS FOR THE 2023-2024 & 2024-2025 FISCAL YEARS

Economic Development

1. Initiate implementation of the marketing program for the City.
2. Complete development of a program to address the costs of fire protection, seismic safety, accessibility, public improvements, and impact fees that disadvantage small businesses and community serving nonprofits with limited capital in the form of a “Solutions Grant”, to support the reuse of existing buildings.
3. Continue business attraction and retention activities, including marketing, communication with property owners, brokers and prospective businesses, new business welcome visits and business retention visits.
4. Continue implementation of the Economic Development Strategy, including industry-focused roundtable discussions, the Emeryville BizNexus networking event series, and producing multi-channel marketing content.
5. Re-initiate the Art Center Project.
6. Market Brownfield Revolving Loan Funds (RLF) to private partners to fund site remediation and assessment.
7. Continue to participate in regional sector-focused industry support programs including the Berkeley-Emeryville Bioscience Partnership, the Bay Area Urban Manufacturing Initiative, the East Bay Innovation Awards, and other similar efforts.

Labor Standards

1. Continue implementation of labor standards ordinances including the Minimum Wage and Paid Sick Leave Ordinance, Fair Workweek Ordinance, Workplace Justice Standards At Large Hotels Ordinance (“Measure C”), and Right to Recall Ordinance.
2. Continue providing technical assistance to employers and monitoring effects of labor standards ordinances.

Affordable Housing

1. Begin implementation of near-term programs identified in the 2023-2031 Housing Element of the General Plan.
2. With support from Planning Division staff, prepare state-mandated annual reports on implementation of the General Plan, including the Housing Element.
3. Develop and facilitate adoption of Housing Bond Administration and Expenditure Plan program guidelines, including First Time Homebuyer Program, Development Opportunities, and Rental Rehabilitation.

4. Continue to participate in development of the 100% affordable housing projects at 3600 San Pablo Avenue, 4300 San Pablo Avenue, the Christie Sites and the Adeline Sites.
5. Monitor pending state housing legislation as it develops and implement housing legislation that becomes law.
6. Continue implementation of the Eviction Harassment Protection Ordinance.
7. Continue to enhance efforts to monitor and purchase BMR units in danger of foreclosure; continue to assist sellers, buyers, and title companies with BMR, homebuyer, and rehabilitation loan transactions, including requests for subordinations when refinancing, capital improvement credits, trust transfers, and loan repayments and reconveyances, and provide information regarding foreclosure assistance; conduct annual monitoring of BMR ownership and rental units and down payment assistance loan recipients.
8. Negotiate Affordability Agreements for new residential construction.

Homelessness

1. Continue implementation of the homelessness strategy, including deployment of rapid rehousing and emerging needs funds.
2. Continue support of the St. Vincent DePaul shelter and ECAP food distribution.

Capital Projects

1. Continue to manage the paid parking program in the North Hollis and Triangle neighborhoods.
2. Continue to represent the City at Alameda County Transportation Commission meetings and coordinate funding opportunities for key transportation projects.
3. Represent the City in regional planning activities related to the San Pablo Multimodal Corridor.
4. Continue to secure grants and manage grant agreements to fund public improvements, brownfield remediation, and affordable housing projects, and manage existing grants for projects consistent with the Capital Improvement Program.

Public Art

1. Continue implementation of the Public Art Master Plan, including possible commission of a sculpture by artist Ned Kahn at Point Emery and/or City Hall
2. Continue implementation of the Sharon Wilchar Bus Shelter Temporary Public Art project.
3. Implement the 2023 Annual Purchase Award Program.
4. Continue implementation of the Community Grants for Visual Arts program.
5. Implement programs resulting from the State's financial support of the Rotten City Cultural Arts District.

6. Continue to assist private property owners with installation of art accessible to the public.
7. Review condition of existing artworks owned by the City, and initiate maintenance activities as necessary.

➤ **COMMUNITY DEVELOPMENT DEPARTMENT – ECONOMIC DEVELOPMENT & HOUSING DIVISION**

OVERVIEW

The Economic Development & Housing Division is responsible for the City's Economic Development, Affordable Housing, Homelessness, Public Art, Brownfields Remediation and Labor Standards Programs. These programs work together to enhance the quality of life for Emeryville's residents and workers.

Emeryville's Economic Development programs support and expand the economic base of the City in order to ensure business vitality, which can generate revenue and develop jobs. These efforts are guided by the City's Economic Development Strategy, which is a framework for deploying the City's economic development resources in the areas of Infrastructure and Transportation, Marketing and Promotion, Community Advancement, and Organization and Network Building.

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The Division administers the City's Affordable Housing Program and manages the City's housing assets and functions. These responsibilities include the development of parcels purchased with Redevelopment Agency low and moderate income housing funds, management of an inventory of over 180 Below-Market-Rate (BMR) ownership units and over 800 BMR rental units, and the implementation of the City's First-Time Homebuyer Loan Program, which includes a portfolio of approximately 150 First Time Homebuyer Loans. The Division also implements the City's Homeless Strategy to address the needs of people experiencing homelessness in our community.

The Division manages the City's Public Art Program, which is funded through the City's Art in Public Places Ordinance. Developers can fulfill public art requirements by either funding on-site art that is accessible to the public or by contributing to the City's Public Art Fund. The Division provides project management and maintenance services for City-owned public art and monitors and approves privately developed/owned art accessible to the public. The Division also oversees the City's annual Art Purchase Award program, the Sharon Wilchar Bus Shelter Temporary Public Art program, and Public Art Mural Program as well as solicitation and procurement of City-owned public art installations. The Division serves as the coordinator of the Emeryville Rotten City Cultural District, a state-designated Cultural District that promotes Emeryville as a place of creative production.

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ACCOMPLISHMENTS DURING 2022-23 FISCAL YEAR

Economic Development

1. Continued business attraction, retention and expansion activities, providing site selection assistance to businesses interested in locating in Emeryville, and continued business visitation program with over 10 new businesses contacted. Provided general and ongoing business assistance to over 60 businesses, including assistance with permitting, community engagement, and other matters.
2. Continued development of a marketing program that highlights the City's status as a center of Art and Innovation, through conducting outreach to the business community, refining messaging and audiences for the program, and developing a scope of work for implementation of the program.
3. Continued implementation of the "Rotten City – Emeryville" Cultural District, as designated by California Arts Council as one of only 14 Cultural Districts in California in the pilot program, including preparation of a plan for expenditure of additional funding anticipated to be provided by the State to districts in FY 2024.
4. Continued implementation of the Business License Tax and Permit Fee Rebate Program for independent restaurant, retail and bar businesses.
5. Initiated development of a "solutions program"; a business incentive program that will seek to provide assistance to undercapitalized businesses and community serving nonprofits in the reuse of commercial spaces that require significant investment from tenants.
6. Implemented revisions to the City's Cabaret License process through amending the City's Cabaret Ordinance. The revised process streamlines the review and approval process for businesses that want to offer live entertainment.
7. Restarted the BizNexus quarterly business networking event series with three well-attended events.
8. Negotiated a new lease with Hong Kong East Ocean Restaurant for the City-owned property at 3199 Powell Street.
9. Negotiated an Event Hosting Agreement to host an electric scooter championship race in Emeryville annually for three years.

Labor Standards

1. Continued implementation of labor standards ordinances including the Minimum Wage and Paid Sick Leave Ordinance, Fair Workweek Ordinance, Workplace Justice Standards At Large Hotels Ordinance ("Measure C") and the Right to Recall Ordinance.
2. Conducted education and outreach workshops for employers.

3. Investigated six complaints related to violations of the City's labor standards, two in partnership with the State Department of Labor Standards Enforcement.

Affordable Housing

1. Completed negotiation of a Lease Disposition and Development Agreement with the selected developer for the redevelopment of 4300 San Pablo Avenue as an intergenerational affordable housing project, and provided for interim use of the property as a temporary emergency women's shelter.
2. Continued to facilitate development of a 100% affordable housing project at 3600 San Pablo Avenue with permanent supportive housing units, including permanent financing of over \$17m from the City.
3. Prepared a Request for Proposals (RFP) for development of the Christie Sites, evaluated responses to the RFP and negotiated an Exclusive Right to Negotiate Agreement with the selected developer.
4. Prepared a RFP for an affordable housing project serving special needs populations at the Adeline Sites and evaluated responses to the RFP.
5. Supported the Finance Department in the issuance of \$50m in General Obligation Bonds to support affordable housing, pursuant to the Emeryville electorate's approval of Measure C.
6. Continued implementation of the Eviction and Harassment Protection Ordinance, which provides protections for residential tenants.
7. Continued to manage the inventory of First Time Homebuyer Loans including refinancing/subordinations, owner occupancy waivers, capital improvement credits, short sales and payoffs.
8. Continued to administer the City's Below Market Rate (BMR) Unit Program by assisting sellers with requests for subordinations, capital improvement credits, trust transfers, and loan repayments and reconveyances, and sales; monitored BMR rental and owner-occupied units to assure program compliance.
9. Continued to coordinate with home rehabilitation programs including Rebuilding Together, Alameda County's Minor Home Repair program, and Alameda County's Measure A1 affordable housing bond rehabilitation program, as well as administering the City's portfolio of rehabilitation loans.
10. Continued to manage the City's Community Development Block Grant Program by executing and managing funding agreements.
11. Continued implementation a Housing Notification System, which provides information on affordable housing resources to over 7,000 subscribers.
12. In cooperation 3ith Planning Division staff, completed the 2023-2031 Housing Element of the General Plan, resulting in the City of Emeryville being one of the first jurisdictions in Alameda County to receive State approval of its Housing Element.

13. In cooperation with Planning Division staff, submitted an application for State designation as a “Pro-Housing” jurisdiction, which can provide financial support for the development of affordable housing.
14. With Planning Division, prepared state-mandated annual reports on implementation of the General Plan, including the Housing Element.

Homelessness

1. Continued implementation of the Homeless Strategy, including management of contracted outreach and housing navigation services with Operation Dignity.
2. Continued administration of Rapid Rehousing and Emerging Needs funds to support households experiencing homelessness.
3. Prepared and managed an agreement with the St. Vincent DePaul shelter for shelter beds.
4. Continued to manage community grants provided to Emeryville Citizens Assistance Program (ECAP) and Rebuilding Together.
5. Monitored funding sources for homelessness services and attended weekly meetings convened by Alameda County Healthcare for the Homeless focused on homelessness issues during the pandemic.

Capital Projects

1. Collaborated with Alameda County Transportation Committee to implement the San Pablo Multimodal Improvement Project Near Term Pilot Project in Oakland, Emeryville, and Berkeley.
2. Continued implementation of paid parking in the North Hollis and Triangle commercial areas.
3. Continued to coordinate grant management for a variety of capital projects and planning studies.

Public Art

1. Implemented the 2022 Annual Purchase Award Program, consisting of four bronze sculptures of insects by Emeryville artist Ken Kalman, for installation on the exterior of City Hall.
2. Continued to implement Phase VI of the Sharon Wilchar Bus Shelter Temporary Public Art Project.

3. Supported the PangeaSeed Foundation's SeaWalls mural festival, which placed 15 murals throughout the city and bringing the total number of murals in Emeryville to over 45.
4. Facilitated City Council approval of artworks for the Visual Arts Grants pilot program.
5. Continued to monitor private development projects that will be commissioning or paying an in-lieu fee for millions of dollars in public art support.

GOALS FOR THE 2023-24 AND 2024-2025 FISCAL YEARS

Economic Development

1. Initiate implementation of the marketing program for the City.
2. Complete development of a program to address the costs of fire protection, seismic safety, accessibility, public improvements, and impact fees that disadvantage small businesses and community serving nonprofits with limited capital in the form of a "Solutions Grant", to support the reuse of existing buildings.
3. Continue business attraction and retention activities, including marketing, communication with property owners, brokers and prospective businesses, new business welcome visits and business retention visits.
4. Continue implementation of the Economic Development Strategy, including industry-focused roundtable discussions, the Emeryville BizNexus networking event series, and producing multi-channel marketing content.
5. Re-initiate the Art Center Project.
6. Market Brownfield Revolving Loan Funds (RLF) to private partners to fund site remediation and assessment.
7. Continue to participate in regional sector-focused industry support programs including the Berkeley-Emeryville Bioscience Partnership, the Bay Area Urban Manufacturing Initiative, the East Bay Innovation Awards, and other similar efforts.

Labor Standards

1. Continue implementation of labor standards ordinances including the Minimum Wage and Paid Sick Leave Ordinance, Fair Workweek Ordinance, Workplace Justice Standards At Large Hotels Ordinance ("Measure C"), and Right to Recall Ordinance.
2. Continue providing technical assistance to employers and monitoring effects of labor standards ordinances.

Affordable Housing

1. Begin implementation of near-term programs identified in the 2023-2031 Housing Element of the General Plan.
2. With support from Planning Division staff, prepare state-mandated annual reports on implementation of the General Plan, including the Housing Element.
3. Develop and facilitate adoption of Housing Bond Administration and Expenditure Plan program guidelines, including First Time Homebuyer Program, Development Opportunities, and Rental Rehabilitation.
4. Continue to participate in development of the 100% affordable housing projects at 3600 San Pablo Avenue, 4300 San Pablo Avenue, the Christie Sites and the Adeline Sites.
5. Monitor pending state housing legislation as it develops and implement housing legislation that becomes law.
6. Continue implementation of the Eviction Harassment Protection Ordinance.
7. Continue to enhance efforts to monitor and purchase BMR units in danger of foreclosure; continue to assist sellers, buyers, and title companies with BMR, homebuyer, and rehabilitation loan transactions, including requests for subordinations when refinancing, capital improvement credits, trust transfers, and loan repayments and reconveyances, and provide information regarding foreclosure assistance; conduct annual monitoring of BMR ownership and rental units and down payment assistance loan recipients.
8. Negotiate Affordability Agreements for new residential construction.

Homelessness

1. Continue implementation of the homelessness strategy, including deployment of rapid rehousing and emerging needs funds.
2. Continue support of the St. Vincent DePaul shelter and ECAP food distribution.

Capital Projects

1. Continue to manage the paid parking program in the North Hollis and Triangle neighborhoods.
2. Continue to represent the City at Alameda County Transportation Commission meetings and coordinate funding opportunities for key transportation projects.
3. Represent the City in regional planning activities related to the San Pablo Multimodal Corridor.
4. Continue to secure grants and manage grant agreements to fund public improvements, brownfield remediation, and affordable housing projects, and manage existing grants for projects consistent with the Capital Improvement Program.

Public Art

1. Continue implementation of the Public Art Master Plan, including possible commission of a sculpture by artist Ned Kahn at Point Emery and/or City Hall
2. Continue implementation of the Sharon Wilchar Bus Shelter Temporary Public Art project.
3. Implement the 2023 Annual Purchase Award Program.
4. Continue implementation of the Community Grants for Visual Arts program.
5. Implement programs resulting from the State's financial support of the Rotten City Cultural Arts District.
6. Continue to assist private property owners with installation of art accessible to the public.
7. Review condition of existing artworks owned by the City, and initiate maintenance activities as necessary.

➤COMMUNITY DEVELOPMENT DEPARTMENT – PLANNING DIVISION

OVERVIEW

The Planning Division is responsible for both long-range and current planning activities, in compliance with the State Planning and Zoning Law, the Subdivision Map Act, the California Environmental Quality Act and other pertinent laws and regulations. Long-range planning activities include developing, updating, and amending the Emeryville General Plan and Planning Regulations, area plans and programs, and studies on a variety of planning issues. Current planning activities involve the review and processing of development applications, including design review permits, conditional use permits, planned unit developments, and other planning permits, and the preparation of associated environmental review documents such as Mitigated Negative Declarations and Environmental Impact Reports as well as the review of such documents prepared by other local agencies. In addition, the Planning Division provides lead staffing for the Planning Commission, and provides support staffing for the Transportation Committee, Bicycle/Pedestrian Advisory Committee, Economic Development Advisory Committee, and Parks and Recreation Advisory Committee; and coordinates the staff-level Development Coordinating Committee. The Division conducts code enforcement activities to correct zoning violations.

ACHIEVEMENTS DURING THE 2022-2023 FISCAL YEAR

Administration

1. With Building Division, continued to implement “e-TRAKiT” component of permit tracking system to allow on-line submittal of planning permit applications. Worked with Finance and IT to institute City’s acceptance of credit cards as payment.

Long Range Planning

1. With Economic Development and Housing Division, facilitated adoption of the 2023-2031 Housing Element of the General Plan, which was certified by the State on February 3, 2023.
2. With Economic Development and Housing Division, facilitated approval of a Prohousing Designation from the State Housing & Community Development Department.
3. With Economic Development and Housing Division, prepared state-mandated annual reports on implementation of the General Plan, including the Housing Element.
4. Facilitated adoption of a comprehensive update of the Pedestrian and Bicycle Plan, now called the Active Transportation Plan.
5. Facilitated development of a wayfinding program based on the Active Transportation Plan.
6. Continued development of Objective Development Standards, to be incorporated into the Planning Regulations, for use in projects for which State law mandates compliance with such standards.

7. With Public Works, facilitated passage of an ordinance amending the Planning Regulations to add Mass Timber Construction as a community benefit eligible for development bonus points.
8. Facilitate passage of an ordinance amending the Planning Regulations to make permanent certain temporary regulations pertaining to sidewalk cafes and parklets that were enacted due to the COVID-19 pandemic.
9. Participated in quarterly AC Transit-Emeryville Interagency Liaison Committee meetings.

Current Planning

1. Facilitated study sessions and/or approval hearings for major development projects including:
 - Wareham EmeryStation Overland lab building, including conversion of 10 live-work units in adjacent Hollis Street Building to affordable units, and construction of bicycle and pedestrian amenities in adjacent streets; approved by City Council on July 19, 2022.
 - Redesign of Marketplace Redevelopment Projects Parcels A and B for research and development, parking, and affordable housing payment in lieu of residential units; City Council approved amendments to Preliminary Development Plan and Development Agreement on October 4, 2022; Planning Commission approved new Final Development Plan on October 27, 2022.
 - Bay Center Life Science Project, including proposed 210,000 square foot research and development building and parking garage, scheduled for consideration of approval by Planning Commission on June 22, 2023.
 - 58Fifty Shellmound Way Life Sciences Tower, including 30 affordable housing units; Planning Commission and City Council study sessions. (This project was withdrawn in March 2023.)
 - 5801 Christie Avenue Mixed Use Project, including 425,100 square foot research and development building, 94 residential units, and a half-acre City park; three Planning Commission study sessions.
2. Facilitated Planning Commission study sessions on proposed City-sponsored 68-unit, 5-story 100% affordable intergenerational housing project for seniors and transitional age youth at 4300 San Pablo Avenue, processed for ministerial (staff level) approval pursuant to SB35 and AB1763, based on compliance with City's objective development standards. Community Development Director approved on December 5, 2022.
3. Held approximately 15 study sessions before the Planning Commission and City Council on various proposed development projects, plans, and policy issues.
4. Facilitated City Council and Planning Commission consideration/approval of several other items, including sign permits, construction noise waivers, and tree removal permits.
5. Administratively approved approximately 90 planning permits, including 20 minor sign applications, 20 minor design review permits, 12 minor conditional use permits, 5 temporary use permits, 30 accessory dwelling units (ADUs), and 3 minor subdivisions.

GOALS FOR THE 2023-2024 AND 2024-2025 FISCAL YEARS

Administration

1. With Building Division, complete implementation of “e-TRAKiT” component of permit tracking system to allow on-line submittal of planning permit applications.

Long Range Planning

1. With Economic Development and Housing, undertake amendments to the Planning Regulations and other actions to implement the adopted and certified 2023-2031 Housing Element.
2. Facilitate completion and adoption of Objective Development Standards to be incorporated into the Planning Regulations for use in projects for which State law mandates compliance with such standards.
3. Prepare ordinances to make miscellaneous corrections, clarifications, and improvements to Planning Regulations, for consideration by Planning Commission and City Council as needed.
4. Prepare area plans, specific plans, and topical planning studies as the need arises, and as directed by the Planning Commission and City Council.
5. With Economic Development and Housing Division, prepare state-mandated annual reports on implementation of the General Plan, including the Housing Element.
6. Continue to participate in quarterly AC Transit-Emeryville Interagency Liaison Committee meetings.
7. With Economic Development & Housing, undertake new nexus studies and update development impact fees, including Affordable Housing, Parks and Recreation, and Transportation impact fees.
8. Beginning planning for comprehensive update of Emeryville General Plan, including an Environmental Justice Element, to be adopted by 2030, the horizon year of the current General Plan.

Current Planning

1. Facilitate staff review, study sessions, environmental review, public hearings, approval, and plan review of proposed and anticipated projects, including:
 - 5801 Christie Avenue Mixed Use Project, including 425,100 square foot research and development building, 94 residential units, and a half-acre City park.
 - Christie Avenue Sites, including 367 units affordable housing units and expansion of Christie Park. (Successor Agency).
 - 3637 Adeline Street Affordable Apartments (SB35/AB1763 ministerial approval)
 - Other major projects as they materialize.
2. Continue to hold study sessions before the Planning Commission and City Council on proposed development projects, plans, and policy issues.

3. Continue to facilitate City Council and Planning Commission consideration/approval of other items such as noise waivers, tree removal permits, and other issues.
4. Continue to provide efficient and expedited review of administrative planning permits including design review, sign applications, minor conditional use permits, temporary use permits, minor subdivisions, administrative noise waivers, zoning compliance reviews, and exceptions to standards.

Community Development
FY 2023-24 and FY 2024-25 Full-Time Equivalent
Staffing
(Including Part-Time Staffing)

Department/Division	FY 2023-24 FTE	FY2024-25 FTE
Building		
Chief Building Official/Fire Code Official	1.00	1.00
Code Enforcement Officer	1.00	1.00
Senior Building Inspector	2.00	2.00
Building Permit Technician/Plan Checker	1.00	1.00
Total Building	5.00	5.00
Economic Development & Housing		
Deputy Community Development Director	1.00	1.00
Community and Economic Dev Coordinator II	3.00	3.00
Management Analyst	1.00	1.00
Total Economic Development & Housing	5.00	5.00
Planning		
Community Development Director	1.00	1.00
Planning Manager	1.00	1.00
Senior Planner	1.00	1.00
Associate Planner	1.00	1.00
Assistant Planner	1.00	1.00
Administrative Assistant	1.00	1.00
Interns funded by General Plan Maintenance	2.50	2.50
Total Planning	8.50	8.50
Total Positions Community Development	18.50	18.50



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Community Development Department

		2020-21	2021-22	2022-23	2023-24	2024-25
		<u>Actual</u>	<u>Actual</u>	<u>Projection</u>	<u>Budget</u>	<u>Budget</u>
<i>Department Summary</i>						
<u>Revenues by Fund</u>						
101	General Fund	\$ 5,151,654	\$ 7,211,777	\$ 9,941,758	\$ 7,205,923	\$ 6,351,219
202	Economic Development	303,684	303,219	307,000	430,200	336,300
203	Community Programs	3,500	73,500	-	93,500	93,500
204	Environmental Programs	35,076	44,463	28,100	28,100	28,100
205	CDBG	80,474	41,024	49,581	51,976	51,976
208	Cal - Home Loan Program	49,188	201,589	60,000	62,000	62,000
212	Small Local Bus Support	18	7	-	30	30
215	Catellus Contingent	108	28	100	100	100
225	General Plan Maintenance	947,131	1,266,247	705,000	1,575,912	439,780
237	Park/Rec Impact Fee	4,497	75,867	1,116,395	2,103,236	27,500
239	Afford HSG Impact Fee	14,989	133,846	264,030	1,467,500	27,500
243	Public Art	436,989	248,734	169,000	223,900	226,900
247	Brownfield's EPA Grant Fund	17,916	6,909	500	36,000	36,000
250	Traffic Impact Fee	232,537	340,792	820,479	1,484,681	121,264
268	Community Development Technology	190,149	253,789	282,500	316,682	89,456
269	Parking Fund	424,866	970,087	366,000	354,000	749,000
271	Code Enforcement	1,769	682	-	-	-
298	Housing Successor	864,559	932,747	30,000	373,274	374,211
299	Affordable Housing	1,199,422	1,519,369	1,336,000	1,245,200	1,269,500
479	Implementation Plan	23,183	8,940	45,000	40,000	40,000
		\$ 9,981,709	\$ 13,633,617	\$ 15,521,443	\$ 17,092,214	\$ 10,324,336

<u>Operating Expenditures by Fund</u>						
101	General Fund	\$ 3,935,437	\$ 5,068,597	\$ 5,877,832	\$ 4,522,062	\$ 4,307,962
202	Economic Development	111,788	11,939	149,508	178,000	177,000
203	Community Programs	-	146,525	83,500	93,500	93,500
204	Environmental Programs	-	8,943	26,500	15,500	15,515
205	CDBG	40,989	31,276	48,581	97,576	49,576
215	Catellus Contingent	-	-	-	2,978	-
225	General Plan Maintenance	660,043	811,367	969,728	1,064,082	941,217
237	Park/Rec Impact Fee	19,158	322	-	1,288	-
243	Public Art	76,690	155,034	276,800	596,000	458,000
250	Traffic Impact Fee	2,096,384	997	100,000	1,357,550	75,000
268	Community Development Technology	61,495	51,672	53,940	54,056	54,179
269	Public Parking	185,039	507,425	699,933	722,773	748,925
298	Housing Successor	605,709	910,467	4,440,570	4,512	4,711
299	Affordable Housing	535,542	800,469	3,318,091	4,489,405	753,897
479	Implementation Plan	-	-	-	3,800,000	-
		\$ 8,328,274	\$ 8,505,032	\$ 16,779,312	\$ 16,999,282	\$ 7,679,481

<u>Operating Expenditures by Type</u>						
Salaries and Benefits	\$ 2,166,982	\$ 2,038,344	\$ 2,570,114	\$ 2,733,617	\$ 2,821,158	
Supplies and Services	6,161,292	6,466,688	14,209,198	14,265,665	4,858,323	
	\$ 8,328,274	\$ 8,505,032	\$ 16,779,312	\$ 16,999,282	\$ 7,679,481	

<u>Authorized Staff Positions</u>						
Full-Time Equivalent Positions	16.50	16.50	17.50	18.50	18.50	



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Community Development Department

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Actual</u>	<u>Actual</u>	<u>Projection</u>	<u>Budget</u>	<u>Budget</u>
Revenue Details					
<u>General Fund #101</u>					
58750 Planning Fees	\$ 30,861	\$ 61,128	\$ 35,000	\$ 35,000	\$ 35,000
58760 Planning Reimbursements	511,916	565,502	815,860	418,600	418,600
58200 Building Permits	1,420,310	2,237,144	4,568,820	3,225,737	2,939,399
58210 Admin Reimb-SB 1473 10%	1,134	1,122	200	200	200
58220 Adm Fee Bldg-Sewer	8,385	7,150	6,000	6,000	6,000
58240 Grading Permits	12,917	7,785	30,000	-	-
58250 Plumbing Permits	236,462	389,805	642,574	575,853	529,092
58300 Electrical Permits	271,779	440,476	693,971	639,837	575,880
58310 PVSolar - R3	1,500	1,250	600	600	600
58330 PVSolar - 10-50KW	10,950	-	2,000	2,000	2,000
58340 PVSolar - 50>KW	1,855	5,421	1,000	1,000	1,000
58350 Mechanical Permits	212,223	333,860	594,375	543,862	511,698
58380 Title 24 Energy Rev. Fees	257,319	462,023	441,784	278,144	209,518
58400 Plan Checking	1,727,101	2,588,018	2,052,274	1,446,350	1,089,492
58422 OT Inspections	1,520	1,848	600	600	600
58424 Re-Inspection	-	-	400	400	400
58426 Utility Reconnect Inspect	-	140	600	600	600
58428 Pre-Submittal Meeting	-	-	600	600	600
58430 Microfilm Fees	14,297	23,679	6,600	6,600	6,600
58434 Alt Method/Matls Request	5,410	312	4,000	4,000	4,000
58436 Temp Cert of Occupancy	8,982	4,256	4,000	4,000	4,000
58437 Cert of Occupancy	-	5,776	-	-	-
58438 Meter Release	1,156	6,739	2,900	2,900	2,900
58442 Assign Address (Prop/Bus)	138	980	900	900	900
58950 Zoning Compliance Fees	10,742	7,735	10,000	10,000	10,000
58452 Spec Insp Recog-Renewal	-	1,344	-	-	-
59040 Permit Renewal Fee	1,980	3,006	500	500	500
59400 Other Licenses & Permits	767	439	-	440	440
59900 Contra Building Fees	399,497	-	-	-	-
59910 Audit Fee	109	-	25,000	-	-
62010 Photocopying	-	-	100	100	100
62015 Plans Copy Requests	138	840	200	200	200
62705 SB1186 CASP Recovery	-	50,409	200	200	200
63370 Administrative Fees	2,206	3,589	700	700	700
	5,151,654	7,211,777	9,941,758	7,205,923	6,351,219
<u>Economic Development #202</u>					
41340 Property Tax Residual Pmt	291,371	297,848	306,000	303,800	309,900
56000 Investment Earnings	12,313	5,371	1,000	26,400	26,400
69050 Interfd Rcpt from Gen Fn	-	-	-	100,000	-
	303,684	303,219	307,000	430,200	336,300



City of Emeryville
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Operating Budgets
Community Development Department

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
<u>Community Programs #203</u>					
69050 Interfd Rcpt from Gen Fn	3,500	73,500	-	93,500	93,500
	3,500	73,500	-	93,500	93,500
<u>Environmental Programs #204</u>					
55490 Environmentl Program Rev	34,723	44,233	28,000	28,000	28,000
56000 Investment Earnings	353	230	100	100	100
	35,076	44,463	28,100	28,100	28,100
<u>CDBG #205</u>					
51400 Other Federal Grants	10,395	25,000	48,581	49,576	49,576
56000 Investment Earnings	1,050	524	1,000	2,400	2,400
56100 Interest Income	15,259	-	-	-	-
62650 Other Revenue	111	-	-	-	-
63210 Housing Loans-Principal	50,911	-	-	-	-
63500 Loan Repayments	2,748	-	-	-	-
67040 CDBG Funds	-	15,499	-	-	-
	80,474	41,024	49,581	51,976	51,976
<u>CAL-Home Loan Program #208</u>					
56000 Investment Earnings	4,512	2,160	5,000	12,000	12,000
56100 Interest Income	14,565	55,017	5,000	-	-
62650 Other Revenue	111	336	-	-	-
63210 Housing Loans-Principal	30,000	144,075	50,000	50,000	50,000
	49,188	201,589	60,000	62,000	62,000
<u>Small Local Bus Support Fund #212</u>					
56000 Investment Earnings	18	7	-	30	30
	18	7	-	30	30
<u>Catellus Contingent #215</u>					
56000 Investment Earnings	108	28	100	100	100
	108	28	100	100	100
<u>General Plan Maintenance #225</u>					
56000 Investment Earnings	18,121	8,636	5,000	5,000	5,000
58740 Gen'l Plan Maintenance Fee	929,010	1,257,611	700,000	1,570,912	434,780
	947,131	1,266,247	705,000	1,575,912	439,780



City of Emeryville
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Operating Budgets
Community Development Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
<u>Park/Rec Impact Fee #237</u>					
56000 Investment Earnings	4,497	2,178	2,500	2,500	2,500
58470 Residential Impact Fees	-	-	1,088,895	1,163,736	-
58480 Non-Residential Imp Fees	-	73,689	25,000	937,000	25,000
	4,497	75,867	1,116,395	2,103,236	27,500
<u>Afford HSG Impact Fee #239</u>					
56000 Investment Earnings	3,996	1,752	2,500	2,500	2,500
58480 Non-Residential Imp Fees	10,993	132,094	261,530	1,465,000	25,000
	14,989	133,846	264,030	1,467,500	27,500
<u>Public Art #243</u>					
41340 Property Tax Residual Pmt	145,686	148,924	153,000	151,900	154,900
56000 Investment Earnings	8,021	5,068	1,000	12,000	12,000
62670 Per Cent Public Art Rev	283,282	94,742	15,000	60,000	60,000
	436,989	248,734	169,000	223,900	226,900
<u>Brownfield's EPA Grant Fund #247</u>					
56000 Investment Earnings	17,916	6,909	500	36,000	36,000
	17,916	6,909	500	36,000	36,000
<u>Traffic Impact Fee #250</u>					
56000 Investment Earnings	13,981	3,134	5,000	10,000	10,000
58470 Residential Impact Fees	-	-	456,035	477,681	-
58480 Non-Residential Imp Fees	218,556	337,659	359,444	997,000	111,264
	232,537	340,792	820,479	1,484,681	121,264
<u>Community Development Technology Fund #268</u>					
56000 Investment Earnings	4,449	2,272	2,500	2,500	2,500
58960 Technology Fee	185,700	251,517	280,000	314,182	86,956
	190,149	253,789	282,500	316,682	89,456
<u>Parking Fund #269</u>					
56000 Investment Earnings	196	1,991	-	-	-
69440 Transfer in from 475	290,000	555,000	-	18,000	413,000
60300 Citations	-	150,325	120,000	120,000	120,000
61040 Parking Fees	134,670	262,771	246,000	216,000	216,000
	424,866	970,087	366,000	354,000	749,000



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Community Development Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
<u>Code Enforcement #271</u>					
56000 Investment Earnings	1,769	682	-	-	-
	1,769	682	-	-	-
<u>Housing Successor #298</u>					
56000 Investment Earnings	28,632	11,044	5,000	35,000	35,000
56100 Interest Income	244,467	244,682	25,000	25,000	25,000
57150 Lease Income	-	16,408	-	16,408	16,408
62650 Other Revenue	12,762	7,409	-	-	-
63210 Housing Loans-Principal	402,632	494,753	-	150,000	150,000
63370 Administrative Fees	109,644	109,644	-	100,000	100,000
63500 Loan Repayments	22,259	3,761	-	-	-
63750 Municipal Services Fee	44,163	45,047	-	46,866	47,803
	864,559	932,747	30,000	373,274	374,211
<u>Affordable Housing #299</u>					
41340 Property Tax Residual Pmt	1,165,485	1,191,393	1,224,000	1,215,200	1,239,500
56000 Investment Earnings	32,264	13,847	12,000	30,000	30,000
62350 Sale of Properties	-	312,430	-	-	-
62650 Other Revenue	-	-	100,000	-	-
63210 Housing Loans - Principal	1,673	1,699	-	-	-
	1,199,422	1,519,369	1,336,000	1,245,200	1,269,500
<u>Implementation Plan #479</u>					
56000 Investment Earnings	23,183	8,940	45,000	40,000	40,000
	23,183	8,940	45,000	40,000	40,000
Total Revenues	\$ 9,981,709	\$ 13,633,617	\$ 15,521,443	\$ 17,092,214	\$ 10,324,336



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Community Development Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
<i>Expenditure Details</i>					
<u>General Fund #101</u>					
<u>Planning #1700</u>					
Salaries and Benefits	\$ 509,725	\$ 540,812	\$ 569,449	\$ 597,776	\$ 606,019
	509,725	540,812	569,449	597,776	606,019
Supplies					
73000 Office Supplies	905	1,010	3,000	3,000	3,000
73100 Books, Maps, Periodicals	-	-	200	200	200
73150 Postage	1,958	4,761	1,200	1,200	1,200
	2,863	5,771	4,400	4,400	4,400
Utilities and Maintenance					
77960 Technology Charge	3,900	3,900	6,300	14,900	13,100
	3,900	3,900	6,300	14,900	13,100
Professional Fees/Services					
80000 Temporary Personnel Serv	1,048	-	-	-	-
80050 Professional Services	300	-	-	-	-
	1,348	-	-	-	-
Advertising, Printing, and Publications					
82000 Advertising	4,489	4,852	3,000	3,000	3,000
82050 Printing	3,791	9,046	3,000	3,000	3,000
	8,280	13,898	6,000	6,000	6,000
Education and Training					
84000 Education and Training	260	-	2,500	2,500	2,500
84050 Planning Commiss Training	-	95	-	-	-
84100 Memberships & Dues	2,117	1,683	3,200	3,200	3,200
84150 Travel, Confer & Meeting	-	-	3,600	4,800	4,800
	2,377	1,778	9,300	10,500	10,500
Total Planning	528,493	566,159	595,449	633,576	640,019
<u>Planning Reimbursable #1725</u>					
Salaries and Benefits	117,705	54,024	23,000	35,000	35,000
	117,705	54,024	23,000	35,000	35,000
Supplies					
73150 Postage	4,426	14,642	5,000	5,000	5,000
	4,426	14,642	5,000	5,000	5,000



City of Emeryville
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Operating Budgets
Community Development Department

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Professional Fees/Services					
80050 Professional Services	22,054	345,279	315,234	100,000	100,000
80100 Legal Services	144,164	68,981	150,000	150,000	150,000
80290 Reimbursable Services	72,456	8,363	-	-	-
	238,674	422,623	465,234	250,000	250,000
Advertising, Printing, and Publications					
82000 Advertising	7,686	12,317	4,000	4,000	4,000
82050 Printing	2,217	12,384	5,000	5,000	5,000
	9,903	24,701	9,000	9,000	9,000
Fees & Charges					
86010 Recording Fee	10	257	-	-	-
	10	257	-	-	-
Total Planning Reimbursable	370,718	516,247	502,234	299,000	299,000
<u>Building #1730</u>					
Salaries and Benefits	441,535	396,194	681,542	722,726	766,478
	441,535	396,194	681,542	722,726	766,478
Supplies					
73000 Office Supplies	998	2,538	2,070	2,142	2,217
73100 Books, Maps, Periodicals	-	-	3,500	536	3,500
73150 Postage	148	324	518	536	554
73350 Safety & Special Supplies	-	-	518	536	554
73550 Fuel	-	280	-	-	-
	1,146	3,142	6,606	3,750	6,825
Utilities					
76050 Telephone/Communication	3,755	2,916	5,175	5,356	5,544
	3,755	2,916	5,175	5,356	5,544
Maintenance					
77100 Vehicle Operation & Maint	-	-	1,553	1,607	1,663
77950 Vehicle Repl. Charge	5,100	5,100	5,100	5,100	5,100
77960 Technology Charge	6,800	6,800	11,000	25,900	22,800
	11,900	11,900	17,653	32,607	29,563
Professional Fees/Services					
80045 In-House Counter Service	-	13,120	42,600	23,101	23,910
80050 Professional Services	-	157,610	136,275	145,314	150,400
80305 Reimbursable Exp-Mileag	-	9,344	14,244	11,057	11,444
80365 SB1186 CASP Admin Fees	-	-	3,000	3,105	3,214
80380 Banking Services	134	-	-	-	-
80480 Prof Svc-Plan Check Fees	1,328,479	1,174,194	2,080,322	1,207,146	909,307
80490 Prof Svc-Inspections	473,202	438,582	558,169	370,000	380,000
	1,801,815	1,792,850	2,834,610	1,759,723	1,478,275



City of Emeryville
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Operating Budgets
Community Development Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
Advertising, Printing, and Publications					
82050 Printing	-	-	1,035	1,071	1,109
	-	-	1,035	1,071	1,109
Education and Training					
84000 Education and Training	405	1,500	6,003	6,963	7,188
84100 Memberships & Dues	297	677	1,346	1,893	1,941
84150 Travel, Confer & Meeting	-	4,709	6,003	6,963	7,188
	702	6,886	13,352	15,819	16,317
Other					
87210 Graffiti Abatement	6,485	-	18,630	19,282	19,957
87260 Code Enforcement	-	-	3,620	3,749	3,881
	6,485	-	22,250	23,031	23,838
Total Building	2,267,338	2,213,888	3,582,223	2,564,083	2,327,949
<u>Building Reimbursables #1735</u>					
Professional Fees/Services					
80480 Prof Svc-Plan Check Fees	-	1,067,501	230,000	15,000	15,000
	-	1,067,501	230,000	15,000	15,000
<u>Economic Development #1800</u>					
Salaries and Benefits	547,025	514,369	559,426	562,483	583,044
	547,025	514,369	559,426	562,483	583,044
Supplies					
73000 Office Supplies	680	186	2,900	2,900	2,900
73100 Books, Maps, Periodicals	100	3,911	3,900	4,220	4,350
73150 Postage	583	114	900	900	900
	1,363	4,211	7,700	8,020	8,150
Maintenance					
77960 Technology Charge	15,500	15,500	25,100	59,200	52,100
	15,500	15,500	25,100	59,200	52,100
Professional Fees/Services					
80050 Professional Services	184,123	163,491	270,750	270,750	270,750
	184,123	163,491	270,750	270,750	270,750
Advertising, Printing, and Publications					
82000 Advertising	6,522	572	1,000	1,000	1,000
82050 Printing	485	686	1,750	1,750	1,750
82051 Printing-Comm Svc	-	-	2,000	-	-
82100 Community Pub/mMtgs/Comm	1,066	3,071	-	2,000	2,000
	8,073	4,329	4,750	4,750	4,750



City of Emeryville
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Operating Budgets
Community Development Department

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Education and Training					
84000 Education and Training	355	-	1,750	1,750	1,750
84100 Memberships & Dues	752	2,902	2,400	2,400	2,400
84150 Travel, Confer & Meeting	(1,260)	-	4,050	4,050	4,050
	(153)	2,902	8,200	8,200	8,200
Programs/Grants					
87370 Rebuilding Together/Xmas	12,957	-	15,000	15,000	15,000
87610 Social Programs	-	-	77,000	82,000	84,000
	12,957	-	92,000	97,000	99,000
Total Economic Development	768,888	704,802	967,926	1,010,403	1,025,994
Total General Fund	3,935,437	5,068,597	5,877,832	4,522,062	4,307,962
<u>Economic Development Reserve #202</u>					
80050 Professional Services	-	-	-	100,000	100,000
82100 Community Pub/Mtgs/Comm	384	197	7,000	8,000	7,000
82000 Advertising	-	300	30,000	30,000	30,000
87380 Façade Grants	-	-	72,508	-	-
87460 Business Recovery Program	107,000	-	-	-	-
88040 Business Rebate Programs	4,404	11,442	40,000	40,000	40,000
	111,788	11,939	149,508	178,000	177,000
<u>Community Programs #203</u>					
82100 Community Pub/Mtgs/Comm	-	-	10,000	20,000	20,000
87300 Community Promo Grants	-	146,525	73,500	73,500	73,500
	-	146,525	83,500	93,500	93,500
<u>Environmental Programs #204</u>					
73500 Operating Supplies	-	8,943	26,000	15,000	15,000
84100 Memberships & Dues	-	-	500	500	515
	-	8,943	26,500	15,500	15,515
<u>CDBG #205</u>					
Salaries and Benefits	22,213	15,500	22,106	22,500	22,500
73900 C-19 Extra Cost	18,776	15,776	-	-	-
80050 Professional Services	-	-	26,475	27,076	27,076
94000 Capital Project Rollover	-	-	-	48,000	-
	40,989	31,276	48,581	97,576	49,576
<u>Catellus Contingent #215</u>					
94000 Capital Project Rollover	-	-	-	2,978	-
	-	-	-	2,978	-



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Community Development Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
<u>General Plan Maintenance #225</u>					
Operations					
Salaries and Benefits	528,779	517,445	714,591	793,131	808,117
73150 Postage	9	-	1,000	1,000	1,000
77960 Technology Charge	1,000	1,000	1,300	3,800	3,300
80050 Professional Services	105,309	275,309	220,037	100,000	100,000
80100 Legal Services	4,972	-	-	-	-
82000 Advertising	2,707	612	1,000	1,000	1,000
82050 Printing	82	650	1,500	1,500	1,500
84000 Education and Training	-	343	500	500	500
84100 Memberships & Dues	786	1,130	600	600	600
84150 Travel, Confer & Meeting	(21)	268	2,400	3,200	3,200
84250 Planning Commiss. Allow.	6,420	4,610	16,800	12,000	12,000
99050 Transfer to General Fund	10,000	10,000	10,000	10,000	10,000
	660,043	811,367	969,728	926,731	941,217
Capital					
94000 Capital Project Rollover	-	-	-	137,351	-
	-	-	-	137,351	-
Total General Plan Maintenance	660,043	811,367	969,728	1,064,082	941,217
<u>Park/Rec Impact Fee #237</u>					
90100 Improv Other Than Bldgs	19,158	-	-	-	-
90130 Professional Svcs-CIP	-	322	-	-	-
94000 Capital Project Rollover	-	-	-	1,288	-
	19,158	322	-	1,288	-
<u>Afford Housing Impact Fee Fund #239</u>					
88120 Loans to Developer	-	-	734,330	-	-
	-	-	734,330	-	-
<u>Public Art #243</u>					
Operations					
77170 Art/Art Maintenance	-	9,251	100,000	150,000	20,000
80050 Professional Services	35,482	27,188	65,300	46,500	68,500
82050 Printing	508	626	2,000	2,000	2,000
82100 Community Pub/Mtgs/Comm	-	993	1,500	1,500	1,500
87350 Public Art/Cultural Grnts	700	6,170	18,000	101,000	21,000
87550 Celebration of the Arts	40,000	40,000	40,000	45,000	45,000
87300 Comm Promo Grants	-	-	50,000	-	50,000
	76,690	84,229	276,800	346,000	208,000



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Community Development Department

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Capital					
90200 Percent for Art	-	70,805	-	-	-
95000 Capital Outlay	-	-	-	250,000	250,000
	-	70,805	-	250,000	250,000
Total Public Art	76,690	155,034	276,800	596,000	458,000

Traffic Impact Fee Fund #250

73100 Books, Maps, Periodicals	-	108	-	-	-
82000 Advertising/Printing&Publ	-	889	-	-	-
88640 Local Contribution	1,000,000	-	-	-	-
90100 Improv Other Than Bldgs	1,071,875	-	-	-	-
90130 Professional Svcs-CIP	24,508	-	-	-	-
94000 Capital Project Rollover	-	-	100,000	815,000	-
95000 Capital Outlay	-	-	-	542,550	75,000
	2,096,384	997	100,000	1,357,550	75,000

Community Development Technology Fund #268

71000 Salaries & Wages	3,645	3,771	3,940	4,056	4,179
73000 Office Supplies	235	-	-	-	-
73020 Software	4,468	-	-	-	-
77150 Equipment Oper & Maint	2,500	-	-	-	-
77260 Software Subscriptions	3,744	3,563	-	-	-
80380 Banking Services	654	669	-	-	-
82050 Printing	6,931	4,013	-	-	-
82205 Permit Tracking	37,618	39,656	50,000	50,000	50,000
99050 Transfer to General Fund	1,700	-	-	-	-
	61,495	51,672	53,940	54,056	54,179

Parking Fund #269

Parking

Salaries and Benefits	120,688	289,097	314,078	330,136	350,595
76050 Telephone/Communication	29,942	44,028	45,600	46,968	48,377
77150 Equipment Oper & Maint	7,834	47,130	44,380	47,004	48,414
77950 Vehicle Repl. Charge	-	-	13,800	13,800	13,800
80385 Parking Transaction Fees	11,934	40,676	40,000	40,000	40,000
86420 Parking Coin Collect Fees	11,040	66,570	70,000	72,100	74,263
86430 Parking Citation Collect	3,601	19,923	55,000	55,690	56,401
91600 Other Equipment	-	-	93,792	93,792	93,792
93150 Contingency	-	-	23,283	23,283	23,283
	185,039	507,425	699,933	722,773	748,925



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Community Development Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
<u>Housing Successor #298</u>					
Operations					
80050 Professional Services	7,264	3,712	-	-	-
80200 Audit Services	5,200	-	5,500	4,512	4,711
88120 Loans to Developers	593,245	906,755	4,420,760	-	-
	605,709	910,467	4,426,260	4,512	4,711
Capital					
94000 Capital Project Rollover	-	-	14,310	(0)	-
	-	-	14,310	(0)	-
Total Housing Successor	605,709	910,467	4,440,570	4,512	4,711
<u>Affordable Housing #299</u>					
Operations					
Salaries and Benefits	7,865	29,179	220,595	51,607	55,408
77000 Maint Bldg & Grds	-	1,291	-	-	-
77010 Bldg Fac Maint	-	216	-	-	-
77020 Landscape Maintenance	422	-	-	-	-
77030 Facility Operating Charges	22,000	18,242	22,660	22,349	23,019
80050 Professional Services	211,237	298,900	394,000	372,850	282,870
82050 Printing	2,252	-	1,000	1,000	1,000
86010 Recording Fees	-	507	1,000	1,000	1,000
87420 Homeless Program	243,056	107,718	365,285	340,600	340,600
88120 Loans to Developers	-	-	1,450,558	3,120,000	-
88360 Eviction & Harassment Protection	13,340	1,620	48,500	48,500	48,500
88440 Property Tax	1,020	1,029	-	1,500	1,500
88590 Homeowner Loans	34,350	-	130,000	130,000	-
	535,542	458,703	2,633,598	4,089,406	753,897
Capital					
90800 Property Acquisition	-	341,766	-	400,000	-
94000 Capital Project Rollover	-	-	684,493	(0)	-
	-	341,766	684,493	400,000	-
Total Affordable Housing	535,542	800,469	3,318,091	4,489,405	753,897
<u>Implementation Plan #479</u>					
94000 Capital Project Rollover	-	-	-	3,800,000	-
	-	-	-	3,800,000	-
Total Expenditures	\$ 8,328,274	\$ 8,505,032	\$ 16,779,312	\$ 16,999,282	\$ 7,679,481

➤ **COMMUNITY SERVICES DEPARTMENT**

CHILD DEVELOPMENT CENTER

**YOUTH AND ADULT SERVICES
DIVISIONS**

➤ **COMMUNITY SERVICES DEPARTMENT**

OVERVIEW

The Community Services Department is responsible for providing a comprehensive array of recreational, educational, physical fitness, and special interest programs that enhance the quality of life for the residents of Emeryville and its surrounding area. The Department is comprised of ten divisions (Administration, Facilities, Aquatics, Special Events, Youth Camps, After School Programs, Seniors, Youth Classes and Sports, Adult Classes and Sports Services, and Child Development) which effectively and efficiently incorporate and coordinate the various programs and services provided by the Department.

The Department also coordinates and manages the City's overall community service activities (including taking the lead on interagency and regional initiatives), supports the City's Community Service Advisory Committees, provides administrative support and direction to the entire Department, and partners with Emery Unified School District. The Child Development Center provides high quality childcare and age-appropriate activities for children ages four months to preschool age. The Youth and Adult Services Divisions provide activities and services that contribute to the physical, emotional, educational and financial well-being of people of all ages.

➤ **COMMUNITY SERVICES DEPARTMENT – CHILD DEVELOPMENT CENTER**

OVERVIEW

The Emeryville Child Development Center (ECDC) offers specific education and care programs for infants, toddlers, and pre-school age children from four months to five years. ECDC follows the early childhood philosophy of learning embedded during play and daily routines, following the California Department of Education Preschool Learning Foundations, in each of the following developmental domains: social-emotional development, English language development, language and literacy development, mathematics, visual & performing arts, physical development, health, history-social science and science. Children learn by doing, making choices, and working independently through planned developmentally appropriate and culturally responsive daily activities. ECDC also provides additional enrichment activities through the Friends of ECDC. Family participation and support is encouraged through parent meetings, activities (such as the International Potluck), and informational workshops at the Center.

ACHIEVEMENTS DURING THE 2022-23 FISCAL YEAR

1. Participated in the community events to actively promote the Child Development Center within the City's residential community
2. Provided training and professional development opportunities for staff via in-house and outside trainings to maintain the State Department of Education permits and/or to obtain a higher level of permit
3. Continued collaborating with the Friends of ECDC to fund additional enrichment activities, classroom supplies, and a clean-up day at the Center to improve the facility
4. Continued professional development for every teacher to achieve their next level of educational development as well as improve their teaching skills
5. Developed and implemented an internal operating system that ensures fiscal record keeping accuracy in all matters of ECDC operations
6. Created ways to provide safe services for child development at the ECDC in response to restrictions and challenges presented by the COVID-19 pandemic

GOALS FOR THE 2023-2024 & 2024-2025 FISCAL YEARS

1. Provide the best possible childcare for the community at the ECDC while continually striving to improve the quality of the program
2. Work with all community stakeholders to develop the most sustainable operating plan for the ECDC (including full enrollment, quality measurements, and revenue/expenditure analysis)
3. Continue to seek additional funding, resources, and trainings to improve teacher education, quality care, and other best practices in the classrooms

4. Continue to seek alternative funding support or create other mechanisms so that all children/families in the area who are in need can receive care at the ECDC, regardless of family income; initiate potential collaboration with local employers and foundations to fund scholarships
5. Develop a parent education and participation plan which includes parent needs assessment and interest survey, monthly parent trainings/meetings based on parent needs/interest, and parent social activities at least three times a year
6. Work with the Administrative Division on an outreach/marketing plan that includes making better inroads with local businesses, nearby school districts, and community events to promote ECDC's services

➤ **COMMUNITY SERVICES DEPARTMENT – YOUTH AND ADULT SERVICES DIVISIONS**

OVERVIEW

Youth Services provides programs and services for the children and youth, aged 3-17 years old, including after-school extended care (tutoring, enrichment classes, field trips and sports) for students at the ECCL. Summer programs are offered to allow for continued care beyond the school year. Teen programs include opportunities to volunteer, leadership programs, outdoor skills through sailing and daily excursions, and college and job readiness. The aquatics program offers swim lessons, lap swim, water aerobics, and public swim. Evening and weekend fee classes are scheduled for all ages.

Adult Services provides a variety of recreational, educational, cultural and social activities for adults of all ages and manages the City's parks rental, schools and City facilities, event permits, and coordination and implementation of community-wide special events. Adult Services also offers an extensive sports program for those aged 18 years and older, including league-based sports such as men's and women's basketball, coed softball, and volleyball. Cultural activities include health and wellness classes such as Yoga, Pilates, and Taiko Drumming. The Emeryville Senior Center serves as an active social community center for adults, aged 50 years and over in the greater Emeryville area, to promote healthy aging and contribute to the physical, emotional and financial well-being of older adults. With a strong volunteer base, the Center also offers free classes in computer skills, dance, and culture-based programs and activities.

ACHIEVEMENTS DURING THE 2022-2023 FISCAL YEAR

Aquatics, Youth Camps, Before and After School Programs, Youth Classes and Sports

1. Partnered and collaborated to execute the Extended Learning Opportunities Program Grant and continued as well with the Afterschool Education and Safety Grant with Emery Unified School District to all students K-8 for free afterschool programming
2. Partnered with the Anna Yates Coordinated Care Team (CCT) to identify youth with learning disabilities and provided resources for their families as well as assistance in their individual learning plans (IEPs)
3. Collaborated with local nonprofits to encourage the youth to participate in activities that involve art, music, and dance
4. Provided volunteer opportunities for teens to prepare them for employment
5. Created programs to provide quality aquatic programming to meet the needs of the community upon reopening of the pool at the ECCL; offered full-day distance learning programs for children and their families

6. Conducted community special events such as outdoor movie nights, Harvest Festival, car free Holiday Parade and tree lighting, and Healthy Families Festival, all of which provide community gathering opportunities for residents; and collaborated with Emeryville Police Department to offer National Night Out at Doyle Hollis Park
7. Provided a safe space for community events and programs as we still navigate through the changes associated with the COVID-19 pandemic

Facilities, Special Events, Seniors, Adult Classes and Sport Services

1. Collaborated with businesses and nonprofit organizations to provide free programs and services that support the mission statement, future goals, and values of the Senior Center
2. Received funding from the Alameda County Transportation Commission (ACTC) Measure BB funds to continue to operate the 8-To-Go Paratransit Shuttle service for seniors and disabled persons living in the 94608 area
3. Continued the Meals on Wheels and Brown Bag programs through the Community Development Block Grant Program (CDBG) and the Friends of the Emeryville Senior Center; also added more meals to these programs during the pandemic
4. Continued and expanded the Adult Sports Programs to include drop-in and structured sports programs at the ECCL
5. Secured grant funding for Senior Center programs from the Alameda County Area Agency on Aging
6. After receiving grant funding in the amount of \$132,000 from the Alameda County Transportation Commission's Community Investment Program for the purchase of a new passenger electric bus funded through Measure B, bus was ordered in February 2022 and delivered in August of 2022
7. Continued partnership with and secured funding from the City of Oakland to continue operating the 8-To-Go Paratransit Shuttle service for seniors and disabled persons living in the 94608 area
8. Completed the work with the American Association of Retired Persons (AARP) Network of Age-Friendly Communities to help improve walkable streets, housing and transportation options, and access to key services and opportunities so that residents can conveniently participate in community activities. The document was approved by City Council in November 2022.
9. Continue to seek creative ways to continue to provide safe services and programs for the senior community that may not be ready to be back for in person programming

GOALS FOR THE 2023-2024 and 2024-2025 FISCAL YEARS

Youth Services

1. Continue to develop and implement new programs for the youth, teens, and their families using the space and amenities at the ECCL; continue to work closely with the EUSD to create harmonious policies and procedures on shared spaces for the ECCL
2. Continue to increase awareness of classes and programs offered by the department through quality marketing materials
3. Update staff manuals to incorporate the changes in programs, procedures and policies
4. Continue to partner with nonprofits and other organizations in providing opportunities to foster personal growth and meet the mental and physical health needs of our youth
5. Expand year-round volunteer opportunities for the teens in the community
6. Continue to develop intergenerational programming with the Adult Services
7. Continue to expand current aquatic and youth sports programs
8. Continue to work with the Emeryville Unified School District and leadership clubs to provide a forum for youth involvement in decisions affecting youth programs and services
9. Continue to collaborate with internal city departments, as well as local businesses and organizations

Adult Services

1. Continue to develop and implement new adult and senior activities, events and programs based on the Parks and Recreation Strategic Plan
2. Continue to increase in number and broaden the involvement of Senior Center volunteers supporting trips, events, and day to day operations of the Center
3. Work with Youth Services, ECDC and the EUSD to develop intergenerational programs
4. Continue to work with the Friends of the Emeryville Senior Center on fundraising and grant proposals for additional programs, support and services
5. Explore more opportunities in collaborating with similar agencies within the neighboring jurisdictions to maximize resources to serve the needs of Emeryville residents
6. Identify potential funding source to continue the operations of the 8-To-Go Program; create an alternate program that also meets the current need with the same funding
7. Continue to identify action steps within the AARP Network of Age Friendly Communities Project to support continuous improvement to the senior community

Community Services
FY 2023-24 and FY 2024-25 Full-Time Equivalent
Staffing
(Including Part-Time Staffing)

Department/Division	FY 2023-24 FTE	FY2024-25 FTE
Adult Services		
Community Services Director	0.10	0.10
Recreation Manager	0.40	0.40
Recreation Assistant	0.70	0.70
Program Coordinator	0.05	0.05
Office Assistant II	0.05	0.05
Recreation Leader	0.77	0.77
Total Adult Services	1.97	1.97
Adult Sports / Classes		
Community Services Director	0.05	0.05
Recreation Manager	0.15	0.15
Recreation Assistant	0.25	0.25
Program Coordinator	0.05	0.05
Office Assistant II	0.05	0.05
Recreation Leader	1.21	1.21
Total Adult Sports/Classes	1.76	1.76
Aquatics		
Community Services Director	0.10	0.10
Recreation Manager	0.05	0.05
Recreation Supervisor	0.40	0.40
Program Coordinator	0.15	0.15
Office Assistant II	0.10	0.10
Recreation Leader	6.84	6.84
Total Aquatics	7.64	7.64
Child Development		
Community Services Director	0.25	0.25
Recreation Manager	0.25	0.25
Child Development Center Manager	1.00	1.00
Child Development Assistant Manager	1.00	1.00
Office Assistant II	1.00	1.00

Community Services
FY 2023-24 and FY 2024-25 Full-Time Equivalent
Staffing
(Including Part-Time Staffing)

Department/Division	FY 2023-24 FTE	FY2024-25 FTE
Lead Teacher	1.00	1.00
Teacher	7.00	7.00
Teacher Assistant	4.00	4.00
Teacher Associate	3.00	3.00
Total Child Development	18.50	18.50
Facilities		
Community Services Director	0.10	0.10
Recreation Manager	0.05	0.05
Recreation Supervisor	0.40	0.40
Program Coordinator	0.50	0.50
Office Assistant II	0.10	0.10
Recreation Leader	2.95	2.95
Total Facilities	4.10	4.10
Special Events		
Community Services Director	0.10	0.10
Recreation Manager	0.05	0.05
Recreation Supervisor	0.20	0.20
Program Coordinator	0.10	0.10
Recreation Assistant	0.05	0.05
Office Assistant II	0.05	0.05
Recreation Leader	0.07	0.07
Total Special Events	0.62	0.62
Youth Camps		
Community Services Director	0.05	0.05
Recreation Manager	0.05	0.05
Recreation Supervisor	0.35	0.35
Program Coordinator	0.40	0.40
Recreation Assistant	0.35	0.35
Office Assistant II	0.20	0.20

Community Services
FY 2023-24 and FY 2024-25 Full-Time Equivalent
Staffing
(Including Part-Time Staffing)

Department/Division	FY 2023-24 FTE	FY2024-25 FTE
Recreation Leader	2.78	2.78
Total Youth Camps	4.18	4.18
Youth Classes / Sports		
Community Services Director	0.05	0.05
Recreation Manager	0.05	0.05
Recreation Supervisor	0.15	0.15
Program Coordinator	0.20	0.20
Recreation Assistant	0.15	0.15
Office Assistant II	0.05	0.05
Recreation Leader	0.42	0.42
Total Youth Classes / Sports	1.07	1.07
Youth Services / After School Program		
Community Services Director	0.20	0.20
Recreation Manager	0.05	0.05
Recreation Supervisor	0.50	0.50
Program Coordinators	0.55	0.55
Recreation Assistant	0.50	0.50
Office Assistant II	0.40	0.40
Recreation Leader	9.64	9.64
Total Youth Services / After School Program	11.84	11.84
Total Positions Youth & Adult Services	33.18	33.18
Total Positions Community Services	51.68	51.68



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Community Services Department

		<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Department Summary						
<u>Revenues by Fund</u>						
101	General Fund	\$ 602,673	\$ 791,537	\$ 1,057,240	\$ 1,183,855	\$ 1,219,842
230	Child Development	2,506,512	2,375,134	2,291,554	2,447,321	2,539,775
261	Measure B - Paratransit	35,526	32,602	-	-	-
263	Measure BB - Paratransit	34,810	51,730	69,542	71,708	73,856
477	Center for Community Life	2,770	26,106	25,200	25,200	25,200
		\$ 3,182,291	\$ 3,277,108	\$ 3,443,536	\$ 3,728,084	\$ 3,858,673
<u>Operating Expenditures by Fund</u>						
101	General Fund	\$ 2,172,205	\$ 2,638,305	\$ 3,383,737	\$ 3,877,602	\$ 4,030,892
230	Child Development	2,273,418	2,375,134	2,429,693	2,500,382	2,600,623
261	Measure B - Paratransit	27,751	103,607	1,136	20,709	-
263	Measure BB - Paratransit	6,383	25,463	92,000	70,687	70,738
477	Center for Community Life	-	-	36,000	36,000	-
		\$ 4,479,757	\$ 5,142,508	\$ 5,942,566	\$ 6,505,379	\$ 6,702,253
<u>Operating Expenditures by Type</u>						
	Salaries and Benefits	\$ 3,366,372	\$ 3,470,587	\$ 3,951,879	\$ 4,447,363	\$ 4,653,398
	Supplies and Services	1,113,385	1,671,922	1,990,687	2,058,016	2,048,855
		\$ 4,479,757	\$ 5,142,508	\$ 5,942,566	\$ 6,505,379	\$ 6,702,253
<u>Authorized Staff Positions</u>						
	Full-Time Equivalent Positions	59.18	53.63	50.70	51.68	51.68

Revenue Details

General Fund #101

51100	County Grant Senior Cent	\$ 9,720	\$ 9,720	\$ 10,000	\$ 10,000	\$ 10,000
51400	Other Federal Grants	15,524	18,630	15,000	15,000	15,000
53650	Other State Grant-ELOP	-	-	307,040	310,000	310,000
53660	Prop 49 Grant	116,831	104,624	104,300	104,624	104,624
57200	Rents - Short-Term	2,612	20,391	23,000	15,000	15,750
57230	Park Rentals	-	-	-	6,000	6,300
57220	Rental deposit	100	-	-	-	-
57350	ECCL Rentals	113,717	209,439	200,000	225,000	236,250
57450	ECCL Facility Attendant Fee	49,948	94,123	98,300	63,000	66,150
57470	ECCL Lifeguard Attendant Fee	-	-	-	109,536	115,013
58360	Community Events Permit	1,500	893	3,500	2,000	2,000
61450	Recreation Camps	54,610	54,505	50,000	115,000	120,750
61480	Afterschool Program	147,762	96,057	-	-	-
61610	Lap Swim/Fitness Pass	24,962	49,056	40,900	42,945	45,092
61660	Swimming Lessons	56,352	90,576	85,000	89,250	93,713
61670	Public Swim Charges	935	2,855	3,000	4,000	4,200
61680	Field Trips	-	989	30,000	30,000	31,500
61680	Field Trips	-	795	2,100	-	-
61690	Youth Sports	-	2,588	20,600	4,000	4,200
61700	Adult sports	37	7,155	-	-	-



City of Emeryville
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Operating Budgets
Community Services Department

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
61750 Recreation Fee Classes	-	4,106	15,000	5,000	5,250
61760 Kinder Buddies/Tiny Tots	-	-	12,000	6,000	6,300
61800 Nutrition-Congregate Meal	100	1,057	3,500	3,000	3,000
61810 Nutrition-Meals on Wheels	1,233	1,368	1,000	1,000	1,000
61850 Adult fee classes	-	10,836	15,000	5,000	5,250
61900 Adult Special Events	211	100	6,000	6,000	6,000
61950 Transit Passes	-	-	2,000	-	-
61960 Membership Dues	6,362	10,443	10,000	12,500	12,500
62020 Special Event Insurance	131	1,101	-	-	-
62650 Other Revenue	26	130	-	-	-
	602,673	791,537	1,057,240	1,183,855	1,219,842

Child Development Center #230

51400 Other Federal Grants	-	6,600	-	-	-
52300 Child Dev Project-Federal	12,425	6,862	23,000	23,000	23,000
53550 Food Subsidy Child Care	298,389	201,656	128,600	128,600	128,600
53600 Child Development Project	21,053	14,656	4,000	4,000	4,000
53650 Other State Grants	4,961	44,464	28,100	28,100	28,100
56000 Investment Earnings	197	1,103	200	1,000	1,000
60250 ECDC Late Penalties	-	-	300	300	300
61550 Parent Fees Subsidy Child-F/T	8,374	-	20,000	20,000	20,000
61560 Parent Fees Market Cost	661,113	802,325	1,000,000	1,050,000	1,102,500
62650 Other Revenue	-	240	-	-	-
69050 Interfd Rcpt from Gen Fnd	1,500,000	1,297,229	1,087,354	-	-
69994 Interfd Rcpt from M F	-	-	-	1,192,321	1,232,275
	2,506,512	2,375,134	2,291,554	2,447,321	2,539,775

Measure B - Paratransit #261

55200 Paratransit Revenue	34,515	30,567	-	-	-
56000 Investment Earnings	519	129	-	-	-
61950 Transit Passes	492	1,906	-	-	-
	35,526	32,602	-	-	-

Measure BB - Paratransit #263

55200 Paratransit Revenue	34,643	51,580	69,522	71,608	73,756
56000 Investment Earnings	167	150	20	100	100
	34,810	51,730	69,542	71,708	73,856

Center for Community Life #477

56000 Investment Earnings	2,770	1,106	200	200	200
69050 Interfd Rcpt from Gen Fnd	-	25,000	25,000	25,000	25,000
	2,770	26,106	25,200	25,200	25,200

Total Revenues	\$ 3,182,291	\$ 3,277,108	\$ 3,443,536	\$ 3,728,084	\$ 3,858,673
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City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Community Services Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
Expenditure Details					
<u>General Fund #101</u>					
<u>Community Services Admin #5000</u>					
Supplies					
73000 Office Supplies	\$ 32	\$ (214)	\$ 600	\$ 600	\$ 600
73150 Postage	240	-	300	300	300
73400 Clothing	-	-	300	300	300
73500 Operating Supplies	774	(44)	2,800	2,800	2,800
73550 Fuel	-	-	600	600	600
	1,046	(258)	4,600	4,600	4,600
Utilities					
76050 Telephone/Communication	1,620	1,733	1,500	1,575	1,654
	1,620	1,733	1,500	1,575	1,654
Maintenance					
77100 Vehicle Operation & Maint	-	-	3,900	3,900	3,900
77260 Software Subscriptions	2,037	11,883	12,000	12,000	12,000
77950 Vehicle Repl. Charge	33,700	33,700	33,700	37,600	37,600
77960 Technology Charge	800	800	1,300	3,100	2,700
	36,537	46,383	50,900	56,600	56,200
Professional Fees/Services					
80050 Professional Services	222	3,756	5,500	5,500	5,500
80380 Banking Services	783	1,432	7,200	7,200	7,200
	1,005	5,188	12,700	12,700	12,700
Advertising, Printing, and Publications					
82050 Printing	-	224	500	500	500
	-	224	500	500	500
Education and Training					
84000 Education and Training	100	70	300	300	300
84100 Memberships & Dues	306	-	300	300	300
84150 Travel, Confer & Meeting	-	-	-	400	400
	406	70	600	1,000	1,000
Rents and Leases					
85000 Rentals & Leases	29,422	38,625	30,000	-	-
85200 ECCL Rental Reimbursements	113,717	209,439	200,000	225,000	236,250
	143,139	248,064	230,000	225,000	236,250
Other					
88900 Contract Obligations	341,476	433,216	530,000	520,000	542,109
	341,476	433,216	530,000	520,000	542,109
Total Community Services Admin	525,229	734,620	830,800	821,975	855,013



City of Emeryville
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Operating Budgets
Community Services Department

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
<u>Special Events #5410</u>					
Salaries and Benefits	35,105	58,810	63,193	91,294	96,321
	35,105	58,810	63,193	91,294	96,321
Supplies					
73000 Office Supplies	-	-	600	600	600
73150 Postage	773	-	300	300	300
73400 Clothing	-	-	300	300	300
73500 Operating Supplies	-	2,133	10,000	12,500	12,500
	773	2,133	11,200	13,700	13,700
Maintenance					
77960 Technology Charge	800	800	1,300	3,100	2,700
	800	800	1,300	3,100	2,700
Professional Fees/Services					
80050 Professional Services	6,403	1,098	20,000	12,500	12,500
80380 Banking Services	341	633	1,800	1,800	1,800
	6,744	1,731	21,800	14,300	14,300
Advertising, Printing, and Publications					
82050 Printing	-	300	500	500	500
	-	300	500	500	500
Education and Training					
84000 Education and Training	-	70	300	300	300
84100 Memberships & Dues	-	-	300	300	300
84150 Travel, Confer & Meeting	-	-	-	400	400
	-	70	600	1,000	1,000
Rents and Leases					
85000 Rentals & Leases	-	-	1,300	1,300	1,300
	-	-	1,300	1,300	1,300
Total Special Events	43,422	63,844	99,893	125,194	129,821



City of Emeryville
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	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
<u>Aquatics #5420</u>					
Salaries and Benefits	212,246	311,439	272,493	446,648	463,078
	212,246	311,439	272,493	446,648	463,078
Supplies					
73000 Office Supplies	114	516	1,100	1,100	1,100
73150 Postage	-	-	600	600	600
73400 Clothing	880	2,139	2,400	2,400	2,400
73500 Operating Supplies	2,279	3,227	9,000	10,000	12,000
	3,273	5,882	13,100	14,100	16,100
Operating Expenses					
73900 C-19 Extra Cost	1,569	202	-	-	-
	1,569	202	-	-	-
Maintenance					
77260 Software Subscriptions	480	69	-	-	-
77960 Technology Charge	1,600	1,600	2,600	6,100	5,400
	2,080	1,669	2,600	6,100	5,400
Professional Fees/Services					
80050 Professional Services	335	3,287	5,000	5,000	5,000
80380 Banking Services	681	1,266	1,300	3,500	3,500
	1,016	4,553	6,300	8,500	8,500
Advertising, Printing, and Publications					
82050 Printing	-	300	1,000	1,000	1,000
	-	300	1,000	1,000	1,000
Education and Training					
84000 Education and Training	639	140	600	900	600
84100 Memberships & Dues	-	-	900	600	900
84150 Travel, Confer & Meeting	-	-	-	1,200	1,200
	639	140	1,500	2,700	2,700
Rents and Leases					
85000 Rentals & Leases	-	-	3,700	3,700	3,700
	-	-	3,700	3,700	3,700
Other					
88000 Refunds	15	161	-	-	-
	15	161	-	-	-
Total Aquatics	220,838	324,346	300,693	482,748	500,478



City of Emeryville
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Community Services Department

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
<u>Facilities #5430</u>					
Salaries and Benefits	94,167	270,028	262,524	315,646	329,696
	94,167	270,028	262,524	315,646	329,696
Supplies					
73000 Office Supplies	-	63	1,700	1,700	1,700
73150 Postage	-	-	900	900	900
73400 Clothing	-	151	2,000	2,000	2,000
73500 Operating Supplies	227	4,530	5,000	5,000	5,000
	227	4,744	9,600	9,600	9,600
Maintenance					
77030 Facility Operatg Charges	2,600	2,387	2,459	2,653	2,732
77080 Janitorial Contracts Svcs	4,498	3,156	3,473	-	-
77150 Equipment Oper & Maint	-	689	100	100	100
77960 Technology Charge	2,300	2,300	3,700	8,700	7,700
77990 Facility Major Maint Chgs	1,000	1,000	1,000	1,030	1,061
	10,398	9,532	10,732	12,483	11,593
Professional Fees/Services					
79010 Special Event Insurance	131	678	-	-	-
80050 Professional Services	213	1,025	2,500	3,500	4,500
80380 Banking Services	1,022	1,899	1,000	5,300	5,300
	1,366	3,602	3,500	8,800	9,800
Advertising, Printing, and Publications					
82050 Printing	1,068	300	500	1,000	1,000
	1,068	300	500	1,000	1,000
Education and Training					
84000 Education and Training	-	70	900	900	900
84100 Memberships & Dues	-	-	450	900	900
84150 Travel, Confer & Meeting	-	-	-	1,200	2,500
	-	70	1,350	3,000	4,300
Rents and Leases					
85000 Rentals & Leases	-	-	3,700	3,700	3,700
	-	-	3,700	3,700	3,700
Other					
88000 Refunds	117	108	-	-	-
	117	108	-	-	-
Total Facilities	107,343	288,384	291,906	354,229	369,689



City of Emeryville
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	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
<u>Youth Camps #5440</u>					
Salaries and Benefits	128,066	107,961	250,235	313,412	328,289
	128,066	107,961	250,235	313,412	328,289
Supplies					
73000 Office Supplies	-	15	1,100	1,100	1,100
73150 Postage	-	-	600	600	600
73400 Clothing	2,000	335	2,000	2,000	2,000
73420 Field Trip Expense	977	2,711	25,000	25,000	25,000
73430 Camp Expenses	7,355	6,595	18,000	22,700	22,700
73440 Afterschool Expenses	188	-	-	-	-
73500 Operating Supplies	9	-	-	-	-
	10,529	9,656	46,700	51,400	51,400
Operating Expenses					
73900 C-19 Extra Cost	326	-	-	-	-
	326	-	-	-	-
Maintenance					
77260 Software Subscriptions	-	69	-	-	-
77960 Technology Charge	1,600	1,600	650	1,500	1,300
	1,600	1,669	650	1,500	1,300
Professional Fees/Services					
80050 Professional Services	1,016	625	2,500	5,000	5,000
80380 Banking Services	681	1,266	900	3,500	3,500
	1,697	1,891	3,400	8,500	8,500
Advertising, Printing, and Publications					
82050 Printing	-	224	250	1,000	1,000
	-	224	250	1,000	1,000
Education and Training					
84000 Education and Training	-	69	600	600	600
84100 Memberships & Dues	-	-	600	600	600
84150 Travel, Confer & Meeting	-	-	-	800	800
	-	69	1,200	2,000	2,000
Rents and Leases					
85000 Rentals & Leases	-	-	2,500	2,500	2,500
	-	-	2,500	2,500	2,500
Total Youth Camps	142,218	121,470	304,935	380,312	394,989



City of Emeryville
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Operating Budgets
Community Services Department

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
<u>Youth Services #5450</u>					
Salaries and Benefits	523,151	477,862	430,816	759,180	791,566
	523,151	477,862	430,816	759,180	791,566
Supplies					
73000 Office Supplies	333	1,108	1,700	1,700	1,700
73150 Postage	9	226	900	900	900
73400 Clothing	2,400	302	2,400	2,400	2,400
73420 Field Trip Expense	-	112	-	-	-
73430 Camp Expenses	-	129	-	-	-
73440 Afterschool Expenses	10,200	10,317	65,000	70,000	70,000
73500 Operating Supplies	85	65	-	-	-
	13,027	12,259	70,000	75,000	75,000
Maintenance					
77260 Software Subscriptions	192	549	-	-	-
77960 Technology Charge	2,300	-	650	1,500	1,300
	2,492	549	650	1,500	1,300
Professional Fees/Services					
80000 Temporary Personnel Serv	-	-	82,000	-	-
80050 Professional Services	1,857	13,747	30,000	30,000	30,000
80380 Banking Services	1,022	1,899	2,000	5,300	5,300
	2,879	15,646	114,000	35,300	35,300
Advertising, Printing, and Publications					
82050 Printing	-	270	300	500	500
	-	270	300	500	500
Education and Training					
84000 Education and Training	239	70	900	1,500	900
84100 Memberships & Dues	-	-	900	500	900
84150 Travel, Confer & Meeting	-	-	-	1,200	1,200
	239	70	1,800	3,200	3,000
Rents and Leases					
85000 Rentals & Leases	5,392	6,791	3,700	3,700	3,700
	5,392	6,791	3,700	3,700	3,700
Total Youth Services	547,180	513,447	621,266	878,380	910,366



**City of Emeryville
2023-24 & 2024-25 Budget**

**Operating Budgets
Community Services Department**

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
<u>Adult Services #5460</u>					
Salaries and Benefits	242,399	231,255	379,236	206,299	216,482
	242,399	231,255	379,236	206,299	216,482
Supplies					
73000 Office Supplies	-	-	3,300	3,300	3,300
73100 Books, Maps, Periodicals	-	-	1,000	1,000	1,000
73150 Postage	(1,138)	379	2,500	2,500	2,500
73400 Clothing	-	-	900	900	900
73420 Field Trip Expense	115	242	30,000	30,000	35,000
73500 Operating Supplies	5,352	6,993	15,000	15,000	19,200
73609 Nutrition Program	-	-	15,500	15,500	15,500
	4,329	7,614	68,200	68,200	77,400
Operating Expenses					
73900 C-19 Extra Cost	408	-	-	-	-
	408	-	-	-	-
Utilities					
76000 Utilities	13,005	14,902	13,600	14,008	14,428
	13,005	14,902	13,600	14,008	14,428
Maintenance					
77020 Landscape Maintenance	-	-	-	4,025	4,146
77030 Facility Operating Charges	44,000	40,215	40,215	44,697	44,697
77080 Janitorial Contracts Svcs	48,302	43,926	44,400	50,700	52,221
77150 Equipment Oper & Maint	-	-	1,800	1,800	1,800
77260 Software Subscriptions	-	557	-	-	-
77960 Technology Charge	4,500	4,500	7,300	17,200	15,100
77990 Facility Major Maint Chgs	17,900	17,900	17,900	18,437	18,990
	114,702	107,098	111,615	136,859	136,954
Professional Fees/Services					
80000 Temporary Personnel	-	-	-	15,000	15,000
80050 Professional Services	16,640	25,453	25,000	38,000	38,000
80380 Banking Services	2,044	3,797	2,000	10,500	10,500
	18,684	29,250	27,000	63,500	63,500
Advertising, Printing, and Publications					
82050 Printing	169	270	1,200	1,200	1,200
82100 Community Pub/Mtgs/Comm	468	210	12,000	12,000	16,000
	637	480	13,200	13,200	17,200
Education and Training					
84000 Education and Training	259	70	900	1,800	1,800
84100 Memberships & Dues	702	1,159	850	1,000	1,000
84150 Travel, Confer & Meeting	156	-	-	2,400	2,400
	1,117	1,229	1,750	5,200	5,200



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Operating Budgets
Community Services Department

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
Rents and Leases					
85000 Rentals & Leases	4,422	4,207	7,500	7,500	7,500
	4,422	4,207	7,500	7,500	7,500
Other					
88000 Refunds	313	187	-	-	-
	313	187	-	-	-
Total Adult Services	400,016	396,222	622,101	514,766	538,664



City of Emeryville
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	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
<u>Adult Sports/Classes #5470</u>					
Salaries and Benefits	91,125	105,198	157,626	134,879	141,120
	91,125	105,198	157,626	134,879	141,120
Supplies					
73000 Office Supplies	-	-	600	600	600
73150 Postage	-	-	300	300	300
73400 Clothing	-	-	800	800	800
73500 Operating Supplies	315	427	4,000	4,800	4,800
	315	427	5,700	6,500	6,500
Maintenance					
77030 Facility Operating Charges	2,600	2,387	2,458	2,653	2,732
77080 Janitorial Contracts Svcs	1,856	2,335	2,678	-	-
77150 Equipment Oper & Maint	-	-	100	-	-
77960 Technology Charge	800	800	1,300	3,100	2,700
77990 Facility Major Maint Cgs	1,000	1,000	1,000	1,030	1,061
	6,256	6,522	7,536	6,783	6,493
Professional Fees/Services					
80050 Professional Services	426	7,986	19,000	25,000	25,000
80380 Banking Services	341	633	350	1,800	1,800
	767	8,619	19,350	26,800	26,800
Advertising, Printing, and Publications					
82050 Printing	-	270	500	500	500
	-	270	500	500	500
Education and Training					
84000 Education and Training	-	70	300	300	300
84100 Memberships & Dues	-	-	300	300	300
84150 Travel, Confer & Meeting	-	-	-	400	400
	-	70	600	1,000	1,000
Rents and Leases					
85000 Rentals & Leases	-	-	1,300	1,300	1,300
	-	-	1,300	1,300	1,300
Other					
88000 Refunds	28	66	-	-	-
	28	66	-	-	-
Total Adult Sports/Classes	98,491	121,172	192,612	177,762	183,713



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	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
<u>Youth Sports/Classes #5480</u>					
Salaries and Benefits	80,599	66,160	103,870	111,154	117,367
	80,599	66,160	103,870	111,154	117,367
Supplies					
73000 Office Supplies	-	-	300	600	600
73150 Postage	-	-	150	300	300
73400 Clothing	-	-	250	500	500
73550 Fuel	-	-	2,000	10,000	10,000
73590 Concession Stand Supplies	-	-	-	2,000	2,000
	-	-	2,700	13,400	13,400
Maintenance					
77020 Landscape Maintenance	-	-	-	-	-
77030 Facility Operating Charges	2,600	2,387	2,458	2,653	2,732
77080 Janitorial Contracts Svcs	1,915	2,963	2,678	-	-
77150 Equipment Oper & Maint	-	-	100	100	100
77260 Software Subscriptions	-	69	-	-	-
77960 Technology Charge	800	800	1,300	3,100	2,700
77990 Facility Major Maint Chgs	1,000	1,000	1,000	1,030	1,061
	6,315	7,219	7,536	6,883	6,593
Professional Fees/Services					
80050 Professional Services	213	448	3,000	6,200	6,200
80380 Banking Services	341	633	250	1,800	1,800
	554	1,081	3,250	8,000	8,000
Advertising, Printing, and Publications					
82050 Printing	-	270	275	500	500
	-	270	275	500	500
Education and Training					
84000 Education and Training	-	70	300	300	300
84100 Memberships & Dues	-	-	300	300	300
84150 Travel, Confer & Meeting	-	-	-	400	400
	-	70	600	1,000	1,000
Rents and Leases					
85000 Rentals & Leases	-	-	1,300	1,300	1,300
	-	-	1,300	1,300	1,300
Total Youth Sports/Classes	87,468	74,800	119,531	142,237	148,160
Total General Fund	2,172,205	2,638,305	3,383,737	3,877,602	4,030,892



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Community Services Department

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
<u>Child Development Center #230</u>					
Salaries and Benefits	1,959,514	1,841,874	2,031,886	2,068,853	2,169,480
	1,959,514	1,841,874	2,031,886	2,068,853	2,169,480
Supplies					
73000 Office supplies	244	256	2,500	2,500	2,500
73150 Postage	67	30	200	200	200
73400 Clothing	860	1,622	1,500	1,700	1,700
73420 Field Trip Expense	80	247	1,200	2,200	2,200
73500 Operating Supplies	14,662	9,179	15,500	15,500	15,965
73525 Parent Events	-	-	200	200	200
73527 Enrichment Events	1,587	3,175	1,700	1,700	1,700
73529 Classroom Supplies	5,643	4,071	5,200	5,200	5,356
73600 Food Supplies	57,494	67,900	95,500	100,000	103,000
	80,637	86,479	123,500	129,200	132,821
Operating Expenses					
73570 Quality Count Supplies	16,934	8,156	4,000	4,000	4,000
73900 C-19 Extra Cost	6,054	160	-	-	-
	22,988	8,316	4,000	4,000	4,000
Utilities					
76000 Utilities	24,724	30,024	27,000	27,000	27,000
	24,724	30,024	27,000	27,000	27,000
Maintenance					
77000 Maintenance Bldg & Grnds	1,358	-	-	-	-
77020 Landscape Maintenance	2,285	2,532	3,175	4,452	4,585
77030 Facility Operating Charges	80,100	73,269	75,467	81,436	83,879
77080 Janitorial Contracts Svcs	45,418	46,079	48,720	51,400	52,942
77260 Software Subscriptions	-	1,914	1,845	1,900	1,900
77150 Equipment Oper & Maint	-	300	2,000	2,000	2,000
77960 Technology Charge	18,500	18,500	30,000	70,700	62,200
77990 Facility Major Maint Chgs	2,500	2,500	2,500	2,575	2,652
	150,161	145,094	163,707	214,463	210,158
Professional Fees/Services					
80000 Temporary Personnel Serv	-	-	30,000	4,500	4,500
80050 Professional Services	-	448	5,000	5,000	5,000
80200 Audit Services	8,600	6,050	9,000	6,766	7,064
80380 Banking Services	12,948	15,935	20,000	25,000	25,000
	21,548	22,433	64,000	41,266	41,564
Advertising, Printing, and Publications					
82000 Advertising	154	-	400	400	400
82050 Printing	-	270	400	400	400
	154	270	800	800	800



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Community Services Department

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
Education and Training					
84000 Education and Training	4,383	1,323	6,500	6,500	6,500
84100 Memberships & Dues	30	170	1,000	1,000	1,000
84150 Travel, Confer & Meeting	-	5	300	300	300
	4,413	1,498	7,800	7,800	7,800
Rents and Leases					
85000 Rentals & Leases	5,766	5,085	4,900	4,900	4,900
	5,766	5,085	4,900	4,900	4,900
Fees and Charges					
86000 Fees	3,297	968	2,100	2,100	2,100
	3,297	968	2,100	2,100	2,100
Other					
88000 Refunds	216	-	-	-	-
99050 TTSF TO GF		233,094	-	-	-
	216	233,094	-	-	-
Total Child Development	2,273,418	2,375,134	2,429,693	2,500,382	2,600,623
<u>Measure B Paratransit Fund #261</u>					
80090 Shuttle Services	5,204	-	-	-	-
80200 Audit Services	935	1,042	1,078	1,165	-
88400 Paratransit Program	21,612	102,565	58	19,544	-
	27,751	103,607	1,136	20,709	-
<u>Measure BB Paratransit Fund #263</u>					
80200 Audit Services	935	1,042	-	1,165	1,216
88400 Paratransit Program	5,448	24,422	92,000	69,522	69,522
	6,383	25,463	92,000	70,687	70,738
<u>Center for Community Life #477</u>					
91100 New Furniture & Fixture	-	-	36,000	36,000	-
	-	-	36,000	36,000	-
Total Expenditures	\$ 4,479,757	\$ 5,142,508	\$ 5,942,566	\$ 6,505,379	\$ 6,702,253



City of Emeryville
2023-24 & 2024-25 Budget

Debt Service Funds
2013 Lease Revenue Bond Fund #345

Purpose of Fund

The 2013 Lease Revenue Series A Bond Fund receives an annual debt service transfer from the General Fund and records payments of principal and interest to bond holders bonds.

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 3,051	\$ 3,051	\$ 3,051	\$ 3,051	\$ 3,051
Annual Activity					
Revenues					
General Fund Transfer	369,355	368,195	367,200	370,132	367,192
	369,355	368,195	367,200	370,132	367,192
Expenditures					
Debt Service - Principal	290,900	299,200	306,900	319,200	325,900
Debt Service - Interest	78,455	68,995	60,300	50,932	41,292
	369,355	368,195	367,200	370,132	367,192
Net Annual Activity	-	-	-	-	-
Ending Available Fund Balance	\$ 3,051	\$ 3,051	\$ 3,051	\$ 3,051	\$ 3,051



City of Emeryville
2023-24 & 2024-25 Budget

Debt Service Funds
Measure C Housing Bonds Fund #369

Purpose of Fund

The Measure C Housing Bonds Fund receives an annual debt service transfer from the Measure C Housing Bond's operating fund from tax levies collected and records payments of principal and interest to bond holders.

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
Beginning Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Activity					
Revenues					
Transfer from Measure C Housing Bond Fund	-	-	-	1,855,340	3,490,433
	-	-	-	1,855,340	3,490,433
Expenditures					
Debt Service - Principal	-	-	-	-	950,000
Debt Service - Interest	-	-	-	1,855,340	2,540,433
	-	-	-	1,855,340	3,490,433
Net Annual Activity	-	-	-	-	-
Ending Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -



City of Emeryville
2023-24 & 2024-25 Budget

Debt Service Funds
East Bay Bridge Assessment District Fund #721

Purpose of Fund

The East Bay Bridge Assessment District collects an annual assessment from property owners. The District pays debt service on bonds issued to fund capital improvements.

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
Beginning Fund Balance	\$ 399,619	\$ 26,736	\$ 77,316	\$ 402	\$ 402
Annual Activity					
Revenues					
Investment Income	3,710	170	-	-	-
Bond Reserves Disbursement	-	51,161	-	-	-
	3,710	51,331	-	-	-
Expenditures					
Debt Service Payments	369,500	-	-	-	-
Bond Administration	7,093	750	-	-	-
Transfer to Fund 444	-	-	76,914	-	-
	376,593	750	76,914	-	-
Net Annual Activity	(372,883)	50,581	(76,914)	-	-
Ending Available Fund Balance	\$ 26,736	\$ 77,317	\$ 402	\$ 402	\$ 402

➤ **FIRE (ALAMEDA COUNTY FIRE DEPARTMENT)**

FIRE PREVENTION

OPERATIONS BRANCH

➤ FIRE (ALAMEDA COUNTY FIRE DEPARTMENT)

OVERVIEW

Starting in FY 2012-13, the City of Emeryville contracted with the Alameda County Fire Department (ACFD) to provide comprehensive fire services to protect and safeguard life, environment, and property, including “all-risk” services that mitigate the effects of fire, injury, illness, urban search and rescue, water rescue, hazardous materials, storm, human-caused calamity, and natural disaster. The ACFD was formed in 1993 as a special district governed by the Alameda County Board of Supervisors. In addition to Emeryville, the ACFD provides fire services to the unincorporated areas of the county as well as to the cities of Dublin, Newark, San Leandro, Union City, the Lawrence Berkeley National Laboratory (LBNL), and the Lawrence Livermore National Laboratory (LLNL).

The Alameda County Fire Department provides services to the citizens of Emeryville with four functionally interrelated branches: 1) Operations - fire suppression and special operations, 2) Support Services - emergency medical services, firefighter training, dispatch services, 3) Administrative Services - finance, human resources, and general services, and 4) Fire Prevention. Additionally, the Department provides emergency response through partnerships and contracts with neighboring jurisdictions, the Alameda County mutual aid system, and the California Fire and Rescue Mutual Aid System. The Department also cooperates extensively with local, state and federal agencies, rendering aid to surrounding jurisdictions and, in turn, receiving aid from those jurisdictions.

ACFD provides access to a breadth of interagency bodies, collaborative initiatives, and special services. ACFD is active in the Urban Area Security Initiative (UASI) region, having a dedicated committee voting seat to determine projects and grant money disbursement. ACFD offers the only dedicated fully-staffed 24/7 heavy rescue in the County and the only fully-staffed Type I Hazardous Materials team in the County. ACFD also participates in many large-scale exercises on a regular basis, such as the Golden Guardian, the BAYEX, the federally mandated LLNL and LBNL exercises, and the multi-agency water rescue and hazardous materials exercises.



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Fire Department

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Department Summary					
<u>Revenues by Fund</u>					
General Fund	\$ 707,602	\$ 1,024,671	\$ 1,022,675	\$ 851,469	\$ 881,270
Emergency Medical Services	199,709	212,966	192,500	192,750	193,013
	\$ 907,311	\$ 1,237,637	\$ 1,215,175	\$ 1,044,219	\$ 1,074,283
<u>Operating Expenditures by Fund</u>					
General Fund	\$ 9,210,493	\$ 9,553,333	\$ 10,280,641	\$ 11,060,118	\$ 11,491,130
Emergency Medical Services	200,403	213,241	192,500	192,750	193,013
	\$ 9,410,896	\$ 9,766,574	\$ 10,473,141	\$ 11,252,868	\$ 11,684,143
<u>Operating Expenditures by Type</u>					
Salaries and Benefits	\$ 1,423,160	\$ 1,596,725	\$ 1,801,142	\$ 1,762,275	\$ 1,743,000
Supplies and Services	7,987,736	8,169,849	8,671,999	9,490,593	9,941,143
	\$ 9,410,896	\$ 9,766,574	\$ 10,473,141	\$ 11,252,868	\$ 11,684,143
Revenue Details					
<u>General Fund #101</u>					
58410 Fire Plan Checking Fees	\$ 648,726	\$ 972,313	\$ 1,000,000	\$ 828,000	\$ 856,980
58460 Fire Annual Inspect. Fee	58,687	52,166	22,500	23,288	24,103
59400 Other Licenses & Permits	189	192	175	181	187
	707,602	1,024,671	1,022,675	851,469	881,270
<u>Emergency Medical Services Fund #258</u>					
61310 Supplemental Asses (EMS)	199,223	212,719	192,500	192,750	193,013
63380 SP Assess Penalties	486	247	-	-	-
	199,709	212,966	192,500	192,750	193,013
Total Revenues	\$ 907,311	\$ 1,237,637	\$ 1,215,175	\$ 1,044,219	\$ 1,074,283



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Fire Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
Expenditure Details					
<u>General Fund #101</u>					
Salaries and Benefits					
72240 Unfunded Pers Liability	\$ 1,423,160	\$ 1,596,725	\$ 1,801,142	\$ 1,762,275	\$ 1,743,000
	1,423,160	1,596,725	1,801,142	1,762,275	1,743,000
Supplies					
73500 Operating Supplies	-	1,602	-	-	-
	-	1,602	-	-	-
Utilities					
76000 Utilities	44,838	52,179	40,492	46,350	47,741
	44,838	52,179	40,492	46,350	47,741
Maintenance					
77020 Landscape Maintenance	5,166	3,638	4,333	5,119	5,272
77030 Facility Operating Charges	110,700	101,261	104,299	112,547	115,923
77080 Janitorial Contracts	586	2,205	2,575	2,500	2,575
77950 Vehicle Repl. Charge	125,900	-	125,900	220,900	220,900
77990 Facility Major Maint Chgs	40,400	40,400	40,400	41,612	42,860
	282,752	147,504	277,507	382,678	387,530
Professional Fees/Services					
80050 Professional Services	7,653,496	7,962,690	8,342,000	9,063,815	9,507,859
80450 Hazardous Material Cleanup	-	-	5,000	5,000	5,000
	7,653,496	7,962,690	8,347,000	9,068,815	9,512,859
Other					
88770 Charge to EMS fund	(193,753)	(207,367)	(185,500)	(200,000)	(200,000)
	(193,753)	(207,367)	(185,500)	(200,000)	(200,000)
Total General Fund	9,210,493	9,553,333	10,280,641	11,060,118	11,491,130
<u>Emergency Medical Services Fund #258</u>					
80360 Administrative Cost	4,975	4,075	5,000	5,000	5,000
86020 Prop. Tax Collection Fees	1,675	1,799	2,000	2,000	2,000
88750 Gen Fund Chg for Matl/Svc	193,753	207,367	185,500	185,750	186,013
	200,403	213,241	192,500	192,750	193,013
Total Expenditures	\$ 9,410,896	\$ 9,766,574	\$ 10,473,141	\$ 11,252,868	\$ 11,684,143



City of Emeryville
2023-24 & 2024-25 Budget

Internal Service and Benefit Trust Funds
Accrued Benefits Fund #700

Purpose of Fund

The Accrued Benefits Fund tracks inter-fund program contributions set aside for earned vacation, compensatory, and sick leave payouts that are due to employees upon separation.

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Beginning Available Fund Balance	\$ (191,552)	\$ (352,938)	\$ (215,529)	\$ 17,203	\$ 208,590
Annual Activity					
Revenues					
Interfund Charges	288,847	410,198	541,532	587,087	629,477
Investment Income	15,602	6,103	1,000	40,000	40,000
	304,449	416,301	542,532	627,087	669,477
Expenditures					
Salaries and benefits	-	23,418	32,800	33,800	34,800
Sick Leave	1,552	238,237	163,900	250,000	250,000
Vacation	228,636	17,237	111,200	150,000	150,000
Administration	234,762	-	1,900	1,900	1,900
Accrued Benefit for Self Ins	886	-	-	-	-
	465,836	278,892	309,800	435,700	436,700
Net Annual Activity	(161,387)	137,409	232,732	191,387	232,777
Ending Available Fund Balance	\$ (352,939)	\$ (215,529)	\$ 17,203	\$ 208,590	\$ 441,367



City of Emeryville
2023-24 & 2024-25 Budget

Internal Service and Benefit Trust Funds
Dental Fund #610

Purpose of Fund

This fund reports the activity of the City's self-insurance Dental program. The fund pays monthly claims for active and retired employees and administrative costs of the program.

	2020-21 Actual	2021-22 Actual	2022-23 Projection	2023-24 Budget	2024-25 Budget
Beginning Available Fund Balance	\$ 29,979	\$ 14,692	\$ 692	\$ 5,327	\$ (1,092)
Annual Activity					
Revenues					
Interfund Charges					
101 General Fund	158,715	160,608	183,247	185,684	194,805
225 General Plan	4,687	4,520	5,076	5,180	5,329
230 Child Development	30,138	28,970	35,322	29,435	30,907
242 Measure BB	29	200	-	-	-
254 Dental Fund	338	877	-	-	-
267 Dental Fund	-	-	-	3,182	3,341
269 Dental Fund	1,680	3,723	3,723	3,723	3,909
286 Dental Fund	20	40	40	40	42
221 Dental Fund	-	52	-	-	-
475 General Capital	4,167	3,229	5,219	5,219	5,480
495 Marina	1,677	1,766	2,068	2,068	2,172
510 Sewer Operations	1,361	1,122	4,232	2,800	2,940
	202,812	205,107	238,927	237,332	248,925
Investment income	154	17	5	150	150
	202,966	205,124	238,932	237,482	249,075
Expenditures					
Active Employees					
Claims	118,236	114,808	118,525	124,656	128,395
Administration	14,848	16,052	15,553	16,020	16,500
	133,084	130,859	134,078	140,676	144,895
Retirees					
Claims	73,356	76,694	86,108	88,691	91,352
Administration	11,812	11,570	14,111	14,534	14,970
	85,168	88,265	100,219	103,225	106,322
	218,252	219,124	234,297	243,901	251,217
Net Annual Activity	(15,286)	(14,000)	4,635	(6,419)	(2,142)
Ending Available Fund Balance	\$ 14,693	\$ 692	\$ 5,327	\$ (1,092)	\$ (3,234)



City of Emeryville
2023-24 & 2024-25 Budget

Internal Service and Benefit Trust Funds
Litigation Fund #270

Purpose of Fund

The Litigation Fund tracks all litigation expenses of the City and the Community Development Commission of Emeryville except for activity specifically associated with a Capital Improvement Project. The fund is supported by inter-fund program contributions from the General and Sewer Funds.

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 1,749,951	\$ 2,092,150	\$ 2,017,179	\$ 1,779,299	\$ 1,554,299
Annual Activity					
Revenues					
Investment Earnings	12,319	4,514	12,120	25,000	25,000
Litigation Reimbursement	70,522	-	-	-	-
	82,841	4,514	12,120	25,000	25,000
Expenditures					
Litigation and Settlements	161,173	79,485	250,000	250,000	250,000
	161,173	79,485	250,000	250,000	250,000
Net Annual Activity	(78,332)	(74,971)	(237,880)	(225,000)	(225,000)
Ending Available Fund Balance	\$ 1,671,619	\$ 2,017,179	\$ 1,779,299	\$ 1,554,299	\$ 1,329,299



City of Emeryville
2023-24 & 2024-25 Budget

Internal Service and Benefit Trust Funds
MESA Fund #295

Purpose of Fund

The MESA Fund reports on the activities of the Management of Emeryville Services Authority. Salaries for most City employees, except for members of the Police Officer's Association, are paid through this fund.

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
Beginning Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Activity					
Revenues					
Interfund Charges	13,824,297	13,570,326	19,168,982	18,856,715	19,652,988
	13,824,297	13,570,326	19,168,982	18,856,715	19,652,988
Expenditures					
Salaries and Benefits	13,824,297	13,570,326	19,168,982	18,856,715	19,652,988
	13,824,297	13,570,326	19,168,982	18,856,715	19,652,988
Net Annual Activity	-	-	-	-	-
Ending Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -



City of Emeryville
2023-24 & 2024-25 Budget

Internal Service and Benefit Trust Funds
Post-Employment Retiree Medical Fund #710

Purpose of Fund

The Post-Employment Fund tracks inter-fund program contributions that are set aside to provide for retiree medical, dental, and vision benefits. Funds are held both by the City and in a separate Section 115 irrevocable trust for the benefit of plan participants.

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 7,277,563	\$ 7,308,250	\$ 7,328,358	\$ 7,349,074	\$ 7,442,604
Annual Activity					
Revenues					
Retiree Medical Premiums	224,149	243,292	259,216	274,930	290,098
Investment Income	40,733	15,718	25,000	90,000	90,000
	264,882	259,009	284,216	364,930	380,098
Expenditures					
Medical	211,410	216,116	237,100	244,200	251,500
Vision	22,648	22,648	25,400	26,200	27,000
Dental	-	-	600	600	600
Life	-	137	400	400	400
Reimb Expenses Retirees	137	-	-	-	-
	234,195	238,901	263,500	271,400	279,500
Net Annual Activity	30,687	20,109	20,716	93,530	100,598
Ending Available Fund Balance	\$ 7,308,250	\$ 7,328,358	\$ 7,349,074	\$ 7,442,604	\$ 7,543,202



**City of Emeryville
2023-24 & 2024-25 Budget**

**Internal Service and Benefit Trust Funds
Unemployment Self Insurance Fund #620**

Purpose of Fund

This fund reports the activity of the City's unemployment self-insurance program. The fund pays unemployment claims filed by separated employees.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
Beginning Available Fund Balance	\$ 138,858	\$ 85,460	\$ 155,192	\$ 182,714	\$ 252,592
Annual Activity					
Revenues					
Interfund Charges					
101 General Fund	36,256	70,537	84,135	89,850	93,451
225 General Plan	1,057	2,001	2,938	3,339	3,407
230 Child Development	3,090	6,014	7,873	6,629	6,939
221 Unemployment	-	26	-	-	-
242 Unemployment	8	106	75	102	106
254 Unemployment	-	442	-	-	-
267 Unemployment	-	-	-	1,244	1,316
268 Unemployment	979	15	16	17	17
269 Unemployment	230	1,000	1,091	1,178	1,260
299 Unemployment	4	-	836	212	229
475 General Capital	-	1,845	2,701	2,807	2,916
495 Marina	250	586	753	781	808
510 Sewer Operations	281	545	1,094	1,219	1,273
Reimbursements	89	-	-	-	-
	42,244	83,118	101,512	107,378	111,722
Investment Income	699	276	1,010	2,500	2,500
Grants	122,335	10,753	-	-	-
	123,034	11,029	1,010	2,500	2,500
	165,278	94,146	102,522	109,878	114,222
Expenditures					
Unemployment claims	218,676	24,414	75,000	40,000	40,000
	218,676	24,414	75,000	40,000	40,000
Net Annual Activity	(53,398)	69,732	27,522	69,878	74,222
Ending Available Fund Balance	\$ 85,460	\$ 155,192	\$ 182,714	\$ 252,592	\$ 326,814



City of Emeryville
2023-24 & 2024-25 Budget

Internal Service and Benefit Trust Funds
Workers Compensation Fund #600

Purpose of Fund

This fund reports the activity of the City's self-insurance Worker's Compensation program. The City is self-insured up to \$350,000 for each claim and participates in an insurance pool to mitigate the risk of larger claims.

	2020-21 Actual	2021-22 Actual	2022-23 Projection	2023-24 Budget	2024-25 Budget
Beginning Available Fund Balance	\$ 2,121,149	\$ 2,384,628	\$ 2,949,050	\$ 2,697,452	\$ 2,647,358
Annual Activity					
Revenues					
Interfund Charges					
101 General Fund	1,027,513	830,770	908,370	933,455	1,047,345
225 General Plan	4,632	3,165	4,416	5,403	5,954
230 Child Development	224,506	89,083	175,324	145,853	164,457
221 Workers Comp Ins-F221	-	40	-	-	-
267 Workers Comp Ins-F267	-	-	-	22,709	25,323
268 Workers Comp Ins-F268	17	24	24	27	30
269 Workers Comp Ins-F269	1,015	-	1,635	1,906	2,203
242 Workers Comp Ins-F242	34	158	113	166	184
475 General Capital	5,562	2,900	4,090	4,542	5,097
495 Marina Fund	10,019	17,539	19,173	21,035	23,467
510 Sewer Operations	2,811	2,946	7,105	8,085	9,023
Other Funds	385	2,281	1,252	343	401
	1,276,494	948,907	1,121,502	1,143,526	1,283,485
Investment Income	30,942	12,289	30,000	60,000	60,000
	1,307,436	961,196	1,151,502	1,203,526	1,343,485
Expenditures					
Administrative Cost	83,419	96,923	158,900	125,000	125,000
Claims	431,430	424,459	900,000	750,000	750,000
Claims Reserve	(167,000)	(380,000)	-	-	-
Disability Retirement Advances	701	-	-	-	-
Insurance Premium	195,405	255,392	344,200	378,620	416,482
Trsf to GF 101	500,000	-	-	-	-
	1,043,955	396,774	1,403,100	1,253,620	1,291,482
Net Annual Activity	263,481	564,422	(251,598)	(50,094)	52,003
Ending Available Fund Balance	\$ 2,384,630	\$ 2,949,050	\$ 2,697,452	\$ 2,647,358	\$ 2,699,360



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Non-Department

		2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
Department Summary						
<u>Revenues by Fund</u>						
101	General Fund	\$ 34,432,263	\$ 40,869,298	\$ 38,804,470	\$ 39,328,646	\$ 40,193,463
235	PEG	937	655	1,050	1,150	1,150
805	PBID	4,665,535	4,829,832	5,092,834	5,181,092	5,318,265
		\$ 39,098,735	\$ 45,699,785	\$ 43,898,354	\$ 44,510,888	\$ 45,512,878
<u>Operating Expenditures by Fund</u>						
101	General Fund	\$ 4,425,182	\$ 6,012,071	\$ 7,465,755	\$ 9,093,591	\$ 5,378,734
670	Technology	469,032	476,283	712,719	1,861,078	909,992
805	PBID	4,704,974	4,877,199	5,122,670	5,020,983	5,389,136
		\$ 9,599,188	\$ 11,365,553	\$ 13,301,144	\$ 15,975,652	\$ 11,677,862
<u>Operating Expenditures by Type</u>						
	Salaries and Benefits	\$ 1,289	\$ 1,320	\$ 1,300	\$ 1,350	\$ 1,400
	Supplies and Services	9,597,899	11,364,233	13,299,844	15,974,302	11,676,462
		\$ 9,599,188	\$ 11,365,553	\$ 13,301,144	\$ 15,975,652	\$ 11,677,862

Revenue Details

General Fund #101

41000	Property Tax Current Secured	\$ 1,022,414	\$ 1,075,986	\$ 1,236,494	\$ 1,261,224	\$ 1,286,448
41050	Property Tax Penalties	42,843	49,393	39,780	40,576	41,387
41100	Property Tax Current Unsecured	613,858	636,075	580,380	591,988	603,827
41200	Property Tax Prior Secured	133,414	136,495	122,055	124,496	126,986
41300	Property Tax Prio Unsecured	22,188	9,102	15,409	15,717	16,032
41310	Pass Thru Tax Payments	1,357,788	1,459,772	1,436,782	1,465,518	1,494,828
41340	Property Tax Residual Pmt	2,913,713	2,978,482	3,121,200	3,183,624	3,247,296
41350	V.L.F in lieu-Property Tax	1,019,988	1,075,475	1,160,000	1,183,200	1,206,864
41400	Supplemental Property Tax	(80,041)	147,446	45,677	46,591	47,522
41420	St hmownrs Property Tax Relief	69,831	70,340	73,440	74,909	76,407
42000	Sales and Use Tax	7,516,799	8,576,994	7,900,000	8,434,000	8,748,000
42100	Sales Tax-Public Safety	61,162	69,821	67,900	73,100	76,300
43000	Business License Tax	4,705,358	5,733,935	5,100,000	5,727,500	5,842,050
43100	Bus License Tax-Card Room	482,307	2,336,335	2,300,000	2,400,000	2,500,000
43200	Bus License Tax - Comm Rent	744,084	990,099	800,000	812,000	824,180
43500	Bus License in lieu (Sport Fishing)	46,428	77,624	40,000	40,000	40,000
43600	Bus License Tax - Cannabis	544,192	466,937	400,000	400,000	400,000
44000	Transient Occupancy Tax	2,278,249	4,500,562	5,300,000	5,400,000	5,500,000
45000	Utilities Users Tax	3,030,308	3,381,368	3,000,000	3,000,000	3,000,000
46100	Real Prop Transfer Tax - Meas O	1,441,307	1,727,648	1,000,000	1,250,000	1,250,000
46400	In lieu of Taxes (HUD)	8	9	-	-	-
46500	St Motor Veh in lieu Tax	9,020	14,540	10,000	10,000	10,000
50000	Franchises	1,637,273	1,890,903	1,635,000	1,684,050	1,734,572



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Non-Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
<u>General Fund #101 continued</u>					
50010 Cable Franchise	143,293	140,506	145,000	140,000	140,000
50015 Environmental Programs-WM	201,587	207,635	213,864	220,280	226,888
51400 Other Federal Grants	152,075	1,445,614	1,445,614	-	-
55250 Other County Grants	-	3,142	-	-	-
55300 Other Grants	500,000	500,000	500,000	500,000	500,000
56000 Investment Earnings	125,716	67,310	115,000	350,000	350,000
56100 Interest Income	367	2,154	-	-	-
56900 Market Value Adjustment	(546,641)	(1,380,407)	-	-	-
57500 Billboard/Antenna Revenue	197,834	203,167	206,000	210,000	214,000
57550 Parking Lot Lease	3,178	3,715	3,375	3,375	3,375
59240 Res/Bus Parking Permits	2,739	-	-	-	-
61050 Fuel Sales	23,946	41,221	35,000	35,000	35,000
62585 Succ Agency Mgmt Reimbmt	311,814	303,108	250,000	250,000	250,000
62650 Other Revenue	193,884	4,624	-	-	-
63300 Chiron Mitigatn Svc Fees	325,042	329,943	330,000	330,000	330,000
63370 Administrative Fees	28,599	402	10,000	10,000	10,000
69110 Intrfd Rcpt fm Gen Plan	10,000	10,000	10,000	10,000	10,000
69440 Intrfd Rcpt fm 475 Gen Capital Fd	55,158	-	105,000	-	-
69660 Intrfd Rcpt - 715 PERS	824,381	-	-	-	-
69760 Intrfd Rcpt Sewer	51,500	51,500	51,500	51,500	51,500
69800 Intrfd Rcpt 600 WC	500,000	-	-	-	-
69991 Intrfd - 268 Comm Dev	1,700	-	-	-	-
69992 Intrfd - 495 Marina Impro	79,300	-	-	-	-
69994 Intrfd Rcpt fm fd 267 Meas F	1,500,000	1,297,229	-	-	-
69995 Intrfd Rcpt Fm Fd 230 Child Care	-	233,094	-	-	-
69993 Intrfd Rcpt fm Fd 510 - Overhead	134,300	-	-	-	-
	34,432,263	40,869,298	38,804,470	39,328,646	40,193,463
<u>PEG #235</u>					
50010 Cable Franchise	885	632	1,000	1,000	1,000
56000 Investment Earnings	52	22	50	150	150
	937	655	1,050	1,150	1,150
<u>PBID #805</u>					
41620 Supplemental Property Tax	4,013,995	4,172,977	4,439,254	4,572,432	4,709,605
41600 Special Assessment	86,204	86,204	64,000	88,160	88,160
56000 Investment Earnings	6,658	3,737	500	20,000	20,000
63380 Sp Assess Penalties	2,351	2,189	500	500	500
69050 Interfd Rcpt from Gen fn	556,327	564,726	588,580	500,000	500,000
	4,665,535	4,829,832	5,092,834	5,181,092	5,318,265
Total Revenues	\$ 39,098,735	\$ 45,699,785	\$ 43,898,354	\$ 44,510,888	\$ 45,512,878



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Non-Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
<i>Expenditure Details</i>					
<u>General Fund #101</u>					
<u>Non-Department #1900</u>					
Salaries and Benefits					
72200 Retirement (PERS)	\$ 1,289	\$ 1,320	\$ 1,300	\$ 1,350	\$ 1,400
	1,289	1,320	1,300	1,350	1,400
Supplies					
73010 Fax & Copier Supplies	1,908	2,349	6,000	5,000	5,000
73150 Postage	9,461	8,620	16,500	10,000	10,500
73500 Operating Supplies	87	3,092	2,875	3,000	3,500
	11,456	14,061	25,375	18,000	19,000
Utilities					
76000 Utilities	97,701	135,075	127,300	220,000	231,000
	97,701	135,075	127,300	220,000	231,000
Maintenance					
77020 Landscape Maintenance	12,769	8,988	12,018	15,299	15,758
77030 Facility Operating Charges	222,000	202,738	208,820	225,335	232,095
77070 Civic Center Ops & Maint	(530)	776	8,000	5,000	5,000
77080 Janitorial Contracts Svcs	44,194	52,881	55,002	58,520	60,276
77150 Equipment Oper & Maint	-	-	-	14,000	14,700
77960 Technology Charge	107,300	107,300	173,800	409,900	360,600
77990 Facility Major Maint Chgs	115,700	115,700	115,700	119,171	122,746
	501,433	488,383	573,340	847,225	811,175
Professional Fees/Services					
79050 Insurance	730,220	1,102,485	1,617,567	2,100,000	2,400,000
80030 Revenue Audit Services	50,253	93,825	70,000	70,000	70,000
80050 Professional Services	90,950	243,818	296,925	211,050	202,050
80090 Shuttle Services	58,100	70,540	81,300	83,400	83,400
80100 Legal services	-	-	100,000	100,000	-
80180 Pars/Benefits Admin	9,532	9,079	10,000	10,300	10,609
80200 Audit Services	101,960	51,101	137,000	96,536	100,603
80360 Administrative Cost	6,751	7,155	10,000	10,000	10,000
80450 Hazardous Mater Cleanup	834	834	-	-	-
80900 Library Card Services	120,000	120,000	120,000	126,000	132,300
	1,168,600	1,698,837	2,442,792	2,807,286	3,008,962



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Non-Department

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
Education and Training					
84100 Memberships & Dues	12,621	9,234	13,131	14,420	14,853
84380 Safety Program	-	55	-	-	-
	12,621	9,289	13,131	14,420	14,853
Rents and Leases					
85000 Rentals & Leases	66,663	55,613	66,000	68,640	71,386
	66,663	55,613	66,000	68,640	71,386
Fees and Charges					
86020 Prop. Tax Collection Fees	11,968	11,461	12,923	13,181	13,445
	11,968	11,461	12,923	13,181	13,445
Programs and Grants					
87610 Social Services	75,232	-	-	-	-
	75,232	-	-	-	-
Other					
88030 PBID Senior Rebate Program	10,985	10,232	11,670	12,000	12,000
88350 Disaster Preparedness	19,071	11,056	19,900	20,000	20,000
88440 Property Taxes	70	-	100	100	100
88500 Miscellaneous	3,747	-	-	-	-
88900 Contract Obligations	15,000	15,000	15,000	15,000	15,000
	48,873	36,288	46,670	47,100	47,100
Interfund Transfers					
99170 Transfer to Fund 805	556,327	564,726	588,580	642,757	674,721
99280 Transfer to Fund 202	-	-	-	100,000	-
99290 Transfer to Fund 203	3,500	73,500	73,500	93,500	93,500
99440 Transfer to Fund 475	-	-	844,038	-	-
99650 Transfer to CDC 230	1,500,000	1,297,229	1,087,354	-	-
99670 Transfer to Fund 670	-	1,000,000	180,000	-	-
99690 Transfer to Fund 254	164	-	22,237	-	-
99780 Transfer to Fund 275	-	-	969,115	-	-
99815 Transfer to Fund 267	-	233,094	-	-	-
99870 Transfer to COP Fund 345	369,355	368,195	367,100	370,132	367,192
99880 Transfer to ECCL Fund 477	-	25,000	25,000	25,000	25,000
99915 Transfer to Fund 277	-	-	-	1,825,000	-
99978 Transfer to Fund 207	-	-	-	1,000,000	-
99977 Transfer to Fund 251	-	-	-	1,000,000	-
	2,429,346	3,561,744	4,156,924	5,056,389	1,160,413
Total General Fund - Non-Department	4,425,182	6,012,071	7,465,755	9,093,591	5,378,734



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Non-Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
<u>Technology #670</u>					
Operating					
73000 Office Supplies	2,572	1,052	-	-	-
76050 Telephone/Communication	177,337	150,544	180,000	183,600	187,272
77150 Equipment Oper & Maint	237,629	271,057	250,000	325,000	331,500
77260 Software Subscriptions	18,396	26,777	10,000	11,000	11,220
80050 Professional Services	26,886	5,163	-	-	-
	462,820	454,593	440,000	519,600	529,992
Capital					
91600 Other Equipment	6,212	10,672	-	-	-
91650 Software Upgrade	-	11,018	-	-	-
94000 Capital Project Rollover	-	-	272,719	826,478	-
95000 Capital Outlay	-	-	-	515,000	380,000
	6,212	21,690	272,719	1,341,478	380,000
Total Technology	469,032	476,283	712,719	1,861,078	909,992
<u>PBID #805</u>					
80090 Shuttle Services	4,639,380	4,810,179	5,050,688	4,947,369	5,313,843
80310 Admin Reimb to General Fd	17,600	17,600	17,600	17,600	17,600
80360 Administrative Cost	15,020	15,083	18,332	18,882	19,448
86020 Prop. Tax Collection Fees	32,974	34,337	36,050	37,132	38,245
	4,704,974	4,877,199	5,122,670	5,020,983	5,389,136
Total Expenditures	\$ 9,599,188	\$ 11,365,553	\$ 13,301,144	\$ 15,975,652	\$ 11,677,862



City of Emeryville
2023-24 & 2024-25 Budget

Operating Funds
Affordable Housing Fund #299

Purpose of Fund

The Affordable Housing Fund accounts for residual property tax revenue committed to affordable housing projects and programs.

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 5,689,536	\$ 6,353,416	\$ 7,072,316	\$ 5,090,225	\$ 1,846,052
Annual Activity					
Revenues					
Residual Property Tax Increment (20%)	1,165,485	1,191,393	1,224,000	1,215,200	1,239,500
Investment Earnings	32,264	13,847	12,000	30,000	30,000
Other	1,673	314,129	100,000	-	-
	1,199,422	1,519,369	1,336,000	1,245,200	1,269,500
Expenditures					
Operations					
Community Development	535,542	800,469	3,318,091	4,489,373	753,865
	535,542	800,469	3,318,091	4,489,373	753,865
Net Annual Activity	663,880	718,900	(1,982,091)	(3,244,173)	515,635
Ending Available Fund Balance	\$ 6,353,416	\$ 7,072,316	\$ 5,090,225	\$ 1,846,052	\$ 2,361,688



City of Emeryville
2023-24 & 2024-25 Budget

Operating Funds
Affordable Housing Impact Fee Fund #239

Purpose of Fund

The Affordable Housing Impact Fee Fund accounts for rental residential developments and nonresidential developments to mitigate the impact of such developments on the need for affordable housing in the City.

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
Beginning Available Fund Balance	\$ 711,881	\$ 726,870	\$ 860,716	\$ 290,416	\$ 1,757,916
Annual Activity					
Revenues					
Investment Earnings	3,996	1,752	2,500	2,500	2,500
Development Fees	10,993	132,094	261,530	1,465,000	25,000
	14,989	133,846	264,030	1,467,500	27,500
Expenditures					
None	-	-	734,330	-	-
	-	-	734,330	-	-
Capital Projects					
H-02 Christie Housing Site	-	-	100,000	-	-
	-	-	100,000	-	-
	-	-	834,330	-	-
Net Annual Activity	14,989	133,846	(570,300)	1,467,500	27,500
Ending Available Fund Balance	\$ 726,870	\$ 860,716	\$ 290,416	\$ 1,757,916	\$ 1,785,416



City of Emeryville
2023-24 & 2024-25 Budget

Operating Funds
Cal - Home Loan Program Fund #208

Purpose of Fund

The Cal - Home Loan Program Fund accounts for funds received and loans made under the State of California's Cal - Home Loan program.

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 798,970	\$ 848,159	\$ 1,049,748	\$ 1,109,748	\$ 1,171,748
Annual Activity					
Revenues					
Repayments	30,000	144,075	50,000	50,000	50,000
Investment Earnings	4,512	2,160	5,000	12,000	12,000
Interest Income	14,565	55,017	5,000	-	-
Other Revenue	111	336	-	-	-
	49,188	201,589	60,000	62,000	62,000
Expenditures					
None	-	-	-	-	-
	-	-	-	-	-
Net Annual Activity	49,188	201,589	60,000	62,000	62,000
Ending Available Fund Balance	\$ 848,158	\$ 1,049,748	\$ 1,109,748	\$ 1,171,748	\$ 1,233,748



**City of Emeryville
2023-24 & 2024-25 Budget**

**Operating Funds
Child Development Center Fund #230**

Purpose of Fund

The Child Development Fund accounts for revenue utilized to support the operations of the Emeryville Child Development Center, including program fees, grant funds from the State Department of Education, and a General Fund subsidy.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
Beginning Available Fund Balance	\$ 170,893	\$ 403,987	\$ 403,987	\$ 265,848	\$ 265,848
Annual Activity					
Revenues					
Program Fees	669,487	802,325	1,020,300	1,070,300	1,122,800
Grants and Donations	336,828	274,237	183,700	183,700	183,700
Investment Income	197	1,103	200	1,000	1,000
Other Revenue	-	240	-	-	-
Transfer from Measure F	-	-	-	1,245,382	1,293,123
General Fund Contribution	1,500,000	1,297,229	1,087,354	-	-
	2,506,512	2,375,134	2,291,554	2,500,382	2,600,623
Expenditures					
Salaries and Benefits	1,959,514	1,841,874	2,031,886	2,068,853	2,169,480
Supplies	103,625	94,795	127,500	133,200	136,821
Utilities	24,724	30,024	27,000	27,000	27,000
Maintenance	150,161	145,094	163,707	214,463	210,158
Professional Services	21,548	22,433	64,000	41,266	41,564
Advertising, Printing, Publication	154	270	800	800	800
Education and Training	4,413	1,498	7,800	7,800	7,800
Fees	9,063	6,053	7,000	7,000	7,000
Other Operating Expenses	216	233,094	-	-	-
	2,273,418	2,375,134	2,429,693	2,500,382	2,600,623
Net Annual Activity	233,094	-	(138,139)	-	-
Ending Available Fund Balance	\$ 403,987	\$ 403,987	\$ 265,848	\$ 265,848	\$ 265,848



City of Emeryville
2023-24 & 2024-25 Budget

Operating Funds
Code Enforcement Recovery Fund #271

Purpose of Fund

The Code Enforcement Recovery Fund has been established to provide for mitigation of property related code enforcement activities. Future recovery from property owner or property levy will be used for mitigation activities.

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 315,336	\$ 317,105	\$ 317,788	\$ 317,788	\$ 317,788
Annual Activity					
Revenues					
Investment Income	1,769	682	-	-	-
	<u>1,769</u>	<u>682</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
None	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Annual Activity	<u>1,769</u>	<u>682</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Available Fund Balance	<u>\$ 317,105</u>	<u>\$ 317,788</u>	<u>\$ 317,788</u>	<u>\$ 317,788</u>	<u>\$ 317,788</u>



City of Emeryville
2023-24 & 2024-25 Budget

Operating Funds
Community Development Technology Fund #268

Purpose of Fund

The Community Development Technology Fund accounts for fees collected from developments and set aside to support the City's permit tracking system.

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 779,458	\$ 908,114	\$ 1,110,231	\$ 1,338,791	\$ 1,601,417
Annual Activity					
Revenues					
Investment Earning	4,449	2,272	2,500	2,500	2,500
Development Fees	185,700	251,517	280,000	314,182	86,956
	190,149	253,789	282,500	316,682	89,456
Expenditures					
Salaries and Benefits	3,645	3,771	3,940	4,056	4,179
Supplies	235	-	-	-	-
Maintenance	10,712	3,563	-	-	-
Professional Services	654	669	-	-	-
Advertising, Printing, Publication	6,931	4,013	-	-	-
Permit Tracking Expenses	37,618	39,656	50,000	50,000	50,000
Transfer to Gen Fund - Overhead	1,700	-	-	-	-
	61,495	51,672	53,940	54,056	54,179
Net Annual Activity	128,654	202,118	228,560	262,626	35,277
Ending Available Fund Balance	\$ 908,112	\$ 1,110,231	\$ 1,338,791	\$ 1,601,417	\$ 1,636,695



City of Emeryville
2023-24 & 2024-25 Budget

Operating Funds
Emergency Medical Service Fund #258

Purpose of Fund

The Emergency Medical Services (EMS) Fund accounts for the Supplemental Assessment paid by Emeryville residents for emergency medical services provided by the Emeryville Fire Department.

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
Beginning Available Fund Balance	\$ 1,392	\$ 698	\$ 423	\$ 423	\$ 423
Annual Activity					
Revenues					
Assessments	199,709	212,966	192,500	192,750	193,013
	199,709	212,966	192,500	192,750	193,013
Expenditures					
Gen Fund Chg for Material/Serv	193,753	207,367	185,500	185,750	186,013
County Tax Collection Fees	1,675	1,799	2,000	2,000	2,000
Administration	4,975	4,075	5,000	5,000	5,000
	200,403	213,241	192,500	192,750	193,013
Net Annual Activity	(694)	(275)	-	-	-
Ending Available Fund Balance	\$ 698	\$ 423	\$ 423	\$ 423	\$ 423



City of Emeryville
2023-24 & 2024-25 Budget

Operating Funds
Housing Community Development Fund #205

Purpose of Fund

The Housing Community Development Fund accounts for Federal Community Development Block Grant (CDBG) funds and CDBG Program Income funds utilized for CDBG eligible projects.

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 190,989	\$ 227,728	\$ 237,475	\$ 238,475	\$ 192,875
Annual Activity					
Revenues					
Federal Grant	10,395	40,499	48,581	49,576	49,576
Housing Loan Principal	53,770	-	-	-	-
Investment Earnings	1,050	524	1,000	2,400	2,400
Interest Income	15,259	-	-	-	-
	80,474	41,024	49,581	51,976	51,976
Expenditures					
<u>Operations</u>					
Salaries and Benefits	22,213	15,500	22,106	22,500	22,500
C-19 Extra Cost	18,776	15,776	-	-	-
Professional Services	-	-	26,475	27,076	27,076
	40,989	31,276	48,581	49,576	49,576
<u>Capital</u>					
Building Improvements	-	-	-	48,000	-
	-	-	-	48,000	-
	40,989	31,276	48,581	97,576	49,576
Net Annual Activity	39,485	9,747	1,000	(45,600)	2,400
Ending Available Fund Balance	\$ 230,474	\$ 237,475	\$ 238,475	\$ 192,875	\$ 195,275



City of Emeryville
2023-24 & 2024-25 Budget

Operating Funds
Housing Successor Fund #298

Purpose of Fund

The Housing Successor Fund accounts for restricted housing assets transferred from the City's former redevelopment agency. Funds are available to support low and moderate income housing activities under State guidelines administered by the State Housing and Community Development Department.

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 22,798,163	\$ 23,057,013	\$ 23,079,292	\$ 18,668,723	\$ 19,037,485
Annual Activity					
Revenues					
Program Income	591,460	677,022	-	313,274	314,211
Investment Earning	273,099	255,726	30,000	60,000	60,000
	864,559	932,747	30,000	373,274	374,211
Expenditures					
Operations					
Community Development	605,709	910,467	4,440,570	4,512	4,711
	605,709	910,467	4,440,570	4,512	4,711
Net Annual Activity	258,850	22,280	(4,410,570)	368,762	369,500
Ending Available Fund Balance	\$ 23,057,013	\$ 23,079,292	\$ 18,668,723	\$ 19,037,485	\$ 19,406,985



City of Emeryville
2023-24 & 2024-25 Budget

Operating Funds
Measure B - Paratransit Fund #261

Purpose of Fund

The Measure B Fund accounts for revenues generated by a special one-half cent sales tax that was approved by the voters of Alameda County in 1986 and reauthorized in 2000. These funds are restricted for local transportation and special transportation (Paratransit) purposes.

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 85,075	\$ 92,849	\$ 21,845	\$ 20,709	\$ (0)
Annual Activity					
Revenues					
Measure B	34,515	30,567	-	-	-
Transit Passes	492	1,906	-	-	-
Investment Income	519	129	-	-	-
	35,526	32,602	-	-	-
Expenditures					
Operations					
Comm Services	27,751	103,607	1,136	20,709	-
	27,751	103,607	1,136	20,709	-
Net Annual Activity	7,775	(71,005)	(1,136)	(20,709)	-
Ending Available Fund Balance	\$ 92,850	\$ 21,845	\$ 20,709	\$ (0)	\$ (0)



City of Emeryville
2023-24 & 2024-25 Budget

Operating Funds
Measure BB - Paratransit Fund #263

Purpose of Fund

The Measure BB Fund accounts for revenues generated by a special one-half cent sales tax that was approved in 2014. These funds are restricted for local transportation and special transportation (Paratransit) purposes and are distributed monthly by the Alameda County Transportation Commission.

	2020-21	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Actual</u>	<u>Projection</u>	<u>Budget</u>	<u>Budget</u>
Beginning Available Fund Balance	\$ 22,992	\$ 51,419	\$ 77,685	\$ 55,227	\$ 56,248
Annual Activity					
Revenues					
Measure BB	34,810	51,730	69,542	71,708	73,856
	34,810	51,730	69,542	71,708	73,856
Expenditures					
Operations					
Paratransit Program	6,383	25,463	92,000	70,687	70,738
	6,383	25,463	92,000	70,687	70,738
Net Annual Activity	28,427	26,266	(22,458)	1,021	3,118
Ending Available Fund Balance	\$ 51,419	\$ 77,685	\$ 55,227	\$ 56,248	\$ 59,366



**City of Emeryville
2023-24 & 2024-25 Budget**

**Operating Funds
Measure F Fund #267**

Purpose of Fund

The Measure F Fund accounts for revenues generated by a special one quarter percent (0.25%) of the retail transactions and use tax effective July 1, 2020 to support the City's various specified personnel positions and Child Development Program.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
Beginning Available Fund Balance	\$ -	\$ 627,278	\$ 2,204,896	\$ 4,396,796	\$ 5,554,788
Annual Activity					
Revenues					
Measure F Sales Tax	2,125,851	2,643,157	2,199,400	2,733,000	2,848,000
Investment Earnings	1,427	2,329	-	40,000	40,000
Transfer from General Fund	-	233,094	-	-	-
	2,127,278	2,878,580	2,199,400	2,773,000	2,888,000
Expenditures					
Salaries and Benefits	-	-	-	362,126	383,143
Administrative Expense	-	3,734	7,500	7,500	7,500
Transfer to Fund 230	-	-	-	1,245,382	1,293,123
Transfer to General Fund	1,500,000	1,297,229	-	-	-
	1,500,000	1,300,963	7,500	1,615,007	1,683,765
Net Annual Activity	627,278	1,577,618	2,191,900	1,157,993	1,204,235
Ending Available Fund Balance	\$ 627,278	\$ 2,204,896	\$ 4,396,796	\$ 5,554,788	\$ 6,759,023



City of Emeryville
2023-24 & 2024-25 Budget

Operating Funds
Measure C Housing Bonds Fund #284

Purpose of Fund

The Measure C Housing Bonds Fund accounts for the special tax levies from the taxable General Obligation Bonds issuance approved by voters on June 5, 2018 to provide permanent affordable housing for the community.

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
Beginning Available Fund Balance	\$ -	\$ -	\$ -	\$ 49,787,807	\$ 36,218,682
Annual Activity					
Revenues					
Measure C Tax Levies	-	-	-	1,855,340	3,490,433
Bond proceeds	-	-	50,000,000	-	-
Premium on bond sale	-	-	546,557	-	-
Investment Earning	-	-	-	900,000	150,000
	-	-	50,546,557	2,755,340	3,640,433
Expenditures					
Operations					
Professional Fees/Services	-	-	265,000	639,500	349,500
Fees & Charges	-	-	493,750	-	-
Loans	-	-	-	13,829,625	24,955,000
Transfers for debt service	-	-	-	1,855,340	3,490,433
	-	-	758,750	16,324,465	28,794,933
Net Annual Activity	-	-	49,787,807	(13,569,125)	(25,154,500)
Ending Available Fund Balance	\$ -	\$ -	\$ 49,787,807	\$ 36,218,682	\$ 11,064,182



**City of Emeryville
2023-24 & 2024-25 Budget**

**Operating Funds
Parking Program #269**

Purpose of Fund

The Parking Program Fund accounts for fees collected from parking within Emeryville to support the City's parking program beginning March, 2021.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
Beginning Available Fund Balance	\$ -	\$ 239,829	\$ 702,491	\$ 368,558	\$ (215)
Annual Activity					
Revenues					
Parking Fees	134,670	262,771	246,000	216,000	216,000
Citations	-	150,325	120,000	120,000	120,000
Investment Earnings	196	1,991	-	-	-
Transfer from Gen Cap Fund	290,000	555,000	-	18,000	413,000
	424,866	970,087	366,000	354,000	749,000
Expenditures					
Salaries and Benefits	120,688	289,097	314,078	330,136	350,595
Utilities	29,942	44,028	45,600	46,968	48,377
Maintenance	7,834	47,130	44,380	47,004	48,414
Professional Services	26,575	127,169	178,800	181,590	184,464
Other Equipment	-	-	93,792	93,792	93,792
Contingency	-	-	23,283	23,283	23,283
	185,039	507,425	699,933	722,773	748,925
Net Annual Activity	239,827	462,662	(333,933)	(368,773)	75
Ending Available Fund Balance	\$ 239,827	\$ 702,491	\$ 368,558	\$ (215)	\$ (139)



City of Emeryville
2023-24 & 2024-25 Budget

Operating Funds
PEG Fund #235

Purpose of Fund

The PEG Program Fund accounts for franchise fees collected for Public, Educational, and Governmental access video programming.

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 9,046	\$ 9,983	\$ 10,638	\$ 1,013	\$ 2,163
Annual Activity					
Revenues					
Cable Franchise	885	632	1,000	1,000	1,000
Investment Income	52	22	50	150	150
	937	655	1,050	1,150	1,150
Expenditures					
Video Equipment	-	-	10,675	-	-
	-	-	10,675	-	-
Net Annual Activity	937	655	(9,625)	1,150	1,150
Ending Available Fund Balance	\$ 9,983	\$ 10,638	\$ 1,013	\$ 2,163	\$ 3,313



City of Emeryville
2023-24 & 2024-25 Budget

Operating Funds
Police Impound Fund - Federal #211

Purpose of Fund

The Police Impound Fund - Federal accounts for asset forfeiture funds allocated to the Police Department under federal law.

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 13,055	\$ 13,128	\$ 13,156	\$ 24	\$ 24
Annual Activity					
Revenues					
Investment Earning	73	28	-	-	-
	<u>73</u>	<u>28</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Equipment - Capital	-	-	13,132	-	-
	<u>-</u>	<u>-</u>	<u>13,132</u>	<u>-</u>	<u>-</u>
Net Annual Activity	<u>73</u>	<u>28</u>	<u>(13,132)</u>	<u>-</u>	<u>-</u>
Ending Available Fund Balance	\$ 13,128	\$ 13,156	\$ 24	\$ 24	\$ 24



City of Emeryville
2023-24 & 2024-25 Budget

Operating Funds
Police Impound Fund - Federal #213

Purpose of Fund

The Police Impound Fund - Federal accounts for asset forfeiture funds allocated to the Police Department under federal law.

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 27,324	\$ 27,477	\$ 27,536	\$ 4,521	\$ 4,521
Annual Activity					
Revenues					
Investment Earning	153	59	-	-	-
	153	59	-	-	-
Expenditures					
Utilities	-	-	23,015	-	-
	-	-	23,015	-	-
Net Annual Activity	153	59	(23,015)	-	-
Ending Available Fund Balance	\$ 27,477	\$ 27,536	\$ 4,521	\$ 4,521	\$ 4,521



City of Emeryville
2023-24 & 2024-25 Budget

Operating Funds
Police Impound Fund - State #210

Purpose of Fund

The Police Impound Fund - State accounts for asset forfeiture funds allocated to the Police Department under state law.

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 51,015	\$ 51,301	\$ 19,346	\$ 36	\$ 36
Annual Activity					
Revenues					
Investment Income	286	45	-	-	-
	286	45	-	-	-
Expenditures					
Equipment	-	32,000	19,310	-	-
	-	32,000	19,310	-	-
Net Annual Activity	286	(31,955)	(19,310)	-	-
Ending Available Fund Balance	\$ 51,301	\$ 19,346	\$ 36	\$ 36	\$ 36



City of Emeryville
2023-24 & 2024-25 Budget

Operating Funds
Opioid Settlements Fund #219

Purpose of Fund

The Opioid Settlements Fund accounts from the allocations of the national opioid settlement agreements to be used for opioid remediation activities.

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Beginning Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Activity					
Revenues					
Other Revenue	-	-	25,467	25,000	-
	-	-	25,467	25,000	-
Expenditures					
Other Equipment	-	-	25,467	25,000	-
	-	-	25,467	25,000	-
Net Annual Activity	-	-	-	-	-
Ending Available Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



City of Emeryville
2023-24 & 2024-25 Budget

Operating Funds
Property Based Improvement District (PBID) #805

Purpose of Fund

The Property Based Improvement District Fund accounts for commercial and residential property assessments and General Fund contributions collected to fund the Emery Go-Round, the City's shuttle service.

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
Beginning Available Fund Balance	\$ 674,805	\$ 635,366	\$ 587,999	\$ 558,163	\$ 718,272
Annual Activity					
Revenues					
Assessments	4,102,550	4,261,369	4,503,754	4,661,092	4,798,265
General Fund Contribution	556,327	564,726	588,580	500,000	500,000
Investment Income	6,658	3,737	500	20,000	20,000
	4,665,535	4,829,832	5,092,834	5,181,092	5,318,265
Expenditures					
Emery-Go-Round Shuttle Services	4,639,380	4,810,179	5,050,688	4,947,369	5,313,843
County Collection Fees	32,974	34,337	36,050	37,132	38,245
Professional Services	32,620	32,683	35,932	36,482	37,048
	4,704,974	4,877,199	5,122,670	5,020,983	5,389,136
Net Annual Activity	(39,439)	(47,367)	(29,836)	160,109	(70,871)
Ending Available Fund Balance	\$ 635,366	\$ 587,999	\$ 558,163	\$ 718,272	\$ 647,401



City of Emeryville
2023-24 & 2024-25 Budget

Operating Funds
Sewer Operations #510

Purpose of Fund

The Sewer Operations Fund accounts for the operation and maintenance of the City's sewer system. The fund is supported by customer service fees. Connection Fee and related capital improvements are tracked through the Capital Improvement Program in separate capital funds #511 and #513.

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
Beginning Available Fund Balance	\$ 3,795,865	\$ 4,215,001	\$ 4,901,053	\$ 5,275,198	\$ 4,662,240
Annual Activity					
Revenues					
Sewer Service Charges	960,493	1,043,084	1,046,700	1,000,000	1,000,000
Investment Income	20,401	9,545	5,000	50,000	50,000
	980,894	1,052,629	1,051,700	1,050,000	1,050,000
Expenditures					
Administration and Engineering					
Salaries and Benefits	198,472	129,213	236,033	254,252	265,869
Maintenance	1,200	1,200	-	-	-
Utilities	100	-	-	-	-
Insurance	50,000	50,000	55,125	57,881	59,618
Professional Services	-	166	65,000	115,000	118,450
Collection Fees and Charges	25,921	21,360	30,000	30,000	30,900
Transfer to Sewer Fund 511	-	-	-	850,000	852,000
Transfer to IT Fund	-	-	-	53,300	-
Transfer to General Fund	185,800	51,500	51,500	51,500	51,500
	461,493	253,439	437,658	1,411,933	1,378,337
Maintenance					
Salaries and Benefits	51,278	60,778	73,407	78,568	80,531
Utilities	1,982	1,982	1,590	1,638	1,687
Maintenance	23,435	31,129	145,400	150,818	154,454
General Fund Materials/Supplies	9,247	9,500	9,500	10,000	10,000
	85,942	103,389	229,897	241,024	246,672
Depreciation					
	-	9,750	10,000	10,000	10,300
	-	9,750	10,000	10,000	10,300
	547,435	366,577	677,555	1,662,958	1,635,310
Net Annual Activity	433,459	686,052	374,145	(612,958)	(585,310)
Ending Available Fund Balance	\$ 4,229,324	\$ 4,901,053	\$ 5,275,198	\$ 4,662,240	\$ 4,076,930



City of Emeryville
2023-24 & 2024-25 Budget

Operating Funds
Small Local Bus Support Fund - Federal #212

Purpose of Fund

The Small Local Business Support Fund accounts for funds collected from developers to support small local serving businesses.

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
Beginning Available Fund Balance	\$ 3,204	\$ 3,222	\$ 3,228	\$ 3,228	\$ 3,258
Annual Activity					
Revenues					
Investment Income	18	7	-	30	30
	<u>18</u>	<u>7</u>	<u>-</u>	<u>30</u>	<u>30</u>
Expenditures					
None	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Annual Activity	<u>18</u>	<u>7</u>	<u>-</u>	<u>30</u>	<u>30</u>
Ending Available Fund Balance	\$ 3,222	\$ 3,228	\$ 3,228	\$ 3,258	\$ 3,288



City of Emeryville
2023-24 & 2024-25 Budget

Operating Funds
Supplemental Law Enforcement Fund (State) #252

Purpose of Fund

The Supplemental Law Enforcement Fund accounts for state entitlements, which must be spent for front line municipal police services including anti-gang and community crime prevention programs.

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 72,985	\$ 80,124	\$ 86,113	\$ 86,113	\$ 86,113
Annual Activity					
Revenues					
State Grant	156,727	161,285	200,000	100,000	100,000
Investment Income	413	109	-	-	-
	157,140	161,394	200,000	100,000	100,000
Expenditures					
Salaries and Benefits	149,999	155,405	200,000	100,000	100,000
	149,999	155,405	200,000	100,000	100,000
Net Annual Activity	7,141	5,988	-	-	-
Ending Available Fund Balance	\$ 80,126	\$ 86,113	\$ 86,113	\$ 86,113	\$ 86,113

➤ **POLICE DEPARTMENT**

FIELD SERVICES

PROFESSIONAL SERVICES

➤ POLICE DEPARTMENT

OVERVIEW

The Emeryville Police Department protects life and property; maintains law and order; seeks solutions to neighborhood problems that adversely affect the quality of life; fosters a community spirit of cooperation and adherence to the laws of our society; protects the constitutional rights of individuals and facilitates the flow of traffic while being the least intrusive into the lives of our citizenry. This is achieved by diligently enforcing laws, apprehending criminal offenders, and empowering police personnel and citizens to work together to resolve community problems.

The Police Department promotes transparency, community outreach and accountability to those served. Being good partners with other City and community partners is a priority for all staff at the Police Department.

The Police Department is divided into two operational Divisions: Professional Services and Field Services. The Professional Services Division is comprised of two sections: Administrative Services and Records and Communications. The Field Services Division consists of four sections: Patrol, Bicycles, Traffic and Criminal Investigations. In addition, Animal Control programs operate within the Field Service Division.

ACHIEVEMENTS DURING THE 2022-23 FISCAL YEAR

1. Continued to provide exemplary community-based policing to the Emeryville community.
2. Implemented the Racial Identity and Profiling Act (RIPA) mandates.
3. Implemented the federally required National Incident-Based Reporting System (NIBRS)
4. Implemented State mandates relating to AB481, reporting of military equipment and created an Ordinance for transparent reporting.
5. Worked with allied service providers to identify necessary resources are available when responding to calls involving mentally ill persons.
6. Increased on-line presence to provide Crime Prevention resources on City website as well as increased use/presence on social media to provide timely information to the community; the social media Team created approximately 150 posts to enhance community engagement and outreach--content included crime prevention tips, community events, significant arrests, and information on Department personnel.
7. The Department promoted two officers to sergeants, one being a female to fill vacancies from retirements; the Department realigned its command structure to improve oversight and efficiency.
8. In 2022 the EPD training section recorded 4,202 hours of officer and professional staff training.

9. During 2022 Professional Services dispatchers received 24,782 calls for service and received 6,089 calls on the 911 line.
10. The Field Services Division officers wrote 3,498 police reports during 2022.

GOALS FOR THE 2023-2024 AND 2024-2025 FISCAL YEARS

1. Implement the new computer aided dispatch and records management system (CAD & RMS).
2. Achieve 100% staff trained in Crisis Intervention Training (CIT).
3. Hold monthly community outreach events in the community such as Coffee with the Cops, National Night Out, attend Community HOA meetings, hold community trainings at local businesses on best practice safety philosophies.
4. Explore creating a Volunteers in Police program.
5. Continue to prioritize the Department temporarily unsheltered Outreach Team addressing homelessness.
6. Explore grant opportunities to support training and equipment needs.
7. Strive to provide staff with the best equipment and resources possible to support their work.
8. Evaluate and update crime reduction measures to effectively address the reopening of businesses in the city.
9. Ensure that training and resources are provided to support the demands of Property and Evidence, focusing on purging, organization, accountability.
10. Ensure all supervisors and managers attend ICS training and participate in EOC training exercises.
11. Meet or exceed the Peace Officer Standards and Training (P.O.S.T.) training mandates.
12. Explore opportunities and possible pathway for the Commission on Accreditation for Law Enforcement certification.

Police
FY 2023-24 and FY 2024-25 Full-Time Equivalent Staffing
(Including Part-Time Staffing)

Department/Division	FY 2023-24 FTE	FY2024-25 FTE
Non-Sworn		
Police Services Manager	1.00	1.00
Police Service Technician	1.00	1.00
Police Service Technician (Parking Program)	2.00	2.00
Dispatcher	10.00	10.00
Police Admin Specialist	1.00	1.00
Property & Evidence Technician	1.00	1.00
Police Records Specialist	1.00	1.00
Total Non-Sworn	17.00	17.00
Sworn		
Police Chief	1.00	1.00
Police Captain	1.00	1.00
Police Lieutenant	2.00	2.00
Police Sergeant (one partially grant funded)	7.00	7.00
Police Officer	30.00	30.00
Total Sworn	41.00	41.00
Total Positions Police Department	58.00	58.00



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Police Department

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
<i>Department Summary</i>					
<u>Revenues by Fund</u>					
General Fund	\$ 525,871	\$ 1,005,015	\$ 603,997	\$ 398,797	\$ 408,597
Police State Impound	286	45	-	-	-
Police Federal Impound	73	28	-	-	-
Police Impound Fund - Federal	153	59	-	-	-
Opioid Settlements	-	-	25,467	25,000	-
Supplemental Law Grant	157,140	161,394	200,000	100,000	100,000
	\$ 683,523	\$ 1,166,541	\$ 829,464	\$ 523,797	\$ 508,597
<u>Operating Expenditures by Fund</u>					
General Fund	\$ 13,705,489	\$ 14,153,293	\$ 15,885,028	\$ 16,922,034	\$ 17,450,960
Police State Impound	-	32,000	19,310	-	-
Police Federal Impound	-	-	13,132	-	-
Police Impound Fund - Federal	-	-	23,015	-	-
Opioid Settlements	-	-	25,467	25,000	-
Supplemental Law Grant	149,999	155,405	200,000	100,000	100,000
	\$ 13,855,488	\$ 14,340,698	\$ 16,165,952	\$ 17,047,034	\$ 17,550,960
<u>Operating Expenditures by Type</u>					
Salaries and Benefits	\$ 12,453,823	\$ 12,647,650	\$ 14,117,594	\$ 14,594,418	\$ 15,113,855
Supplies and Services	1,401,665	1,693,048	2,048,358	2,452,616	2,437,105
	\$ 13,855,488	\$ 14,340,698	\$ 16,165,952	\$ 17,047,034	\$ 17,550,960
<u>Authorized Staff Positions</u>					
Full-Time Equivalent Sworn Positions	41.0	41.0	41.0	41.0	41.0
Full-Time Equivalent Non-Sworn Positions	17.0	17.0	17.0	17.0	17.0
	58.00	58.00	58.00	58.00	58.00

Revenue Details

General Fund #101

53200 P.O.S.T. Reimbursement	\$ 9,469.00	\$ 16,987.05	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
58800 Alarm Permits	516	178	200	200	200
59010 Cannabis Application Fee	-	3,479	497	497	497
59020 Cannabis Permit Fee	7,150	6,296	3,900	3,900	3,900
59050 Cardroom Application Fee	3,132	3,182	3,200	3,200	3,200
59100 Cardroom Permit Fees	59,891	63,916	68,000	78,000	88,000
59160 Catering Truck Permit	624	1,580	1,200	1,000	800
59400 Other Licenses & Permits	1,937	13,864	13,000	-	-
60300 Parking Citations	12,745	1,448	-	-	-
60400 Vehicle Code Fines	99,900	115,272	90,000	70,000	70,000
61300 Spec Police Dept Services	214,117	3,414	2,000	2,000	2,000
62040 OT Reimbursement	504	688,859	332,000	150,000	150,000
62350 Sale of Property	2,403	-	-	-	-
62400 Sale of Fixed Assets	-	4,605	-	-	-
62490 Chiron Mitigation-Police	80,000	80,000	80,000	80,000	80,000
62650 Other Revenue	580	-	-	-	-
63550 Reimbursements	32,903	1,936	-	-	-
	525,871	1,005,015	603,997	398,797	408,597



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Police Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
<u>Police State Impound Fund - State #210</u>					
56000 Investment Earnings	286	45	-	-	-
	286	45	-	-	-
<u>Police Federal Impound Fund - Federal #211</u>					
56000 Investment Earnings	73	28	-	-	-
	73	28	-	-	-
<u>Police Impound Fund - Federal #213</u>					
56000 Investment Earnings	153	59	-	-	-
	153	59	-	-	-
<u>Opioid Settlements Fund #219</u>					
62650 Other Revenue	-	-	25,467	25,000	-
	-	-	25,467	25,000	-
<u>Supplemental Law Grant Fund #252</u>					
55310 Allocation fr Alameda Co	156,727	161,285	200,000	100,000	100,000
56000 Investment Earnings	413	109	-	-	-
	157,140	161,394	200,000	100,000	100,000
Total Revenues	\$ 683,523	\$ 1,166,541	\$ 829,464	\$ 523,797	\$ 508,597



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Police Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
Expenditure Details					
<u>General Fund #101</u>					
<u>Administrative Services Division</u>					
Salaries and Benefits	\$ 3,938,869	\$ 3,041,245	\$ 4,163,968	\$ 3,873,128	\$ 4,018,921
	3,938,869	3,041,245	4,163,968	3,873,128	4,018,921
Supplies					
73000 Office Supplies	-	287	-	-	-
73150 Postage	2,641	2,519	4,284	4,370	4,457
73350 Safety & Special Supplies	1,146	4,912	-	-	-
73400 Clothing	15,841	18,308	30,000	30,900	31,827
73500 Operating Supplies	40,089	48,876	54,600	56,238	57,925
	59,717	74,902	88,884	91,508	94,209
Utilities					
76000 Utilities	44,604	53,493	58,300	60,049	61,850
76050 Telephone/Communication	72,407	170,836	205,897	212,074	218,436
	117,011	224,329	264,197	272,123	280,286
Maintenance					
77000 Maintenance Bldg & Grnds	500	293	2,000	2,000	2,000
77020 Landscape Maintenance	2,337	1,644	2,244	2,891	2,978
77030 Facility Operating Charge	100,550	91,712	97,296	104,990	108,140
77080 Janitorial Contracts Svcs	38,638	37,347	41,752	44,100	45,423
77150 Equipment Oper & Maint	17,675	21,015	51,000	63,800	63,956
77260 Software Subscriptions	9,527	15,661	8,000	8,000	8,000
77960 Technology Charge	49,500	54,500	88,100	207,800	182,700
77990 Facility Major Maint Chgs	21,000	21,000	21,000	21,630	22,279
	239,727	243,172	311,392	455,211	435,476
Professional Fees/Services					
80050 Professional Services	32,342	29,895	52,500	54,075	55,697
80500 Testing	32,947	22,533	48,500	49,955	51,454
80620 Investigation Analysis	59,225	66,715	45,900	45,900	45,900
	124,514	119,143	146,900	149,930	153,051
Advertising, Printing, and Publication					
82100 Community Pub/Mtgs/Comm	4,084	7,959	10,000	10,500	11,025
	4,084	7,959	10,000	10,500	11,025
Education and Training					
84000 Education and Training	69,744	110,548	110,000	115,500	121,275
84100 Memberships & Dues	4,045	4,197	6,200	6,200	6,200
	73,789	114,745	116,200	121,700	127,475
Rents and Leases					
85000 Rentals & Leases	15,507	12,364	15,120	15,876	16,670
	15,507	12,364	15,120	15,876	16,670



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Police Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
Fees and Charges					
86210 Range Access Fees	-	73	-	-	-
	-	73	-	-	-
Other					
88300 C.O.P. Disc Fund	-	-	3,000	3,090	3,183
	-	-	3,000	3,090	3,183
Total Administrative Services	4,573,218	3,837,932	5,119,661	4,993,066	5,140,296
<u>Police Field Operations</u>					
Salaries and Benefits					
	8,364,955	9,451,000	9,753,626	10,621,290	10,994,934
	8,364,955	9,451,000	9,753,626	10,621,290	10,994,934
Supplies					
73350 Safety & Special Supplies	20,586	41,008	153,000	157,590	162,318
73450 Chemical & Ammunition	33,104	8,118	32,232	33,199	34,195
73500 Operating Supplies	3,101	4,348	-	-	-
73550 Fuel	121,918	161,169	153,000	156,060	159,181
	178,709	214,643	338,232	346,849	355,694
Maintenance					
77100 Vehicle Operation & Maint	162,684	160,725	150,000	165,000	181,500
77110 Bicycle Maintenance	1,688	-	1,500	1,500	1,500
77150 Equipment Oper & Maint	-	4,462	-	-	-
77210 Emergency Board up	-	-	3,000	3,000	3,000
77260 Software Subscriptions	3,154	-	-	52,940	53,087
77950 Vehicle Repl. Charge	262,100	266,700	280,000	450,200	423,200
	429,626	431,887	434,500	672,640	662,287
Professional Fees/Services					
80050 Professional Services	15,547	5,500	23,766	24,954	26,202
	15,547	5,500	23,766	24,954	26,202
Education and Training					
84000 Education and Training	340	110	-	-	-
	340	110	-	-	-
Fees and Charges					
86210 Range Access Fees	5,568	6,012	12,852	13,109	13,371
86300 Prisoner Processing Fee	32,360	64,030	56,700	59,535	62,512
	37,928	70,042	69,552	72,644	75,883
Other					
88220 K-9 Program	13,744	21,663	26,460	27,783	29,172
88250 Animal Control	91,422	120,516	119,231	122,808	126,492
	105,166	142,179	145,691	150,591	155,664
Capital					
91600 Other Equipment	-	-	-	40,000	40,000
	-	-	-	40,000	40,000



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Police Department

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
Total Field Services	9,132,271	10,315,361	10,765,367	11,928,968	12,310,664
Total General Fund	13,705,489	14,153,293	15,885,028	16,922,034	17,450,960
<u>Police State Impound Fund #210</u>					
91600 Other Equipment	-	32,000	19,310	-	-
	-	32,000	19,310	-	-
<u>Police Federal Impound Fund #211</u>					
91510 Equipment	-	-	13,132	-	-
	-	-	13,132	-	-
<u>Police Impound Fund - Federal #213</u>					
76050 Utilities	-	-	23,015	-	-
	-	-	23,015	-	-
<u>Opioid Settlements Fund #219</u>					
91600 Other Equipment	-	-	25,467	25,000	-
	-	-	25,467	25,000	-
<u>Supplemental Law Grant Fund #252</u>					
Salaries and Benefits	149,999	155,405	200,000	100,000	100,000
	149,999	155,405	200,000	100,000	100,000
Total Expenditures	\$ 13,855,488	\$ 14,340,698	\$ 16,165,952	\$ 17,047,034	\$ 17,550,960

➤ **PUBLIC WORKS**

ENGINEERING DIVISION

**ENVIRONMENTAL SERVICES
DIVISION**

**OPERATIONS & MAINTENANCE
DIVISION**

➤ PUBLIC WORKS DEPARTMENT

OVERVIEW

The Public Works Department is organized into three divisions: Administration and Engineering, Environmental Programs, and Operations and Maintenance.

The Department is funded by the General Fund, the General Capital Fund, and several special and/or restricted funds including the following: Sewer Fund, Marina Fund, countywide Measure D fees (solid waste diversion), Measures B, BB, SB-1 and State Gas Tax (transportation projects). The Department also administers grants from the ACTC, MTC, Caltrans, and the Bay Area Air Quality Management District (BAAQMD).

➤ PUBLIC WORKS – ADMINISTRATION AND ENGINEERING

OVERVIEW

Public Works Administration is responsible for budget development, contract oversight, public works personnel management, grant monitoring and regulatory reporting requirements, training coordination, emergency preparedness, creation and implementation of the Departmental policies and procedures, and serves as the secretary to the Transportation Committee, the Sustainability Committee, and the Bicycle and Pedestrian Advisory Committee.

Public Works Engineering is responsible for project management, planning, designing, and constructing City infrastructure projects including contracting for consulting services, preparing plans and specifications, construction management, and public works inspection. Engineering assists the Planning and Building Division in the development of the conditions for approval of private development projects and performs design review for privately constructed public infrastructure. This division also reviews and approves Tentative and Final Maps, issues encroachment permits, and develops City standard plans and specifications.

ACHIEVEMENTS DURING THE 2022-2023 FISCAL YEAR

Capital Projects

1. Completed the design and construction and or overall completion of the following projects:
 - Point Emery Shoreline Protection Project
 - Davenport Mini Park
 - Quiet Zone Project (Substantial Completion)
 - Large Trash Separator (Hydrodynamic) in Storm Drain Line
 - 2021/22 Annual Street Rehabilitation ProjectDesigned and initiated the bidding for surface treatments on the following Streets:
 - 41st Street (San Pablo Avenue – Adeline)
 - 47th Street (San Pablo Avenue – Adeline)
 - Doyle Street (45th Street – Steve Dain Drive)
 - Steve Dain Drive (Doyle Street – San Pablo Avenue)
 - Bike Upgrades along select Adeline Street Intersections
 - City wide Transit Stop Upgrades

- Pedestrian and Bike Counter on Greenway
 - Passive Pedestrian Video Detection at 40th Street Signals
 - Traffic Signal Modernization Project Phase I (IDEA grant)
 - Underground Tank Closures
 - Installation of EV Charges at the Civic Center
 - Purchase of 6 EV Vehicles for Public Works
 - Civic Center Carpet Replacement
 - ADA Ramp and Sidewalk Improvements (Citywide)
 - South Bayfront Bicycle Pedestrian Bridge
 - Horton Landing Park and Greenway Expansion
 - San Pablo Avenue Mid-Block Crossing
 - Greenway Improvements on Doyle Street
2. Completed the design and/or awarded contracts and initiated the construction of the following projects:
- Lumec Light Pole Painting
 - 40th Street Bridge Railing
 - Marina Park and Powell Street Lighting Project
 - ADA Transition Plan
 - Emery Bay Dredging Project
 - Civic Center Exterior Painting
 - Study of Civic Center Heating, Ventilation, and Air Conditioning Upgrades
 - 2023/24 Annual Street Rehabilitation Project
 - 43rd Street (San Pablo Avenue-Adeline)
 - 45th Street (San Pablo Avenue-Adeline)
 - 47th Street (San Pablo Avenue-Adeline)
 - 48th Street (San Pablo Avenue-City Limits)
 - Salem Street (43rd Street- 45th Street)
 - Essex Street (43rd Street- 45th Street)
 - Doyle Street (45th Street-Steve Dain Drive)
 - Additional Adeline Avenue Bike Lane Improvements
 - Pt Emery Bay Trail Crossing Improvements
 - Marina Parking Lot Repaving
3. Continued the design and the regulatory permit processing of the following projects:

- 40th Street Transit Lanes and Cycle Track
 - Citywide Tree Survey and Street Tree Opportunity Plan
 - Sanitary Sewer Spot Repair Project (FY 21/22)
 - Powell Street Sewer Line Replacement Concept Study
 - Local Road Safety Plan
 - ADA Transition Plan
4. Supported other Government Agency Projects such as the following:
- Ashby Interchange Review (ACTC)
 - San Pablo Transit and Bike Lane Project (ACTC)
 - Powell Interchange Transit Lane (MTC)
 - San Pablo Avenue Stormwater Spine Project (SFEP)

Capital Projects – Developer Initiated

1. Provided the Construction inspection & Public Right of Way Oversight to the following projects:
- Bay Street Grocery Store
 - 6701 Shellmound Frontage Improvements (Nady Site)
 - 1550 Park Avenue Frontage Improvements (Pelco Building)
 - Sherwin, Horton, Hubbard, 46th, Halleck Park and Greenway Improvements, Traffic Signal, Traffic Calming (Sherwin Williams)
 - BMR Demolition of Parking Structure site and Construction of Buildings B2, GT, B14, and 7
 - Sherwin Williams Development Bonus Point Projects: Sherwin, Horton, Hubbard, 46th, Park and Greenway Improvements (Sherwin Williams)
 - 1450 Sherwin - SteelWave Building
2. Provided the design review of the following projects:
- Emery Station Overland
 - 6475 Christie Bay Center Life Sciences Parcel C
 - 6475 Christie Parcel A & B
 - Market Place Lab Space and Parking Structure
 - 5801 Christie Essex Properties at Christie and Shellmound Way
 - 5851 Shellmound Northside of Shellmound Way
 - BioMed Realty Center of Innovation Public Improvements
 - 1550 Park Avenue

- 6701 Shellmound – former Nady Site
- Emeryville Center for the Arts
- 3800 Adeline Street - Intersection Project
- 3600 San Pablo Avenue – Nellie Hannon Project

Major Utility Projects

1. Designed the Review and Construction inspection for:
 - PG&E Infrastructure
 - EBMUD Infrastructure
 - Telecom Infrastructure (Comcast, AT&T, Paxio, Level 3, MCI/Verizon Communications)

Non-Capital Projects

1. Completed the following in compliance with the requirements from various regulatory agencies (Regional Water Quality Control Board, State Water Board, and Environmental Protection Agency) involved with the operations and maintenance of the City's Sanitary Sewer Collection System and MS4 Storm Drain System:
 - Reviewed and implemented the requirements of the Sanitary Sewer Management Plan (SSMP) and the Asset Management Implementation Plan (AMIP)
 - Maintained the sewer system Geographic Information System (GIS) base maps by:
 - Adding Data that shows the results of a conditional survey in 2022 identifying locations in need of repair
 - Updated the storm drain system layer to include the HDS unit that is scheduled to finish construction by June of this year.
 - As of April 12 2023, reviewed and issued 26 Private Sewer Lateral (PSL) permits as part of the Regional PSL program in coordination with EBMUD, this is in comparison to 34 PSL permits being issued for the previous year.
 - Completed the annual and "Hot Spot" cleaning of trunk sewer mains per the AMIP schedule of work
 - Submitted reports diligently to the various regulatory agencies including the Annual Reports to the SF Regional Water Board detailing the City's compliance with the Municipal Regional NPDES Permit.
 - As of April 2023, reviewed and issued 162 Encroachment Permits for private work on the City right-of-way and performed Public Works inspections as necessary for the said permits; the Encroachment Permit intake and review process was updated for higher efficiency and reduced turn-around time. This is compared to 106 Encroachment Permits issued for the previous year.

2. Worked with the Planning Department to Review the Active Transportation Plan (ATP) and introduced several major project ideas to the plan that included the introduction of the Emeryville Loop as a project concept
3. Reviewed the Tentative Maps, Final Maps, Parcel Maps and Lot Line Adjustments for various private development projects citywide
4. Reviewed numerous private development plans regarding impact to the City's Public facilities
5. Managed the maintenance and repair of the City's traffic signal system
6. Managed the maintenance and repair of the City's street light system

GOALS FOR THE 2023-2024 & 2024-2025 FISCAL YEARS

Capital Projects

1. Transportation Projects
 - a. Complete the design of Pedestrian and Bicycle improvements for the 40th Street Transit-Only Lanes and Multimodal Enhancements Project
 - b. Investigate the extension of the 40th Street Project to extend along Shellmound Street to Christie Avenue as a Bid Alternate
 - c. Initiate and complete a planning phase study to develop a concept of a new Powell Street cycle track west of the I-80 freeway
 - d. Initiate the design phase of a Powell Street Cycle Track west of the I-80 freeway
 - e. Close out the Quiet Zone Project's construction phase and establish a Quiet Zone with Federal Railroad Administration
 - f. Complete construction on Sustainable Streetscapes (Annual Paving) FY2022/23
 - g. Design and construct pedestrian facilities on gaps in the pedestrian network via the new Sustainable Streetscapes (Annual Paving) CIP project
 - h. Complete the construction of the Marina Park Streetlight Replacement
 - i. Complete the construction of the 40th Street Railing Repairs and Lumec Pole painting project
 - j. Complete the construction of the Marina Dredging Project
2. Private Developer Initiated Public Improvement Projects
 - a. Oversee and inspect the construction of the Sherwin Williams street and frontage improvements and Bonus Point improvements

- b. Oversee and inspect the construction of the BMR frontage and bonus point improvements
 - c. Review the design drawings for the Public Market Development Project public improvement plans
- 3. Underground Projects
 - a. Complete the design of the McLaughlin Eastshore State Park Powell Street Bioswale Project.
 - b. Complete the design of the Powell Street Sewer Main Replacement Projects
 - c. Complete the design of Sanitary Sewer Spot Repair Project
 - d. Initiate the Storm Drainage assessment for chronic drainage locations and prepare the remediation plan.
 - e. Apply for Caltrans funding for a Trash Capture Device to be located near the Powell/Frontage outfall.
- 4. Facilities Projects
 - a. Obtain approval for temporary relocation of the Corporation yard to Site B from DTSC, and initiate the design phase.
 - b. Complete the assessment and plan for the Civic Center Exterior Painting; and initiate bidding for the project.
 - c. Complete the assessment and engineering for the Civic Center Heating, Ventilation, and Air Conditioning Upgrades; bid project and initiate construction
 - d. Select a new City Facility to complete a study on the installation of solar panels and battery storage
 - e. Complete the ADA Transition Plan Survey
- 5. Support of other Government Agency Projects
 - a. Ashby Interchange Review (ACTC)
 - b. San Pablo Transit and Bike Lane Project (ACTC)
 - c. Powell Interchange Transit Lane (MTC)
 - d. San Pablo Avenue Stormwater Spine Project (SFEP)

Non-Capital Projects

- 1. Work with the Planning Department to review the private development plans including the environmental impact reports (EIR) and traffic studies
- 2. Process encroachment permits for the private work on the City right-of-way and perform Public Works inspections as necessary for these permits

3. Continue working with the ACTC, MTC, and other agencies to seek state, federal or other funding for CIP projects that may become eligible for funding;
4. Coordinate with the AC Transit via the Interagency Liaison Committee
5. Comply with the requirements in the Stipulated Order and Consent Decree by the U.S. Environmental Protection Agency (EPA) regarding the operation of the sanitary sewer collection system as required by the Regional Water Quality Control Board, by implementing the City's Sanitary Sewer Management Plan
6. Manage the maintenance and repair of the citywide traffic signal system, and update traffic signal timings for all of Hollis Street along with the implementation of passive pedestrian detection.
7. Administer the technical review of the Tentative Maps, Final Maps, Parcel Maps and Lot Line Adjustment applications for private development projects citywide
8. Provide Public Works engineering assistance to the Planning Department Review private development plans with regards to impact to the City's Public facilities
9. Initiate the Parks and Playground condition assessment and develop the plan for the infrastructure replacement/repair

➤ PUBLIC WORKS – ENVIRONMENTAL DIVISION

OVERVIEW

The Environmental Programs group develops, implements, and monitors the City environmental and sustainability initiatives including climate change mitigation, adaptation and resiliency, stormwater management, solid waste management/waste diversion, energy conservation/efficiency, active transportation, and hazardous materials regulation. Program staff work closely with other departments to implement the City Council-adopted General Plan Sustainability Element, the Climate Action Plan 2.0, the Green Infrastructure Plan, and the Pedestrian/Bicycle Plan. The group also provides support to the Capital Improvement Program and staffs the Sustainability Committee and the Bicycle/Pedestrian Advisory Committee. Many of these programs are regulated through legislation and permitting including AB 398 (Global Warming), Measure D (Solid Waste Diversion), Mandatory Recycling, SB 1383 (Short-Lived Climate Pollutants), and the Municipal Regional National Pollutant Discharge Elimination System Permit.

ACHIEVEMENTS DURING THE 2022-2023 FISCAL YEAR

Climate and Energy

1. Listed as the #2 “Eco-Forward City” in the nation as part of OpenDoor’s 2023 Eco Forward Cities for “taking actions to make eco-minded practices and solutions the norm”
2. All-Electric New Construction Energy Reach Code adopted by Council on October 18, 2022
3. Mass Timber introduced into the Development Bonus Point system in the Planning Regulations and adopted by Council on July 19, 2022
4. Achieved a 38% reduction in greenhouse gas (GHG) emissions from 2006 baseline, surpassing the City’s 25% reduction goal in 2020
5. Received an **A-** score from the CDP for climate leadership in response to the City’s report on climate action as required by the Global Covenant of Mayors
6. Continued the implementation of the Climate Action Plan with GHG reduction goals of 50% by 2030 and 80% by 2050, for both City operations and community activities; developed policies and implemented programs outlined in the Climate Action Plan based on new technologies and opportunities; submitted required reports to the state and the Global Covenant of Mayors
7. Changed the default electricity service for all municipal and community electricity accounts to EBCE’s 100% GHG-free Renewable 100 service as adopted by Council on March 15, 2022
8. Collaborated as a participant or observing partner in grant-funded projects on topics including Wildfire Smoke Communication, Pathways to Electric Vehicles, Fleet

Electrification, Reusable Cups and Containers, Green Food Purchasing Policies and Procedures, Potential Enhancement of Solar and Battery Energy Systems at Critical Municipal Facilities, and the Impact of Sea Level Rise on Groundwater

Waste

9. Adopted and implemented the SB 1383 legislation, through the Organics Reduction and Recycling Ordinance, requiring compost and recycling service subscription.
10. Supported Anna Yates Elementary in creating the first all-reusables, plastic-free lunchroom program pilot in Alameda County as mentioned in the October 10, 2022 edition of Fortune magazine.
11. Implemented the City's Construction and Demolition Ordinance, diverting over 18,602 tons of construction materials from the landfill through salvage, deconstruction, and recycling.
12. Organized the annual Nora Davis Shoreline Cleanup and Earth Day Shoreline Cleanup events with over 120 participants removing 400 pounds of trash.

Stormwater and Hazardous Materials

13. Met the most recent MRP requirements for the mitigation of at least 80% of litter from the 2009 baseline and are on course to meet the proposed 90% reduction requirement for 2023
14. Obtained funding for and completed design and installation of a subsurface hydrodynamic trash separator to capture litter from 88 acres of high-trash area streets.
15. Formalized requirements for trash control devices in all new or renovated private parking lots in March of 2023
16. Met the 2020 MRP requirements for the mitigation of PCB contamination through vegetated stormwater treatment; more work will be needed to meet the 2040 requirements.
17. Completed the closure of all underground storage tanks citywide site pending since the 1990s, totaling four closed locations with none remaining.

Active Transportation and Transit

18. Staffed the Bicycle and Pedestrian Advisory Committee
19. Launched a Shared Mobility Permit system and data management for four operators of dockless shared mobility systems and a one-way car share system
20. Organized the annual Bike to Work Day event with over 360 participants across multiple energizer stations throughout Emeryville.
21. Please add items that occurred in the current fiscal year time frame.

GOALS FOR THE 2023-2024 & 2024-2025 FISCAL YEARS

Climate and Energy

1. Partner with Public Works Operations and Facilities to conduct an internal study on the feasibility of solar upgrades and battery storage on facilities that already have solar panel production
2. Identify the necessary actions to make key City buildings resilient for off-the-grid functioning in an emergency
3. Manage a citywide street tree inventory and opportunity assessment to add to the city's street canopies
4. Finalize the plan to convert the City vehicle fleet to all-electric vehicles
5. Revitalize the energy efficiency outreach program for commercial properties and consider developing a next-step Building Energy Savings Ordinance that may include benchmarking and/or auditing requirements
6. Coordinate the City activities (Nora Davis Coastal Cleanup, Earth Day, Bike To Work Day) and provide support for other related events
7. Continue to implement the City's Tobacco Control and Sign Ordinances; continue working with the Building and Planning Departments to provide technical assistance to businesses regarding the City's environmental goals and programs
8. Develop systems to integrate equity into planning and project scoping activities Citywide

Waste

9. Continue to reduce landfilled materials and increase the recycling and composting diversion rates; support and expand the recycling and composting programs, providing education and resources to businesses and residents
10. Build programs and standards necessary for the SB 1383 compliance, including the adoption of an Environmentally Preferable Purchasing Administrative Instruction
11. Develop a Disaster Debris Management Plan that corresponds to the Local Hazard Mitigation Plan portion of the General Plan
12. With regional partners, develop a single-use disposables policy and a reusables policy for food service businesses, for consideration by the City Council; provide outreach and education to businesses

Stormwater and Hazardous Materials

13. Continue to be a State leader in the stormwater treatment and green infrastructure; work with private developments on stormwater requirements initially and with regular

inspections; conduct business inspections for stormwater compliance; begin implementation of new requirements to enforce stormwater regulations on private properties that have storm drain inlets on site; implement the Green Infrastructure Plan with Public Works and Planning; achieve 90% trash reduction in 2023 and 100% by June 2025; install additional trash control devices in storm drain inlets or within the drainage system; work toward maintaining compliance with all other requirements of the Municipal Regional National Pollutant Discharge Elimination System Permit (MRP), including controlling PCBs in demolition and remediating historical PCB contamination

14. Complete the construction and begin the operation of the hydrodynamic trash separator installed at Emery Street and MacArthur Boulevard and apply for Caltrans funding to design and install a second hydrodynamic trash separator near Powell Street at Frontage Road
15. Continue to identify funding sources to construct the biofiltration landscape to address the Powell Street localized flooding; expand and promote efforts to use stormwater, gray water, black water, and reclaimed water in new development projects instead of potable water to save energy and reduce the use of limited drinking water supplies

Active Transportation and Transit

16. Maintain and expand the bicycle and pedestrian infrastructure
17. Continue to develop and oversee the dockless shared mobility systems for bikes, scooters, vehicles, and whatever may come next; conduct outreach and provide education on mobility sharing citywide, with special emphasis on low-income communities
18. Continue to staff the Bicycle and Pedestrian Advisory Committee and to support work on updating the Active Transportation Plan

➤ PUBLIC WORKS – OPERATIONS AND MAINTENANCE DIVISION

OVERVIEW

The Operations and Maintenance Division is responsible for maintaining the City's infrastructure which includes fixed improvements like buildings and streets as well as the green infrastructure found in its parks, open spaces, and the urban forest. Services are provided by the City staff and through maintenance contracts. The Division also provides 24/7 on-call response to emergencies and urgent maintenance concerns in public areas.

The Division is responsible for the following:

1. *Buildings and Facilities*

- Civic Center and Old Town Hall
- Police station
- Both fire stations including the Emergency Operations Center
- Senior Center
- Early Childhood Development Center
- Bridgecourt Room

2. *Fixed Infrastructure*

- Streets
- Street sweeping
- Sidewalks
- Sanitary sewer system, including compliance with consent decree requirements
- Storm drain system, including compliance with stormwater quality mandates
- Street medians
- Streetlights
- Traffic signals and signs
- Litter and graffiti abatement, illegal dumping, and general cleanup

3. *Green Infrastructure*

- Parks
- Open spaces
- Urban forest
- Publicly-owned greenways

4. *Fleet and Mobile Equipment*

- All vehicles except police and fire

ACHIEVEMENTS DURING THE 2022-2023 FISCAL YEAR

1. Evaluated and closed out a total of 753 service requests in See-Click-Fix.
2. Responded to the FEMA declared storms of December 2022-January 2022, and March of 2023. In which a total of over 70 trees fell citywide the majority of which were in the Emeryville Marina. Staff worked a total of 91 staff hours to keep the city safe during this unprecedented storm season.
3. Procured 5 F-150 EV Trucks and 1 Chevy Bolt EV vehicles.
4. Procured and installed carpet in the Civic Center.
5. Installed new rubber mats in the playground at Doyle and Temescal Parks.
6. Continued the inspection and maintenance of new trash capture devices placed at critical storm drain inlets
7. Continued water conservation practices such as the use of Bay-Friendly low-water use plants, use of reclaimed water for irrigation, and smart irrigation controllers
8. Provided installation and maintenance support of the citywide program for public art
9. Constructed the Fence Enclosure for the northern side of the Powell Street Overpass
10. Conducted 12 homeless encampment cleanups since last April at Hollis and 40th, Shellmound and 67th, and the Powell Street Overpass on both the south and northside

GOALS FOR THE 2023-2024 & 2024-2025 FISCAL YEARS

1. Install solar panels on the Early Childhood Development Center with battery back ups.
2. Update a comprehensive condition assessment of all City buildings and facilities to form the foundation of a long-term asset management system
3. Begin implementation of the recommendations for the Citywide Urban Forestry Plan that is scheduled for completion in the same fiscal year.

Public Works
FY 2023-24 and FY 2024-25 Full-Time Equivalent Staffing
(Including Part-Time Staffing)

Department/Division	FY 2023-24 FTE	FY 2024-25 FTE
Director of Public Works	1.00	1.00
Public Works Operation and Facility Manager	1.00	1.00
Senior Civil Engineer	2.00	2.00
Associate Civil Engineer	2.00	2.00
Management Analyst	1.00	1.00
Environmental Programs Supervisor	1.00	1.00
Environmental Programs Analyst	1.00	1.00
Public Works Maintenance Supervisor	1.00	1.00
Crew Leader	3.00	3.00
Maintenance Worker	6.00	6.00
Administrative Analyst	1.00	1.00
Interns	1.50	1.50
Total Public Works Department	21.50	21.50



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Public Works Department

		2020-21	2021-22	2022-23	2023-24	2024-25
		<u>Actual</u>	<u>Actual</u>	<u>Projection</u>	<u>Budget</u>	<u>Budget</u>
Department Summary						
<u>Revenues by Fund</u>						
101	General Fund	\$ 358,088	\$ 228,159	\$ 447,000	\$ 372,232	\$ 367,000
204	Environmental Program	35,076	44,463	28,100	28,100	28,100
220	Gas Tax Fund	273,688	300,698	369,359	363,059	368,768
221	Road Maintenance and Rehabilitation	228,265	253,379	287,144	313,925	330,550
238	VRF-Streets and Roads	49,486	49,147	49,050	49,180	49,180
240	Measure B - Streets/Roads	346,819	284,729	-	-	-
242	Measure BB - Streets/Roads	327,056	524,120	904,647	923,624	946,689
251	Urban Forestry	1,713	1,524	25,500	1,002,000	2,000
254	General Fund	2,128,531	1,749,041	13,503,937	10,634,729	2,000,000
262	Measure B - Bicycles/Peds	47,196	38,533	100	100	100
264	Measure BB - Bicycles/Peds	35,958	52,504	77,698	79,329	81,311
265	Source Reduction/Recycling	147	4,927	5,050	5,050	5,050
266	Measure D	27,949	46,321	31,550	31,050	30,550
441	1999 Shellmound Cap Fund	-	-	1,072,124	2,000	2,000
444	1999 Bonds Assessment District	2,988	180	77,014	100	100
475	General Capital Fund	11,779,792	2,123,156	2,886,461	1,871,271	1,900,697
495	Marina	400,452	470,460	584,100	613,900	614,800
510	Sewer Operations	980,894	1,052,629	1,051,700	1,050,000	1,050,000
511	Sewer Rehab	308,811	3,559	303,000	1,065,000	1,067,000
513	Sewer Connection Fee	318,607	200,486	178,000	195,000	195,000
650	Facilities Maintenance	1,256,411	1,302,975	1,362,603	1,471,940	1,514,757
660	Vehicle Replacement	532,400	480,210	550,000	856,700	825,100
		\$ 19,440,327	\$ 9,211,201	\$ 23,794,137	\$ 20,928,289	\$ 11,378,752
<u>Operating Expenditures by Fund</u>						
101	General Fund	\$ 3,816,101	\$ 3,763,658	\$ 4,043,999	\$ 4,348,634	\$ 4,490,260
204	Environmental Program	-	8,943	26,500	15,500	15,515
220	Gas Tax Fund	250,516	288,226	338,830	513,000	348,140
238	VRF-Streets and Roads Fund	11,276	3,125	3,234	103,494	3,648
240	Measure B - Streets and Roads	601,784	45,707	511,562	29,765	11,516
242	Measure BB - Streets and Roads	321,359	25,020	555,405	1,508,612	560,942
251	Urban Forestry	38,658	-	-	1,004,060	-
254	General Fund	2,286,343	1,527,271	4,230,386	16,837,752	2,000,000
262	Measure B - Bicycles/Peds	935	8,226	8,833	23,454	1,216
264	Measure BB - Bicycles/Peds	13,395	3,542	80,360	159,965	83,791
265	Source Reduction/Recycling	-	4,859	10,000	5,050	5,050
266	Measure D	53,000	25,000	25,000	30,000	30,000
444	1999 Bonds Assessment District	307,395	30,397	-	96,883	-
475	General Capital	7,228,889	3,275,050	1,197,102	26,501,323	2,612,972
495	Marina	236,447	246,821	890,477	5,614,058	742,428
510	Sewer Operations	547,435	366,577	677,555	1,662,958	1,635,310
511	Sewer Rehab	188,233	576,212	243,580	2,273,970	1,115,000
513	Sewer Connection	368,005	68,005	70,000	270,000	270,000
650	Facilities Maintenance	588,857	562,741	1,340,248	6,387,881	1,689,080
660	Vehicle Replacement	266,426	4,192	1,831,460	821,700	200,000
		\$ 17,125,054	\$ 10,833,572	\$ 16,084,531	\$ 68,208,058	\$ 15,814,867



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Public Works Department

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
<u>Operating Expenditures by Type</u>					
Salaries and Benefits	\$ 2,844,735	\$ 2,795,912	\$ 3,454,568	\$ 3,443,323	\$ 3,595,366
Supplies and Services	14,280,319	8,037,661	12,629,963	64,764,736	12,219,500
	\$ 17,125,054	\$ 10,833,572	\$ 16,084,531	\$ 68,208,058	\$ 15,814,867

<u>Authorized Staff Positions</u>					
Full-Time Equivalent Positions	20.50	20.50	20.50	21.50	21.50

Revenue Details

General Fund #101

58370 Public Works Permits	\$ 17,753	\$ 24,252	\$ 20,000	\$ 25,232	\$ 20,000
58810 Waste Mgmt Plan Fee	10,344	15,260	12,000	12,000	12,000
58880 Mobility Application Fee	2,500	10,000	-	5,000	5,000
58890 Mobility Permits	5,000	27,000	-	25,000	25,000
62595 Caltrans Reimb	-	-	15,000	5,000	5,000
62650 Other Revenue	565	20	-	-	-
58780 Public Works Reimbursable	321,926	151,627	400,000	300,000	300,000
	358,088	228,159	447,000	372,232	367,000

Environmental Program Fund #204

55490 Environmental Program Rev	34,723	44,233	28,000	28,000	28,000
56000 Investment Earnings	353	230	100	100	100
	35,076	44,463	28,100	28,100	28,100

Gas Tax Fund #220

53400 State Gas Tax Sec 2106	40,265	44,329	49,761	50,543	51,807
53410 State Gas Tax Sec 2103	82,049	99,536	123,959	125,739	126,619
53450 State Gas Tax Sec 2107	84,782	83,550	110,936	100,012	101,912
53500 State Gas Tax Sec 2107-5	3,000	3,000	3,000	3,000	3,000
53510 State Gas Tax Sec 2105	62,654	69,873	81,203	83,265	84,930
56000 Investment Earnings	938	410	500	500	500
	273,688	300,698	369,359	363,059	368,768

Road Maintenance and Rehabilitation Act Fund #221

53540 SB1 State Allocation	225,278	252,161	286,894	313,675	330,300
56000 Investment Earnings	2,987	1,218	250	250	250
	228,265	253,379	287,144	313,925	330,550

VRF-Streets and Roads Fund # 238

56000 Investment Earnings	207	182	50	180	180
59170 ALCO Vehicle Registration	49,279	48,965	49,000	49,000	49,000
	49,486	49,147	49,050	49,180	49,180



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Public Works Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
<u>Measure B Streets/Roads #240</u>					
42000 Sales and Use Tax	343,788	283,382	-	-	-
56000 Investment Earnings	3,031	1,348	-	-	-
	346,819	284,729	-	-	-

<u>Measure BB Streets/Roads #242</u>					
42000 Sales and Use Tax	323,910	447,455	903,647	922,624	945,689
55300 Other Grants	-	75,000	-	-	-
56000 Investment Earnings	3,146	1,666	1,000	1,000	1,000
	327,056	524,120	904,647	923,624	946,689

<u>Urban Forestry #251</u>					
56000 Investment Earnings	1,713	674	500	500	500
58630 Urban Forestry Fee	-	-	25,000	1,500	1,500
62650 Other Revenue	-	850	-	-	-
69050 Transfer from General Fund	-	-	-	1,000,000	-
	1,713	1,524	25,500	1,002,000	2,000

<u>General Fund # 254</u>					
51400 Other Federal Grants	34,051	35,180	-	2,000,000	-
53650 Other State Grants	289,238	-	5,684,500	6,609,729	2,000,000
53810 Prop 56 Tobacco Grant	1,794	-	-	-	-
55170 MTC Grants	105,878	497,685	631,058	-	-
55250 Other county grants	-	21,411	132,000	2,000,000	-
55260 Grants-Alameda County	1,634,906	1,080,146	4,310,774	-	-
55300 Other Grants	62,500	50,000	210,000	25,000	-
62650 Other Revenue	-	-	2,500,000	-	-
69050 Interfd Rcpt From Gen Fd	164	-	22,237	-	-
69590 Interfd Rcpt From Fd 660	-	3,432	13,368	-	-
69735 Interfd Rcpt From Fd 261	-	61,187	-	-	-
	2,128,531	1,749,041	13,503,937	10,634,729	2,000,000

<u>Measure B - Bikes/Pedestrians #262</u>					
55230 Bicycle & Pedestrian	43,825	38,229	-	-	-
56000 Investment Earnings	452	304	100	100	100
62650 Other Revenues	2,919	-	-	-	-
	47,196	38,533	100	100	100

<u>Measure B - Bikes/Pedestrians #264</u>					
55230 Bicycle & Pedestrian	35,825	52,372	77,648	79,279	81,261
56000 Investment Earnings	133	132	50	50	50
	35,958	52,504	77,698	79,329	81,311



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Public Works Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
<u>Source Reduction/Recycling Fund #265</u>					
53650 Other State Grants	-	4,859	-	-	-
55260 Grants-Alameda County	-	-	5,000	5,000	5,000
56000 Investment Earnings	147	68	50	50	50
	147	4,927	5,050	5,050	5,050
<u>Measure D #266</u>					
56000 Investment Earnings	333	125	50	50	50
62580 Measure D Surcharge	27,616	46,196	31,500	31,000	30,500
	27,949	46,321	31,550	31,050	30,550
<u>1999 Shellmound Cap Fund #441</u>					
56000 Investment Earnings	-	-	-	2,000	2,000
Transfer from Fund Bayshellmound	-	-	1,072,124	-	-
	-	-	1,072,124	2,000	2,000
<u>1999 Bonds Assmt Dist #444</u>					
56000 Investment Earnings	2,988	180	100	100	100
69920 Interfd Rcpt From FD 721	-	-	76,914	-	-
	2,988	180	77,014	100	100
<u>General Capital Fund #475</u>					
41340 Property Tax Residual Pmt	1,311,171	1,340,317	1,442,423	1,471,271	1,500,697
46300 Commercial Property Tr	10,240,518	682,824	500,000	-	-
56000 Investment Earnings	228,103	100,015	100,000	400,000	400,000
69050 Interfd rcpt from Gen Fd	-	-	844,038	-	-
	11,779,792	2,123,156	2,886,461	1,871,271	1,900,697
<u>Marina #495</u>					
41620 Special Assess-Direc Bill	-	-	28,100	28,900	29,800
56000 Investment Earnings	28,526	11,537	6,000	50,000	50,000
57100 Rents-Revenue Based	293,234	279,268	320,000	320,000	320,000
57120 Rents-Revenue Based-HKEO	78,642	179,656	230,000	215,000	215,000
69705 Intrfd Rcpt Fm Fd 500	50	-	-	-	-
	400,452	470,460	584,100	613,900	614,800
<u>Sewer Operations Fund #510</u>					
56000 Investment Earnings	20,401	9,545	5,000	50,000	50,000
61150 Sewer Service Charges	960,493	1,043,084	1,046,700	1,000,000	1,000,000
	980,894	1,052,629	1,051,700	1,050,000	1,050,000



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Public Works Department

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
<u>Sewer Rehab #511</u>					
56000 Investment Earnings	8,811	3,559	3,000	15,000	15,000
63350 Fd 511-Sewer Fee Funds	300,000	-	-	-	-
69520 Interfd rcpt fr fd 513	-	-	200,000	200,000	200,000
69760 Interfund Receipt Sewer	-	-	100,000	850,000	852,000
	308,811	3,559	303,000	1,065,000	1,067,000
<u>Sewer Connections Fee #513</u>					
56000 Investment Earnings	8,541	3,779	3,000	20,000	20,000
58550 Sewer Connection Fees	310,066	196,707	175,000	175,000	175,000
	318,607	200,486	178,000	195,000	195,000
<u>Facilities Maintenance #650</u>					
53650 Other State Grants	37,661	-	-	-	-
62385 Facility Operating Charges	788,450	718,675	745,732	803,905	826,681
62387 Landscape Maint Charges			186,571	224,826	231,571
62970 Dept'al Majr Maint Charge	430,300	430,300	430,300	443,209	456,505
63070 Developer Contributions	-	154,000	-	-	-
	1,256,411	1,302,975	1,362,603	1,471,940	1,514,757
<u>Vehicle Replacement # 660</u>					
62380 Dep Chg Vehicle Rplacemnt	532,400	426,200	550,000	856,700	825,100
62400 Sale of Fixed Assets	-	54,010	-	-	-
	532,400	480,210	550,000	856,700	825,100
Total Revenues	\$ 19,440,327	\$ 9,211,201	\$ 23,794,137	\$ 20,928,289	\$ 11,378,752



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Public Works Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
<i>Expenditure Details</i>					
<u>General Fund #101</u>					
<u>Public Works Administration/Engineering</u>					
Salaries and Benefits	\$ 712,819	\$ 644,159	\$ 796,632	\$ 807,200	\$ 849,550
	712,819	644,159	796,632	807,200	849,550
Supplies					
73000 Office Supplies	5,984	8,190	10,000	11,050	11,382
73100 Books, Maps, Periodicals	404	-	450	-	-
73150 Postage	292	296	300	-	-
	6,680	8,486	10,750	11,050	11,382
Utilities					
76050 Telephone/Communication	2,968	4,843	5,250	5,250	5,408
	2,968	4,843	5,250	5,250	5,408
Maintenance					
77060 Non-Point Discharge Exp	113,813	83,221	85,000	135,000	139,050
77080 Janitorial Contracts Svcs	46,435	1,996	-	-	-
77260 Software Subscriptions	961	740	-	12,000	12,000
77960 Technology Charge	15,500	15,500	25,100	59,200	52,100
77990 Facility Major Maint Chgs	6,000	-	-	6,180	6,365
	182,709	101,457	110,100	212,380	209,515
Professional Fees/Services					
80050 Professional Services	150,141	43,709	70,000	100,000	103,000
	150,141	43,709	70,000	100,000	103,000
Advertising, Printing, and Publications					
82050 Printing	245	1,173	1,000	500	515
	245	1,173	1,000	500	515
Education and Training					
84000 Education and Training	-	861	4,500	5,500	5,665
84100 Memberships & Dues	10,305	8,934	15,500	15,500	15,965
84150 Travel, Confer & Meeting	-	302	8,200	8,200	8,446
	10,305	10,097	28,200	29,200	30,076
Total Public Works Admin/Engineering	1,065,867	813,924	1,021,932	1,165,580	1,209,446
<u>Public Works Maintenance</u>					
Salaries and Benefits	1,203,801	1,285,125	1,333,699	1,374,531	1,434,172
	1,203,801	1,285,125	1,333,699	1,374,531	1,434,172



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Public Works Department

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Budget</u>
Supplies					
73500 Operating Supplies	62,713	58,980	70,000	170,000	175,100
73515 Landscape Supplies	10,922	8,842	20,600	15,000	15,450
73535 Traffic Supplies/St Signs	7,670	6,091	5,600	6,000	6,180
73540 Street Light Supplies	-	-	-	10,000	10,300
73550 Fuel	24,093	33,324	29,870	30,766	31,689
73650 Painting Supplies	1,898	1,034	5,200	-	-
	107,296	108,271	131,270	231,766	238,719
Operating Expenses					
73900 C-19 Extra Cost	1,095	-	-	-	-
	1,095	-	-	-	-
Utilities					
76000 Utilities	242,540	201,972	222,300	229,000	235,870
76050 Telephone/Communication	13,349	6,753	6,500	6,500	6,695
76100 Traffic Signals Energy	8,079	5,621	12,875	-	-
76150 Street Lights Energy	18,633	19,965	18,540	33,000	33,990
	282,601	234,311	260,215	268,500	276,555
Maintenance					
77020 Landscape Maintenance	148,392	120,473	164,800	193,040	198,831
77030 Facility Operating Charges	201,300	184,077	189,599	204,594	210,732
77080 Janitorial Contracts Svcs	29,958	63,959	70,942	72,010	74,170
77100 Vehicle Operation & Maint	46,546	25,403	47,792	48,000	49,440
77150 Equipment Oper & Maint	10,198	21,971	15,500	-	-
77260 Software Subscriptions	9,628	-	-	-	-
77340 Street Light Repairs	12,113	16,601	50,000	30,000	30,900
77350 Traf Signl Maint/Caltrans	22,341	25,471	25,750	8,000	8,240
77400 Street Sweeper	84,700	87,079	93,450	99,000	101,970
77520 Street Tree Contract	-	-	56,700	60,000	61,800
77920 Park Major Maint Chgs	100,000	100,000	100,000	103,000	106,090
77950 Vehicle Repl. Charge	95,000	108,600	103,700	116,200	112,100
77960 Technology Charge	4,800	4,800	7,800	18,400	16,200
77990 Facility Major Maint Chgs	123,800	129,800	129,800	127,514	131,339
	888,776	888,234	1,055,833	1,079,758	1,101,812
Professional Services					
80050 Professional Services	(1,185)	200	20,000	10,000	10,200
	(1,185)	200	20,000	10,000	10,200
Education and Training					
84000 Education and Training	-	750	7,000	7,000	7,210
84100 Memberships & Dues	-	18	750	500	515
84150 Travel, Confer & Meeting	-	18	1,000	1,000	1,030
	-	786	8,750	8,500	8,755



City of Emeryville
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Operating Budgets
Public Works Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
Rents and Leases					
85000 Rentals & leases	10,552	4,895	15,000	20,000	20,600
	10,552	4,895	15,000	20,000	20,600
Other					
87210 Graffiti Abatement	70	718	5,200	-	-
88760 Chrg to Sewer Fd Mtal/Svc	(9,247)	(9,500)	(9,500)	(10,000)	(10,000)
	(9,177)	(8,782)	(4,300)	(10,000)	(10,000)
Total Public Works Maintenance	2,483,759	2,513,040	2,820,467	2,983,055	3,080,813
<u>Parking Facility Maintenance</u>					
Utilities					
76000 Utilities	2,364	2,134	-	-	-
	2,364	2,134	-	-	-
Maintenance					
77000 Maintenance Bldg & Grnds	12,073	12,411	26,600	25,000	25,000
	12,073	12,411	26,600	25,000	25,000
Total Parking Facility Maintenance	14,437	14,545	26,600	25,000	25,000
<u>Public Works Reimbursable</u>					
Salaries and Benefits	12,124	12,422	-	-	-
	12,124	12,422	-	-	-
Professional Fees/Services					
76000 Utilities	-	-	-	-	-
80290 Reimbursable Services	239,914	409,727	175,000	175,000	175,000
	239,914	409,727	175,000	175,000	175,000
Total Public Works Reimbursable	252,038	422,149	175,000	175,000	175,000
Total General Fund	3,816,101	3,763,658	4,043,999	4,348,634	4,490,260
<u>Environmental Program Fund #204</u>					
73500 Operating Supplies	-	8,943	26,000	15,000	15,000
84100 Memberships & Dues	-	-	500	500	515
	-	8,943	26,500	15,500	15,515
<u>Gas Tax Fund #220</u>					
Operations					
73535 Traffic Supplies/St Signs	31,009	24,365	35,000	-	-
73540 Street Light Supplies	-	-	25,000	-	-
73650 Painting Supplies	6,908	4,135	10,000	-	-



City of Emeryville
2023-24 & 2024-25 Budget

Operating Budgets
Public Works Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
<u>Gas Tax Fund #220 Operations continued</u>					
76100 Traffic Signals Energy	32,318	15,976	21,630	-	-
76150 Street Lights Energy	42,466	79,486	51,500	100,000	103,000
77340 Street Light Repairs	48,451	63,309	133,900	170,000	175,100
77350 Traf Signl Maint/Caltrans	89,364	100,956	61,800	68,000	70,040
	250,516	288,226	338,830	338,000	348,140
Capital					
95000 Capital Outlay	-	-	-	175,000	-
	-	-	-	175,000	-
Total Gas Tax	250,516	288,226	338,830	513,000	348,140
<u>VRF-Streets and Roads Fund # 238</u>					
Operations					
80200 Audit Services	2,805	3,125	3,234	3,494	3,648
	2,805	3,125	3,234	3,494	3,648
Capital					
91800 Reclassification CIP Exp	6,086	-	-	-	-
91900 Street Improvements	2,385	-	-	-	-
95000 Capital Outlay	-	-	-	100,000	-
	8,471	-	-	100,000	-
Total VRF-Streets and Roads	11,276	3,125	3,234	103,494	3,648
<u>Measure B Fund #240</u>					
Operations					
77240 I-80 Smart Corridor Maint	849	-	-	-	-
80050 Professional Services	-	15,425	10,000	10,000	10,300
80200 Audit Services	935	1,042	1,562	1,165	1,216
	1,784	16,467	11,562	11,165	11,516
Capital					
90100 Improve Other Than Bldgs	-	29,241	-	-	-
91900 Street Improvements	600,000	-	-	-	-
94000 Capital Project Rollover	-	-	500,000	-	-
	600,000	29,241	500,000	18,600	-
Total Measure B	601,784	45,707	511,562	29,765	11,516
<u>Measure BB Fund #242</u>					
Operations					
Salaries and Benefits	7,490	21,308	13,823	18,846	19,426
80050 Professional Services	29,805	(29,805)	-	10,000	10,300
80200 Audit Services	935	1,042	1,562	1,165	1,216



City of Emeryville
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Operating Budgets
Public Works Department

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
Measure BB Fund #242 Operations continued					
82000 Advertising	1,962	-	-	-	-
	40,192	(7,455)	15,385	30,011	30,942
Capital					
90100 Improv Other Than Bldgs	113,642	-	-	-	-
90130 Professional Svcs-CIP	167,525	29,475	-	-	-
91900 Street Improvements	-	3,000	-	-	-
94000 Capital Project Rollover	-	-	540,020	154,500	-
95000 Capital Outlay	-	-	-	1,324,100	530,000
	281,167	32,475	540,020	1,478,600	530,000
Total Measure BB	321,359	25,020	555,405	1,508,612	560,942
<u>Urban Forestry Fund #251</u>					
Capital					
90610 Street Trees	38,658	-	-	-	-
	38,658	-	-	1,004,060	-
<u>Grant Fund # 254</u>					
Operations					
Salaries and Benefits	51,745	9,707	126,820	-	-
73440 Afterschool Expenses	-	-	-	25,000	-
77150 Equipment Oper & Maint	18,393	-	-	185,000	-
80050 Professional Services	61,259	70,282	28,000	1,282,806	-
80085 Evidence Testing	-	-	28,500	-	-
80090 Shuttle Services	50,000	50,000	50,000	-	-
80360 Administrative Cost	5,000	-	-	-	-
82050 Printing	1,892	-	-	-	-
	188,289	129,989	233,320	1,492,806	-
Capital					
90000 Building Improvements	114,779	-	-	-	-
90100 Improv Other Than Bldgs	1,193,116	-	680,000	-	-
90130 Professional Svcs-CIP	768,426	-	2,747,387	-	-
91200 Automotive Equipment	-	25,473	173,368	-	-
91300 Equipment Grant	16,128	-	-	-	-
91600 Other Equipment	5,605	-	196,619	-	-
94000 Capital Project Rollover	-	1,371,809	199,692	5,666,646	-
95000 Capital Outlay	-	-	-	7,178,300	2,000,000
99960 Interfund Transfer to Fund 282	-	-	-	2,500,000	-
	2,098,054	1,397,282	3,997,066	15,344,946	2,000,000
Total Grant Fund	2,286,343	1,527,271	4,230,386	16,837,752	2,000,000



City of Emeryville
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Operating Budgets
Public Works Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
<u>Measure B - Bikes/Pedestrians #262</u>					
Operations					
80200 Audit Services	935	1,042	1,562	1,165	1,216
	935	1,042	1,562	1,165	1,216
Capital					
90100 Impro Other Than Bldg	-	7,184	-	-	-
94000 Capital Project Rollover	-	-	-	22,289	-
95000 Capital Outlay	-	-	7,271	-	-
	-	7,184	7,271	22,289	-
Total Measure B Bikes/Pedestrians	935	8,226	8,833	23,454	1,216
<u>Measure B - Bikes/Pedestrians #264</u>					
Operations					
80200 Audit Services	935	1,042	1,562	1,165	1,216
88420 Bike/Ped Projects	2,500	2,500	2,500	2,500	2,575
	3,435	3,542	4,062	3,665	3,791
Capital					
91800 Street Light Signals	9,960	-	-	-	-
94000 Capital Project Rollover	-	-	76,298	(0)	-
95000 Capital Outlay	-	-	-	156,300	80,000
	9,960	-	76,298	156,300	80,000
Total Measure B Bikes/Pedestrians	13,395	3,542	80,360	159,965	83,791
<u>Source Reduction/Recycling Fund #265</u>					
80050 Professional Services	-	4,859	10,000	5,050	5,050
	-	4,859	10,000	5,050	5,050
<u>Measure D #266</u>					
72750 Sal/Ben Trans Fr Gen Fund	53,000	25,000	25,000	30,000	30,000
	53,000	25,000	25,000	30,000	30,000
<u>1999 Bonds Assmt Dist #444</u>					
80050 Professional Services	-	29,805	-	-	-
91800 Street Light Signals	19,887	-	-	-	-
91900 Street Improvements	287,508	592	-	-	-
94000 Capital Project Rollover	-	-	-	96,883	-
	307,395	30,397	-	96,883	-



City of Emeryville
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Operating Budgets
Public Works Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
<u>General Capital #475</u>					
Operations					
Salaries and Benefits	465,854	461,972	662,911	683,181	709,654
77150 Equipment Oper & Maint	2,383	1,105	-	-	-
80050 Professional Services	30,555	162	-	-	-
80100 Legal Services	-	15,513	30,000	-	-
82050 Printing	3,094	1,384	-	-	-
88440 Property Taxes	305,333	333,397	399,191	407,175	415,318
99050 Trsf to GF	55,158	-	105,000	-	-
99975 Trsf to Parking 269	290,000	555,000	-	18,000	413,000
	1,152,377	1,368,532	1,197,102	1,108,356	1,537,972
Capital					
90000 Building Improvements	89,537	245,396	-	-	-
90100 Improvement Other Than Bld	3,345,794	1,179,505	-	-	-
90130 Professional Svcs-CIP	2,104,665	340,991	-	-	-
90300 Park Improvements/Rehab	-	1,575	-	-	-
90610 Street Trees	9,292	109,671	-	-	-
91200 Automotive Equipment	120,816	-	-	-	-
91800 Street Light Signals	-	24,235	-	-	-
91600 Other Equipment	1,660	-	-	-	-
91900 Street Improvements	404,748	5,145	-	-	-
94000 Capital Project Rollover	-	-	-	20,874,057	-
95000 Capital Outlay	-	-	-	4,518,910	1,075,000
	6,076,512	1,906,517	-	25,392,967	1,075,000
Total General Capital	7,228,889	3,275,050	1,197,102	26,501,323	2,612,972
<u>Marina #495</u>					
Operations					
Salaries and Benefits	141,152	171,228	211,243	226,744	236,164
73500 Operating Supplies	-	2,227	4,120	8,478	8,732
73515 Landscape Supplies	-	467	4,120	-	-
76150 Street Lights Energy	-	32,979	32,445	57,000	58,710
77020 Landscape Maintenance	-	-	50,000	25,000	25,750
77080 Janitorial Contracts Svcs	-	12,561	14,302	14,400	14,832
77910 Marina Navig Aides Maint	-	-	8,000	8,000	8,240
80090 Shuttle Services	12,440	-	-	-	-
99050 Transfer to Gen Fund	79,300	-	-	-	-
	232,892	219,463	324,230	339,622	352,428
Capital					
90000 Building Improvements	2,289	-	-	-	-
90130 Professional Svcs-CIP	1,266	27,358	-	-	-
94000 Capital Project Rollover	-	-	566,247	4,859,436	-
	3,555	27,358	566,247	5,274,436	390,000
Total Marina	236,447	246,821	890,477	5,614,058	742,428



City of Emeryville
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Public Works Department

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
<u>Sewer Operations #510</u>					
Capital					
88150 Depreciation	-	9,750	10,000	10,000	10,300
	-	9,750	10,000	10,000	10,300
<u>Sewer Administration/Engineering #510/4350</u>					
Salaries and Benefits	198,472	129,213	236,033	254,252	265,869
76000 Utilities	100	-	-	-	-
77260 Software Subscription	1,200	1,200	-	-	-
79050 Insurance	50,000	50,000	55,125	57,881	59,618
80050 Professional Services	-	166	55,000	105,000	108,150
80210 Sewer Technology	-	-	10,000	10,000	10,300
86160 II Tab	25,921	21,360	30,000	30,000	30,900
99050 Transfer to General Fund	185,800	51,500	51,500	51,500	51,500
99380 Trans to Sewer Rehab 511	-	-	-	850,000	852,000
99670 Trans to IT Fund 670	-	-	-	53,300	-
	461,493	253,439	437,658	1,411,933	1,378,337
<u>Sewer Maintenance #510/4360</u>					
Salaries and Benefits	51,278	60,778	73,407	78,568	80,531
76000 Utilities	1,982	1,982	1,590	1,638	1,687
77140 Cleaning	-	10,350	46,350	47,741	49,173
77180 Video Inspection	-	-	10,300	10,609	10,927
77190 Emergency Repair	-	-	51,500	53,045	54,636
77700 Sewage Maintenance	5,659	6,473	10,300	10,609	10,927
77750 Pump Station Maintenance	7,176	2,206	15,450	15,914	16,391
77950 Vehicle Repl. Charge	10,600	12,100	11,500	12,900	12,400
88750 Gen Fund Chg for Matl/Svc	9,247	9,500	9,500	10,000	10,000
	85,942	103,389	229,897	241,024	246,672
Total Sewer Operations #510	547,435	366,577	677,555	1,662,958	1,635,310
<u>Sewer Rehab #511</u>					
Operations					
88150 Depreciation	113,305	113,259	115,000	115,000	115,000
90100 Improv other than bldgs	38,060	-	-	-	-
	151,365	113,259	115,000	115,000	115,000
Capital					
90130 Professional Svcs-CIP	36,868	-	-	-	-
94000 Capital Project Rollover	-	462,953	128,580	1,158,970	-
95000 Capital Outlay	-	-	-	1,000,000	1,000,000
	36,868	462,953	128,580	2,158,970	1,000,000
Total Sewer Rehab	188,233	576,212	243,580	2,273,970	1,115,000



City of Emeryville
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Public Works Department

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Projection</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>
<u>Sewer Connection Fee #513</u>					
88150 Depreciation	68,005	68,005	70,000	70,000	70,000
99380 Trans to Sewer Rehab	300,000	-	-	200,000	200,000
	368,005	68,005	70,000	270,000	270,000
<u>Facilities Maintenance #650</u>					
Operations					
73900 C-19 Extra Cost	12,553	-	-	-	-
76000 Utilities	2,535	917	-	-	-
77010 Bldg Facility Maintenance	-	24,241	-	-	-
77020 Landscape Maintenance	-	-	186,571	188,508	197,933
77030 Facility Operating Charges	481,296	518,856	895,732	768,104	791,147
77150 Equipment Oper & Maint	20,745	4,530	-	-	-
99670 Transfer to IT Fund 670	-	-	-	49,200	-
	517,129	548,544	1,082,303	1,005,812	989,080
Capital					
90000 Building Improvements	47,029	-	6,000	-	-
90100 Improv Other than Bldgs	23,463	14,197	-	-	-
90130 Professional Svcs-CIP	1,236	-	-	-	-
94000 Capital Project Rollover	-	-	251,945	3,822,269	-
95000 Capital Outlay	-	-	-	1,559,800	700,000
	71,728	14,197	257,945	5,382,069	700,000
Total Facilities Maintenance	588,857	562,741	1,340,248	6,387,881	1,689,080
<u>Vehicle Replacement # 660</u>					
91200 Automotive Equipment	266,426	760	1,239,000	-	-
94000 Capital Project Rollover	-	-	592,460	629,100	-
95000 Capital Outlay	-	-	-	192,600	200,000
99690 Transfer to Fund 254	-	3,432	-	-	-
	266,426	4,192	1,831,460	821,700	200,000
Total Expenditures	\$ 17,125,054	\$ 10,833,572	\$ 16,084,531	\$ 68,208,058	\$ 15,814,867

➤ **SUCCESSOR AGENCY**

ADMINISTRATION

DEBT SERVICES

➤ **SUCCESSOR AGENCY**

ADMINISTRATION

This fund was established to account for the activities of the Successor Agency to the former Redevelopment Agency of the City of Emeryville. The Oversight Board of the Successor Agency to the Former Redevelopment Agency reviews and recommends the proposed Successor Agency budget.

AB1X 26, adopted in June 2011 and amended by AB 1484 in June 2012, requires redevelopment agencies to be dissolved and replaced with Successor Agencies. Successor Agencies are responsible for winding down the affairs of the redevelopment agencies including disposing of their assets. The City is the Successor Agency to the former Emeryville Redevelopment Agency. Successor Agencies must annually adopt the Recognized Obligation Payment Schedules (ROPS) that identify enforceable obligations consisting of bonds, loans, and payments required by governments (except passthrough payments), court judgments and settlements, legal contracts and agreements, and contracts necessary for continued administration.

DEBT SERVICE FUNDS

These funds were created to account for the accumulation of resources to be used for payments, at appropriate amounts and times, in the future for the settlement of the debt obligations.



City of Emeryville
2023-24 & 2024-25 Budget

Operating Funds
Successor Agency - RDA Retirement Fund #282

Purpose of Fund

Operational Fund to Service Enforceable Obligations for the former Redevelopment Agency of the City of Emeryville.

	2020-21 Actual	2021-22 Actual	2022-23 Projection	2023-24 Budget	2024-25 Budget
Beginning Available Fund Balance	\$ 55,576,332	\$ 56,174,953	\$ 53,673,538	\$ 53,946,138	\$ 23,070,302
Annual Activity					
Revenues					
Investment Earnings	30,188	24,889	20,000	120,000	120,000
Interest Income - from Loans	350,102	328,589	250,000	250,000	250,000
Market Value Adjustment	(30,423)	(96,863)	-	-	-
Settlements	22,033	-	-	-	-
Other Revenue	-	18,397	-	-	-
Loan Repayments	-	-	2,600	2,600	2,600
TI from Fund 254	-	-	-	2,500,000	-
ROPS EO Payable	14,330,220	15,220,660	17,932,414	15,471,206	15,857,986
	14,702,120	15,495,672	18,205,014	18,343,806	16,230,586
Expenditures					
Operations					
Administrative Cost	254,576	360,930	438,628	490,994	491,000
Audit	10,700	9,245	18,900	16,000	16,000
Banking Services	320	175	-	2,000	2,000
Bond Trustee Services	4,100	8,425	17,378	5,000	5,000
Legal	2,142,780	2,875,943	3,118,500	3,400,000	3,400,000
Pollution Obligation Cost	(245,522)	(50,000)	-	-	-
Professional Services	125,307	3,134,387	3,222,702	34,396,250	3,605,000
Tie to Other Tax Agencies	490,178	544,815	-	-	-
Transfer to Debt Service - F832	9,768,000	9,760,750	9,767,000	9,581,125	9,579,875
Transfer to Debt Service - F833	1,351,247	1,352,416	1,349,306	1,328,273	1,324,310
	13,901,686	17,997,087	17,932,414	49,219,642	18,423,185
Net Annual Activity	800,434	(2,501,415)	272,600	(30,875,836)	(2,192,599)
Ending Available Fund Balance	\$ 56,376,766	\$ 53,673,538	\$ 53,946,138	\$ 23,070,302	\$ 20,877,703



City of Emeryville
2023-24 & 2024-25 Budget

Debt Service Funds
Successor Agency - 2014A Debt Service Fund #832

Purpose of Fund

Debt Service Fund for Tax Allocation Refunding bonds - Series 2014A

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Projection</u>	2023-24 <u>Budget</u>	2024-25 <u>Budget</u>
Beginning Available Fund Balance	\$ (70,632,738)	\$ (63,203,072)	\$ (55,438,403)	\$ (55,462,462)	\$ (56,178,642)
Annual Activity					
Revenues					
Interest Earnings	2,145	9,814	1,000	70,000	70,000
Transfer in from 282 Debt Service	9,768,000	9,760,750	9,767,000	9,581,125	9,579,875
	9,770,145	9,770,564	9,768,000	9,651,125	9,649,875
Expenditures					
Bond Cost Issuance	25,059	25,059	25,059	25,059	25,059
Bond Premium Amortization	-	-	-	761,121	761,121
Interest Payments	2,315,420	1,980,837	2,332,000	2,146,125	1,764,875
Principle Payments	-	-	7,435,000	7,435,000	7,815,000
	2,340,479	2,005,896	9,792,059	10,367,305	10,366,055
Net Annual Activity	7,429,666	7,764,669	(24,059)	(716,180)	(716,180)
Ending Available Fund Balance	\$ (63,203,072)	\$ (55,438,403)	\$ (55,462,462)	\$ (56,178,642)	\$ (56,894,822)



City of Emeryville
2023-24 & 2024-25 Budget

Debt Service Funds
Successor Agency - 2014B Debt Service Fund #833

Purpose of Fund

Debt Service Fund for the Taxable Allocation Refunding Bonds - Series 2014B

	2020-21 Actual	2021-22 Actual	2022-23 Projection	2023-24 Budget	2024-25 Budget
Beginning Available Fund Balance	\$ (8,591,243)	\$ (7,609,947)	\$ (6,594,385)	\$ (6,594,385)	\$ (6,592,212)
Annual Activity					
Revenues					
Transfer in from 282 Debt Service	1,351,247	1,352,416	1,349,306	1,328,273	1,324,310
	1,351,247	1,352,416	1,349,306	1,328,273	1,324,310
Expenditures					
Bond Cost of Insurance	3,313	3,313	-	-	-
Bond Premium Amortization	-	-	-	(5,486)	(5,486)
Bond Insurance	-	-	-	3,313	3,313
Principle Payments	-	-	1,065,000	1,065,000	1,105,000
Interest Payments	366,638	333,541	284,306	263,273	219,310
	369,951	336,854	1,349,306	1,326,100	1,322,137
Net Annual Activity	981,296	1,015,562	-	2,173	2,173
Ending Available Fund Balance	\$ (7,609,947)	\$ (6,594,385)	\$ (6,594,385)	\$ (6,592,212)	\$ (6,590,039)

RESOLUTION NO. 23-130

Resolution Of The City Council Of The City Of Emeryville Rescinding Resolution No. 23-70 And Adopting A Revised Appropriations Limit For Fiscal Year 2024 Of \$146,833,723

WHEREAS, pursuant to Article XIIIB of the California Constitution, the City of Emeryville is required to annually adopt an Appropriations Limit for the following fiscal year identifying the limit for appropriation of revenues from tax proceeds; and

WHEREAS, the City Council must annually identify the change in population and Per Capita Personal Income to calculate the Appropriations Limit; and

WHEREAS, the auditors reviewed the Fiscal Year (FY) 2023 Appropriations Limit and noticed the beginning balance of FY 2021 was used in the calculation instead of using FY 2022, resulting in an understatement of FYs 2023 and 2024 Appropriation Limits; and

WHEREAS, the calculation of the FY 2024 Appropriations Limit has been revised and is shown in Attachment A; now, therefore, be it

RESOLVED, that the City Council of the City of Emeryville hereby determines the adjustment factors used for calculation of the FY 2024 Appropriations Limit is as follows:

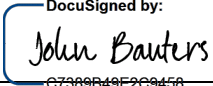
1. City population growth from January 1, 2022 to January 1, 2023 of 1.06%.
2. California Per Capita Personal Income growth of 4.44%; and, be it, further

RESOLVED, that the City Council of the City of Emeryville hereby rescinds Resolution No. 23-70 and establishes a Revised Appropriations Limit for the FY 2024 of \$146,833,723.

Resolution No. 23-130
FY2024 Appropriations Limit
City Council Meeting | October 17, 2023
Page 2 of 2

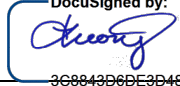
ADOPTED, by the City Council of the City of Emeryville at a regular meeting held Tuesday, October 17, 2023, by the following vote:

AYES:	<u>4</u>	Mayor Bauters, Vice Mayor Welch and Council Members Kaur and Mourra
NOES:	<u>0</u>	
ABSTAIN:	<u>0</u>	
ABSENT:	<u>1</u>	Council Member Priforce

DocuSigned by:

67388B49E2C9458...
MAYOR

ATTEST:

APPROVED AS TO FORM:

DocuSigned by:

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DEPUTY CITY CLERK

DocuSigned by:

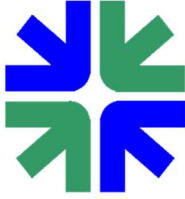
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CITY ATTORNEY

City of Emeryville
Fiscal Year 2024 GANN Appropriations Limit

	City Population Change		County Population Change	
Population Adjustment	1.06%	A	-0.47%	A
			Per Capita Income Change	
Cost of Living Adjustment			4.44%	B
<u>FY 2024 GANN Limit Growth Factor</u>				
1 + Larger of City or County Population			101.06%	
1 + Per Capita Income Change		x	104.44%	
FY 2024 INCREASE in Appropriations Limit			1.055471	
FY 2023 Appropriations Limit			\$ 139,116,776	
Growth Factor		x	1.055471	
FY 2024 APPROPRIATIONS LIMIT			\$ 146,833,723	
FY 2024 Appropriations from Proceeds of Taxes All Funds			\$ 50,904,191	

Notes:

A - California Department of Finance Population Estimate for Cities, Counties, and State, Dated May, 2023
B - California Department of Finance Letter - Price Factor and Population Information, Dated May, 2023



CITY OF EMERYVILLE

EXPENDITURE AND RESERVE POLICIES

GENERAL FUND

Economic Uncertainty Fund

The purpose of the Economic Uncertainty fund is to provide the fiscal capacity to absorb one-time problems without disrupting day-to-day operations and services and for more systemic and ongoing problems, to take time needed to fully identify the impacts and develop and implement a thoughtful longer-term strategy.

The City shall maintain a target reserve of 50% of the General Fund annual operating budget. Appropriations are to be reserved for emergency situations and limited to one-time or short-term (one or two fiscal years) use. Examples of such emergencies include, but are not limited to:

- Unplanned, major event such as a catastrophic disaster requiring expenditures over 5% of the General Fund adopted budget.
- Economic uncertainties, local disasters and other hardships or downturns in the local economy.
- Budgeted revenue taken by another government entity.
- Drop in projected/actual revenue of more than 5% of the General Fund adopted revenue budget.

Should the Economic Uncertainty fund be used and its level falls below the target amount of 50%, the goal is to replenish the fund within three fiscal years.

Disaster Reserve Fund

The purpose of the Disaster Reserve Fund is to provide funding in response to a disaster or other imminent or emergency event for which a declaration of a state of emergency has or could be declared.

The City shall maintain a target reserve of \$5 million in the Disaster Reserve Fund.

In adopting this policy, it is the intent of the City Council that these funds remain uncommitted to permit the City Manager access to them without prior council approval in the event of a disaster or similar emergency.

Unassigned General Fund

This reserve is considered primarily a working capital requirement, bridging the gap between the time expenses are paid and the time revenues are collected. Undesignated reserve balances will fluctuate from

time to time and reflect annual operating results. This fund has no minimum threshold although sufficient balances are maintained to provide contingencies for unseen operating or capital needs and cash flow requirements.

EMERYVILLE MEASURE F FUNDS

In March 2020, Emeryville voters approved Measure F, a one quarter-cent sales tax levy which has permissible uses that are codified by the measure in Emeryville Municipal Code, Section 3-3.354. Pursuant to these authorizations and limitations, the City Council has adopted the following policies for the expenditure and reserve of Measure F funds.

Expenditure Policy

In each budget year, Measure F funds shall be expended in the following order of priority:

- (1) Provision of funding for one Code Enforcement Officer position;
- (2) Provision of funding for one Engineer position in the Public Works Department;
- (3) Funding to cover the costs of the Emeryville Child Development Center (ECDC), including maintenance of the Measure F Reserve Fund at the Reserve Policy funding level;
- (4) Funding to support the permissible public safety investments approved by voters, with position designations to be determined by the City Council; and
- (5) Any funds not expended in a given budget year for the above priorities shall be allocated to the Measure F Reserve Fund

Reserve Policy/Measure F Reserve Fund

The City shall create and maintain a Measure F Reserve Fund. The primary purpose of this fund is to provide funds to secure the long-term stability of the Emeryville Child Development Center (ECDC) in the event of economic uncertainty.

The City shall maintain a minimum balance of \$4 million in the Measure F Reserve Fund. This \$4 million is reserved exclusively for the use of supporting the Emeryville Child Development Center. Any funds deposited in the Measure F Reserve Fund in excess of the \$4 million minimum balance may be expended in support and furtherance of any of the other permissible uses of Measure F funds, as approved by the voters.

Real Property Transfer Tax Policy

Real Property Transfer Tax revenues include both the Residential Property Transfer Tax and the Commercial Property Transfer Tax revenues. To the extent that the City Council has adopted any prior policies governing the use of these revenues, those policies are hereby rescinded.

Expenditure Policy

For each fiscal year, the Real Property Transfer Tax (RPPT) revenues shall be deposited in the City's General Fund and used for purposes adopted in the city budget, with any excess revenues being allocated subject to the following priorities:

- (1) At the end of each fiscal year, a contribution of RPPT revenues that exceed the budgeted amount from the General Fund shall be made from the General Fund in the amount necessary to replenish the Critical Needs Fund up to a maximum total reserve fund balance of \$1 million;
- (2) At the end of each fiscal year, if the Real Property Transfer Tax revenues exceed their budgeted amount in the General Fund, including budget adjustments made during the fiscal year, and the Critical Needs Fund has been replenished to the maximum reserve fund balance of \$1 million, fifty percent (50%) of the remaining revenues shall be allocated to the City's Capital Improvement Program (CIP) and the other fifty percent (50%) shall be allocated towards any of the City's unfunded liabilities, which may include but is not limited to pension liability, Other Post-Employment Benefits (OPEB) and the City's Section 115 Pension Trust. Allocation of these funds shall be determined by the City Council, upon recommendation of the Budget and Governance Committee and the Budget Advisory Committee.

Critical Needs Fund

The City shall create and maintain a Critical Needs Fund for the purpose of providing the City with funds to address one-time critical maintenance or critical service needs for which the costs are not part of the City's regular budget and which are not reasonably anticipated to be an ongoing cost that should be budgeted as part of the biannual budget process. The City Manager shall have discretion in authorizing the release of these funds for materials, labor and contracts necessary to complete or repair a City facility or support an urgent service need up to the City Manager's approval authority. Priority shall be given to infrastructure maintenance, environmental projects and programs, housing and homelessness services, and public safety services or programs.



TITLE:	Debt Management Policy
REFERENCE:	Government Code Section 8855 Senate Bill 1029 (SB 1029)
DATE:	September 2017

I. INTRODUCTION

Background:

On September 12, 2016, the Governor signed Senate Bill (“SB 1029”) which requires California public agencies to adopt comprehensive written debt management policies. Therefore, the policies set forth in this Debt Management Policy (the “Policy”) have been developed to provide clear and comprehensive guidelines for the issuance and financial management of the debt portfolio of the City of Emeryville, the Emeryville Public Financing Authority, and the Successor Agency to the Emeryville Redevelopment Agency. The term “City” shall refer to each of such entities. This Policy addresses the basic areas and provides guidance concerning best practices as recommended by the Government Finance Officer Associates (GFOA). This Policy is intended to comply with Government Code Section 8855(i), which became effective January 1, 2017. Section 8855(i) was added via SB 1029. This policy should also reflect local, state, and federal laws and regulations. The Policy should not be so restrictive that it limits or interferes with the City’s day to day operations and ability to provide services to its public. Decisions made are done with the proper authorization and sound financial management practices that benefit the City with minimal risk.

Purpose and Goals:

The purpose of the Policy is to provide a functional tool for debt management and capital planning, as well as to enhance the City’s ability to manage its debt obligations and lease financings (collectively referred to as “debt” in this Policy) in a conservative and prudent manner.

The Policy is also designed to:

- Establish parameters for issuing and managing debt;
- Provide guidance to decision makers related to debt affordability standards;
- Direct the pre- and post-issuance objectives to be achieved by staff;
- Promote objectivity in the debt approval decision making process; and
- Facilitate the actual financing process by establishing important policy decisions in advance.

The City shall pursue the following goals:

- Minimize debt service and issuance costs;

- Maintain access to cost-effective borrowing;
- Achieve the highest possible credit rating;
- The City shall take all practical precautions and proactive measures to avoid any financial decision that will negatively impact current credit ratings on existing or future debt issues.
- The City shall match the term of the issue to the useful lives of assets whenever practicable and economical, while considering repair and replacement costs of those assets to be incurred in the future.
- The City shall, when planning for the sizing and timing of debt issuance, consider its ability to expend the funds obtained in a timely, efficient and economical manner.

II. SCOPE

The guidelines established by this Policy will govern the issuance and management of all debt funded for short and long term capital financing needs and cash flow needs. The Finance Department recognizes that changes in the capital markets and other unforeseen circumstances may require exception to this Policy, for which approval from the City Council will be necessary for implementation. The Policy may be amended by the City Council as it deems appropriate from time to time in the prudent management of the debt of the City. Any approval of debt by the City Council that is not consistent with this Policy shall constitute a waiver of this Policy.

III. DELEGATION OF AUTHORITY

The Finance Director shall be responsible for all of the financial affairs of the City. This Policy grants the Finance Director the authority to select the financing team, which may include, but not limited to, municipal advisor, bond counsel, disclosure counsel, underwriter, financial advisor, and trustee/fiscal agent. The Finance Director will also coordinate the administration and issuance of debt, communicate with the rating agencies, as well as to fulfill all the pre-issuance and post-issuance disclosure information.

Former Redevelopment Agency – As of February 1, 2012, the Emeryville Redevelopment Agency was dissolved and the City assumed the responsibility of winding the operations as the Successor Agency. The passage of AB X1 26 outlined terms that required the Successor Agency to administer the outstanding debt obligations, including debt service, reserves, and other obligations under the bond indentures. This Policy extends to the outstanding bonds and future issuance of debt administered by the Successor Agency.

IV. DEBT TERMS

The City Council recognizes that new debt obligations may impact the long-term affordability of all outstanding debt and any future planned debt, as well as budgetary impacts associated with the maintenance and operating costs of debt-financed facilities.

Term of Debt – Debt will be structured for the shortest period possible, consistent with a fair allocation of costs to current and future beneficiaries or users. Debt shall not be issued for a term that exceeds the useful life of the debt-financed asset.

Debt Repayment – The City should determine the source of revenue for debt service payments and the purposes that it may be pledged. Typically, the City desires level debt service payments over the term of the debt. However, the cost of capital, financial risk, current economic conditions,

future financial flexibility, credit rating and available cash flow will be evaluated to determine the most appropriate method of debt amortization for each debt issue.

Bond Maturity – No bonds shall be issued with a maturity date greater than the expected useful life of the facilities or improvements being financed.

Interest Rate Structure – The City will issue securities on fixed or variable interest rates, whichever will be most beneficial to the City.

Debt Service Reserve Fund – Debt service reserve funds are held by the Trustee to make principal and interest payments to bondholders in the event the pledged revenues are insufficient to do so. The City will fund debt service reserve funds when it is in the City's overall best financial interest.

Call Options / Redemption Provisions – A call option or optional redemption provision gives the City the right to prepay or retire debt prior to its stated maturity date. This option may permit the City to achieve interest savings in the future through the refunding of the bonds. The Finance Director shall evaluate and recommend the use of a call option on a case by case basis.

Debt Limits – The City is subject to debt capacity limit for its general obligation bonds: 3.75% of assessed value. California Government Code Section 43605 states the City shall not incur bonded indebtedness payable from the proceeds of property tax which exceeds 15 percent of the assessed value of all real and personal property of the City. When taking into account the provisions of Article XIII A, Section 1(a) of the California Constitution, the Emeryville debt limit should be read as 3.75% of assessed value.

V. TYPES OF DEBT

Long-term debt – Long-term debt may be used to finance the acquisition or improvement of land, infrastructure, facilities or equipment for which it is appropriate to spread the costs of such over more than one budget year. Long-term debt may be used to fund capitalized interest, cost of issuance, required reserves and any other financing related costs that may be legally capitalized. Long-term debt should not be used to fund City operating costs.

Short-term debt – Short-term debt will be considered as an interim source of funding in anticipation of long-term debt. Short-term debt may be issued for any purpose for which long-term debt may be issued, including capitalized interest and financing-related costs. Short-term debt is also appropriate to address legitimate short-term cash flow requirements during a given fiscal year to fund the operating costs of the City to provide necessary public services. The City will not engage in short-term borrowing solely for the purpose of generating investment income.

Refunding – Refunding opportunities will be identified by periodic review of outstanding debt obligations. Refunding will be considered when there is a net economic benefit from the refunding. Non-economic refunding may be undertaken to achieve City objectives relating to changes in covenants, call provisions, operational flexibility, tax status, issuer or other non-economic factors related to the debt.

The following are types of debt the City could issue, but not limited to:

1. General Obligation (GO) Bonds - In California, GO Bonds require a supermajority voter approval. Most GO bonds are backed by the issuer's ability to level ad valorem tax in amounts sufficient to meet debt service. Examples of projects include housing, libraries, parks, and public safety facilities.
2. Refunding Debt - Refunding debt is debt issued to refinance (refund) previously issued outstanding debt. The City may issue refunding debt to refinance the principal and interest on outstanding bonds or other debt to achieve debt service savings, restructure schedule debt service or convert from variable to fixed interest rate, change or modify the source(s) of payment and security for the funded debt, or modify covenants otherwise binding upon the City.
3. Revenue Debt - Revenue debt is generally issued for enterprise funds that are financially self-sustaining without the use of general fund revenue sources and therefore rely on the revenues collected by the enterprise fund to repay the debt.
4. Land-Secured Debt - Examples of land-secured debt include 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. Land-secured debt is payable from special taxes or assessments that the City will levy on the secured property tax roll.
5. Lease Financings - Lease revenue bonds, certificates of participation (also known as "COPs") and lease-purchase transactions are examples of lease financings.
6. Tax and Revenue Anticipation Notes (TRAN) - A TRAN is issued when the City's anticipated operating revenues are not available when the City's operating expenses need to be paid, which is a common operational challenge for California cities given the irregular distribution of sales tax and property tax revenues.
7. Tax Increment Financings - Tax increment financing may be used to the extent available under California law.
8. Conduit Financings - The City may agree to provide conduit financing for specific public purposes, such as financings for affordable rental housing and qualified 501c3 organizations. In a conduit financing, the debt is typically repaid with non-City revenues.
9. Other Debt Obligations - Other revenue bonds, bond anticipation notes, grant anticipation notes, loans, lines of credit, and equipment lease financings.

The City may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Policy.

VI. DEBT ISSUANCE

The City has the capacity to issue long and short-term debt and to refund any outstanding debt. The following section details the purposes for debt issuance, the method of sale for such debt and the practices for obtaining professional assistance in the debt issuance process.

Purposes for which debt may be issued:

- Capital Improvement Program (CIP) Projects: The Finance Department will work with other City departments to assess the City's borrowing and capital needs, determining, if the availability of funds can be raised through debt for improvements to buildings, infrastructure and other systems, such as storm drains, sidewalks, etc.
 - i. Debt shall only be issued for working capital for operations after cash flow analysis has determined that there is a mismatch between available cash and cash outflows.
 - ii. Working capital debt shall be repaid by the end of the fiscal year in which the debt was incurred.
- Vehicle and Equipment Needs: The City also maintains the vehicle and equipment needs for various departments such as public safety and information technology. These assets have a minimum useful life of three years. Loans and capital leases can be executed to meet the needs of replacing such assets.

VII. ON-GOING DEBT ADMINISTRATION - MANAGEMENT AND MONITORING

Once debt has been issued, management and monitoring debt activities is the responsibility of the Finance Director and the department. Adequate internal control procedures must be in place to ensure compliance with accounting/deb policies. Such activities include but are not limited to:

- Investment of Bond Proceeds: When governments issue bonds they deposit the bond proceeds in various funds, which may include a construction fund, debt service fund, capitalized interest fund, debt service reserve, or in the case of a refunding, an escrow fund. In some cases, these funds may be held by a third party trustee and are invested until used. Investments of these proceeds should be in compliance with the City's investment policy, which should be disclosed and summarized in the Official Statement.
- Use of Debt Proceeds: The City shall be vigilant in using bond proceeds in accordance with the stated purpose at the time that such debt was issued. Whenever reasonably possible, 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 only after obtaining the signature of the City Manager/designee or the Finance Director/designee. Appropriate documentation and approval must be obtained before funds can be disbursed.
- Continuing Disclosure Compliance: The Finance Director or designee will ensure the City's annual financial statements and associated reports comply with the Securities and Exchange Commission Rule 15c2-12 by filing the required disclosures and notices of enumerated events for the benefit of its bondholders on the Electronic Municipal Market Access (EMMA) website of the Municipal Securities Rulemaking Board (MSRB).
- Arbitrage Compliance for Tax-Exempt Debt: The use and investment of bond proceeds must be monitored to ensure compliance with arbitrage restrictions. Existing regulations require that issuers calculate rebate liabilities related to any bond issues, with rebates paid to the Federal Government every five years and as otherwise required by applicable provisions of the Internal Revenue Code and regulations. The Finance Director shall contract with a specialist to ensure that proceeds and

investments are tracked in a manner that facilitates accurate complete calculations, and if necessary timely rebate payments.

- **Compliance with Bond Covenants:** In addition to financial disclosure and arbitrage, the City is also responsible for verifying compliance with all undertakings, covenants, and agreements of each bond issuance on an ongoing basis.
- **Annual Reporting Requirement:** The City shall submit an annual report to the California Debt and Investment Advisory Commission (CDIAC) for any issue of debt for which it has submitted a report of final sale on or after January 21, 2017. The annual report shall comply with the requirements of Government Code Section 8855 and related regulations.

VIII. DEBT MANAGEMENT POLICY REVIEW

The Finance Director shall review this Debt Management Policy at a minimum of every five (5) years or as required by law and recommend any changes to the City Manager and City Council.



ADMINISTRATIVE INSTRUCTION

SUBJECT: Fixed Asset Inventory No. 603
REFERENCE: Financial Audit March 31, 1992
Governmental Fixed Asset
Accounting Control
SUPERSEDE: A.I. 603, dated June 19, 1989

I. PURPOSE:

The purpose of this administrative Instruction is to set forth procedures for taking fixed asset inventory in relation to the new in-house fixed assets financial systems, to be updated annually, and to be submitted to the Finance Department on or before May 15th of each year.

II. DEFINITIONS:

A fixed asset is defined as an item of significant value such as land, building, equipment, furniture, etc with a value of \$500.00 or more.

The outside Independent Auditors in conjunction with the Audit Financial Report clearly require the City and Redevelopment Agency to perform an inventory of the fixed assets by Department/Location. The inventory of fixed assets is not only to comply with the requirements, but also to conform with sound Governmental Fixed Asset Control, Accounting and Procedures.

III. PROCEDURES:A. PURCHASE ORDER REQUISITION:DEPARTMENT:

Prepares Purchase Order Requisition (P.O.R.) prior to any purchase of fixed asset of \$500.00 or more. Have the P.O.R. duly approved by the Department Head or his/her authorized representative. Send the P.O.R. to Finance and retain a copy for Department's file. The procedures to be followed for both the Department and Finance on Purchase Order requisition and Purchase Order processing are the same procedures as outlined under Administrative Instruction No. 605 dated November 1, 1991 regarding purchasing and Accounts Payable Procedures (Purchase Orders, Vouchers, Invoices). The only exception is the purchasing of any fixed asset of \$500.00 or more requires a Purchase Order Requisition and the

issuance of the Purchase Order. Under the new in-house computerized system, fixed assets can only be recorded into the financial system through the Purchase Order Processing System.

B. FIXED ASSETS SOLD/RETIRED:

DEPARTMENT:

Completes the fixed assets sold/retired form. Will also indicate the amount of sale and date sold. The completed form should be forwarded to Finance as soon as possible, along with the monies derived from the sale of the fixed assets.

FINANCE DEPT:

Will process the proceeds derived from the sale of the fixed assets, and will properly credit the Fund, Fund types or Fund Groups. Also, update and enter into the new in-house fixed assets financial system, in order to record and/or delete the item sold or retired.

C. FIXED ASSETS LISTING

FINANCE DEPARTMENT:

Generates a fixed assets listing by Department. Provides each Department with this new in-house fixed assets listing every April 1st of each year.

DEPARTMENT:

Reviews and updates the computerized fixed assets listing. Compares the fixed assets listing against the actual fixed assets located in each Department. The updated fixed assets listing should be at the Finance Department by May 15th of each year.

D. INVENTORY OF FIXED ASSETS:

DEPARTMENT:

Department will list the fixed asset of \$500.00 or more on this form only on those fixed assets that were not listed on the Departmental Fixed Asset Listing. Completed list of additional fixed assets should be forwarded to Finance on or before May 15th of each year.

This procedure will allow consistency throughout the City Departments, and to have better records and control of the fixed Assets for both the City and Redevelopment Agency.


John A. Flores
City Manager

Attachments



ADMINISTRATIVE INSTRUCTION

A.I. NUMBER: 115
SUBJECT: Grant Management Policy & Procedures
REFERENCE: Electronic Code of Federal Regulations
Part 200-Uniform Administrative Requirements, Cost Principles,
and Audit Requirements for Federal Awards (also known as the
Uniform Guidance)
SUPERSEDES: AI 115 (dated November 29, 2011)
DATE: September 24, 2019

1. PURPOSE

The purpose of this Administrative Instruction is to establish guidelines for the administration of grant funding in the City of Emeryville to ensure compliance with all related grant requirements.

2. POLICY

Goals of this policy are to ensure effective procedures are in place for pre-award activities and post-award management and to establish roles/responsibilities/authorities. This city-wide policy applies to all federal, state, and local/other grants awarded to the City. This policy also applies whether the City is the lead organization/prime recipient funded directly by the grantor, or a subrecipient or contractor under another organization's funding.

3. BACKGROUND

Historically the City of Emeryville has benefited from grant funding and all departments are encouraged to seek grant funding opportunities to support the City's programs and activities. Grant revenues are especially important in funding capital improvements. Effective grant management is important to ensure that only grants in the overall best interest of the City are pursued.

4. GRANT APPLICATION/RENEWAL

Departments seeking or renewing grants should complete the "Grant Application Approval Form" (Exhibit A) and submit it to the following authorized personnel for approval. This will ensure that effects on the City related to goals/priorities, budget, cash flow, financial reporting, and compliance requirements are reviewed and understood beforehand.

Authorized Personnel

Department Head/Designee
Finance Director/Designee
City Attorney/Designee
City Manager/Designee

For significant grants or grants that impact multiple departments, department representatives should present those grants to the Interdepartmental Grants Coordination Committee (Grant Committee) for review before obtaining approval signatures. Many of the City's grant applications are initiated by the Grant Committee. To ensure an efficient review and approval process, it is recommended that the Grant Committee invite the authorized individuals to attend the committee meetings when specific grants are discussed. Committee members may also present specific grants at Department Head meetings for time sensitive grant applications.

After the Grant Application Approval Form has been reviewed and signed by the authorized personnel, departments should submit the grant application along with a staff report and resolution to the City Council for approval. The City Council should approve all grant applications and appropriate the use of grant funds. Should the timing of the grant due date require submittal prior to Council action, grant acceptance will be contingent on City Council approval.

4.1 Evaluating Grant Funding Opportunities

Each grant funded activity should have a Grant Manager and/or a Project/Program Manager. One person can but does not necessarily perform both roles. The Grant Manager will take the lead on:

- Grant application
- Grant reporting
- Grant closeout
- Accounts receivable invoicing to the funder
- City Council approval for grant application, award and completion

The Project/Program Manager will:

- Ensure the funded outcomes of the grant are delivered
- Monitor accounts payable on the project/program and provide invoices to the Grant Manager to process accounts payable reimbursement as soon as possible

The Project/Program Manager together with the Grant Committee and the authorized personnel referenced in Section 4 above are responsible for evaluating the benefits and operational/financial risks associated with each funding opportunity. This will ensure only appropriate funding is pursued and that the City has the resources to successfully implement the grant-funded project. The Project/Program Manager should consult with other departments if special expertise is needed to perform the evaluation.

Procedures:

1. Evaluate if the grant is consistent with the City's missions, strategies goals and/or adopted plans.
2. Perform a cost/benefit analysis. The analysis should also include costs that may be incurred after termination of the grant or requirements for the City to continue certain activities (e.g., maintenance costs, personnel costs, and operating costs).
3. Identify local matching requirements (e.g., cash, in-kind contribution, and leveraged funds).
4. Review and understand the monitoring and oversight responsibilities associated with the grant (sub-recipient monitoring, financial reporting, etc.) and, when interdepartmental assistance is required in order to fulfill monitoring and oversight requirements, clearly communicate those requirements to the supporting department(s) to determine capacity.
5. Determine the required resources to support the grant (IT support, office space, etc.).
6. If personnel will be hired for the grant and then terminated at the end of the grant, evaluate the potential costs for the termination (e.g., severance, medical benefits, unemployment).

4.2 Seeking Approval and Submitting Application Package

The Grant Manager (or Project Manager) should follow the steps presented below when applying for a grant. It is the Grant Manager's responsibility to ensure the proposal is submitted to the granting agency before the prescribed deadline.

Procedures:

1. Complete the "Grant Application Approval Form" (Exhibit A) and obtain appropriate approval signatures. The form may be reviewed and approved at Grant Committee and Department Head meetings.
2. Submit the grant application along with a staff report and resolution for City Council approval.
3. Assemble the application package and submit it to the granting agency.

5. GRANT AWARD

If notice of awards requires a change in scope of work and/or budget, the Grant Manager (or Project Manager) should revise the "Grant Application Approval Form" (Exhibit A) and re-submit to the authorized personnel for approval. The City Manager may direct staff to provide a staff report to the City Council regarding the proposed changes.

5.1 Receiving and Managing the Grant

The awarded department (or Project Manager) is responsible for the management of resources allocated to the grant funded project to ensure compliance with grant provisions unless these roles have explicitly been assigned to other departments/team members. Upon receipt of an award, the Grant Manager (or Project Manager) should work with Finance staff to establish proper procedures to manage the grant.

Procedures:

1. The awarded department or a designated Grant Manager (or Project Manager) must have obtained approval from the City Council for appropriation of grant funds. The awarded department is responsible for preparing all of the council agenda materials (e.g., staff report, resolution, and funding agreement). Please refer to Section 4 above regarding the approval process.
2. The awarded department must set up a grant/project file. The following documents must be contained in the grant file:
 - Grant approval form
 - Grant application
 - Council agenda items and resolution
 - Award letter
 - New grant award information form
 - Fully executed grant agreement
 - Budget amendments
 - Progress reports and transmission confirmations (emails/letters)
 - Subcontracts
 - Purchase orders and claim vouchers
 - Reimbursement requests
 - Financial reports
 - Property records (and disposal records if applicable)
 - All written documents pertaining to the grant, including correspondence, emails, meeting agendas, and minutes.
 - All monitoring or audit reports

3. The awarded department should identify key terms of award and deliverables, and develop a reminder system for meeting the reporting deadlines as necessary.
4. The awarded department should identify important federal/state laws and regulations that the City is required to follow throughout the life of the grant. For example, the City may be required to follow the Davis-Bacon Act, the requirement for paying prevailing wages on public works projects. The Project Manager must review all grant funding agreements at two points: (1) prior to drafting of specifications for procurement and (2) during contract negotiations (as applicable).
5. The awarded department should complete the "New Grant Award Information Form" (Exhibit B) and forward it to the Finance Department along with the following documents for each Grant:
 - a. City Council resolution
 - b. Award letter/notice
 - c. Fully executed grant agreement
6. The awarded department should instruct Finance staff to establish a new project number in SunGard, if one is needed. Grant funds must be tracked separately by a project/account/fund.
7. The awarded department should work with Finance staff to set up an online/special billing process if required (e.g., some granting agencies only accept online billing).
8. If a special annual audit is required, the Program Manager should ensure the audit report is distributed in a timely manner.
9. The awarded department is responsible for submitting Federal Financial Reports such as form SF-425 to funding agencies. SF-425 forms/other financial forms should also be reviewed by Finance staff. Signed copies must be provided to Finance for audit purposes.
10. The awarded department should work with Finance staff to develop a process for recording matching costs. Records/copies should be kept in Finance for audit purposes.

5.2 Cash Management

Finance staff must deposit cash receipts into a bank account and record the transactions in the financial system in a timely manner. Payments to vendors/contractors should be made according to the terms in the funding agreement or contract.

Cost-Reimbursable

Most of the City's grants are on a cost-reimbursable basis. Staff requests reimbursements from funding agencies after expenditures have been paid. Therefore, it is important to post expenditures to the correct project and submit reimbursement requests to granting agencies in a timely manner. Timely billing will ensure adequate cash inflow for the City.

Advance Funding

If grant funds are received in advance, the Finance Department must deposit the funds and post them to the appropriate project in a timely manner. Advance funds require tracking of interest earnings by either applying those revenues to the project or returning to the grantor.

The Project Manager should follow the guidelines in the funding agreement or contract before requesting cash advance payments; staff should disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments.

The City should pay vendors/contractors based on the terms in the grant agreements or contracts. Payments should not be withheld unless there are specific non-compliance conditions.

6. MONITORING AND OVERSIGHT

In order to comply with the requirements in Part 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, the City must establish appropriate monitoring and oversight procedures to ensure efficient administration and operation of grant programs and follow the guidelines in the funding agreement.

The Project Manager and Finance Department are responsible for implementing proper internal controls and procedures to ensure that the City is in compliance with the related grant requirements.

6.1 Expenditure Monitoring

The Project Manager is responsible for coding expenditures to the appropriate project and determining cost eligibility. The Finance Department is responsible for recording financial related transactions. The Project Manager (or his/her staff) should work with Finance staff to prepare reimbursement requests or determine the drawdown amounts.

It is the responsibility of the Finance Department to prepare the Schedule of Federal Expenditures for the City's annual audit. After the Single Audit Report is issued, Finance staff shall transmit the report to the State Controller's Office and submit the Data Collection Form to the Federal Audit Clearinghouse.

Procedures:

1. Review costs to ensure charges to grants are allowable, necessary and reasonable, and properly allocable.
2. Ensure expenditures are properly documented.
3. Ensure expenditures were incurred within the grant period. Expenditures incurred outside of the project period will be rejected by the grantor unless prior approval was obtained.
4. Employee time spent on grant funded projects should be coded on time sheets when applicable.
5. Determine if indirect costs should be allocated to the grant, when applicable.
6. In case a reimbursement/contractor invoice is related to a grant program with eligibility requirements, the Project Manager should review the eligibility checklist (or an appropriate list) to determine if all of the requirements have been met before approving the payment.
7. Review project expenditure reports to identify if corrections/adjustments are necessary.
8. Review and document matching funds periodically (preferably the reviews should match the billing cycles).
9. Update project budget and Capital Improvement Program as necessary.
10. Prepare reimbursement request and submit to the grantor in a timely manner. Before submission, the reimbursement request must be reviewed and approved by someone other than the preparer. For example, a Department Head/Designee should approve the reimbursement request prepared by a Project Manager. A signed copy should be provided to the Finance Department.

If there are eligibility requirements associated with the grant, the Project Manager must review the criteria and ensure that the City has met all the requirements.

11. Develop a plan for funding programs that will be continued even if grant funds are not available. That means city resources may be required to maintain those programs in the future.

6.2 Subcontracting

The awarded department (or Project Manager) must follow the Federal procurement standards and methods when selecting subrecipients or vendors to be funded by federal monies. The procurement requirements prescribed in the grant agreement supersede the City's procurement policy, if the Federal standards are more restrictive than the City's requirements.

A subcontractor awarded via a **subaward** is considered a **subrecipient**. All grant requirements placed upon the City will flow down to any subrecipient. It is our responsibility to evaluate the subrecipient's risk of noncompliance of Federal statutes, regulations and the terms and conditions of the Federal award, and to monitor activities to ensure subrecipients are in compliance with those requirements (see "Subrecipient Grant Award Checklist" Exhibit C). All **federal subawards** must contain language requiring subrecipients to fulfill the prime grant requirements. In general, the subaward agreements should include the following core compliance elements:

- Federal Award Identification requirements (see Exhibit C).
- All requirements imposed by the City on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award.
- Any additional requirements that the City imposes on the subrecipient in order for the City to meet its own responsibility to the Federal awarding agency, including identification of any required financial and performance reports.
- When applicable, an approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government.
- A requirement that the subrecipient permit the City to have access to the subrecipient's records and financial statements as necessary for the City to meet the requirements.
- Review of actual and budgeted expenditures.
- On-site visits or regular meetings.
- The option to perform audits if necessary.
- Review of Single Audit Reports and any audit findings.
- Review of corrective actions and subrecipient's responses to audit findings.
- Sanctions on subrecipients for non-compliance.
- Appropriate terms and conditions concerning closeout of the subaward.

Please note that contractors/consultants that provide goods and services within normal business operations are not considered subrecipients. For example, private businesses normally operate in a competitive environment and provide similar goods or services to many different purchasers. These entities are not considered subrecipients. On the other hand, non-profits and government agencies may be considered subrecipients because they are responsible for programmatic decision making and determine who is eligible to receive various forms of Federal assistance.

Suspension and Debarment

The awarded department is responsible for ensuring subcontractors or subrecipients are not prohibited from receiving federal or state funds. A person or entity debarred or suspended is excluded from federal and non-federal financial assistance and benefits under federal programs and activities.

The System for Award Management (SAM) maintains a list of suspended/debarred individuals/entities. Before entering into a contract, the awarded department should perform a search on SAM to confirm the subcontractors or subrecipients are not prohibited from receiving federal funding. **Search results must be maintained in the grant folder.** The website is <https://www.sam.gov/SAM>.

Federal Financial Assistance Transparency Act (FFATA)

The Federal Funding Accountability and Transparency Act was signed on September 26, 2006. The intent is to empower every American with the ability to hold the government accountable for each spending decision. Prime contractors and prime grant recipients are required to file reports regarding their subawards/contracts if certain conditions are met. Project managers should review the requirements and file the information if needed.

The awarded department should report subcontracts via the FFATA reporting system at <https://www.fsrs.gov>. **Transmission confirmations must be maintained in the grant file.**

Procurement Documents

The following procurement documents should be maintained:

- Requests for proposals issued by the City
- Bid documents
- Proposals submitted by subcontractors/subrecipients
- Selection documents (ranking/rating sheets, interview questions, etc.)
- Council agenda items (staff reports, resolutions, etc.)
- Debarment/suspension search results
- Signed contracts/awardee agreements

- FFATA transmission confirmations
- Other documents pertaining to procurement

6.3 Subrecipient Monitoring

The awarded department should monitor the activities of subrecipients to ensure grant funds are used for authorized purposes, in compliance with federal/state regulations and the terms and conditions of the subawards.

Monitoring activities should include:

1. Reviewing financial and performance reports.
2. Following up and ensuring that subrecipients take timely and appropriate actions on all deficiencies.
3. Performing site visits or having regular meetings.
4. Conducting special audits/reviews if needed.
5. Issuing management decisions for audit findings.

When applicable the awarded department should provide subrecipients with training and technical support on program related matters.

6.4 Cost Sharing/Matching

Cost sharing may include cash contributions, in-kind services, and leveraged funds/other commitments. The awarded department should coordinate with the Finance Department to properly document matching costs periodically. Matching funds must be eligible costs and include the following criteria.

1. Costs are verifiable from records (financial reports, payments, etc.)
2. Federal contributions cannot be used for other federal awards.
3. Costs are allowable.
4. Costs are necessary and reasonable for meeting project program objectives.
5. Match costs must be properly documented.

6.5 Program Generated Income

The City may generate program income as a result of grant funded activities. Program income includes but is not limited to income from fees for services performed, the use or rental of real or personal property acquired under awards, the sale of commodities or items fabricated under an award, license fees and royalties on patents and copyrights, and principal and interest on loans made with grant funds.

All program income must be properly accounted for and reported according to the guidelines in the grant agreements.

6.6 Equipment

Equipment purchased with grant funds should be used for the project or program for which it was acquired during the life of the grant. Records must be maintained, and equipment must be properly maintained and safeguarded to prevent loss, damage, or theft. When no longer needed, the awarded department should contact the grantor for disposal instructions.

6.7 Technical/Progress Reports

The City may be required to submit performance reports to apprise grantors of the progress made towards fulfilling project deliverables. The awarded department should submit progress reports to funding agencies by the prescribed due date. **Evidence of submission (emails/letters) and copies of reports should be maintained in the grant file.**

6.8 Financial Reporting

Financial reports are generally required by granting agencies. The awarded department should prepare the reports using the templates/forms provided by the grantors, and submit the reports in a timely manner. Data reported must be consistent with the data in our financial system. **Copies of reports (e.g., SF-425 for federal awards) should be maintained and one copy should be provided to the Finance Department.**

6.9 Audit Requirements

The awarded department should advise the Finance Department at the beginning of the project if an annual compliance audit is required for a grant. For example, TDA (Transportation Development Act) funds provided by the Metropolitan Transportation Commission may require a special compliance audit.

The City is required to conduct a Single Audit when spending \$750,000 or more in federal awards during a fiscal year. This threshold may increase in the future. The Finance Department is responsible for preparing the Schedule of Federal Expenditures and determining whether an audit is required.

The Single Audit Report shall be distributed to granting agencies as required. The report must be submitted to the State Controller's Office and the Federal Audit Clearinghouse.

7. GRANT CLOSE-OUT

Final Reports and Unspent Grant Funds

A grant award is considered completed when all required work of the grant has been completed or the grant ends. The City must submit the following reports/funds to the grantor, no later than 90 calendar days (or period prescribed in the grant agreement) after the end date of the period performance.

- Financial, performance and other reports.
- Unspent grant funds and cost share (if applicable).
- Program generated income.
- Final property inventory, and disposition of property (if applicable).

Record Retention

The City is normally required to retain financial records, supporting documents, statistical records, and all other records pertinent to an award for a period of three years after the period-of-performance end date. Some exceptions may apply that require the retention period for certain documents to be longer than the three years. Staff should refer to the grant agreement for specific requirements.

Useful Management Links

Electronic Code of Federal Regulations

Part 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

Federal Financial Assistance Transparency Act (FFATA)

<https://www.fsrs.gov>

Government Finance Officers Association

Administering Grants Effective – Best Practice

<http://www.gfoa.org/administering-grants-effectively>

System for Award Management

<https://www.sam.gov/SAM>

US Department of Labor Davis-Bacon Act

<https://www.dol.gov/whd/govcontracts/dbra.htm>

Approved:



Christine Daniel, City Manager

Attachments:

1. Exhibit A: Grant Approval Form
2. Exhibit B: New Award Information Form
3. Exhibit C: Subrecipient Grant Award Checklist

City of Emeryville Grant Application Approval Form

Grant Approval Form prepared/submitted by:

First/Last Name	Title	Department or Division	Date
-----------------	-------	------------------------	------

PROJECT MANAGER: _____

Name (if different from above)	Signature	Date
--------------------------------	-----------	------

GRANT: _____

PROJECT OVERVIEW

PROJECT TYPE: ☐ New ☐ Renewal ☐ Other (Please explain: _____)

PROJECT TITLE: _____

Funding Agency: _____

GRANT APPLICATION DEADLINE: _____

Anticipated Project Start and End Dates: _____

Project Description/Implementation Plan: (example): This project consists of a pedestrian plaza located between the Emeryville Amtrak Station and the proposed Emery Station West office building and an extension of the loading platform abutting the new bus bays in the Transit Center parking podium. The plaza will include new landscaping, hardscape, lighting, and street furniture. It will also serve as a visual terminus of 59th Street

How does the project help fulfill City missions and/or goals (Anticipated Outcomes?)

(example): The plaza will significantly improve the area between the Amtrak station and Emery Station West, creating an important public space and visual terminus of 59th Street focusing on the pedestrian bridge over the tracks. The plaza will enhance pedestrian connections by providing east/west pedestrian connections across the site from Horton Street Bicycle Boulevard (a Transit Priority Street) and 59th Street to the pedestrian/bicycle bridge.

PERSONNEL NEEDS

Job Title	Percentage of Time	Role in Project

FACILITY NEEDS:

- ☐ Project can function within the current facility structure of the department/division
- ☐ Project has the following needs in addition to existing facilities:
- ☐ Additional office space, furniture and computers
 - ☐ Modification of other support space

The grant will fund:

- ☐ All facility modifications needed for the project
- ☐ Some modifications needed for the project
- ☐ No modifications. Funding will be needed from other sources

PROPOSED PROJECT BUDGET (add lines as needed)

	TOTAL*
Grant Request	
City Match	
Other Match	
TOTAL PROJECT COSTS	

* These funds will need to be budgeted over the grant period at time of acceptance.

Will the City be expected to continue activities after grant funds are expended? ☐ Yes ☐ No

If yes, please explain, indicating the source of funds that will be used to sustain the project:

Example: Measure B Paratransit annual allocation.

MATCH REQUIREMENTS

Matching Funds Required: ☐ Yes (You must complete ALL of the following questions/sections)
☐ No (You may skip the following questions; however, you still need to complete the REQUIRED APPROVALS section)

Percentage of project funds covered by the grant vs. matching funds: Grant: _____ % Match: _____ %

PROPOSED MATCHING SOURCES

TYPE (Cash, in-kind)	Source/ Description	Amount

APPLICATION REQUIREMENTS

Is City Council approval of application required to apply? ☐ Yes ☐ No

If so is a template available? ☐ Yes (attach to this form) ☐ No

Date of Council Action: _____

KEY REPORTING OR ADMINISTRATIVE REQUIREMENTS

Please describe any key concerns. Monthly in-person meeting with grantor is required.

REQUIRED APPROVALS

Department Head/Designee

Date

Finance Director/Designee

Date

City Attorney/Designee

Date

City Manager/Designee

Date

City of Emeryville New Grant Award Information Form

CITY PROJECT NAME: _____

Funding Agency: _____

Pass Thru Agency: _____

Type of Grant: ☐ Direct ☐ Pass-through

Type of Funder: ☐ Federal ☐ State ☐ County ☐ Other: _____

Grant Name: _____ Fund #: _____

Grant Number (include CFDA# if federal): _____

Grant Term: _____

Project Number: _____ CIP Number: _____

(Attach a copy of the resolution to this form)

Resolution Number and Date of Application: _____

Accepting Agreement: _____

PROJECT BUDGET (please attach the grant agreement to this form, add lines as needed)

	Year 1 FY:	Year 2 FY:	Year 3 FY:	Year 4 FY:	Year 5 FY:	TOTAL
Grant Amount Awarded						
City Match - Cash						
City Match – In-kind						
Other Match						
TOTAL PROJECT COSTS						

CONTRACTING REQUIREMENTS (example): Davis Bacon applies. Insurance must indemnify funder.

REPORTING REQUIREMENTS (example): Quarterly conference calls are required with the funding agency to report on project status

TIMELY USE OF FUNDS REQUIREMENTS: (example) Construction must be completed 6 months prior to term

BILLING REQUIREMENTS: (example) Must bill every month

IF A CAPITAL PROJECT, LIST ANY SIGNAGE REQUIREMENTS:

Funder: _____

Project manager Transmittal required ☐ **Electronic** ☐ **Hardcopy**

Name: _____

Email: _____

Phone: _____

Address _____

Billing – Accounts Receivable (if not same contact) Transmittal required ☐ **Electronic** ☐ **Hardcopy**

Name: _____

Email: _____

Phone: _____

Address _____

Emeryville Team

Project Manager Name

Department

Signature

Date

Grant Manager Name (if Different)

Department

Signature

Date

City of Emeryville Subrecipient Grant Award Checklist

Background: Part 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (also known as the Uniform Guidance) section 200.331 ensures that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the City, as the pass-through entity, **must** provide the best information available to describe the Federal award and subaward. In addition, the City must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.

FEDERAL AWARD IDENTIFICATION:

<input type="checkbox"/> Subrecipient name (must match the name associated with its unique entity identifier)	<input type="checkbox"/> Total Amount of the Federal Award committed to the subrecipient by the pass-through entity
<input type="checkbox"/> Subrecipient's unique entity identifier	<input type="checkbox"/> Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA)
<input type="checkbox"/> Federal Award Identification Number (FAIN)	<input type="checkbox"/> Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity
<input type="checkbox"/> Federal Award Date of award to the recipient (the City) by the Federal Agency	<input type="checkbox"/> CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement
<input type="checkbox"/> Subaward Period of Performance Start and End Date	<input type="checkbox"/> Identification of whether the award is R&D
<input type="checkbox"/> Amount of Federal Funds Obligated by this action by the pass-through entity (the City) to the subrecipient	<input type="checkbox"/> Indirect cost rate for the Federal award (including if the de minimis rate is charged)
<input type="checkbox"/> Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current obligation	

EVALUATION OF SUBRECIPIENT'S RISK OF NONCOMPLIANCE:

The following are factors to consider when assessing risk of noncompliance but are not limited to the below.

- Is the subrecipient prohibited from receiving federal funding? _____

- Describe the subrecipient's prior experience with the same or similar subawards: _____

- Document the results of previous audits including whether or not the subrecipient receives a Single Audit: _____

- Does subrecipient have new personnel or new or substantially changed systems? _____

- Did the subrecipient receive results from a Federal awarding agency? If so, what were the results?

- Are there other significant factors to consider? _____

COMPLETED BY:

Project/Program Manager

Date

Department Head/Designee

Date

RESOLUTION NO. 23-120

Resolution Of The City Council Of The City Of Emeryville Adopting The Annual Statement Of Investment Policy And Delegation Of Authority To The Finance Director/Treasurer

WHEREAS, California Government Code Section 53646 requires an annual Statement of Investment Policy (Investment Policy) to be submitted to a local agency's legislative body for consideration and approval; and

WHEREAS, the City Council last approved a Statement of Investment Policy on June 16, 2020; and

WHEREAS, the Investment Policy places a high priority on ensuring the safety of principal investments first and then ensuring that the liquidity needs for payment of City obligations are met prior to considering any yield on investments; and

WHEREAS, the proposed Investment Policy reflects the most recent changes to California Government Code 53601, adds additional asset classes and includes language to strengthen risk measures and increase safety in the City's investment program; now, therefore, be it,

RESOLVED, by the City Council of the City of Emeryville hereby adopts the annual Statement of Investment Policy, attached hereto as Exhibit A, to retroactively take effect September 1, 2023; and, be it, further

RESOLVED, by the City Council of the City of Emeryville hereby delegates authority to the Finance Director/Treasurer for investment transactions as set forth in the Investment Policy.

Resolution No. 23-120
Annual Statement of Investment Policy
City Council Meeting | September 5, 2023
Page 2 of 2

ADOPTED, by the City Council of the City of Emeryville at a regular meeting held Tuesday, September 5, 2023, by the following vote:

AYES:	<u>5</u>	Mayor Bauters, Vice Mayor Welch and Council Members Kaur, Mourra and Priforce
NOES:	<u>0</u>	
ABSTAIN:	<u>0</u>	
ABSENT:	<u>0</u>	

DocuSigned by:
John Bauters
67389B48E2C9458...
MAYOR

ATTEST:

DocuSigned by:
April Richardson
9AF9F676E0284D8...
CITY CLERK

APPROVED AS TO FORM:

DocuSigned by:
John Kennedy
2G934D92DB55467...
CITY ATTORNEY

STATEMENT OF INVESTMENT POLICY

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CITY OF EMERYVILLE
STATEMENT OF INVESTMENT POLICY
September 2023

POLICY

It is the policy of the City to invest public funds in a manner which will safely preserve portfolio principal, provide adequate liquidity to meet the City's cash flow needs and optimize returns while conforming to all federal, state, and local statutes governing the investment of public funds.

SCOPE

This investment policy applies to all cash and financial investments of the various funds of the City of Emeryville as reported in the City's Annual Comprehensive Financial Report, and as set forth in the California Government Code Section 53600 *et seq.*, with the exception of those financial assets explicitly excluded from coverage for legal or operational reasons. The provisions of the related bond indentures or resolutions shall govern investments of bond proceeds. City funds to which this policy applies are as follows:

- General Fund
- Special Revenue Funds
- Capital Projects Funds
- Debt Service Funds
- Internal Service Funds
- Enterprise Funds
- Fiduciary Funds
- Any new fund created by the City Council unless specifically exempted.

PRUDENCE

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in management of their own affairs, not for speculation, but for investment considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by investment officials shall be the "prudent person" and/or "prudent investor" standard in accordance with CA Government Code Section 53600.3, and shall be applied in the context of managing an overall portfolio.

53600.3. [. . .all governing bodies of local agencies or persons authorized to make investment decisions on behalf of those local agencies investing public funds pursuant to this chapter are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like

capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency. Within the limitations of this section and considering individual investments as part of an overall strategy, investments may be acquired as authorized by law.]

Investment officers acting in accordance with the investment policy 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 in a timely fashion and appropriate action is taken to control adverse developments.

INVESTMENT OBJECTIVES

The criteria for investing and managing public funds and the order of priority are as follows:

Safety of Principal: Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, the City will diversify its investments by investing funds among a number of financial institutions offering a variety of securities with independent returns.

Liquidity: Liquidity is the ability to change an investment into its cash equivalent on short notice at its prevailing market value. The City's investment portfolio shall remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrently with anticipated cash needs. Since all possible cash demands cannot be anticipated, the portfolio will maintain a liquidity "buffer" equivalent to six months of expenses and invest in short-term, highly liquid vehicles such as LAIF and/or money market funds.

Rate of Return (Yield): The portfolio shall be designed with the objective of attaining a benchmark rate of return throughout budgetary and economic cycles, taking into account safety and liquidity requirements. The benchmark may vary from time to time depending on the economic and budgetary conditions present.

DELEGATION OF AUTHORITY

Authority to manage the City's investment program is derived from the California Government Code Section 53607. Management's responsibility is hereby delegated by the City Council to the Treasurer, who shall establish procedures for the operation of the investment program consistent with this investment policy. The Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinates. The Treasurer can designate a staff person(s) to be responsible for investment transactions. No persons may engage in an investment transaction for the City except as provided under the terms of this policy.

The City may engage the services of one or more external investment advisers, who are registered under the Investment Advisers Act of 1940, to assist in the management of the City's investment portfolio in a manner consistent with the City's objectives. External investment advisers may be granted discretion to purchase and sell investment securities in accordance with this investment policy. Any and all independent investment managers

used by the City must be approved by the City Council.

ETHICS AND CONFLICTS OF INTEREST

The Treasurer and all investment personnel shall refrain from personal business activities that could conflict with proper execution of the investment program and/or which could impair their ability to make impartial investment decisions. The Treasurer and all investment personnel shall disclose to the City Manager and the City Council any material financial interests in financial institutions that conduct business within this jurisdiction and shall disclose any material investment positions which could be related in a conflicting manner to the performance of the City's investment portfolio.

The State of California Fair Political Practices Commission Statement of Economic Interests shall be completed on an annual basis by the Treasurer.

AUTHORIZED FINANCIAL INSTITUTIONS AND DEALERS

The Treasurer will maintain a list of financial institutions, selected on the basis of credit worthiness, financial strength, experience, references and minimal capitalization that are authorized to provide investment capacity. No public deposit shall be made except in a qualified public depository as established by state laws.

As part of a due diligence program, the Treasurer should review the annual financial reports of key counterparty banks as well as summary reports retrieved from each bank's regulator. These summary reports are known as Call Reports and can be viewed on the Federal Financial Institutions Examination Council's (FFIEC) website at <https://cdr.ffiec.gov/public/>.

Annually and before engaging in investment transactions with a broker/dealer, the firm shall sign a certification form, attesting that the individual responsible for the City's account with that firm has reviewed the investment policy and that the firm understands the policy and intends to present only those investment transactions appropriate under the policy. The Treasurer shall request for the broker/dealer to provide the latest/most available financial statement to the City.

AUTHORIZED AND SUITABLE INVESTMENTS

The City is empowered by California Government Code Section 53601 to invest in the following types of securities. Concentration limits and minimum credit quality apply at time of purchase. Within the investments permitted by the Code, the City seeks to further restrict eligible investments to the guidelines listed below. In the event a discrepancy is found between this policy and the Code, the more restrictive parameters will take precedence.

- United States Treasury bills, notes, bonds, or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest with a maximum remaining maturity of five (5) years.

- Obligations issued by agencies or instrumentalities of the U.S. Government, Federal Agencies or United States Government-Sponsored Enterprise (GSE) obligations, with a maximum remaining maturity of five (5) years, per California Code 53601(f). No more than 30% of the portfolio may be invested in any single Agency/GSE issuer. The maximum percentage of agency callable securities in the portfolio will be 20%.
- Asset-Backed (ABS), Mortgage-Backed, Mortgage Passthrough Securities, and Collateralized Mortgage Obligations from issuers not defined in the first and second subparagraphs (U.S. Treasury and Federal Agency) of the Authorized and Suitable Investments sections of this policy, provided that the securities are rated "AA" or its equivalent or better by one nationally recognized statistical rating organization ("NRSRO"). No more than 20% of the total portfolio may be invested in these securities, and the maximum final maturity may not exceed five (5) years per California Government Code 53601(o). No more than 5% of the portfolio may be invested in any single ABS or Commercial Mortgage issuer.
- Bonds, notes, warrants or other evidence of debt issued by a City of Emeryville entity with a maximum remaining maturity of five (5) years.
- The Local Agency Investment Fund (LAIF) maintained by the State of California. Current policies of LAIF set minimum and maximum amounts of monies that may be invested as well as maximum number of transactions that are allowed per month.
- Negotiable certificates of deposit issued by federally or state chartered banks or associations or by a state licensed branch of a foreign bank with a maximum remaining maturity of five (5) years. Purchases may not exceed 30% of surplus funds.
- Medium term notes with a maximum remaining maturity of five years or less, by corporations organized and operating in the United States and rated "AA" or better by one nationally recognized statistical rating organization ("NRSRO"). No more than 30% of surplus funds can be invested in this type of security, per California Government Code 53601(k). No more than 5% of the portfolio may be invested in any single issuer.
- Money Market Mutual Funds. Shares of beneficial interest issued by diversified management companies investing in the securities and obligations authorized by this section. Such funds must carry the highest rating of at least two of the largest national rating agencies. No more than 20% of surplus funds can be invested in such funds. The companies shall retain an investment adviser registered with the Securities and Exchange Commission with not less than five (5) years' experience investing in the securities and obligations as authorized by this section, and with assets under management in excess of \$500,000,000. The purchase price of shares of beneficial interest purchased pursuant to this subdivision shall not include any commission that these companies may charge.
- Insured or collateralized time deposits or savings accounts secured in accordance with the provisions of Sections 53651 and 53652 of the California Government Code. If the collateral is government securities, 110% of market value to the face

amount and accrued interest of the deposit is required. If secured by first mortgages and first deeds of trust, the market value must be 150% of the face amount and accrued interest of the deposit. The collateral must be held by a third party.

Required ratings will be deemed to be the rating on the date of purchase.

A five (5) year maximum remaining maturity is allowed unless an extension of maturity is granted by the City Council.

PROHIBITED INVESTMENTS

Certain investments allowed by California Government Code will continue to be excluded from the policy. These include: repurchase agreements, reverse repurchase agreements, commercial paper, interest only strips, collateralized mortgage obligations, County investment pools, other investment pools, notes and bonds issued by the State of California and local agencies within California.

SUSTAINABLE AND RESPONSIBLE INVESTING

City funds should be guided by the following provisions when investing in securities of non-governmental entities:

- Priority shall be given to investments in entities that support community well-being through safe and environmentally sound practices and fair labor practices.
- Priority shall be given to investments in entities that promote equality of rights regardless of race, religion, color, ancestry, age, national origin, gender, marital status, sexual orientation, disability or place of birth.
- Priority shall be given to investments in entities that promote community economic development

In addition, the direct investment of City funds is restricted as follows. These are investments made by City staff directly and funds are not part of a pool or other similar investment accounts (e.g., LAIF and investments for bond funds and trust).

- No investments are to be made in tobacco or tobacco-related products.
- No investments are to be made to support the production of weapons or military systems.
- No investments are to be made to support the production or distribution of fossil fuels.

The City Treasurer shall periodically verify compliance with the guidelines either through direct contact with company or through the use of a third-party resource.

COLLATERALIZATION

California Government Code Section 53652, et seq. requires depositories to post certain types of collateral for public funds above the Federal Deposit Insurance Corporation (FDIC) insurance amounts. The collateral requirements apply to bank deposits, both active (checking and savings accounts) and inactive (non-negotiable certificates of deposit).

SAFEKEEPING AND CUSTODY

In accordance with California Government Code Section 53601, all securities owned by the City shall be held in safekeeping by the City's custodial bank or a third-party bank trust department, acting as an agent for the city under terms of the custody agreement.

All securities will be received and delivered using a delivery vs. payment (DVP) basis, which ensures that securities are deposited with the third-party custodian prior to the release of funds. Securities held by the third-party custodian will be evidenced by safekeeping receipts and/or bank statements. Investments in the State Local Agency Investment Fund (LAIF) or money market mutual funds are undeliverable and are not subject to delivery or third-party safekeeping.

Investment trades shall be verified against bank transactions and broker confirmation tickets. On a monthly basis, the custodial asset statement shall be reconciled with the month-end portfolio holdings.

The City shall consider divesting in custodial banks or third-party banks that do not align with the sustainable and responsible investing requirements of this policy. Such decisions should be made in the best interest to the City.

FAIR VALUE MEASUREMENT AND APPLICATION

Governmental Accounting Standards Board (GASB) passed GASB statement 72 effective fiscal year 2016 which addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. Determination can be obtained by the fiscal agent statements in which the City's cash and investments are held.

DIVERSIFICATION AND OTHER GUIDELINES

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. Credit risk will be mitigated by limiting investments to the types of securities authorized by this policy, using pre-qualified financial institutions, and diversifying the investment portfolio.

The City will diversify its investments by security type, except for securities issued by the

U.S. Government and its agencies, and by institution to reduce or eliminate risk of loss. The following guidelines shall apply:

- Maturities shall be matched against projected liabilities to avoid an over-concentration in a specific series of maturities.
- Maturities selected shall provide for stability and liquidity.
- The duration of the portfolio will generally be approximately equal to the duration (typically, plus or minus 20%) of a Market Benchmark, an index selected by the City based on the City's investment objectives, constraints and risk tolerances.
- Every transaction will be reviewed by the Treasurer and City Manager.
- Expenditures and revenues will be carefully monitored and forecast to allow as much money to be invested as possible.
- In general, securities will be bought with the intent to maturity, but may be sold to rebalance the city's investments, generate liquidity, or to improve credit quality.
- The City's cash should be pooled.
- The Local Agency Investment Fund should be used to provide daily liquidity to the portfolio. The portfolio will be diversified to balance yield with other objectives.

PERFORMANCE STANDARDS

The investment portfolio will be managed in accordance with the standards established within this investment policy and should obtain a market rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints, cash flow needs and maturities of its investments. The basis to determine whether market yields are being achieved shall be the total return of the portfolio. The Treasurer shall monitor and evaluate the portfolio's performance relative to the chosen market benchmark(s), which may be included in the Treasurer's quarterly report. The Treasurer shall select an appropriate, readily available index to use as a market benchmark.

REPORTING

The Treasurer shall submit to each member of the City Council a monthly report. The report shall contain a complete description of the portfolio, including the types of investments, issuers, maturity dates, par values and current market values. The report will also include a certification of the following:

- All investments meet the requirements of the City's investment policy.
- Sufficient investment liquidity and anticipated revenues are available to meet the City's budgeted expenditure requirements for the next six months.

ADOPTION

The investment policy shall be adopted annually by resolution of the City Council.

GLOSSARY

The attached Glossary is incorporated as part of the policy.

GLOSSARY

The following technical words are included in the policy because they are common treasury and investment terminology.

Agencies: Debt instruments issued by the U.S. government agencies, departments, government-sponsored corporations and related instrumentalities to finance their own programs. Some examples of these agencies are Federal Farm Credit, Federal Home Loan and Student Loan Marketing Association.

Annual Comprehensive Financial Report (ACFR): The official annual report for the City of Emeryville. It includes basic financial statements for each individual fund and account group prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

Ask: The price at which securities are offered. The offer price is the cost of the security to the buyer.

Bankers' Acceptance (BA): A draft or bill or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

Basis Point: A basis point equals one one-hundredths of 1% (0.01%).

Bid: The price offered by a buyer of securities. This is payment that the seller gets when a security is sold.

Broker: A broker brings a buyer and seller together for a commission.

Callable: Securities subject to payment of the principal amount and accrued interest prior to the stated maturity date, with or without premium.

Certificate of Deposit (CD): A time deposit with a specific maturity evidences by a certificate issued by commercial banks and savings institutions. The first \$250,000 is insured by the FDIC. For governmental agency, deposits in excess of \$250,000 are required to be collateralized by the financial institutions.

Collateral: Securities, evidences of deposit or other property which a borrower pledges to secure repayment of a loan or to secure deposits of public moneys. Also refers to securities pledged by a bank to secure deposits of public monies.

Commercial Paper: An unsecured promissory note with a fixed maturity no longer than 270 days. Usually sold in discount form.

Coupon: The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. A certificate attached to a bond evidencing interest due on a payment date.

CUSIP Number: An identifying number developed by the Committee on Uniform Security Identification Procedures, under the auspices of the American Bankers Association to provide a uniform method of identifying municipal, U.S. government, and corporate securities.

Dealer: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

Debenture: A bond secured only by the general credit of the issuer.

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 signed receipt for the securities.

Direct Investment: Investment transactions explicitly managed by the delegated authority for the City.

Discount: The difference between the cost of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

Discount securities: Non-interest bearing money market instruments that are issued below the face amount and redeemed at maturity at full face value, such as Treasury Bills.

Diversification: Dividing investments of funds among a variety of securities offered independent returns, maturity and market risks.

Duration: A measure of the timing of the cash flows, such as the interest payments and the principal repayment, to be received from a given fixed-income security. This calculation is based on three variables: term to maturity, coupon rate, and yield to maturity. The duration of a security is a useful indicator of its price volatility for given changes in interest rates.

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 11 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 FHLBs is to liquefy the housing related assets of members who must purchase stock in their district bank.

Federal National Mortgage Association (FNMA): FNMA 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 & 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 stockholder-owned 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 security holders will receive timely payment of

principal and interest.

Federal Home Loan Mortgage Corporation (Freddie Mac): A Government Sponsored Enterprise that provides liquidity to the mortgage markets, much like FNMA and FHLB.

Federal Reserve System: The central bank of the United States created by Congress and has 12 regional banks that are overseen by a seven member Board of Governors in Washington, D.C.

Liquidity: Liquidity is the ability to change an investment into its cash equivalent on short notice at its prevailing market 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.

Local Agency Investment Fund (LAIF): The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment.

Market Value: The price at which a security is trading and could presumably be purchased or sold.

Master Repurchase Agreement: A secured contractual obligation between an investor and an issuing financial institution establishing each party's rights in the transactions. It specifies the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower. The investor exchanges cash for temporary ownership of the collateral securities with an understanding the seller-borrower (financial institution) will repurchase the securities. Interest income earned during the term belongs to the investor.

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 instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

Offer: The price asked by a seller of securities. When buying securities the investor asks for an offer.

Portfolio: Collection of securities 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 (SEC)-registered securities broker-dealers, banks and a few unregulated firms.

Prudent Person Rule: A standard followed by a person of discretion and intelligence seeking a reasonable income and preservation of capital.

Rate of Return: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

Safekeeping: A service to customers rendered by financial institutions for a fee whereby securities and valuables of all types and descriptions are held in the bank's vault for protection. Other services which are normally provided are marking the portfolio to market value, reporting investments held and investment activities.

Securities & Exchange: Agency created by Congress to protect investors in securities transactions by administering securities legislation.

Treasury Bills: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months or one year.

Treasury Bond: Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

Treasury Notes: Intermediate term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of one to ten years.

Variable rate note: Securities which pay interest at rates that can fluctuate during the life of the security.

When issued: A conditional transaction that takes place between the time a new issue is offered and the time of physical delivery of the bonds. It is understood between the buyer and the seller that transactions will occur when and if the bonds are issued.

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 a premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the purchase date to the maturity date.

Yield to Maturity: The rate of return yielded by a debt security held to maturity when both interest payments and the investor's capital gain or loss on the security are taken into account.



ADMINISTRATIVE INSTRUCTION

A.I. NUMBER: 605
SUBJECT: Purchasing and Accounts Payable Procedures
REFERENCE: Municipal Code 3.6.04(e); Governmental Accounting, Auditing and Financial Reporting; California Uniform Public Construction Cost Accounting Commission; Federal Uniform Guidance
SUPERSEDES: AI 106 (dated January 12, 1988); AI 402 (dated June 26, 1989); AI 104 (dated January 22, 1990); AI 605 (dated November 1, 1991); AI 605 (dated October 25, 2016)
DATE: September 19, 2019

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1. PURPOSE

The purpose of this Administrative Instruction is to provide the City of Emeryville a means of assuring continuity and uniformity in its purchasing operation, to establish policy guidelines for the cost effective and efficient purchase of services, supplies, materials, and equipment, to define the responsibilities for such purchases, and to implement the City's Purchasing Ordinance, Chapter 6 of Title 3 of the Emeryville Municipal Code. These guidelines are designed to provide financial oversight of the acquisition of goods and services, and monitoring vendors with whom the City conducts business. They are not intended to address every issue, exception, or contingency that may arise in the course of purchasing activities. The basic standard that should always prevail is to exercise good judgment in the use and stewardship of City resources, including keeping within the budget authorized by the City Council. This Administrative Instruction also establishes purchasing guidelines for competitive bidding of goods and services.

2. ETHICS

The purpose of this section is to provide a general code of conduct for all personnel who may be engaged in the City's purchasing function. It is essential that all personnel involved in the procurement process conduct themselves in a manner that maintains impartiality and complete objectivity, to meet the continuing scrutiny of suppliers and the public. In dealings with the business community, it is necessary to exercise a strict rule of personal conduct to ensure that business relations are not compromised or even have the appearance of being compromised. The City's reputation for fairness and integrity in dealing with suppliers and others must always be maintained.

The following are the City's standards in ethics for purchasing:

- A. To buy on the basis of value, recognizing that value represents a combination of quality, service and price which assures the greatest economy to the City.
- B. To recognize that permanent business relationships should be established on the basis of honesty and fair dealings.

- C. To be courteous and considerate in all City dealings.
- D. To avoid statements that might injure or discredit legitimate suppliers and to avoid disclosure of confidential information that might give an unfair advantage in a competitive business transaction.
- E. To adjust claims and settle disputes on the basis of facts and fairness.

No City employee shall participate in a purchase if the purchase involves purchasing goods, services or equipment from the City employee or the City employee's spouse, partner, or family member.

3. POLICY

These policies primarily cover items that require a Purchase Order (P.O.) and involve the use of Claim Vouchers. Purchase orders provide a mechanism for encumbering budgeted funds and ensure that the purchase of goods is approved by the appropriate department manager or his/her designee.

3.1 Purchasing Authority

The City Manager is the official Purchasing Officer for the City of Emeryville and for the City of Emeryville as Successor Agency for the Emeryville Redevelopment Agency (RDA), the Emeryville Public Financing Authority, the Management of Emeryville Services Authority, and the Emeryville Community Development Commission (collectively, "the City"). The City Manager may delegate purchasing authority to a Department Head.

Department Heads are responsible for reviewing, planning, and authorizing department needs, subject to the City Manager's review and approval.

Officers or employees of the City are prohibited from contracting for goods and/or services, supplies, materials, equipment contrary to the provisions of Chapter 3-6.09 of the City of Emeryville's Municipal Code. Such purchase orders or contracts shall be void.

3.2 Approval Authority

- A. Purchase Order Requisitions (Exhibit B) must be signed by the Department Head or designee regardless of the purchase level. Following are authority levels and dollar thresholds:

Department Head or Designee per vendor per fiscal year	\$0 - \$5,000
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City Manager per vendor per fiscal year (<i>approves all Purchase Orders over \$5,000</i>)	\$5,000 - \$45,000
City Council / Agency Body Resolution	Over \$45,000

- B. The practice of stringing or splitting of P.O.'s to circumvent the approval levels and dollar thresholds is prohibited.
- C. Designees are recognized once an Authorized Designee memo is received by the Finance Department (Exhibit C). This memo is completed by the Department Head to authorize the designee, provide a sample signature of designee and a list of what the designee may approve.
- D. P.O.'s that are split between departments, or if the ordering department and the department being charged are different, the P.O. shall be signed and approved by both Department Heads.
- E. Capital outlay items which have a capitalization dollar threshold of \$5,000 will by default require City Manager approval.
- F. Computer-related and telecommunication equipment and license purchases shall also be approved by the Information Technology Manager or their designee.
- G. All cost recovery account, retention and deposit refunds must be approved by a finance manager/designee.

3.3 Monitoring Expenditures / Change Order Requests

Departments are responsible for tracking charges against a purchase order. If the funding is exhausted, or the scope of the service changes, the department must prepare and submit a Change Order request (Exhibit D). Please note that change in the scope of services may necessitate an amendment to the PSC or other original contract, and such amendment is separate and distinct from a Change Order.

The Change Order request shall be prepared as soon as the department is aware that the funds are exhausted or the scope of the service has changed. The department should act in an expeditious manner so that payment to the vendor is not delayed. Refer to the City's Purchasing Procedures below for detailed instructions on the preparation of Change Orders.

3.4 Categories Requiring Purchase Orders

- A. Supplies and services over \$5,000

B. All contracts and Professional Service Contracts (PSC's)

C. All capital outlay purchases (equipment costing \$5,000 or more)

3.5 *Contracts and Professional Services Contracts*

After the contract has been approved and signed by both the City Attorney and the vendor, the P.O. Requisition should be prepared and presented to the City Manager along with the contract for final approval. A copy of the signed contract or agreement (along with the P.O. requisition, insurance certificate plus endorsement, W-9, business license, and resolution if applicable) must be submitted to Finance for P.O. processing.

3.6 *Change Orders*

P.O. Change Orders require the same documentation as P.O. Requisitions, except Change Orders are prepared using a manual form (per Exhibit D). The P.O. number shall remain the same and should be noted on the manual form. This is submitted to Finance for processing.

3.7 *Purchases NOT Requiring Purchase Orders*

1. Office supplies *under* \$5,000
2. Professional membership dues and subscriptions
3. Conferences and meetings
4. Training expenditures
5. Travel costs, reimbursements, refunds
6. Utility bills (electricity, gas, water, garbage, fuel, telephone, etc.)
7. Rental payments (building rents, equipment rentals, etc.)
8. Real estate transactions and escrow transactions – approved by the City Council and/or Successor Agency. This includes First Time Homebuyers or other similar programs.
9. General administrative expenses such as taxes, insurance, fees, and legal bills.
10. Contracts for Community Services Classes with recreational class instructors who are paid based on a percentage of class revenue, or a fixed compensation based upon the rate per class.

11. Professional Services Contracts (PSC's) that contain one-time purchases under \$5,000 can be submitted with a Claim Voucher in lieu of a Purchase Order.

3.8 Grant Funded Expenditures

Any purchases made with federal, state or other grantor funds must be made in compliance with the funding agency's procurement policies as documented in the Grant Management Policy & Procedures A.I. 115 dated November 29, 2011 (or the revised A.I.). Federal procurement is controlled both by the funding agency procurement policy as well as federal policy as expressed in 2 CFR Part 200 regarding Cost Principles. Please refer to Exhibit A regarding Uniform Guidance Procurement Standards. Any requirements in an executed grant agreement supersede any preferences or policies listed within this A.I.

4. THE BID PROCESS

Departments are encouraged to solicit bids for all purchases to ensure the City is obtaining competitive rates for its supplies, services, and equipment.

4.1 When Formal Bidding Is Required

4.1.1 Public Works and Maintenance Projects

Public Contract Code section (PCC) 20162 requires bidding of a "public project" if the public project exceeds \$5,000. "Public project" is defined as: "a project for the erection, improvement, painting, or repair of public buildings and works; (b) work in or about streams, bays, waterfronts, embankments, or other work for protection against overflow; (c) street or sewer work except maintenance or repair; (d) furnishing supplies or materials for any such project, including maintenance or repair of streets or sewers." (PCC 20161.)

However, the State adopted the "Uniform Public Construction Cost Accounting Act" (PCC 22000, et seq.) ("UPCCAA") to provide an alternate bidding procedure. (PCC 22001.) A public agency may elect to become subject to the UPCCAA when contracting for maintenance work or other work not falling within the definition of public project by adopting a resolution (PCC 22003). The UPCCAA defines public project, for the purposes of the UPCCAA, to include any of the following: "(1) construction, reconstruction, erection, alteration, renovation, improvement, demolition, and repair work involving any public owned, leased, or operated facility; (2) painting or repainting of any publicly owned, leased, or operated facility; (3) [omitted]." (PCC 22002(c)). Public project as defined by the UPCCAA does not include maintenance work, which includes all of the following: "(1) routine, recurring, and usual work for the preservation or protection of any publicly owned or publicly operated facility for its intended purposes; (2) minor painting; (3) resurfacing of streets and highways at less than one inch; (4) landscape maintenance, including mowing, watering, trimming, pruning, planting, replacement of plants, and servicing of irrigation and sprinkler systems; (5) [omitted]." (PCC 22002(d).) As of January 1, 2019, UPCCAA provides that public projects (as defined in UPCCAA 22002(c)) of \$65,000 or less may be performed by the public agency's employees,

negotiated contract or by purchase order, and that public projects (as defined in UPCCAA 22002(c)) of \$200,000 may be let by informal procedures. The City elected to become subject to UPCCAA by adopting Resolution No. 03-46. When a public agency elects to become subject to the UPCCAA, the public agency must adopt a local ordinance regulating informal bidding procedures, and satisfying the requirements set forth in PCC 22034. The City Council adopted Ordinance No. 03-005, which is codified as Chapter 9 of Title 7 of the Emeryville Municipal Code.

Accordingly, public projects (as defined in PCC section 20161) of up to \$5,000 may be procured with the following options:

1. The City may choose to use internal resources for the construction of the project;
or
2. The City may follow purchasing procedures applicable for non-Public Works procurements.

Under PCC Section 22032(a), public projects (as defined in PCC section 22002(c)) less than \$60,000 may be procured with the following options:

1. The City may be performed by employees by force account; or
2. The City may follow informal bidding procedures as outlined in Chapter 9 of Title 7 of the Emeryville Municipal Code.
3. The City may follow purchasing procedures applicable for non-Public Works procurements to purchase via a negotiated contract.

Under PCC Section 22032(b), public projects (as defined in PCC section 22002(c)) less than \$200,000 may be procured by following the informal bidding procedures as outlined Chapter 9 of Title 7 of the Emeryville Municipal Code.

Maintenance projects (as defined in PCC section 22002(d)) are exempt from bidding requirements.

4.1.2 Consultant / Professional Services (excluding legal) and Other General Purchases

Consultant/Professional Services (excluding legal) and general purchases such as supplies, equipment and leases:

1. For purchases up to \$5,000 (cumulative amount of contract), there are no specific bidding requirements, but competitive bidding should be used when practical. Departments may award the contract for purchase. For purchases greater than \$5,000, and up to \$45,000 (cumulative amount of contract), the Department must solicit three written quotations ("Informal Bidding Procedures") and submit an Addendum for Purchasing Supplies, Services and Equipment Form to the City Manager, with a recommendation for the award of the contract to the City Manager.
2. For purchases above \$45,000, the Department formally advertises for sealed bids (Request for Qualifications or Proposals¹). The Department submits the results of the proposals to the City Manager for assessment. The City Manager makes the recommendation for the award of the contract and submits to the City Council for approval. If it is anticipated that the same vendor will be providing the same services for several years, the project manager should consider entering into a multi-year contract. If the multi-year contract would exceed the City Manager's \$45,000 threshold in authority to contract, then the Council must approve the multi-year contract. Contracts should not be limited to one year terms for the sole purpose of satisfying the City Manager's contracting authority.

4.2 Procedures for Formally Advertising Bids

When purchases and contracts for *non-public works projects* are required to be formally bid as set forth in this policy, the advertising of the bid shall adhere to the procedures set forth in this administrative policy in addition to the requirements imposed by State law.

1. The City Clerk shall publish the legal notice inviting bids twice, the first publication at least ten (10) days before the date of bid submittal. Prior City Council authorization is not required. Notice shall be published in newspaper of general circulation.
 - a. The notice inviting bids shall include a general description of the articles or services to be purchased, place where bid blanks and specifications may be secured, and the time and place for opening bids.
 - b. The Department Head shall approve all formal bid notices and bid forms prior to distribution.
2. The department making the purchase shall solicit bids from all responsible prospective suppliers whose names are on the bidder's list when such a list is available.

¹ The City Clerk's Office maintains a template that may be used for a Request for Qualifications or Proposals.

3. The solicitation of bids shall be posted on the City's website at least ten (10) days before the date of bid submittal.
4. All bids must be submitted to the City Clerk's office by the time established for submittal. Bids must be sealed and enclosed in an envelope marked "Bid Enclosed".
5. The report to Council on bid awards should include the tabulation of bids with a recommendation for the award of bid. If the project bid award is under \$45,000 in value, the City Manager may award the bid at his or her discretion based on the tabulation of bids.
6. The awarding authority shall award the bid within sixty (60) days from bid submittal or as specified in the bid documents.
7. The awarding authority may, at its discretion, reject all bids presented and re-advertise for bids or have the work performed in accordance with the general laws of the State.
8. If two (2) or more bids received are for the same total amount or unit price, quality and service being equal, and if the public interest will not permit the delay of re-advertising for bids, the Council may accept the one it chooses or choose a bidder by lot.
9. Bidder's security may be required if considered necessary:
 - a. Bidders shall be entitled to the return of bid security after award of contract. The City Clerk's office shall be responsible for retaining the bid security and returning it to the appropriate bidders after the bid opening.
 - b. A successful bidder shall forfeit his bid security, however, upon refusal or failure to execute the contract within ten (10) days after notice of the award of the contract has been mailed.
 - c. The Council may, on refusal or failure of the successful bidder to execute the contract, award it to the next lowest responsible bidder.
 - d. If the Council awards the contract to the next lowest responsible bidder, the amount of the lowest responsible bidder's security shall be applied by the City to the difference between the low bid and the second lowest bid, and the surplus, if any, shall be returned to the lowest bidder.

10. The City Manager shall have the authority to require a performance bond and/or labor and materials bond before entering a contract in such amount as determined necessary for the best interests of the City. The form and amount of required bonds shall be determined by the City Manager.
11. A file of formal bids shall be maintained in the City Clerk's office for a period of two years and be open for public inspection.
12. The department shall notify the successful bidder by forwarding a purchase order or other official notice.
13. In its discretion, the awarding authority may waive any informalities or minor irregularities in the bids.
14. If it is necessary to make changes in the notice to bidders or changes in specifications, an amendment, or addendum to the bid specifications shall be issued by the Department Head to all prospective bidders setting forth the changes.
15. Contracts with an on-going nature, or which provide services on an as-needed basis should be bid at least every five years.

4.3 Sole Source Justification

Exceptions to the bidding requirements as outlined above include:

1. The purchase is made through the Department of General Services of the State.
2. The purchase is combined with that of another public agency, provided such public agency followed the competitive bidding practices which comply with the legal requirements applicable to such agency.
3. The supplies, materials and equipment are only available from a single source.
4. For services, as waived by the awarding authority² for good cause.
5. An emergency.
6. A maintenance project as defined in Public Contract Code section 22002(d).

² In applying this policy to a specific contract, as used herein, awarding authority refers to either the City Council or the City Manager, depending upon who awards the contract at issue.

Compliance with this AI would defeat the purpose of this AI and Emeryville Municipal Code section 3-6.01 and result in procurement of services, supplies, materials, or equipment at a higher cost that was not commensurate with the quality needed.

If a sole source contract is being recommended, complete an Addendum for Purchasing Supplies, Services and Equipment Form explaining why the City requires the goods and/or services from the selected vendor. The Purchase Order Requisition shall be attached to the memo. Approval authority for purchases is as outlined in Section 4.2.

5. PURCHASE ORDER PROCEDURES

5.1 Responsibility

Purchase Order Requisitions are prepared by the department initiating the purchase. The department must ensure that all of the proper approvals and signatures relating to the purchase, required forms, and supporting documentation have been secured. As noted in Section 4.2, the practice of stringing or splitting of purchase requisitions to circumvent this Administrative Instruction is prohibited. The requisitioning department is responsible for submitting the necessary forms and supporting documentation to Finance in a timely manner to avoid delays in vendor payments. Following are submission guidelines, and the required forms.

5.2 Submission Guidelines

The requisitioning department must complete the Purchase Order Requisition form manually or by utilizing the City's financial software (preferred method). The following information is required to ensure the prompt and efficient processing of the purchase:

1. Vendor name and address (include vendor number if available)
2. Completed W-9 (for new vendors)
3. Item description and quantity
4. Cost for each item, and estimated shipping and taxes
5. Project number (if applicable)
6. Department/division(s) and account(s) to be charged
7. Specify if the purchase is standard or urgent (emergency purchase)
8. Urgent purchase requisitions must have a memo detailing the nature of the emergency

9. Sole source or single source purchases require an Addendum for Purchasing Supplies, Services and Equipment Form signed by the City Manager to justify the sole/single source
10. Copy of signed contract, if required
11. Copy of Council approved resolution, if required
12. Appropriate approvals
13. Bid memo (Addendum for Purchasing Supplies, Services and Equipment Form signed by the City Manager), if required

5.3 Emergency Purchase Orders

Sometimes an emergency occurs which makes it necessary to purchase items without the benefit of competitive bidding. The guidelines outlined herein are intended to define emergency criteria for the purpose of purchasing equipment, goods, and services:

- A. To avoid and/or mitigate the immediate danger to life, health, safety, or property,
- B. In the event of a natural disaster,
- C. Facilitate the continued performance of critical City operations or services,
- D. Immediate action is required to avoid great financial loss.

Unforeseen emergency occurrences that do not provide the City an opportunity to obtain competitive quotes or provide for the encumbrance of the committed funds, shall rely on sound judgment to keep these orders to a minimum.

In the event of an emergency, as defined above, the procedures are as follows:

1. The department shall make every effort to solicit bids from qualified vendors, if time allows and it is feasible to do so.
2. Purchase Order Requisitions must have all the proper approvals and supporting documentation as outlined in this AI. In addition, approval by the City Manager or designee is required for all emergency purchases exceeding \$5,000.
3. It is understood that emergencies may occur during non-business hours and/or designated Finance staff may be unavailable. However, it is the responsibility of the requesting department to make every effort to obtain an Emergency Purchase Order Number in advance of the purchase.

4. If the department is making a purchase which may be eligible for reimbursement for funds distributed by the Federal Emergency Management Agency or any other federal funds, emergency purchases may need to comply with 2 CFR Part 200. Consult with the City Attorney.

5.4 Finance Department Purchase Order Process

1. Completed Purchase Order Requisitions received in Finance by 5:00 p.m. on Tuesday will be assigned a Purchase Order number and processed by the following Wednesday.
2. Incomplete Requisitions will be returned to the department with reason(s) of return. Common reasons include lack of funds in the account and/or project to be charged, incomplete documentation and/or authorization, and/or missing Council Resolution.
3. Urgent Purchase Order requests follow the procedures outlined in the Emergency Purchase Order section of this AI.
4. Finance staff responsible for Accounts Payable will process the Purchase Order and email an electronic copy (PDF) to the requesting department. The department is responsible for providing a copy to the vendor as appropriate.
5. Funds are encumbered once the Purchase Order has been processed and posted to the general ledger of the City's financial system.

6. CLAIM VOUCHER PROCESSING

6.1 Preparation of Claim Vouchers

- A. Departments are responsible for preparation of claim vouchers (Exhibit E) for payment of invoices. Assuming there are no errors or discrepancies, vouchers should be prepared within five (5) business days of receipt of invoice.
- B. Merchandise received by department must be thoroughly checked. Item(s) must be verified against packing slips and Purchase Order to ensure item received is exactly as specified. Invoice and Claim Voucher should NOT be signed off until all merchandise/services have been satisfactorily received.
- C. The department is responsible for tracking the charges against a Purchase Order. If a Purchase Order runs out of money or the scope of service changes, the department must submit a (manual) Change Order request before the vendor can be paid. The Change Order Request should be done as soon as you become aware of a change so as not to delay payments to the vendor. If the service is under contract, the contract will also require amendment and City Manager and/or Council approval.

D. Claim Vouchers should include the following information:

1. Purchase Order Number, if applicable. This number is vital to ensure the invoice is charged against the encumbrance, rather than the budget.
2. Construction vouchers must include a Purchase Order number and an invoice signed by the contractor. The gross amount due less retention, if applicable, should be detailed on the voucher.
3. Vendor number. Please verify this number in the City's financial software and include it on the claim voucher.
4. Completed W-9 (for new vendors).
5. Fund, department/division and budget account(s) to be charged. Project and account, if applicable. Use correct account coding for purchases whether or not your division has a budget for that line item. For instance, you may code a purchase of books to Books, Maps, & Periodicals to Account #73100 even if your department did not budget for that line item. The department must be cognizant of the department's bottom line. If no account number is listed, the voucher will be returned to the Department. If the voucher includes multiple items and account coding is not listed for each item, Accounts Payable will charge the last account listed.
6. Appropriate approvals as described in Section 4.2 (Approval Authority).

6.2 *Timetable for Submitting and Processing Claim Vouchers*

1. Department must submit completed and approved Claim Vouchers with supporting documents to Finance Department by 5:00 p.m. on Tuesday, to be processed for payment by the following Wednesday.
2. Departments are encouraged to submit Claim Vouchers and invoices any time prior to the cut-off date in order to minimize the volume to be processed.
3. Finance processes the Claim Vouchers and payments weekly and produces the warrants for inclusion on the Council and Successor Agency agendas.

7. PETTY CASH PROCESSING

Petty cash is used for small, incidental expenditures that would be impractical to process through the regular accounts payable process. City-authorized expenditures that are \$50 or less may be reimbursed through petty cash. The petty cash fund shall be maintained

and safeguarded in a safe with limited access. Three petty cash funds are currently authorized by the Finance Director.

The departments, amounts and administrators (positions, in italics) of the City's petty cash funds are listed below:

Finance Department <i>(Cashier / Business License Technician)</i>	\$450.00
Community Services Department <i>(Supervisor)</i> Childcare Center	\$300.00
Senior Center	\$300.00
Emeryville Center of Community Life	\$600.00
Police Department <i>(Police Services Manager)</i>	\$350.00

7.1 Reimbursements

To receive a reimbursement, employees should complete an Expense Reimbursement Form (Exhibit F) noting their name, the date, amount requested, a description of the expense, and the division/department and account(s) to be charged. The *original* receipts should be attached before forwarding it to the appropriate Department Head (depending on department/division being charged) for signature. The approved request should then be presented to the petty cash administrator to receive the funds. Reimbursement for City expenses using personal funds is discouraged, and employees should make every reasonable effort to avoid having to use personal funds to cover City expenses.

7.2 Reconciliation and Replenishment

The petty cash administrator is responsible for reconciling and replenishing the fund as needed. Petty cash vouchers will be summarized and entered onto a Claim Voucher form made payable to the person responsible for the funds. All original petty cash vouchers and receipts should be attached to the claim voucher before submitting to the Department Head for approval. Upon approval, the voucher will be forwarded to Accounts Payable for processing and payment. Periodic audits will be performed by a Finance manager or delegate to ensure compliance with these procedures.

8. CAL-CARD PURCHASES

The State of California's Department of General Services (DGS) developed a Master Service Agreement with U.S. Bank to provide VISA bank cards to State and local government employees as a payment method for small purchases of goods and services.

This unique government credit card has the employee's name embossed on it and is identified as a State of California VISA card which is also known as the "CAL-Card".

The CAL-Card, when used to purchase goods or services, promotes increased supplier/contractor acceptance, improves the timely delivery of products and services, and reduces certain business-related costs. For example, using this card will centralize invoice processing and provide opportunities for greater efficiencies. This program allows for a 45-day payment cycle, along with rebates for early payments. The CAL-Card program is not intended to and will not be used to circumvent any existing statutes or laws, or City purchasing procedures and policies. The use of CAL-Card will be closely managed to ensure the cards are being used efficiently and appropriately. The CAL-Card will only be issued to regular City employees. **Cardholders are prohibited from using the CAL-CARD for personal expenses, even if the cardholder intends to reimburse the City for the personal expense.**

For additional information on the guidelines, responsibilities and use of the CAL-Card, please refer to the "Cardholder Acceptance Letter and Cardholder Guide" which is required to be signed by all cardholders prior to being issued a card.

Approved:

Christine Daniel, City Manager

9. ATTACHMENTS:

1. Exhibit A: Uniform Guidance Procurement Standards
2. Exhibit B: Purchase Order Requisition Form
3. Exhibit C: Department/Division Authorized Designee(s) Form
4. Exhibit D: Purchase Order Change Order Form
5. Exhibit E: Claim Voucher Form
6. Exhibit F: Expense Reimbursement Form



RESERVE POLICIES

USE OF RESIDUAL PROPERTY TAX REVENUE

The City believes that maintaining adequate reserves reflects an ability to manage risk as well as provide working capital to meet operational and capital needs. The City has established certain reserve policies, such as an Economic Uncertainty Fund to provide a reserve for State budget impacts and other fiscal emergencies.

In FY2011-12, due to the dissolution of the Emeryville Redevelopment Agency and the requirements of AB 26 and AB 1484, the City began receiving residual property tax revenue. The City adopted, and has amended, this residual property tax reserve policy to maintain a reserve committed to the use of residual property tax revenue for capital improvements, affordable housing, economic development, public art and general purposes, as follows:

Residual Property Tax Reserve and Use Policy

	Current Allocation of Receipts	FY 19-20 Proposed Allocation of Receipts	Effective July 1, 2020 New Allocation of Receipts
General Fund 101	25.0%	25.0%	50.0%
General Capital Improvement Fund 475	50.0%	47.5%	22.5%
Affordable Housing Fund 299	20.0%	20.0%	20.0%
Public Art Fund 243	0.0%	2.5%	2.5%
Economic Development Fund 202	5.0%	5.0%	5.0%
	100%	100%	100%

On June 21, 2016, the Policy was revised to reflect a 25% allocation to the General Fund effective FY2017-18. The 75% allocation to the General Capital Improvement Fund was reduced to 50%.

As part of the FY2019-2021 Budget, the Policy is revised to reflect a 2.5% allocation to support Public Art programs starting in FY2019-20 and an additional 25% allocation to the General Fund effective FY2020-21. The allocation to the General Capital Improvement Fund will be reduced to 47.5% in FY2019-20 and to 22.5% effective FY2020-21.

The Economic Development Reserve is held and programmed in Fund 202 which is a sub-fund of the General Fund. The definition of Economic Development for

the purpose of this policy is anything that the City Council deems to assist in the Economic Development of the City of Emeryville.

The Affordable Housing Reserve is held and programmed in a separate Affordable Housing Special Revenue Fund 299. The definition of Affordable Housing for the purpose of this policy is anything that the City Council deems to assist in the development or maintenance of affordable housing in the City of Emeryville.

The General Capital Improvements Fund 475 may be programmed and transferred into various capital funds. The definition of Capital Improvements for the purpose of this policy is anything that the City Council deems to be necessary for the capital improvements of the City of Emeryville, such as new public facilities, replacement and rehabilitation of current public facilities, parks, transportation systems, and environmental improvements.

➤ 2013 Lease Revenue Bonds, Series A

The Emeryville Public Financing Authority (the Authority) issued \$4,390,300 in Lease Revenue Bonds, 2013 Series A, with an effective interest rate of 3.02% per annum. The proceeds were used to refund \$4,745,000 of outstanding 1998 Series A Lease Revenue Bonds. The outstanding balance of this private placement bonds contains a provision in which the Purchaser of the bonds may terminate the agreement if any event occurs or becomes known that has a material adverse effect on the financial condition of the City or the ability of the City to perform under the Agreement.

Source of repayment – General Fund Revenues

The annual requirements to amortize the outstanding bond indebtedness as of June 30, 2023, including interest, are as follows:

Fiscal Year	Principal	Interest	Annual Debt Service	Principal Balance
2022-23				1,686,500
2023-24	319,200	50,932	370,132	1,367,300
2024-25	325,900	41,292	367,192	1,041,400
2025-26	336,900	31,450	368,350	704,500
2026-27	347,400	21,276	368,676	357,100
2027-28	357,100	10,784	367,884	-

➤ General Obligation Bonds, Series 2023

The City Council of the City of Emeryville issued \$50,000,000 of the general obligations bonds per the electors voting on the proposition of Measure C on June 5, 2018 to finance facilities to provide affordable housing and prevent displacement of the vulnerable populations, including low and middle-income households, veterans, local artists, seniors, and the disabled and provide supportive housing for people experiencing homelessness; and to low and middle-income households purchase homes as described in plan and in compliance with the Affordable Housing Bond Administration and Expenditure Plan adopted by the Council on March 2, 2021. Pursuant to Resolution No. 23-22, the general obligation bonds were issued on May 11, 2023 with the maturity date on August 1, 2048, interest rate ranges from 4.51% to 6.00%. The proceeds of the bond issuance will be used for the affordable housing plan and the tax levies collected from Measure C will be used to pay for the debt service.

Source of repayment – Measure C Tax Levies

The annual requirements to amortize the outstanding bond indebtedness as of June 30, 2023, including interest, are as follows:

Fiscal Year	Principal	Interest	Annual Debt Service	Principal Balance
2022-23				50,000,000
2023-24		1,855,340	1,855,340	50,000,000
2024-25	950,000	2,540,433	3,490,433	49,050,000
2025-26	1,035,000	2,480,883	3,515,883	48,015,000
2026-27	1,100,000	2,416,833	3,516,833	46,915,000
2027-28	1,165,000	2,348,883	3,513,883	45,750,000
2028-48	45,750,000	27,595,779	73,345,779	-

➤ **Successor Agency of the Former Redevelopment Agency**

Tax Allocation Refunding Bonds Series 2014A

On July 24, 2014, the Successor Agency to the Emeryville Redevelopment Agency issued \$95,450,000 of Tax Allocation Refunding Bonds. Proceeds from the issuance were used to refund the following Public Financing Authority Revenue Bonds: Series 1995, Series 1998B, Series 2001A, Series 2002, and Series 2004. Interest on the Bonds is payable on March 1 and September 1 of each year and the interest rate ranges from 2.0% to 5.0%. The Bonds mature starting September 1, 2015 and end on September 1, 2034. The bonds are secured by a pledge of tax increment funds distributed by the Redevelopment Property Tax Trust Fund (RTTPF). The outstanding balance from this public offering contains a provision stating that if an event of default has occurred and is continuing, the trustee may declare the principal of the Bonds, together with the accrued interest thereon, to be due and payable immediately, and upon any such declaration the same shall become immediately due and payable, anything in the Indenture or in the Bonds to the contrary notwithstanding. In addition, the Trustee shall exercise any other remedies available to the trustee in law or at equity.

Source of repayment – Property Taxes collected.

The annual requirements to amortize the outstanding bond indebtedness as of June 30, 2023, including interest, are as follows:

Fiscal Year	Principal	Interest	Annual Debt Service	Principal Balance
2022-23				47,000,000
2023-24	7,435,000	2,146,125	9,581,125	39,565,000
2024-25	7,815,000	1,764,875	9,579,875	31,750,000
2025-26	8,180,000	1,365,000	9,545,000	23,570,000
2026-27	7,770,000	975,250	8,745,250	15,800,000
2027-28	1,855,000	743,625	2,598,625	13,945,000
2028-29	1,940,000	648,750	2,588,750	12,005,000
2029-30	1,595,000	560,375	2,155,375	10,410,000
2030-31	1,680,000	478,500	2,158,500	8,730,000
2031-32	1,770,000	392,250	2,162,250	6,960,000
2032-33	2,210,000	292,750	2,502,750	4,750,000
2033-34	2,315,000	179,625	2,494,625	2,435,000
2034-35	2,435,000	60,875	2,495,875	-

➤ **Successor Agency of the Former Redevelopment Agency**

Tax Allocation Refunding Bonds Series 2014B

On July 24, 2014, the Successor Agency to the Emeryville Redevelopment Agency issued \$14,270,000 of Tax Allocation Refunding Bonds. Proceeds from the issuance were used to refund the Public Financing Authority Revenue Bonds, Series 1998C and Series 2001B. Interest on the Bonds is payable on March 1 and September 1 of each year and the interest rate grows from 0.70% to 4.625%. The Bonds mature starting September 1, 2015 and end on September 1, 2031. The bonds are secured by housing set aside funds, also issued by the RTTPF. The outstanding balance from this public offering contains a provision stating that if an event of default has occurred and is continuing, the trustee may declare the principal of the Bonds, together with the accrued interest thereon, to be due and payable immediately, and upon any such declaration the same shall become immediately due and payable, anything in the Indenture or in the Bonds to the contrary notwithstanding. In addition, the Trustee shall exercise any other remedies available to the trustee in law or at equity.

Source of repayment – Property Taxes collected.

The annual requirements to amortize the outstanding bond indebtedness as of June 30, 2023, including interest, are as follows:

Fiscal Year	Principal	Interest	Annual Debt Service	Principal Balance
2022-23				6,740,000
2023-24	1,065,000	263,273	1,328,273	5,675,000
2024-25	1,105,000	219,310	1,324,310	4,570,000
2025-26	1,170,000	172,981	1,342,981	3,400,000
2026-27	2,045,000	106,125	2,151,125	1,355,000
2027-28	245,000	57,003	302,003	1,110,000
2028-29	260,000	45,325	305,325	850,000
2029-30	275,000	32,953	307,953	575,000
2030-31	280,000	20,119	300,119	295,000
2031-32	295,000	6,822	301,822	-

➤ GLOSSARY

The City's budget contains specialized and technical terminology that is unique to public finance and budgeting. To help the reader understand the terms, a glossary of budgetary terminology has been included in the document.

ACCOUNT – A subdivision within a fund for the purpose of classifying transactions

ACCRUAL BASIS OF ACCOUNTING – The method of accounting under which revenues are recorded when they are earned (regardless of when cash is received) and expenditures are recorded when goods and services are received (regardless of when disbursements are actually made at the time).

ADOPTED BUDGET – Revenues and appropriations approved by the City Council in June for the following fiscal year.

ALLOCATED COSTS – An expense charged by one department/division to another for services performed or expenditures of a general nature that are charged to one main account and allocated to other departments/divisions by a specified formula.

APPROPRIATION – Legal authorization granted by City Council to make expenditures and incur obligations for a specific purpose within a specific time frame.

APPROPRIATION LIMIT – As defined by Section 8 of Article XIIIB of the California Constitution, enacted by the passage of Proposition 4 at the November 6, 1979 general election, the growth in the level of certain appropriations from tax proceeds are generally limited to the level of the prior year's appropriation limit as adjusted for changes in cost of living and population. Other adjustments may be made for such reasons as the transfer of services from one government entity to another.

ASSESSED VALUATION – A dollar value placed on real estate or other property by the County as a basis for levying property taxes.

ATTRITION – The unpredictable and uncontrollable, but normal, reduction of work force due to resignations and retirements.

AUDIT – A review of the City's accounts by an independent auditing firm to substantiate fiscal year-end balances and assure compliance with generally accepted standards for financial accounting and reporting.

BALANCED BUDGET – Where budgeted operating revenues cover or exceed budgeted non-capital operating expenditures, avoiding budgetary procedures that balance current expenditures at the expense of meeting future years' expenses such as postponing expenditures or accruing future years' revenues.

BOND – A municipal bond is a written promise from a local government to repay a sum of money on a specific date at a specified interest rate.

BUDGET – A plan of financial operation, including an estimate of proposed expenditures/expenses for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). Upon approval by the City Council, the budget appropriation resolution is the legal basis for expenditures in the fiscal year.

BUDGET AMENDMENT – A legal procedure utilized by the City Manager to revise a budget appropriation during the year. Adjustments to expenditures within or between department budgets may be accomplished administratively. City Council approval is required for additional appropriations from fund balances or new revenue sources.

BUDGET YEAR – The fiscal year for which the budget is being considered; fiscal year following the current year.

CAPITAL BUDGET – Annual appropriations for capital improvement projects such as street improvements, building construction and various kinds of major facility maintenance. Capital projects are supported by a five-year expenditure plan, which details funding sources and expenditure amounts. They often are multi-year projects, which require funding beyond the one-year period of the annual budget.

CAPITAL IMPROVEMENT PROGRAM (CIP) – A financial plan of authorized expenditures for tangible, long-term construction of, or improvements to, public physical facilities.

CAPITAL OUTLAY – A budget appropriation category which budgets all equipment, land or other fixed assets having a unit cost of more than \$5,000 and an estimated useful life of over five years.

CAPITAL PROJECT FUND – A governmental fund used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

CARRYOVER OR CARRY FORWARD – Process of carrying a budgeted and encumbered item from the current fiscal year to the next fiscal year.

CASH BASIS OR CASH METHOD – An Accounting method that recognizes income and deductions when money is received or paid. The modified accrual method is the preferred method for government organizations.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) - One of the longest-running programs of the U.S. Department of Housing and Urban Development, funds local community development activities such as affordable housing, anti-poverty programs, and infrastructure development.

CONTINGENCY – An appropriation of funds to cover unforeseen events that occur during the fiscal year

COST RECOVERY – The establishment of user fees that is equal to the full cost of providing services including indirect overhead and administrative costs.

DEBT SERVICE – Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes or leasing arrangements.

DEBT SERVICE FUND – A governmental fund used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

DEFICIT – An excess of expenditures or expenses over revenues (resources).

DEPARTMENT – An organizational unit comprised of divisions or programs. It is the basic unit of service responsibility that may include a broad mandate of related activities.

ENCUMBRANCE – A contingent liability, contract, purchase order, payroll commitment, tax payable, or legal penalty that is chargeable to an account. It ceases to be an encumbrance when paid-out or when the actual liability amount is determined and recorded as an expense.

EMERGENCY OPERATION CENTER (EOC) – A location from which centralized emergency management can be performed. EOC facilities are established by an agency or jurisdiction to coordinate the overall agency or jurisdictional response and support to an emergency.

EXPENDITURES – Monies spent, including current operating expenses, debt service and capital outlays.

EXPENSE – The actual spending of funds by an enterprise fund set-aside by an appropriation.

FISCAL SUSTAINABILITY - The ability of a government to sustain its current spending, tax and other policies in the long run without threatening government solvency or defaulting on some of its liabilities or promised expenditures.

FISCAL YEAR – The City's year for accounting and budgeting purposes, which begins on July 1 and ends on June 30.

FORECAST – Estimate of the future impact of current revenue and expenditure policies based on specific assumptions about future conditions such as inflation or population growth. Forecasts are neither predictions about the future nor a statement of policy intentions.

FULL-TIME EQUIVALENT (FTE) – The amount of time a regular full or part-time position has been budgeted for in terms of the amount of time an employee works in a year. The City of Emeryville uses 1,000 hours to calculate the number of seasonal and part-time employees.

FUND – An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created.

FUND BALANCE – The amount of financial resources available for use. Generally, this represents the detail of all the annual operating surpluses and deficits since the fund's inception.

GENERAL FUND – The primary fund used to account for all revenues and expenditures of the City not legally restricted as to use. This fund is used to offset the cost of the City's general operations. Examples of departments financed by the General Fund include the General Government, Police, Public Works, Recreation, and other Administrative Departments.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) - A professional organization of public officials united to enhance and promote the professional management of governmental financial resources by identifying, developing and advancing fiscal strategies, policies, and practices for the public benefit.

GOVERNANCE – The process of providing community leadership and overall direction for a City. It involves understanding the community's desires for its future, focusing those desires into an achievable vision and establishing specific objectives and goals in order to realize that future vision. It also involves leadership in explaining City policies to the community and gathering support for City programs.

GRANT – Contributions, gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility.

INFRASTRUCTURE – Facilities on which the continuance and growth of a community depend, such as streets and roads, sewers, public building, parks, etc.

INTERFUND TRANSFER IN/OUT- Monies transferred from one fund to another. Such money is transferred to finance the operations of another fund or to reimburse the fund for certain expenditures/expenses such as administrative support.

INTERNAL SERVICE FUND – A fund used to account for the services provided by one department to other departments on a cost-reimbursement basis.

MUNICIPAL CODE – A book that contains the City Council-approved ordinances currently in effect. The Code defines City policy. The Code contains the "laws" of the City.

OTHER POST EMPLOYMENT BENEFITS (OPEB) - The benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee.

OPERATING BUDGET – Annual appropriation of funds for on-going program cost, including salaries and benefits, services and supplies, debt service and capital outlay.

ORDINANCE – A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless preempted by a higher form of law. An ordinance has higher legal standing than a resolution.

RECOMMENDED BUDGET – The financial and operating document submitted by the City Manager to the City Council for consideration.

RESERVE – an account used to record a portion of the fund balance as legally segregated for a specific use, usually at a future time.

RESOLUTION – A special order of the City Council, which has a lower legal standing than an ordinance.

REVENUES – Monies received or anticipated by a local government from both tax and non-tax sources during the fiscal year. Revenues include income from user fees, taxes, permits and other sources.

SALARIES AND BENEFITS – A budget category which generally accounts for full-time and part-time employees, overtime expenses and all employee benefits, such as medical, dental and retirement.

SECTION 115 TRUST –Employer assets placed in a trust which is used for the designated purpose of prefunding other post-employment benefits.

SUCCESSOR AGENCY TO THE FORMER REDEVELOPMENT AGENCY – The primary purpose of the Successor Agency is to administer the wind down of the previous Redevelopment Agency's operations which entails continued payment for financial obligations and fulfillment of contractual obligations entered into the Successor Agency prior to the enactment of Assembly Bill 26, which caused the dissolution of all Redevelopment Agencies in California.

TRANSIENT OCCUPANCY TAX (TOT) – This tax is collected from the operators of hotels and motels located within the City. A percentage of this tax is then remitted to the City.

UNFUNDED ACTUARIAL ACCRUED LIABILITY (UAL) – In regard to Pension, the amortized dollar amount needed to fund past service credit earned (or accrued) for members who are currently receiving retirement benefits, active members, and for members entitled to deferred benefits, as of the valuation date.

USER FEES – Fees charged to users of a particular service provided by the City.



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