



City of Emeryville CALIFORNIA CITY BUDGET

Nora Pauwels, *Blueprint of a Garden*, Emeryville Police Station, 2449 Powell Street, Emeryville

FISCAL YEARS 2025-2026 & 2026-2027



Juan Lopez, *Heron and Butterflies*
Emeryville Senior Center, 4321 Salem Street, Emeryville



Rachel Wolfe-Goldstein, *In The Red*
Emeryville Fire Station 34, 2333 Powell Street, Emeryville



Joey Rose, *Green Heron*, Bay Cities Pyrotector, 1315 67th Street, Emeryville



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The City of Emeryville Budget Fiscal Years 2025-2026 & 2026-2027

City Council

David Mourra, Mayor

Sukhdeep Kaur, Vice Mayor

Kalimah A. Priforce, Council Member

Courtney Welch, Council Member

Matthew Solomon, Council Member

City Manager

LaTanya Bellow

Assistant City Manager

Pedro Jimenez

City Attorney

John Kennedy

Management Staff

Chief of Police, Jeff Jennings

City Clerk, April Foran

Community Development Director, Chadrick Smalley

Community Services Director, Rebecca Sermenio

Interim Finance Director, Lilybell Nakamura

Human Resources Director, Lilybell Nakamura

Information Technology Director, Michael Parenti

Public Works Director, Mohamed Alaoui



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City of Emeryville

C A L I F O R N I A

June 3, 2025

Honorable Mayor and City Councilmembers
City of Emeryville
1333 Park Avenue
Emeryville, CA 94608-3517

On behalf of the City staff, I am pleased to present the City of Emeryville Biennial Budget for the 2025-26 and 2026-27 fiscal years. It includes the City Operating Budget along with the Five-Year Capital Improvement Program Budget. This transmittal letter provides a summary of the 2025-27 Proposed Budget.

The City of Emeryville's budget is anchored in the City Council's vision for a thriving and inclusive community and built upon the foundational principle of financial health and sustainability. This principle is carried forward through innovation, continuous improvement, and responsible financial stewardship.

City Strategic Plan

A new element of this budget process was the creation of a City Strategic Plan. In March 2025, Members of the City Council met with the City Manager, the Department Head team, and an outside facilitator to review the many goals, aspirations, and projects that the City has underway and others that are contemplated for the future. By focusing on these goals and the resources the City has to achieve them, a Strategic Plan was adopted by the City Council. This became a pillar in the development of the Proposed 2025-27 Budget.

The Strategic Plan focused on 4 multi-year goals:

- Livable, Safe and Vibrant Community
- Quality Infrastructure and Environment Stewardship
- Dynamic and Growing Businesses
- Resilient Organization and Employer of Choice

It affirmed the City's Foundational Principle of Financial Health and Sustainability and established 4 immediate priorities approved by the City Council:

- Bicycle & pedestrian focused projects: 40th Street redesign and Ashby interchange
- A New Website to better inform our community
- Revenue, budget, audits and researching revenue measures for the November 2026 General Election Ballot
- Sutter Health Foundation Medical Center and Hospital in Emeryville

Guided by the four broad goals adopted by the City Council, this budget reflects our shared commitment to enhancing quality of life, strengthening public infrastructure, supporting local businesses, and investing in our workforce. These goals provide a strategic framework that aligns City resources with the needs and values of the community.

Citywide 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, we strive for progressive investment in our community's future, as well as in our organization and staff, so that we can operate efficiently and effectively.

Citywide Revenues and Expenses

In fiscal year 2025-26, revenues for the City are budgeted at \$116.4 million. Operating expenditures are budgeted at \$142.1 million and capital expenditures are budgeted at \$85.1 million for a total of \$227.2 million. For the 2026-27 fiscal year, revenues are budgeted at \$109.2 million. Operating expenditures are budgeted at \$143 million and capital expenditures are budgeted at \$4.7 million for a total of \$147.7 million. The increased expenditures include work on several major Capital Improvement projects during the 2025-27 Budget cycle.

Citywide Staffing

The proposed budget funds 174.61 full-time equivalent (FTE) positions, including:

- 140 FTEs in the General Fund
- 34.61 FTEs in Special Revenue and Enterprise Funds
- Measure F-funded positions: 1 Engineer (Public Works) and 1 Code Enforcement Officer (Community Development)

General Fund Budget

The General Fund is the City's main source of unrestricted funds. The City's General Fund revenues (before transfers in) total \$46 million and \$47.6 million in FY 2025-26 and FY 2026-27, respectively. The City's General Fund expenditures (before transfers out) total \$54.3 million and \$56.1 million for FY 2025-26 and FY 2026-27, respectively.

The outlook for the City's General Fund Budget remains challenging during the 2025-27 biennial budget. In the current 2024-25 fiscal year, the General Fund was projected to have a deficit of \$8.8 million.

This was addressed by the City Council in March 2025 through several measures including:

- Reallocating \$3.2 million per year of Residual Property Tax revenues from other funds to the General Fund

- Transferring \$5 million from the Economic Uncertainty Reserve and \$2 million from the Capital Improvement Fund to the General Fund
- Establishing a goal of 20% for the Unassigned General Fund Balance (based on annual General Fund expenditures). This is consistent with the GFOA (Government Finance Officers Association) standard of 2 months or more of operating capital in this fund for local government agencies.

The General Fund also benefitted from an unanticipated Commercial Property Tax Revenue payment of \$11.2 million from the Sutter Health Foundation. This was generated by its purchase of property from BioMed for a future Medical Center & Hospital complex.

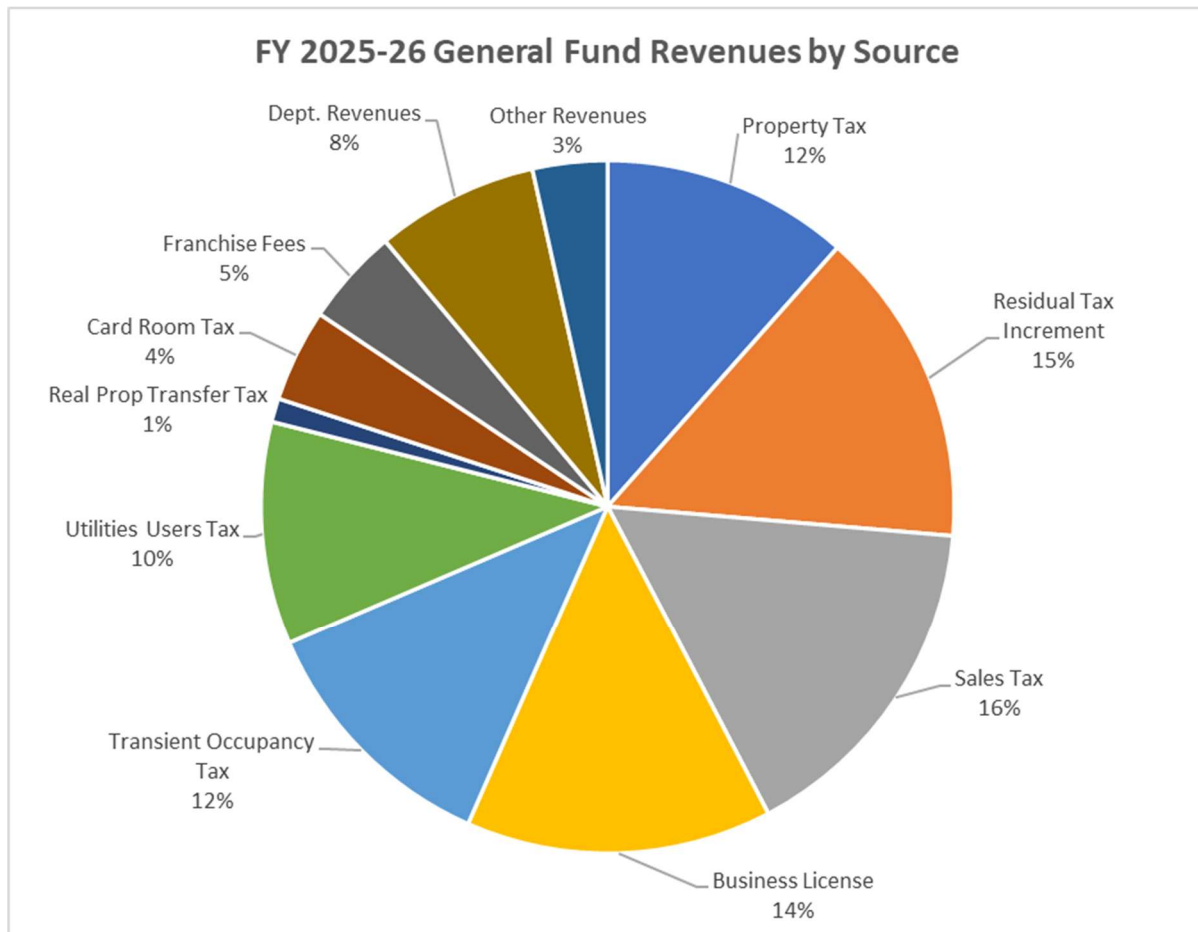
Despite these measures, the 5 Year General Fund forecast shows an annual structural deficit of \$9.7 million to \$14.6 million over that period. While the Unassigned General Fund balance will remain above the 20% goal during the 2025-26 fiscal year (due to the measures and unanticipated revenue noted above), it will be necessary to transfer more funds to the General Fund starting in the 2026-27 and future fiscal years to remain at this level.

5 Year Budget Forecast (2025-27 Proposed Budget)

Description	2025-26 Budget	2026-27 Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Begin Un GF Bal	26,717,039	17,481,968	12,064,292	12,730,127	12,578,055
Revenues	46,026,859	47,627,313	47,649,401	48,587,838	49,547,894
Expenses	(55,681,080)	(57,512,813)	(59,899,183)	(62,240,410)	(64,101,520)
Rev/Exp (Deficit)	(9,654,221)	(9,885,500)	(12,249,782)	(13,652,572)	(14,553,626)
Expense Cuts	1,376,000	1,425,000	1,472,000	1,514,000	1,555,000
Transfers In	61,500	4,061,500	12,461,500	12,711,500	14,561,500
Transfers Out	(1,018,350)	(1,018,676)	(1,017,884)	(725,000)	(675,000)
GF Change	(9,235,071)	(5,417,676)	665,834	(152,072)	887,874
End Un GF Bal	17,481,968	12,064,292	12,730,127	12,578,055	13,465,929
Unassigned GF %	31%	21%	21%	20%	21%

General Fund Revenues

General Fund Revenues are projected to grow modestly in FY 2025-26 and FY 2026-27. 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).



Property Tax & Property Transfer 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.

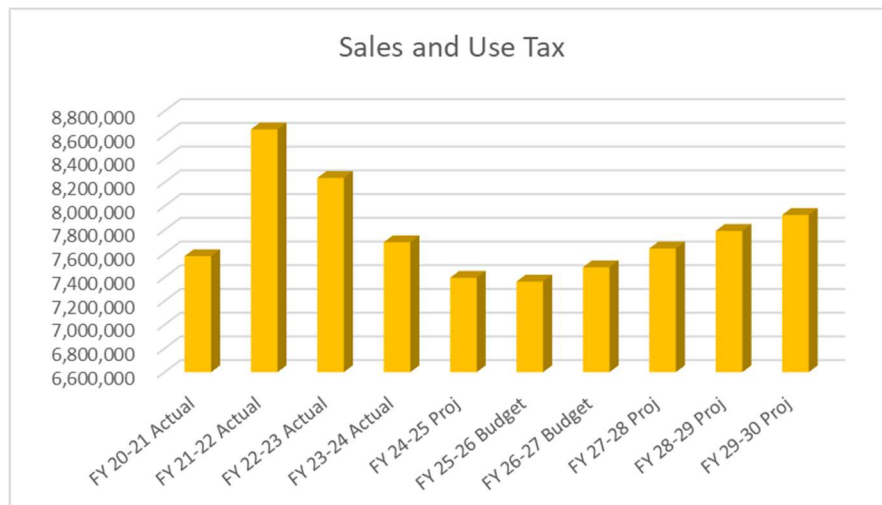
The significant increase in FY 2024-25 is due to the unanticipated \$11.2 million in Commercial Property Transfer Tax revenues from Sutter Health Foundation.



Sales and Use Tax

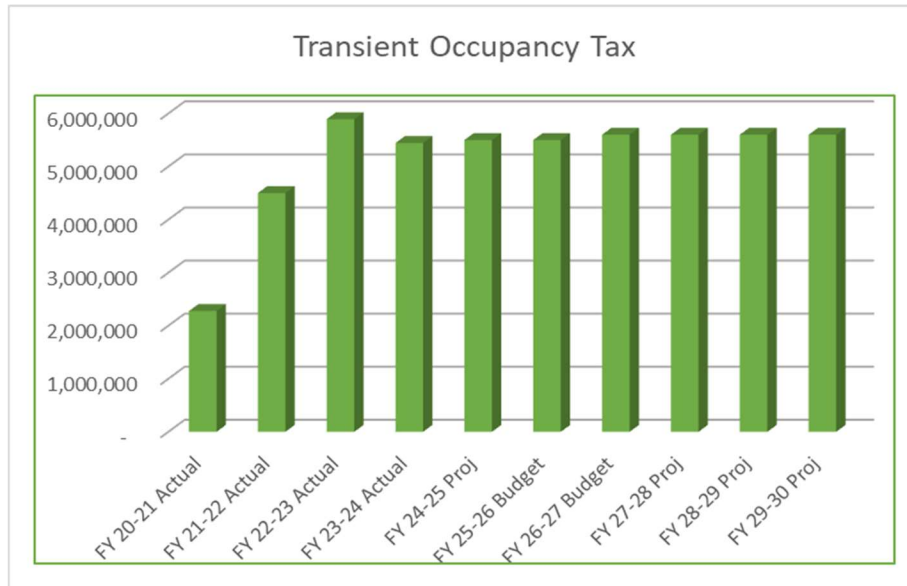
Sales and Use Tax revenues are dependent upon consumer confidence and the local economy. As illustrated in the chart below, sales taxes have gradually decreased since the FY 2021-22 recovery. This has included several quarters of negative Sales Tax receipts in the past year. Notably this trend was offset by a positive quarter of Sales Tax receipts in the 4th Quarter of 2024.

This revenue is projected to grow by 0.2% in the 2025-26 fiscal year with slight further growth over the next few years according to Avenu, the City's Sales Tax audit and analysis firm.



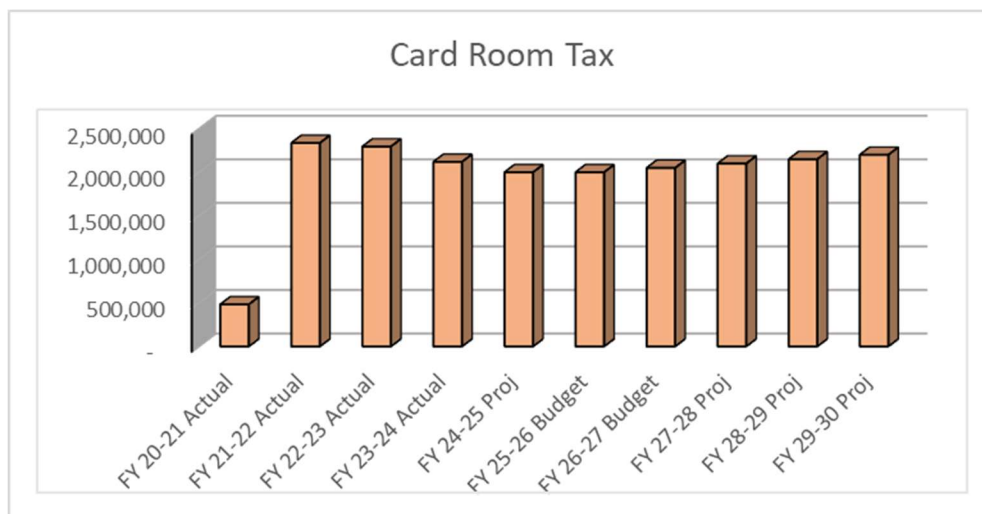
Transient Occupancy Tax (TOT)

Revenues paid by visitors at local hotels, referred to as Transient Occupancy Tax (TOT), have been and continue to be flat and lower than in the pre-Covid period. Revenues in FY 2025-26 and the following 4 years are projected to be flat as shown in the graph below.



Card Room Tax

As illustrated in the chart below, revenue collected through the Card Room Tax declined significantly due to closure of the Card Room during the pandemic. While the Card Room Tax has since rebounded, we are assuming a moderate growth factor of 2% to 2.5% over the next few years.



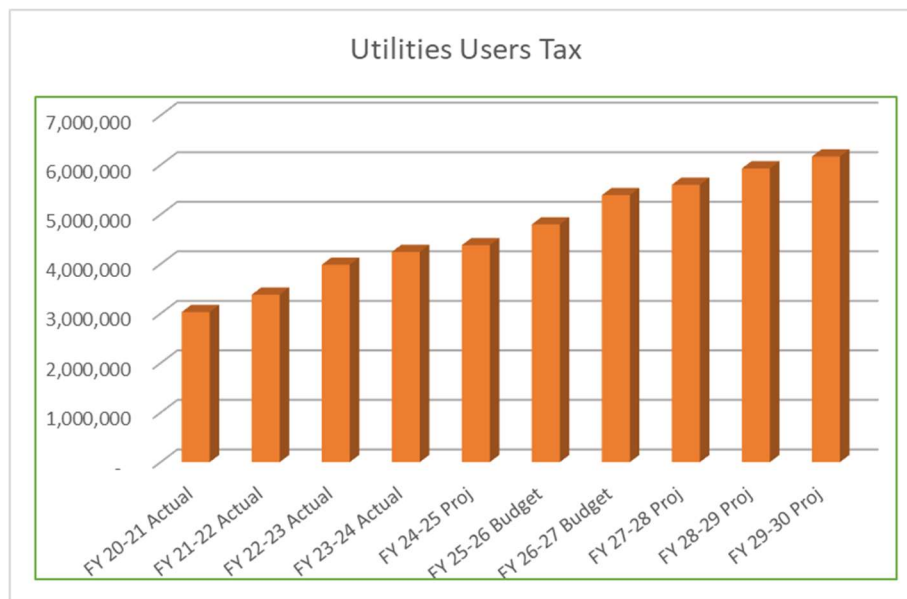
Business License Tax

Business License Taxes reflect the health of the business community in Emeryville. Based on estimates from HdL, which manages the City's Business License Tax program, we are budgeting taxes to be only slightly higher than the current fiscal year over the next several years.



Utility Users Tax

Utility Users Tax (UUT) is a 5.5% tax on communication, electricity, and gas services. As shown in the chart below, UUT has steadily increased over the past several years. This is primarily due to increases in electricity rates. UUT revenues are projected to continue to increase at rates between 3% to 12% through FY2029-30.

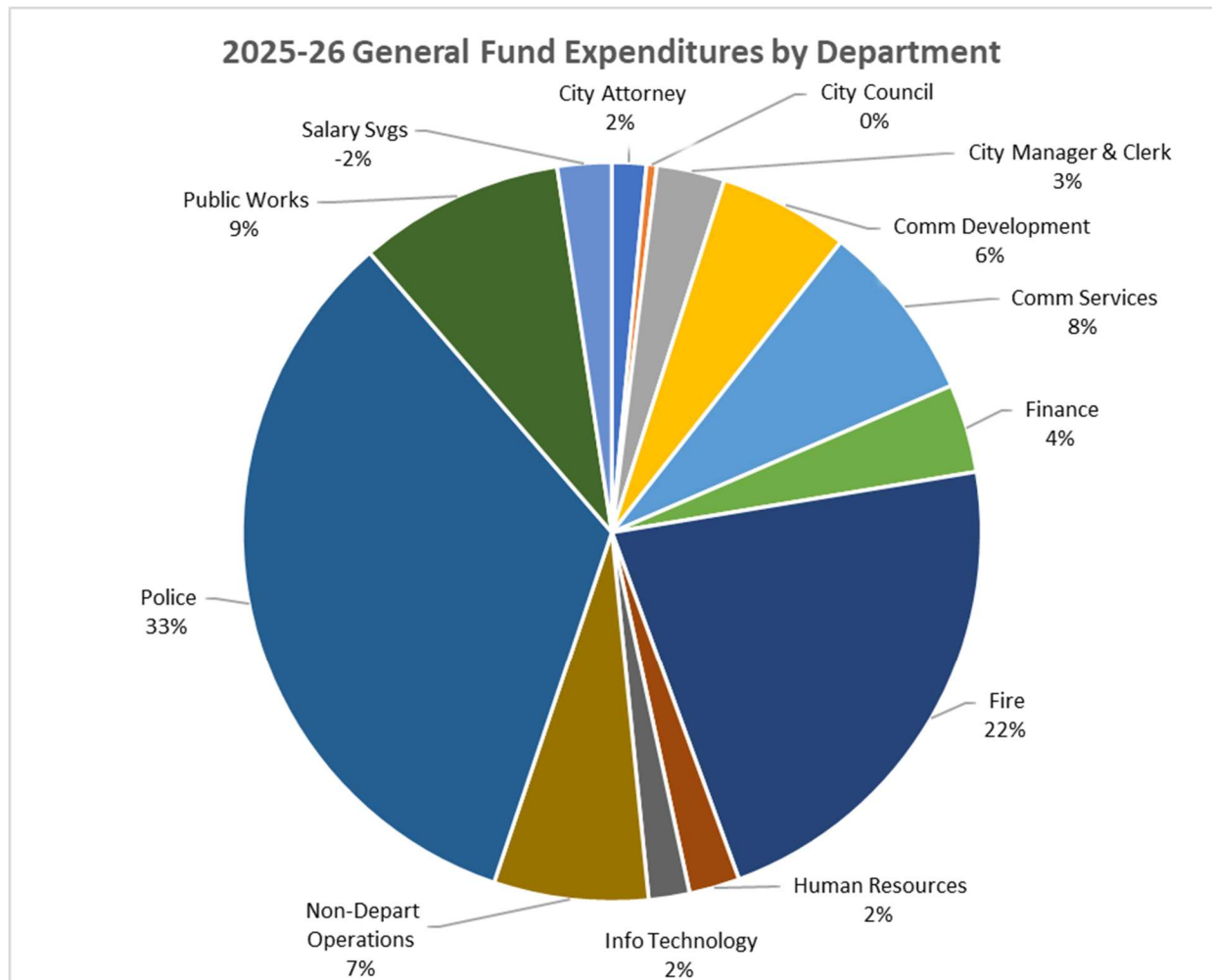


Measure F ¼ cent Sales Tax

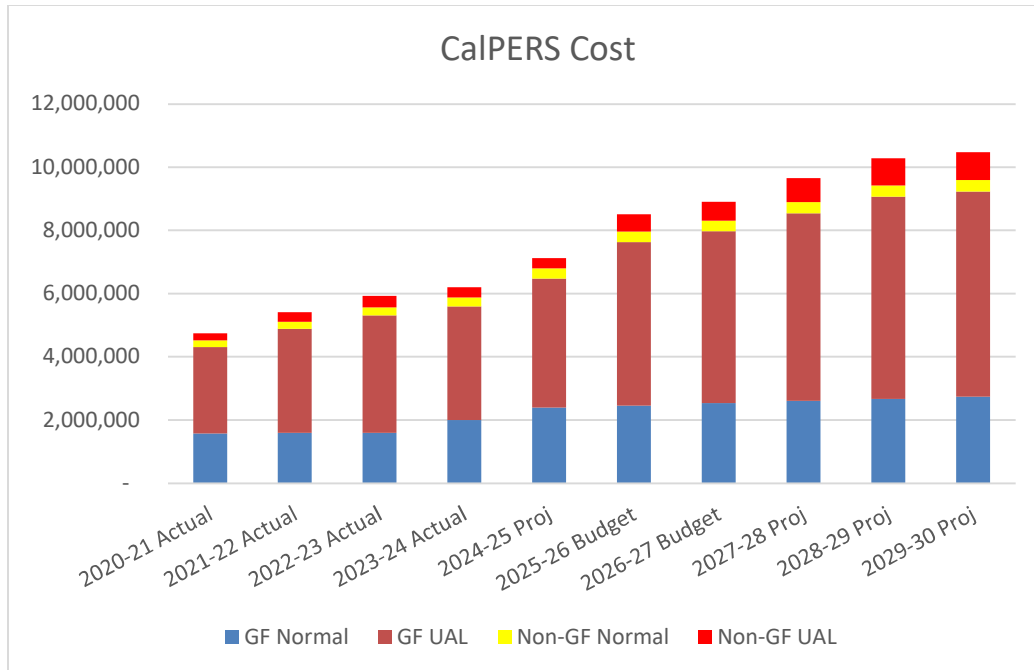
In March of 2020 Emeryville voters approved a local ¼ cent sales tax measure that can be used to support a limited list of City expenditures. The projected revenue for FY 2025-26 & 2026-27 is \$2.2 million for both years. The proposed budget allocates \$1.3 million to \$1.4 million of Measure F revenue to the Emeryville Child Development Center, an authorized use 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 and transfers out are projected to be \$55.3 Million in FY 2025-26 and increase to \$57.1 Million in FY 2026-27. Key drivers in these cost increases are the Social Security Settlement reached in 2023-24 and increased costs in City operations.



Pension Expenses - One of the benefits offered to City employees is participation in the CalPERS pension program. The following is the actual and projected costs of the CalPERS through FY 2029-30 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 \$16.9 million and \$17.9 million at the end of FY 2025-26 and 2026-27, respectively. If the City's General Fund structural deficit persists, these funds will be used to cover some of the City's PERS expenses as a General Fund deficit reduction measure.

Long Range Financial Planning

As noted earlier, 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, and an unassigned fund balance.
- 2) Established 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 are also working with the City Council to identify new revenue streams to offset the structural deficit in the General Fund. A Study Session on these revenue options is planned for the fall of 2025.

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 Projects

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 2025-2030 CIP City staff has prepared a \$30.6 million Five-year Capital Improvement Program with 48 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 2025-30 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 2025-30 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 2025-2030 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 2025-2030 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.

Staff plans to bring a more detailed discussion of the Capital Projects program to the City Council in September 2025 for its review and consideration.

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.

Acknowledgements

Preparation of the 2025-27 Proposed Budget is a significant team effort. I appreciate our team's energy, focus, and dedication in producing this budget. The work was led by our Interim Finance Director Lilybell Nakamura along with Accounting Manager Peggy Xu and Retired Annuitant Michelle Strawson O'Hara and recommendations and suggestions from Finance Consultant Brian Moura from Regional Government Services (RGS).

Our City Departments played a key role in the development of the budget. My thanks to all our City Departments and our Management Team - Assistant City Manager Pedro Jimenez, City Attorney John Kennedy, Chief of Police Jeff Jennings, City Clerk April Foran, Community Development Director Chadrick Smalley, Community Services Director Rebecca Sermenio, Human Resources Director Lilybell Nakamura, Information Technology Director Michael Parenti and Public Works Director Mohamed Alaoui.

I would also like to thank the members of our Budget Advisory Committee and our Budget and Governance Committee for their input and suggestions during the year on our budget process. Finally, I want to thank and recognize the City Council for your steadfast leadership, careful consideration, and commitment to fiscal responsibility as we work together to secure a strong future for Emeryville.

Sincerely,

A handwritten signature in blue ink, appearing to read 'LaTanya Bellow', with a stylized flourish at the end.

LaTanya Bellow
City Manager

➤ 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 34th anniversary in 2025.

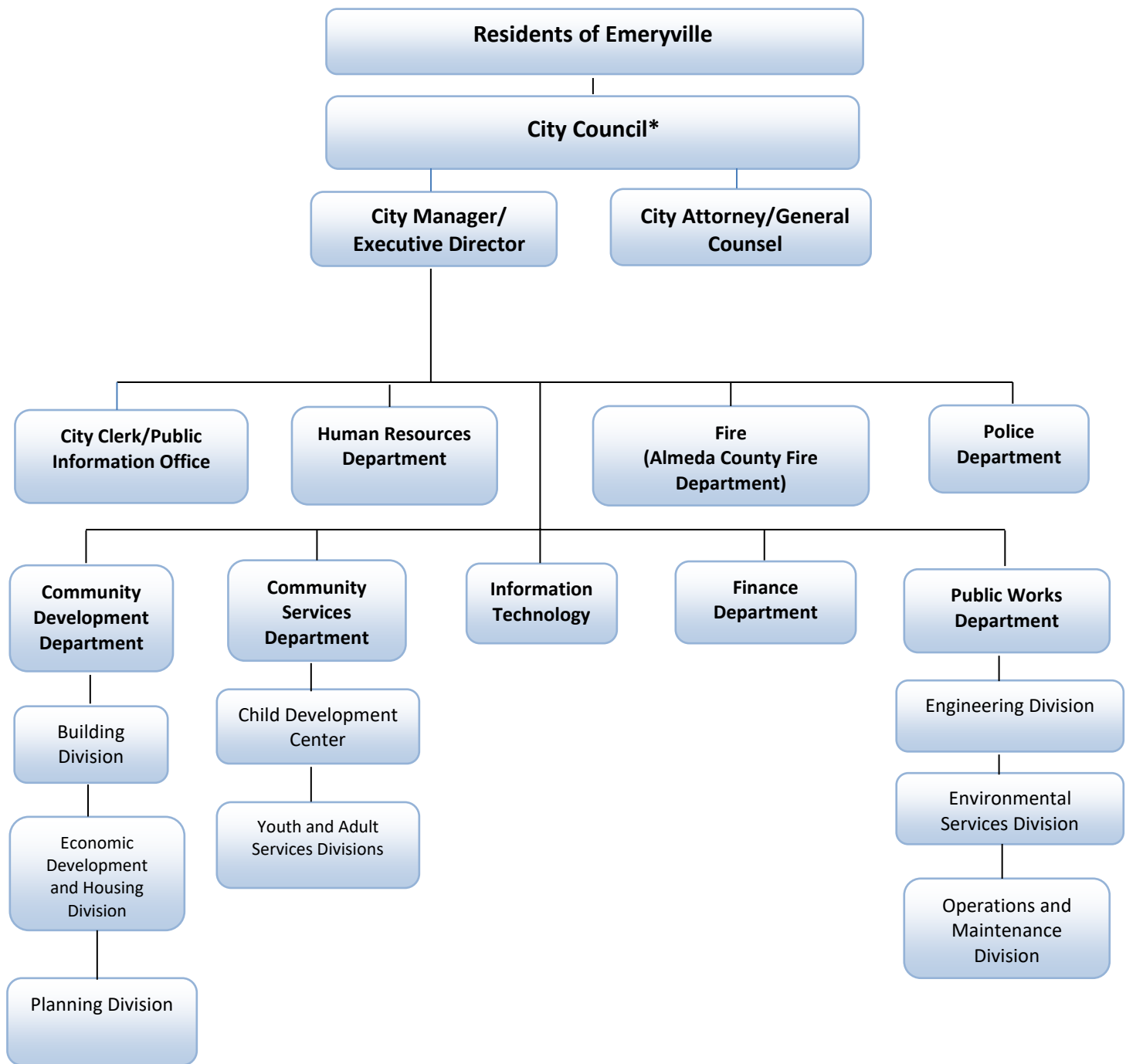
In 2009, a new General Plan was adopted, focusing on “smart” growth, including a high-density mixed-use core area, an enhanced network of parks and open space, and an emphasis on alternative modes of transportation such as cycling, walking, and public transit. Current development trends in Emeryville 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. In 2022, the City Council adopted the 2023-2031 Housing Element of the General Plan, which provides policy support for continued housing production at a variety of income levels.

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 (MESA) 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. MESA is in the process of being dissolved. This is expected to be finalized and approved by City Council in the next fiscal year (FY25-26).

➤ **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 \$75,000

Items Delegated to the City Manager or Executive Director

- Budget modifications up to - \$75,000.
- 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. 25-43

Resolution Of The City Council Of The City Of Emeryville Adopting The City Budget For Fiscal Years 2025-26 And 2026-27 And Appropriating Funds And Projections Funds As Set Forth In The Proposed 2025-27 City Budget

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

WHEREAS, the 5 Year Budget Projections and Proposed 2025-27 Budget were presented to the City Council on May 6, 2025 and May 20, 2025 and input was received from the Budget Advisory Committee and the Budget and Governance Committee on the 5 Year Budget Projection and on the 2025-27 Budget from the Budget and Governance Committee prior to presenting it to the City Council at its June 3, 2025 meeting; and

WHEREAS, City's Strategic Plan, Unassigned General Fund Balance Policy, Reserves Policy, Residual Property Tax Reserve and Use Policy all guided development of the Proposed 2025-27 City Budget; and

WHEREAS, the City Budget includes the use of Unassigned General Fund Balances in the 2025-26 and 2026-27 Fiscal Years and funds from the Economic Uncertainty Reserve in the 2026-27 Fiscal Year to maintain the General Fund balance at the 20% Goal which meets and exceeds the General Fund budgeting standards established by the Government Finance Officers Association (GFOA); and

WHEREAS, the City Council, having fully reviewed the Proposed Budget for Fiscal Years 2025-26 and 2026-27, finds, and determines that the Proposed 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 City Budget for Fiscal Years 2025-26 and 2026-27 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 City Budget for Fiscal Years 2025-26 and 2026-27 in conformance with Exhibit A; and
- B. The funds set forth in the City Budget are hereby appropriated in the manner and for the purposes set forth in the City Budget; and
- C. The revenues for all City funds are projected as set forth in the City Budget.

Resolution No. 25-43
Citywide Budget Resolution
City Council Meeting | June 3, 2025
Page 2 of 2

ADOPTED, by the City Council of the City of Emeryville at a regular meeting held Tuesday, June 3, 2025, by the following vote:

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

Signed by:


DEB2006803FA400...
MAYOR

ATTEST:

Signed by:

DB9FFB329A6A4D9...
CITY CLERK

APPROVED AS TO FORM:

DocuSigned by:

2C934D02DB55467...
CITY ATTORNEY

- ATTACHMENTS**
- Exhibit A – 2025-27 City Budget

RESOLUTION NO. SA05-25

Resolution Of The City Council Of The City Of Emeryville As Successor Agency To The Emeryville Redevelopment Agency Appropriating \$39,863,698 Into The Successor Agency's Fiscal Year 2025-26 Budget

WHEREAS, the operation of the City requires a budget detailing revenues and expenditures to be adopted; and

WHEREAS, the Executive Director presented a Proposed Budget for Fiscal Year 2025-26 to the Board at the meeting held on June 3, 2025; and

WHEREAS, the Agency approved the Proposed Operating Budget on June 3, 2025; and

WHEREAS, the Budget as submitted, which is subject to both the County Oversight and Department of Finance's final approval; and

WHEREAS, the Budget Amendment increases the operating budget to match the approved budget as approved by the Oversight Board and the Department of Finance; now, therefore, be it

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

- A. The Budget for Fiscal Year 2025-26 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 City Budget for Fiscal Year 2025-26 in conformance with Exhibit A; and
- B. The funds set forth in the Budget are hereby appropriated in the manner and for the purposes set forth in the Budget; and
- C. The revenues for all Agency funds are projected as set forth in the City Budget.

Resolution No. SA05-25
Successor Agency FY25-26 Budget
Successor Agency Meeting | June 3, 2025
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 3, 2025, by the following vote:

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

Signed by:


DEB2006803FA400...
CHAIR

ATTEST:

Signed by:

DB9FFB329A6A4D9...
SECRETARY

APPROVED AS TO FORM:

DocuSigned by:

2C934D02DB55467 ...
LEGAL COUNSEL

- ATTACHMENTS**
- Exhibit A – Proposed 2025-27 Budget



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City of Emeryville
2025-26 Budget

Citywide Budget by Fund

		2025-26			
		<u>Revenues</u>	<u>Operating Expenses</u>	<u>Capital Expenses</u>	<u>Net Change in Fund Balance</u>
General Fund & Reserve Funds					
101	General Fund	\$ 46,088,359	\$ 55,303,930	\$ 19,500	\$ (9,235,071)
202	Economic Development	66,794	235,000	-	(168,206)
203	Community Programs	-	93,500	-	(93,500)
207	Measure O Critical Needs	22,900	-	-	22,900
275	Economic Uncertainty Reserve	675,478	-	-	675,478
277	Disaster Reserve	-	-	-	-
712	Pension Trust	2,840	-	-	2,840
715	PERS Liability Fund Reserve	983,646	61,800	-	921,846
Operating Funds					
205	Community Devel. Block Grants	52,767	50,500	48,000	(45,733)
208	Cal - Home Loan Program	25,617	-	-	25,617
210	Police Impound- State	103	-	-	103
211	Police Impound- Federal	-	-	-	-
212	Small Local Business Support	2,300	-	-	2,300
213	Police Impound - Federal	111	-	-	111
219	Opioid Settlements	3,158	-	-	3,158
230	Child Development	2,873,324	2,873,287	-	37
235	PEG Program	666	-	-	666
239	Affordable Housing Impact Fees	41,399	259,244	-	(217,845)
252	Supplemental Law Enforcement	101,221	100,000	-	1,221
258	Emergency Medical Service	217,273	207,250	-	10,023
263	Measure BB - Paratransit	85,053	101,202	-	(16,149)
267	Measure F	2,273,585	1,778,940	-	494,645
268	Community Development Technology	58,397	108,138	-	(49,741)
269	Parking Program	778,761	778,669	-	92
271	Code Enforcement	7,436	-	-	7,436
284	Measure C Housing Bonds	4,664,070	19,834,749	-	(15,170,679)
298	Housing Successor	290,821	14,500	-	276,321
299	Affordable Housing	363,468	1,009,416	1	(645,950)
510	Sewer Operations	1,100,060	930,741	-	169,319
805	Property Based Improvement District	5,603,467	5,564,452	-	39,015
Capital Funds					
475	General Capital	975,848	1,744,179	26,328,306	(27,096,638)
204	Environmental Programs	31,551	10,530	-	21,021
215	Catellus	296	-	2,978	(2,682)
220	Gas Tax	380,447	358,584	-	21,863
221	Road Maintenance and Rehabilitation	369,349	-	345,000	24,349
225	General Plan Maintenance Fee	231,567	978,177	(0)	(746,609)
237	Park Impact Fees	225,864	-	3,334	222,530
238	VRF-Streets and Roads Fund	54,603	3,606	-	50,997
240	Measure B-Streets and Roads	4,833	12,412	0	(7,579)
242	Measure BB-Streets/Roads	796,682	1,202	1,433,440	(637,960)
243	Public Art	63,746	526,000	476,949	(939,203)



Citywide Budget by Fund

		2025-26		
		<u>Revenues</u>	<u>Operating Expenses</u>	<u>Capital Expenses</u>
				<u>Net Change in Fund Balance</u>
Capital Funds continued				
247	EPA Grant	74,016	700,000	-
250	Traffic Impact Fees	435,698	-	310,300
251	Urban Forestry	27,189	-	786,869
254	Grant Fund	11,168,664	-	31,111,392
262	Measure B - Bicycles/Pedestrians	2,676	1,803	-
264	Measure BB - Bicycles/Pedestrians	95,232	3,854	80,000
265	Source Reduction & Recycling	5,620	7,550	-
266	Measure D	31,795	30,000	-
441	1999 Shellmound Cap Fund	24,847	-	1,072,000
444	1999 Revenue Bonds Capital	3,026	-	81,861
471	Pedestrian Path Improvement	8,902	-	228,026
472	Redevelopment Bonds	29,797	-	689,813
473	Developer Reimbursements	1,073,852	-	4,038,525
477	Emeryville Center for Community Life	13,532	-	36,000
479	Redevelopment Implementation Plan	97,435	-	3,800,000
495	Marina	673,764	408,293	3,279,400
511	Sewer Capital	361,041	115,000	2,899,913
513	Sewer Connection Fee	142,152	270,000	-
650	Major Maintenance	1,771,500	1,018,752	6,317,986
660	Vehicle Replacement	460,304	-	641,130
670	Technology	561,660	593,517	1,083,424
Debt Service Funds				
345	1998 Lease Revenue Bonds	368,350	368,350	-
369	Measure C Bonds	3,515,883	3,515,883	-
Internal Service and Benefit Trust Funds				
270	Litigation	44,051	258,750	-
600	Workers Compensation	738,414	1,025,000	-
610	Dental	235,475	217,243	-
620	Unemployment	67,338	20,000	-
700	Accrued Benefits	804,798	486,300	-
710	Post-Employment Health Benefits	578,172	287,800	-
Successor Agency				
282	RDA Retirement Fund (RPTTF)	11,945,382	28,698,535	-
834	SA-2024A Debt Service Fund	6,673,650	6,479,250	-
835	SA-2024B Debt Service Fund	4,826,513	4,685,913	-
City-wide Revenues and Expenditures		\$ 116,378,589	\$ 142,131,800	\$ 85,114,146
				\$ (110,867,357)



Citywide Budget by Fund

		2026-27			
		<u>Revenues</u>	<u>Operating Expenses</u>	<u>Capital Expenses</u>	<u>Net Change in Fund Balance</u>
General Fund & Reserve Funds					
101	General Fund	\$ 51,688,813	\$ 57,101,989	\$ 4,500	\$ (5,417,675)
202	Economic Development	66,591	171,000	-	(104,409)
203	Community Programs	-	100,000	-	(100,000)
207	Measure O Critical Needs	22,900	-	-	22,900
275	Economic Uncertainty Reserve	675,478	4,000,000	-	(3,324,522)
277	Disaster Reserve	-	-	-	-
712	Pension Trust	2,840	-	-	2,840
715	PERS Liability Fund Reserve	983,646	63,654	-	919,992
Operating Funds					
205	Community Devel. Block Grants	52,767	50,500	-	2,267
208	Cal - Home Loan Program	25,617	-	-	25,617
210	Police Impound- State	103	-	-	103
211	Police Impound- Federal	-	-	-	-
212	Small Local Business Support	2,300	-	-	2,300
213	Police Impound - Federal	111	-	-	111
219	Opioid Settlements	3,158	-	-	3,158
230	Child Development	2,983,791	2,983,779	-	12
235	PEG Program	666	-	-	666
239	Affordable Housing Impact Fees	41,399	-	-	41,399
252	Supplemental Law Enforcement	101,221	100,000	-	1,221
258	Emergency Medical Service	221,618	207,513	-	14,106
263	Measure BB - Paratransit	87,529	104,238	-	(16,709)
267	Measure F	2,303,585	1,876,612	-	426,973
268	Community Development Technology	78,918	108,309	-	(29,391)
269	Parking Program	801,461	801,459	-	2
271	Code Enforcement	7,436	-	-	7,436
284	Measure C Housing Bonds	4,665,020	17,267,956	-	(12,602,936)
298	Housing Successor	291,797	9,500	-	282,297
299	Affordable Housing	362,656	907,681	-	(545,025)
510	Sewer Operations	1,100,060	958,756	-	141,304
805	Property Based Improvement District	5,806,932	5,781,494	-	25,438
Capital Funds					
475	General Capital	974,934	1,800,482	1,380,000	(2,205,547)
204	Environmental Programs	31,551	10,546	-	21,005
215	Catellus	296	-	-	296
220	Gas Tax	386,015	369,342	-	16,673
221	Road Maintenance and Rehabilitation	394,500	-	345,000	49,500
225	General Plan Maintenance Fee	239,173	1,011,055	-	(771,882)
237	Park Impact Fees	48,494	-	-	48,494
238	VRF-Streets and Roads Fund	54,603	3,714	-	50,888
240	Measure B-Streets and Roads	4,833	12,784	-	(7,951)
242	Measure BB-Streets/Roads	859,682	1,238	745,000	113,444
243	Public Art	63,644	312,000	-	(248,356)
Capital Funds continued					
247	EPA Grant	74,016	-	-	74,016

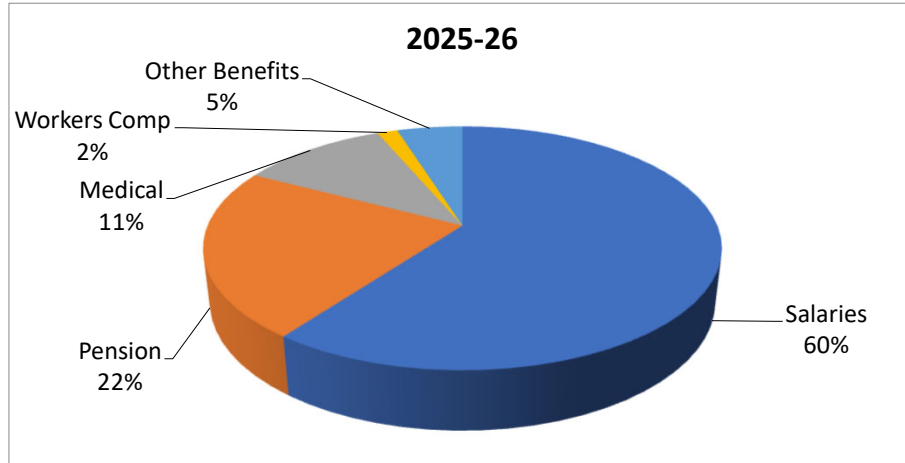


Citywide Budget by Fund

		2026-27			Net Change in Fund Balance
		<u>Revenues</u>	<u>Operating Expenses</u>	<u>Capital Expenses</u>	
250	Traffic Impact Fees	88,767	-	75,000	13,767
251	Urban Forestry	27,189	-	-	27,189
254	Grant Fund	-	-	-	-
262	Measure B - Bicycles/Pedestrians	2,676	1,857	-	819
264	Measure BB - Bicycles/Pedestrians	95,232	3,970	80,000	11,262
265	Source Reduction & Recycling	5,620	7,550	-	(1,930)
266	Measure D	31,295	30,000	-	1,295
441	1999 Shellmound Cap Fund	24,847	-	-	24,847
444	1999 Revenue Bonds Capital	-	-	-	-
471	Pedestrian Path Improvement	-	-	-	-
472	Redevelopment Bonds	29,797	-	-	29,797
473	Developer Reimbursements	82,957	-	-	82,957
477	Emeryville Center for Community Life	13,532	-	36,000	(22,468)
479	Redevelopment Implementation Plan	97,435	-	-	97,435
495	Marina	674,664	423,041	50,000	201,622
511	Sewer Capital	361,041	115,000	300,000	(53,959)
513	Sewer Connection Fee	142,152	270,000	-	(127,848)
650	Major Maintenance	1,824,645	1,049,315	770,000	5,330
660	Vehicle Replacement	538,082	-	644,000	(105,918)
670	Technology	578,510	605,388	295,000	(321,878)
Debt Service Funds					
345	1998 Lease Revenue Bonds	368,676	368,676	-	-
369	Measure C Bonds	3,516,833	3,516,833	-	-
Internal Service and Benefit Trust Funds					
270	Litigation	44,051	267,500	-	(223,450)
600	Workers Compensation	759,322	1,050,000	-	(290,678)
610	Dental	247,254	223,727	-	23,527
620	Unemployment	69,240	20,000	-	49,240
700	Accrued Benefits	870,148	487,374	-	382,774
710	Post-Employment Health Benefits	595,936	296,404	-	299,532
Successor Agency					
282	RDA Retirement Fund (RPTTF)	12,217,927	28,055,606	-	(15,837,680)
834	SA-2024A Debt Service Fund	10,386,250	10,083,750	-	302,500
835	SA-2024B Debt Service Fund	-	-	-	-
City-wide Revenues and Expenditures		\$ 109,204,234	\$ 142,991,591	\$ 4,724,500	\$ (38,511,857)

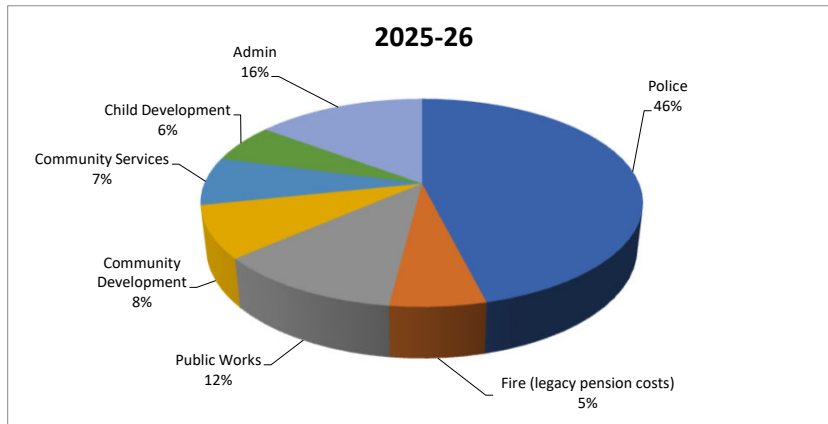
City-wide Salaries and Benefits By Category

Cost of Authorized Positions



	<u>2024-25</u> Projection	<u>2025-26</u> Budget	<u>2026-27</u> Budget	<u>2027-28</u> Projection	<u>2028-29</u> Projection	<u>2029-30</u> Projection
Full-time Staff Positions	173.28	174.61	174.61	174.61	174.61	174.61
Salaries						
Includes steps, add pays, and overtime	\$ 22,368,262	\$ 23,153,295	\$ 23,888,842	\$ 24,569,227	\$ 25,179,827	\$ 25,734,683
% Growth	-	4%	3%	3%	2%	2%
Benefits						
Pension						
Pension - PERS Normal Cost	2,755,790	2,780,349	2,875,061	2,957,136	3,020,602	3,100,397
Pension - Unfunded Liability	5,095,488	5,722,735	6,028,000	6,698,000	7,259,000	7,373,000
Pension - Supplemental Police plan	208,710	146,651	149,763	152,758	155,813	158,930
	8,059,988	8,649,735	9,052,824	9,807,894	10,435,415	10,632,327
Medical						
Medical Insurance, including in lieu	2,864,080	3,250,812	3,414,686	3,585,419	3,764,692	3,952,923
Dental/Vision	292,857	276,145	289,967	304,459	319,680	335,664
Retiree Medical trust contribution	216,940	330,729	346,232	363,096	381,475	401,504
Medicare	334,347	346,351	357,356	367,631	376,869	385,283
	3,708,224	4,204,037	4,408,242	4,620,604	4,842,715	5,075,373
Workers Compensation	1,386,715	580,210	601,118	620,398	635,625	650,165
Other						
Employee Leave payout	644,276	721,866	787,216	852,857	917,119	981,431
Compensation Benefit	51,420	55,920	55,920	55,920	55,920	55,920
Uniform Allowance	79,500	79,700	79,700	79,700	79,700	79,700
Long-term Disability	52,569	50,627	54,073	57,407	60,480	63,489
Social Security	842,200	851,250	878,431	903,611	925,564	946,029
Unemployment, Life, Other	215,297	117,659	121,737	125,630	129,184	132,583
Other Benefits Total	1,885,262	1,877,023	1,977,078	2,075,125	2,167,967	2,259,152
Total Benefits	15,040,190	15,311,005	16,039,261	17,124,021	18,081,721	18,617,017
% Growth	-	2%	5%	7%	6%	3%
Total, Salaries and Benefits	\$ 37,408,452	\$ 38,464,300	\$ 39,928,103	\$ 41,693,249	\$ 43,261,549	\$ 44,351,701
% Growth	-	3%	4%	4%	4%	3%

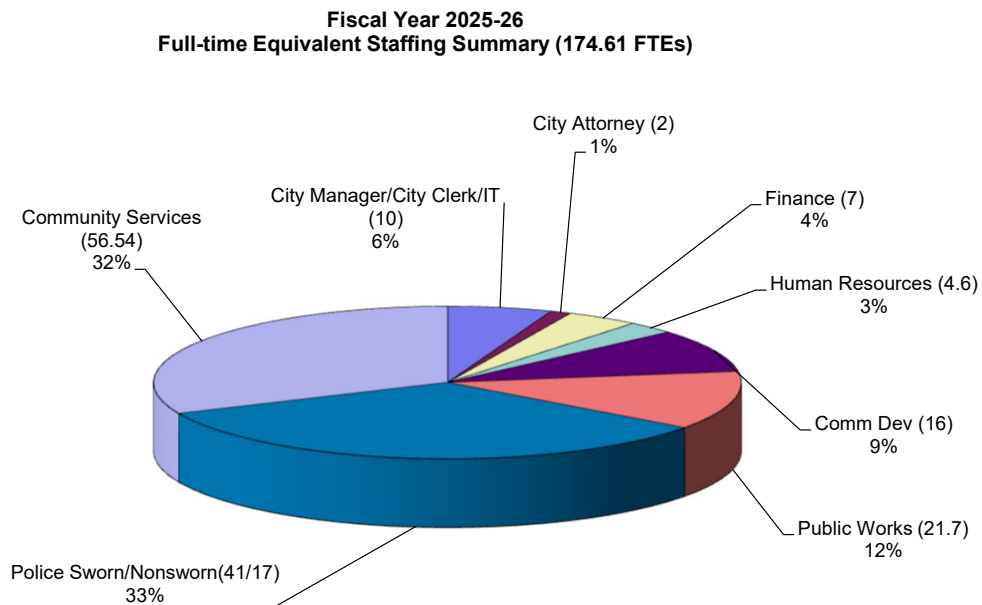
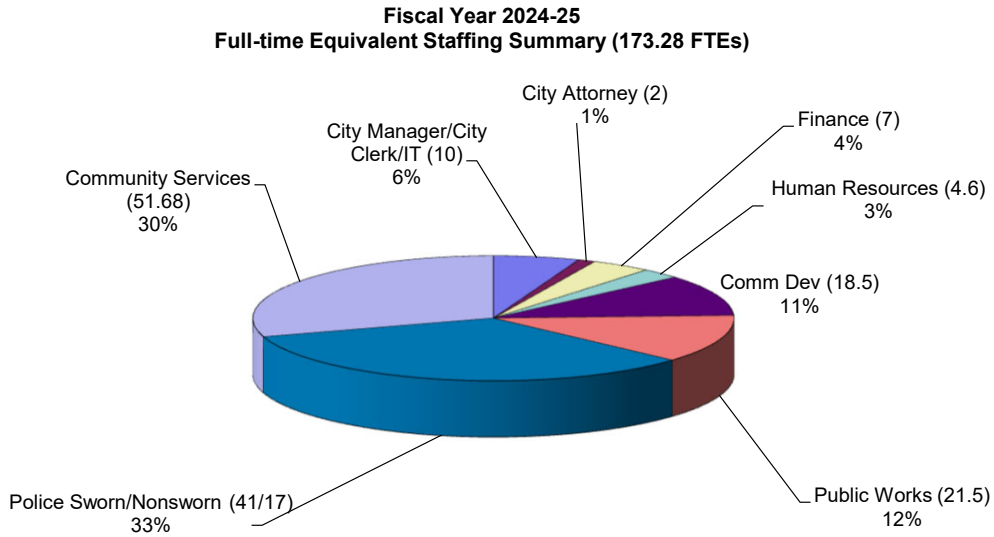
City-wide Salaries and Benefits by Program Cost of Authorized Positions



	<u>2024-25</u> Projection	<u>2025-26</u> Budget	<u>2026-27</u> Budget	<u>2027-28</u> Projection	<u>2028-29</u> Projection	<u>2029-30</u> Projection
Full-time Staff Positions	173.28	174.61	174.61	174.61	174.61	174.61
<u>General Fund</u>						
Police Admin	\$ 4,657,013	\$ 4,836,263	\$ 5,033,043	\$ 5,282,678	\$ 5,486,617	\$ 5,627,361
Police Field	11,972,790	12,374,310	12,910,578	13,398,694	14,012,344	14,418,457
Fire Legacy Pension	2,192,084	2,270,024	2,275,000	2,280,000	2,286,000	2,291,000
Public Works Admin	963,969	1,049,953	1,103,445	1,168,034	1,214,597	1,253,009
Public Works Maintenance	1,644,979	1,626,918	1,696,962	1,798,185	1,863,411	1,911,571
Planning	660,596	718,062	761,087	808,781	840,637	861,753
Building	851,258	614,759	641,853	681,871	704,283	721,652
Economic Development and Housing	634,687	656,753	678,674	711,307	737,751	757,834
Community Services Events	105,210	195,661	216,004	230,394	242,457	249,894
Community Services Aquatics	481,999	508,942	522,464	544,558	559,766	571,618
Community Services Facilities	428,554	427,531	435,922	451,351	464,140	474,152
Community Services Youth Camp	347,622	309,947	314,474	324,473	331,797	336,309
Community Services Before/After School	804,729	770,388	781,426	800,892	815,560	824,983
Community Services Adult	269,563	351,818	372,283	390,397	404,948	413,254
Community Services Adult Class & Sports	100,751	194,003	203,265	217,107	227,004	233,739
Community Services Youth Class & Sports	123,736	123,985	125,392	130,422	134,311	136,966
City Council	210,977	216,319	220,872	225,652	230,670	235,939
City Manager	981,646	1,054,053	1,081,003	1,120,702	1,149,036	1,169,454
City Clerk	521,547	450,702	474,783	507,813	536,827	553,142
Information Technology	929,980	990,738	1,020,159	1,065,595	1,101,220	1,129,201
City Attorney	373,051	380,132	389,528	402,871	413,761	422,743
Finance	1,454,610	1,529,816	1,591,819	1,674,972	1,732,406	1,776,220
Human Resources	980,896	1,060,828	1,101,956	1,158,684	1,202,463	1,234,556
Non-Departmental	-	-	-	-	-	-
	31,692,247	32,711,906	33,951,992	35,375,432	36,692,008	37,604,806
% change		3%	4%	4%	4%	2%
<u>Special Revenue/ Enterprise Funds</u>						
CDBG	205	-	-	-	-	-
RMRA	221	-	-	-	-	-
General Plan	225	849,217	847,377	881,255	921,858	975,888
Child Development	230	2,365,846	2,325,995	2,422,969	2,595,062	2,787,843
Police - State COPS program	252	100,000	100,000	100,000	100,000	100,000
Grants	254	-	-	-	-	-
Measure BB - St & Road	242	19,412	-	-	-	-
Public Works - Measure D	266	30,000	30,000	30,000	30,000	30,000
Measure F	267	420,499	428,740	450,012	480,056	505,949
Comm Dev Tech	268	4,631	5,538	5,709	5,980	6,190
Parking Program	269	383,429	412,934	429,654	452,588	469,658
Affordable Housing	299	56,257	59,529	63,822	69,661	74,918
Public Works CIP	475	825,652	874,954	900,084	938,369	968,546
Marina	495	269,116	271,971	282,630	297,822	308,193
Public Works - Sewer	510	392,148	395,356	409,977	426,420	449,480
City-wide Total	\$ 37,408,452	\$ 38,464,300	\$ 39,928,103	\$ 41,693,249	\$ 43,261,549	\$ 44,351,701

**City of Emeryville
Staffing Summary Comparison**

Budgeted Staffing Fiscal Year 2024/25 vs. Proposed Staffing Fiscal Year 2025/26



Citywide
FY 2025-26 and FY 2026-27 Full-Time Equivalent
Staffing
(Including Part-Time Staffing)

Department/Division	FY 2025-26 FTE	FY2026-27 FTE
Elected Officials	5.00	5.00
<u>Administration</u>		
City Attorney	2.00	2.00
City Clerk	2.00	2.00
City Manager	4.00	4.00
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	4.00	4.00
Economic Development & Housing	5.00	5.00
Planning	5.00	5.00
Interns Funded by Gen Plan Maintenance	2.00	2.00
Total Community Development	16.00	16.00
<u>Community Services</u>		
Youth and Adult Services	37.06	37.06
Child Development	18.25	18.25
Total Community Services	55.31	55.31
<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	1.70	1.70
Total Public Works	21.70	21.70
Total Full Time Equivalent	174.61	174.61

**General Fund
Fund Balance Projection**

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Actual	Projection	Budget	Budget	Projection	Projection	Projection
Fund Balance								
Beginning Balance	\$ 16,390,806	\$ 22,412,965	\$ 15,217,720	\$ 26,717,039	\$ 17,481,969	\$ 12,064,293	\$ 12,730,127	\$ 12,578,055
Revenues								
General Taxes and Fees	43,293,942	44,740,841	54,310,746	42,526,953	44,409,199	44,354,182	45,214,768	46,093,589
Program Revenues	12,713,760	4,827,398	4,775,811	3,499,906	3,218,114	3,295,219	3,373,070	3,454,305
	56,007,701	49,568,239	59,086,557	46,026,859	47,627,313	47,649,401	48,587,838	49,547,894
Expenditures								
Salaries and Benefits	20,502,553	23,288,029	27,256,126	27,522,446	28,505,179	29,432,863	30,280,377	31,098,555
Salary Savings-Vacancies			(2,000,000)	(1,376,000)	(1,425,000)	(1,472,000)	(1,514,000)	(1,555,000)
Unfunded Pension Liability	3,841,477	3,592,024	4,562,533	5,177,460	5,434,813	5,930,569	6,401,231	6,495,901
Fire Contract	8,304,552	8,950,857	9,635,821	10,236,415	10,625,187	11,010,852	11,485,753	11,945,183
Operations	13,346,637	15,879,169	14,031,354	12,744,759	12,947,634	13,524,899	14,073,049	14,561,880
	45,995,220	51,710,079	53,485,834	54,305,080	56,087,813	58,427,183	60,726,410	62,546,520
Net Annual Surplus (Deficit) before Transfers	10,012,482	(2,141,840)	5,600,724	(8,278,221)	(8,460,499)	(10,777,782)	(12,138,572)	(12,998,625)
Transfers In								
Transfers from Economic Uncertainty Fund (275)	-	-	5,000,000	-	4,000,000	6,500,000	600,000	7,000,000
Transfers from PERS Liability Fund (715)	-	-	-	-	-	5,900,000	6,400,000	6,500,000
Transfers from General Capital Improvemt Fund (475)	105,000	14,139	2,000,000	-	-	-	3,000,000	-
Transfers from Workers' Compensation Fund (600)	-	-	-	-	-	-	1,600,000	-
Transfers from Vehicle Replacement Fund (660)	-	-	-	-	-	-	1,050,000	-
Transfers from Economic Development Fund (202)	-	-	-	-	-	-	-	1,000,000
Transfers from Sewer Fund (510)	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500
Transfers from General Plan Fund (225)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Transfers from Marina Fund (495)	-	113,109	-	-	-	-	-	-
Transfers from Major Maintenance Fund (650)	-	14,139	-	-	-	-	-	-
Transfers (Out)								
Transfers to PBID Fund/Emery-Go-Round (805)	(588,580)	(609,273)	(639,966)	(650,000)	(650,000)	(650,000)	(600,000)	(550,000)
Transfers to 1999 Revenue Bond Debt Svs (345)	(367,000)	(370,029)	(367,192)	(368,350)	(368,676)	(367,884)	-	-
Transfers Community Programs Reserve (203)	(73,500)	(93,500)	(93,500)	-	-	-	(125,000)	(125,000)
Transfers to Child Dev. Program Fund (230)	(1,087,354)	-	-	-	-	-	-	-
Transfers to ECCL Fund (477)	(25,000)	(25,000)	(25,000)	-	-	-	-	-
Transfers to Grant Fund (254)	(22,236)	(13,501)	-	-	-	-	-	-
Transfers to Economic Uncertainty Fund (275)	(969,115)	-	-	-	-	-	-	-
Transfers to General Capital Fund (475)	(844,038)	(219,989)	-	-	-	-	-	-
Transfers to Technology Fund (670)	(180,000)	-	-	-	-	-	-	-
Transfers to Measure BB Fund (263)	-	-	(37,246)	-	-	-	-	-
Transfers to Economic Development Fund (202)	-	(100,000)	-	-	-	-	-	-
Transfers to Measure O Critical Needs Fund (207)	-	(1,000,000)	-	-	-	-	-	-
Transfers to Urban Forestry Fund (251)	-	(1,000,000)	-	-	-	-	-	-
Transfers to Disaster Reserve Fund (277)	-	(1,825,000)	-	-	-	-	-	-
	(3,990,323)	(5,053,405)	5,898,596	(956,850)	3,042,824	11,443,616	11,986,500	13,886,500
Net Annual Surplus (Deficit) after Transfers	6,022,159	(7,195,245)	11,499,320	(9,235,071)	(5,417,675)	665,834	(152,072)	887,875
Ending Fund Balance	\$ 22,412,965	\$ 15,217,720	\$ 26,717,039	\$ 17,481,969	\$ 12,064,293	\$ 12,730,127	\$ 12,578,055	\$ 13,465,930
Adjustments to Fund Balance (see ACFR Balance Sheet for other set aside)								
Prepays/Develp Projects/Incentives	154,493	57,808	-	-	-	-	-	-
Social Security Settlement		3,300,000	-	-	-	-	-	-
	154,493	3,357,808	-	-	-	-	-	-
Unassigned General Fund Balance	\$ 22,258,472	\$ 11,859,912	\$ 26,717,039	\$ 17,481,969	\$ 12,064,293	\$ 12,730,127	\$ 12,578,055	\$ 13,465,930
<i>% of GF Expenditures-Unassigned General Fund Reserve (20% Target)</i>	39.1%	21.1%	47.2%	31.6%	21.1%	21.4%	20.5%	21.3%

General Fund and Operating Reserve Funds
Total Fund Balance Reserves

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>
Economic Uncertainty - Unassigned	\$ 24,460,697	\$ 25,323,894	\$ 23,276,904	\$ 23,952,382	\$ 20,627,860	\$ 14,647,459	\$ 14,567,057	\$ 8,086,656
Social Security Settlement - Assigned	-	-	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
Total Economic Uncertainty (275)	24,460,697	25,323,894	26,576,904	27,252,382	23,927,860	17,947,459	17,867,057	11,386,656
Pension (715)	13,646,197	14,557,144	16,010,445	16,932,291	17,852,283	12,643,370	6,932,490	1,119,585
Pension - Old Plan (712)	151,462	129,505	105,731	108,571	111,411	113,596	115,781	117,966
Disasters (277)	3,211,094	5,213,813	0	0	0	0	0	0
Reserve Funds								
Economic Development (202)	2,976,381	3,484,943	3,401,317	3,233,111	3,128,703	3,006,331	2,883,747	1,760,949
Community Programs (203)	344,283	348,383	348,383	254,883	154,883	49,883	49,883	49,883
Measure O Critical Needs (207)	-	1,035,289	1,070,520	1,093,419	1,116,319	1,133,935	1,151,550	1,169,165
Small Business Incentives (212)	100,000	-	-	-	-	-	-	-
Community Dev. Projects (203)	73,500	-	-	-	-	-	-	-
Non-spendable loans, prepaids	54,493	57,808	-	-	-	-	-	-
General Fund - Assigned								
Development Projects	154,493	-	-	-	-	-	-	-
Potential SS Settlement		3,300,000	-	-	-	-	-	-
Unassigned General Fund	22,258,472	11,859,913	26,717,039	17,481,969	12,064,293	12,730,127	12,578,055	13,465,930
Total General Fund & Operating Reserve Funds	\$ 67,431,073	\$ 65,310,691	\$ 74,230,339	\$ 66,356,627	\$ 58,355,753	\$ 47,624,700	\$ 41,578,563	\$ 29,070,133
20% of GF Expenditures - Unassigned GF Target	10,030,409	11,393,274	11,329,748	11,064,686	11,421,298	11,889,013	12,290,282	12,644,304
\$ Over/(Short) in Unassigned GF	12,228,063	466,639	15,387,292	6,417,283	642,996	841,114	287,773	821,626
% in Unassigned GF	39.1%	21.1%	47.2%	31.6%	21.1%	21.4%	20.5%	21.3%
50% of GF Expenditures - Econ Uncertainty Target	25,076,021	28,483,186	28,324,369	27,661,715	28,553,244	29,722,534	30,725,705	31,610,760
\$ Over/(Short) in Econ Uncertainty	(615,324)	(3,159,292)	(5,047,465)	(3,709,333)	(7,925,384)	(15,075,075)	(16,158,648)	(23,524,104)
% in Econ Uncertainty	42.9%	45.1%	41.1%	43.3%	36.1%	24.6%	23.7%	12.8%

General Fund Revenue Summary

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>	<u>2027-28</u> <u>Projection</u>	<u>2028-29</u> <u>Projection</u>	<u>2029-30</u> <u>Projection</u>
General Taxes and Fees								
Property Tax	\$ 5,291,843	\$ 5,692,676	\$ 5,574,293	\$ 5,319,307	\$ 5,425,393	\$ 5,533,601	\$ 5,643,973	\$ 5,756,553
Residual Tax Increment	3,272,916	3,382,988	6,452,293	6,825,114	7,715,401	7,230,515	7,366,971	7,621,299
Sales Tax - 1% Bradley Burns	8,165,870	7,622,324	7,326,000	7,294,000	7,413,000	7,570,000	7,717,000	7,850,000
Sales Tax - Prop 172	71,441	72,836	70,000	70,000	71,400	72,828	74,285	75,770
Business License and Card Room	10,038,759	9,485,171	8,522,050	8,576,850	8,636,600	8,697,100	8,757,600	8,818,100
Transient Occupancy Tax	5,893,468	5,444,341	5,500,000	5,500,000	5,600,000	5,600,000	5,600,000	5,600,000
Utilities User Tax	3,985,102	4,244,643	4,380,000	4,800,000	5,390,000	5,600,000	5,930,000	6,170,000
Real Property Transfer Tax	1,065,880	1,303,331	500,000	500,000	500,000	500,000	500,000	500,000
Comm Property Transfer Tax	-	40,136	11,330,500	10,000	10,000	10,000	10,000	10,000
Franchise Fees	2,393,872	2,444,279	2,036,888	2,084,695	2,144,236	2,205,563	2,268,730	2,333,792
Grants	1,945,614	500,000	500,000	-	-	-	-	-
Rentals and Leases	217,223	225,693	231,248	233,375	233,375	233,375	233,375	233,375
Mitigation Service Fees	334,942	340,041	330,000	55,000	-	-	-	-
Other Fees and Taxes	599,561	428,307	357,474	377,122	384,244	391,509	398,920	406,478
Investment Earnings ^A	17,450	3,514,075	1,200,000	881,490	885,550	709,691	713,914	718,222
Total General Taxes and Fees	43,293,942	44,740,841	54,310,746	42,526,953	44,409,199	44,354,182	45,214,768	46,093,589
Departmental Fees and Charges ^B								
Planning	48,419	32,521	35,000	40,000	40,000	40,000	40,000	40,000
Planning Reimbursables	312,962	358,562	732,270	300,000	300,000	300,000	300,000	300,000
Building	6,266,383	2,593,184	1,538,090	904,663	693,410	725,876	759,965	795,758
Building Reimbursables - Bio-Med	2,382,906	(2,104,015)	2,375	-	-	-	-	-
Economic Development & Housing	1,317	1,046	440	440	440	440	440	440
Police Administration	712,851	893,562	585,344	336,133	322,600	322,500	322,500	322,500
Fire Plan Checking / Inspection Fees	1,273,026	1,264,428	340,774	357,813	375,703	394,488	414,213	434,923
Public Works Admin/Engineering	100,082	36,669	57,500	20,000	20,000	20,000	20,000	20,000
Public Works Maintenance	-	-	5,000	5,000	5,000	5,000	5,000	5,000
Public Works Reimbursables	470,602	443,672	300,000	300,000	200,000	200,000	200,000	200,000
Special Events	10,000	10,000	12,500	-	-	-	-	-
Aquatics	123,556	121,171	138,305	154,500	159,135	163,909	168,826	173,891
Facilities	355,124	410,390	345,750	384,447	395,980	407,861	420,095	432,698
Youth Camps	80,503	176,477	130,750	136,788	143,127	149,783	153,976	158,296
Before and After School	414,016	375,498	358,024	354,624	354,624	354,624	354,624	354,624
Senior Center	80,302	115,088	100,863	92,500	92,500	92,500	92,500	92,500
Adult Fee Classes / Sports	18,700	30,849	27,500	25,500	26,265	27,053	27,865	28,700
Youth Fee Classes / Sports	7,019	7,758	7,500	27,698	28,529	29,385	30,266	31,174
Administration	55,992	60,539	57,825	59,800	60,800	61,800	62,800	63,800
Total Dept. Fees and Charges	12,713,760	4,827,398	4,775,811	3,499,906	3,218,114	3,295,219	3,373,070	3,454,305
Total Revenues before Transfers In	56,007,701	49,568,239	59,086,557	46,026,859	47,627,313	47,649,401	48,587,838	49,547,894
Transfers In (see details in Fund Balance Projection schedule)	166,500	202,887	7,061,500	61,500	4,061,500	12,461,500	12,711,500	14,561,500
Total Revenues and Transfers In	\$ 56,174,201	\$ 49,771,126	\$ 66,148,057	\$ 46,088,359	\$ 51,688,813	\$ 60,110,901	\$ 61,299,338	\$ 64,109,394
% Growth (before Transfers)	13%	-11%	19%	-22%	3%	0%	2%	2%

General Fund Expenditure Summary by Department

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Department	<u>Actual</u>	<u>Actual</u>	<u>Projection</u>	<u>Budget</u>	<u>Budget</u>	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>
City Attorney	\$ 655,935	\$ 561,894	\$ 697,653	\$ 872,024	\$ 904,919	\$ 941,640	\$ 976,788	\$ 1,009,987
City Council	220,303	236,364	263,231	259,676	264,922	270,231	275,987	281,977
City Manager & City Clerk	1,474,782	1,297,696	1,731,154	1,730,056	1,831,323	1,864,543	1,972,557	1,970,184
Community Development	5,104,955	3,539,709	4,080,055	3,312,285	3,217,124	3,348,583	3,436,804	3,503,132
Community Services	3,143,606	3,632,818	4,189,013	4,574,592	4,695,900	4,876,399	5,017,102	5,145,202
Finance	1,415,172	1,273,502	1,735,816	2,245,546	2,181,174	2,250,726	2,338,201	2,368,155
Fire	10,181,121	11,664,810	12,202,425	12,798,335	13,199,699	13,598,208	14,157,145	14,629,897
Human Resources	839,361	783,533	1,266,337	1,281,700	1,328,514	1,391,199	1,441,218	1,479,849
Information Technology	822,145	892,066	1,005,582	1,037,592	1,067,353	1,113,141	1,153,127	1,181,480
Non-Departmental Operations	7,082,518	11,115,435	5,534,504	3,922,835	4,086,594	4,259,487	4,115,649	4,216,471
Police	14,763,914	17,030,608	18,993,130	19,439,619	20,333,740	21,350,657	22,245,726	22,971,211
Public Works	4,448,230	4,937,935	4,949,840	5,225,170	5,420,226	5,652,252	5,835,104	6,018,975
Salary Savings-Vacancies			(2,000,000)	(1,376,000)	(1,425,000)	(1,472,000)	(1,514,000)	(1,555,000)
Total Expenditures & Transfer Out	\$ 50,152,043	\$ 56,966,371	\$ 54,648,738	\$ 55,323,430	\$ 57,106,489	\$ 59,445,067	\$ 61,451,410	\$ 63,221,520

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General Fund Expenditure Summary by Classification

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	<u>Actual</u>	<u>Actual</u>	<u>Projection</u>	<u>Budget</u>	<u>Budget</u>	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>
Salaries and Benefits								
Salaries and Benefits	\$ 20,502,553	\$ 23,288,029	\$ 27,256,126	\$ 27,522,446	\$ 28,505,179	\$ 29,432,863	\$ 30,280,377	\$ 31,098,555
Salary Savings-Vacancies	-	-	(2,000,000)	(1,376,000)	(1,425,000)	(1,472,000)	(1,514,000)	(1,555,000)
Unfunded Pension Liability	3,841,477	3,592,024	4,562,533	5,177,460	5,434,813	5,930,569	6,401,231	6,495,901
Total Salaries and Benefits	24,344,030	26,880,053	29,818,659	31,323,906	32,514,992	33,891,432	35,167,608	36,039,456
	6.9%	10.4%	10.9%	5.0%	3.8%	4.2%	3.8%	2.5%
Fire Contract	8,304,552	8,950,857	9,635,821	10,236,415	10,625,187	11,010,852	11,485,753	11,945,183
	4.3%	7.8%	7.7%	6.2%	3.8%	3.6%	4.3%	4.0%
Operating Costs								
Advertising/Printing/Publication	61,309	70,856	87,053	88,704	89,739	90,583	91,459	92,370
Capital	-	205,355	4,500	19,500	4,500	4,500	4,500	4,500
Education and Training	250,643	251,613	337,327	347,701	357,214	364,206	373,973	380,972
Fees & Charges	71,918	81,616	89,328	160,276	167,660	175,400	183,510	192,012
Insurance	1,170,885	1,406,553	1,453,000	1,771,465	1,895,468	2,028,150	2,129,558	2,236,036
Maintenance	3,167,161	4,091,469	4,382,737	4,063,357	4,256,704	4,574,572	4,755,463	5,001,264
Other	484,181	475,697	592,444	582,460	617,351	650,780	684,209	720,863
Professional Services	6,279,575	7,318,547	4,934,317	3,266,381	3,046,545	3,046,239	3,181,520	3,184,818
Programs/Grants	81,051	97,279	131,000	139,000	139,000	139,000	139,000	139,000
Rentals & Leases	345,588	372,718	324,399	381,227	393,349	405,528	418,122	431,143
Supplies	664,973	750,964	898,976	1,142,504	1,171,773	1,210,569	1,248,534	1,286,912
Utilities	769,354	756,502	796,273	782,184	808,331	835,371	863,203	891,990
Total Operating Costs	13,346,637	15,879,169	14,031,354	12,744,759	12,947,634	13,524,899	14,073,049	14,561,880
Subtotal Expenditures Before Transfers Out	45,995,220	51,710,079	53,485,834	54,305,080	56,087,813	58,427,183	60,726,410	62,546,520
Transfers Out								
203 Community Programs Reserve	73,500	93,500	93,500	-	-	-	125,000	125,000
230 Child Dev. Program Contribution	1,087,354	-	-	-	-	-	-	-
263 Measure BB	-	-	37,246	-	-	-	-	-
345 1999 Revenue Bond Debt Service	367,000	370,029	367,192	368,350	368,676	367,884	-	-
477 Emeryville Center for Comm. Living	25,000	25,000	25,000	-	-	-	-	-
805 PBID/Emery-Go-Round	588,580	609,273	639,966	650,000	650,000	650,000	600,000	550,000
Total Operating Transfers	2,141,434	1,097,802	1,162,904	1,018,350	1,018,676	1,017,884	725,000	675,000
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	22,236	13,501	-	-	-	-	-	-
275 Economic Uncertainty Reserve	969,115	-	-	-	-	-	-	-
277 Disaster Insurance Reserve	-	1,825,000	-	-	-	-	-	-
475 General Capital	844,038	219,989	-	-	-	-	-	-
670 Technology	180,000	-	-	-	-	-	-	-
Total one-time Transfers/Reserves	2,015,389	4,158,490	-	-	-	-	-	-
Total Expenditures	\$ 50,152,043	\$ 56,966,371	\$ 54,648,738	\$ 55,323,430	\$ 57,106,489	\$ 59,445,067	\$ 61,451,410	\$ 63,221,520
% Growth	10%	14%	-4%	1%	3%	4%	3%	3%



City of Emeryville
2025-26 & 2026-27 Budget

Community Programs Reserve #203

Purpose of Fund

When the General Fund has a revenue surplus it contributes a portion of the surplus funds to the Community Programs Reserve as a Transfer In.

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 346,123	\$ 344,283	\$ 348,383	\$ 348,383	\$ 254,883
Annual Activity					
Revenues					
General Fund Contribution	73,500	93,500	93,500	-	-
	73,500	93,500	93,500	-	-
Expenditures					
Community Pub Mtgs	1,840	15,900	20,000	20,000	20,000
Community Grants	73,500	73,500	73,500	73,500	80,000
	75,340	89,400	93,500	93,500	100,000
Net Annual Activity	(1,840)	4,100	-	(93,500)	(100,000)
Ending Available Fund Balance	\$ 344,283	\$ 348,383	\$ 348,383	\$ 254,883	\$ 154,883



City of Emeryville
2025-26 & 2026-27 Budget

Disaster Fund #277

Purpose of Fund

The Disaster Fund provided funds to sustain City operations in the event of an earthquake or other natural disaster. On March 4, 2025, the City Council transferred the balance of this fund to the Economic Uncertainty Fund 275 and closed this fund.

	2022-23	2023-24	2024-25	2025-26	2026-27
	<u>Actual</u>	<u>Actual</u>	<u>Projection</u>	<u>Budget</u>	<u>Budget</u>
Beginning Available Fund Balance	\$ 3,142,250	\$ 3,211,094	\$ 5,213,813	\$ 0	\$ 0
Annual Activity					
Revenues					
Investment Earnings	68,843	177,719	177,426	-	-
General Fund Transfer	-	1,825,000	-	-	-
	68,843	2,002,719	177,426	-	-
Expenditures					
Transfer to Economic Recovery Fund			5,391,239		
	-	-	5,391,239	-	-
Net Annual Activity	68,843	2,002,719	(5,213,813)	-	-
Ending Available Fund Balance	\$ 3,211,094	\$ 5,213,813	\$ 0	\$ 0	\$ 0



City of Emeryville
2025-26 & 2026-27 Budget

Economic Development Reserve #202

Purpose of Fund

The fund supports economic development activities to grow and sustain the City's revenue base.

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 2,678,517	\$ 2,976,381	\$ 3,484,943	\$ 3,401,317	\$ 3,233,111
Annual Activity					
Revenues					
Property Tax Residual Pmt	327,292	338,299	-	-	-
Investment Earnings	60,419	110,907	118,374	66,794	66,591
Transfer from General Fund	-	100,000	-	-	-
	387,711	549,206	118,374	66,794	66,591
Expenditures / Fund Transfers					
Professional Services	-	29,000	146,000	164,000	100,000
Advertising, Printing, and Publication	2,181	5,000	15,000	30,000	30,000
Community Public/Meeting Room	1,375	2,193	1,000	1,000	1,000
Facade Grants	72,508	-	-	-	-
Business Rebate Programs	13,782	4,451	40,000	40,000	40,000
	89,846	40,644	202,000	235,000	171,000
Net Annual Activity	297,865	508,562	(83,626)	(168,206)	(104,409)
Ending Available Fund Balance	\$ 2,976,381	\$ 3,484,943	\$ 3,401,317	\$ 3,233,111	\$ 3,128,703



Economic Uncertainty Reserve #275

Purpose of Fund

The purpose of the Economic Uncertainty fund is to provide the fiscal capacity to absorb financial problems without disrupting day-to-day City operations and services. For more systemic and ongoing problems, the fund provides the time needed to fully identify the impacts of the economic downturns and enables the City to develop and implement a thoughtful longer-term strategy to meet these challenges. Effective March 4, 2025, the City Council approved updates to this policy which included merging the Disaster Reserve Fund into the Economic Uncertainty Fund. The City has a goal of maintaining a reserve of 50% of the General Fund annual expenditures budget for the Economic Uncertainty Reserve fund. Appropriations from the reserve funds will be used to address financial challenges including, but not limited to:

1. Economic downturns and uncertainties and local disasters.
2. Budgeted revenue taken by another government entity.
3. Drop in projected/actual revenue of more than 5% of the General Fund adopted revenue budget.

It is the intent of the City Council that the City Manager is permitted to access up to \$5 million from this fund without prior council approval in the event of a disaster or similar emergency. When funds in the Economic Uncertainty Reserve fund are used, the goal will be to replenish the fund within three fiscal years if possible.

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 22,978,571	\$ 24,460,697	\$ 25,323,894	\$ 26,576,904	\$ 27,252,382
Annual Activity					
Revenues					
Investment Income	513,011	863,197	861,771	675,478	675,478
General Fund Contribution	969,115	-	-	-	-
Interfund Transfer from Disaster Fund			5,391,239		
	1,482,126	863,197	6,253,010	675,478	675,478
Expenditures / Fund Transfers					
Transfer to General Fund	-	-	5,000,000	-	4,000,000
	-	-	5,000,000	-	4,000,000
Net Annual Activity	1,482,126	863,197	1,253,010	675,478	(3,324,522)
Total Fund Balance	\$ 24,460,697	\$ 25,323,894	\$ 26,576,904	\$ 27,252,382	\$ 23,927,860
Assigned Fund Balance - Settlement			3,300,000	3,300,000	3,300,000
Unassigned Fund Balance	\$ 24,460,697	\$ 25,323,894	\$ 23,276,904	\$ 23,952,382	\$ 20,627,860



City of Emeryville
2025-26 & 2026-27 Budget

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>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ -	\$ -	\$ 1,035,289	\$ 1,070,520	\$ 1,093,419
Annual Activity					
Revenues					
Investment Earnings	-	35,289	35,231	22,900	22,900
General Fund Transfer	-	1,000,000	-	-	-
	-	1,035,289	35,231	22,900	22,900
Expenditures					
None	-	-	-	-	-
	-	-	-	-	-
Net Annual Activity	-	1,035,289	35,231	22,900	22,900
Ending Available Fund Balance	\$ -	\$ 1,035,289	\$ 1,070,520	\$ 1,093,419	\$ 1,116,319



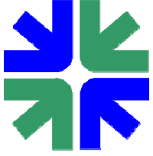
**City of Emeryville
2025-26 & 2026-27 Budget**

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 held in a Section 115 trust which is dedicated for the retirement of employee pension obligations for the purpose of further mitigating anticipated future CalPERS rate increases.

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Projection</u>	<u>2025-26 Budget</u>	<u>2026-27 Budget</u>
Beginning Available Fund Balance	\$ 13,172,871	\$ 13,646,197	\$ 14,557,144	\$ 16,010,445	\$ 16,932,291
Annual Activity					
Revenues					
Investment Earnings	(84,327)	564,405	1,513,302	983,646	983,646
Market Value Adjustment	625,631	406,217	-	-	-
	541,304	970,622	1,513,302	983,646	983,646
Expenditures					
Professional Services	67,978	59,676	60,000	61,800	63,654
Transfer to General Fund	-	-	-	-	-
	67,978	59,676	60,000	61,800	63,654
Net Annual Activity	473,326	910,946	1,453,302	921,846	919,992
Ending Available Fund Balance	\$ 13,646,197	\$ 14,557,144	\$ 16,010,445	\$ 16,932,291	\$ 17,852,283



City of Emeryville
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Pension Trust Fund #712

Purpose of Fund

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

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 174,286	\$ 151,462	\$ 129,505	\$ 105,731	\$ 108,571
Annual Activity					
Revenues					
Investment Earnings	3,449	4,840	4,370	2,840	2,840
	3,449	4,840	4,370	2,840	2,840
Expenditures					
Salaries and Benefits	26,273	26,798	28,143	-	-
	26,273	26,798	28,143	-	-
Net Annual Activity	(22,824)	(21,958)	(23,774)	2,840	2,840
Ending Available Fund Balance	\$ 151,462	\$ 129,505	\$ 105,731	\$ 108,571	\$ 111,411

➤ 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 2023-24 AND 2024-25 FISCAL YEARS

1. The design of Pedestrian and Bicycle improvements for the 40th Street Transit-Only Lanes and Multimodal Enhancements is near completion.
2. Closed out the Quiet Zone Project's construction phase and established a Quiet Zone with Federal Railroad Administration.
3. Initiated construction of the Hollis Street Project and paved the triangle neighborhood.
4. Revitalized the Marina with new lighting.
5. Revitalized the Art Center Project.
6. Started the process for a new City of Emeryville public facing website.

GOALS FOR THE 2025-2026 and 2026-27 FISCAL YEARS

1. Bicycle and pedestrian focused projects: 40th Street redesign and Ashby interchange
2. New website
3. Revenue, budget and audits; research revenue measure for 2026
4. Sutter Health development

➤ **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 2023-2024 AND 2024-2025 FISCAL YEARS

1. Continue the environmental remediation of the former Marchant/Whitney redevelopment site and started remediation phase 1 of building demolition and soil excavation.
2. Continue the renewed plans to develop an art center.
3. Completed street tree study and beginning tree planting
4. Negotiated a new Fire Services Agreement with Alameda County that supports vital services and limits significant cost increases
5. Focused on environmentally sustainable practices which also reduce ongoing expenditures, such as procuring electric vehicles for the City's fleet (Public works maintenance and Police Admin vehicles).
6. Negotiated a new agreement with the Oakland Public Library to provide library services to Emeryville residents.
7. Finalized a strategic plan with a detailed work plan aligned with Council's priorities.
8. Advanced Sutter Health's \$1B investment to establish Emeryville as a regional medical hub with a new campus and hospital.
9. Assemblymember Mia Bonta selected the Emeryville's Harvest Festival as the 2024 Arts and Festival of the Year at the 3rd Annual Assembly District 18 Awards.
10. The city has secured \$32.6 million in grant funding for the 40th Street bicycle and pedestrian project.

GOALS FOR THE 2025-2026 AND 2026-2027 FISCAL YEARS

1. Continue approved Council Strategic Plan adopted for 2025-2028 focused on four broad goals:
 - A. Livable, Safe, and Vibrant Community

B. Quality Infrastructure and Environmental Stewardship

C. Dynamic and Growing Businesses

D. Resilient Organization and Employer of Choice

2. Continue implementing the renewed plans to develop an art center.
3. Continue the tree planting plan.
4. Continue working on the environmental remediation of the former Marchant/Whitney redevelopment site.
5. Maintain focus on environmentally sustainable practices that also reduce ongoing costs.
6. Complete the implementation of the City website.
7. Support the ongoing implementation of the Housing Element and Affordable Housing initiatives.
8. Research revenue measures for 2026, including revenue, budget, and audits.
9. Sutter Health development project.
10. Bicycle and pedestrian projects: 40th Street redesign and Ashby Interchange.

➤ **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 2023-2024 AND 2024-2025 FISCAL YEARS

1. Drafted legislation to establish Tobacco Retailer License requirements for businesses that sell tobacco products in Emeryville.
2. Completed legislative amendments and revisions to the Emeryville Municipal Code to decriminalize various offenses initially directed by the Council in 2020.
3. Expedited the real estate assignment and conveyance from BioMed to Sutter Health and termination of the existing Participation Agreement.

4. Assisted the Interim Finance Director with the collection of outstanding business license taxes from Grocery Outlet estimated at \$800,000 to \$1.2 million dollars including a mediation.
5. Dedicated resources to efficiently manage the prosecution, defense, and resolution of other claims and litigation filed against the City.
6. Assisted with the preparation of the Recognized Obligation Payments Schedule (ROPS) to the Successor Agency Board and the Countywide Oversight Board and supporting documents and materials to DOF to fund the environmental remediation efforts undertaken by the Successor Agency.
7. Successfully work with outside counsel and City staff to finalize the real estate conveyance agreements and easements from the former Redevelopment Agency to Amtrak and Wareham, after a long period of delay, reducing potential legal exposure to both the Successor Agency and the City.
8. Assisted Public Works staff with issues related to the 40th Street Multimodal Project including environmental review, Vehicle Code and state law requirements, and other related legal issues.
9. 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.
10. 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.
11. Provided legal support to other City commissions, committees, and boards as necessary.
12. Assisted the Finance Department with issuance and sale of Successor Agency Tax Allocation Refunding Bonds including approval by the Countywide Oversight Board and DOF.
13. 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.

14. 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 litigation matters.
15. 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 2025-2026 & 2026-2027 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 / PUBLIC INFORMATION OFFICE**

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 2023-2024 AND 2024-2025 FISCAL YEARS

1. Acted as the Elections Official for the November 2024 General Election of three City Council seats.
2. Worked with the Information Technology Director to upgrade the audio and video technology in the City Council Chambers for better user and viewer experience.
3. Researched a Trusted System Policy for the management of records.
4. Launched the implementation of a new agenda management system.

GOALS FOR THE 2025-2026 & 2026-2027 FISCAL YEARS

1. Update the Records Retention Policy and Schedule.
2. Partner with Information Technology on solutions for a Trusted Environment System to store digital records and reduce the City's paper file storage.
3. Implement Planning Commission and Advisory Body agenda workflow system in the new agenda management system.
4. Continue to digitize city records and expand public access to records through the Laserfiche system.

➤ **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 2023-2024 AND 2024-2025 FISCAL YEARS

1. Worked collaboratively with the City Council, Budget & Governance Committee, Budget Advisory Committee and City departments to develop Fiscal Years 2026 & 2027 operating and capital budget.
2. Maintained bond indentures while ensuring proper public disclosure.
3. Completed the Tax Allocation Refunding Bond issuance in November 2024, for the Successor Agency to the Emeryville Redevelopment Agency, refunded Series 2014A and Series 2014B Tax Allocation Refunding Bonds.
4. Transitioned to an electronic timecard system with enhanced reporting capabilities.
5. In collaboration with the Information Technology and Human Resources departments, completed the transition from semi-monthly to bi-weekly payroll processing.
6. Worked with Human Resources, City Manager and City Attorney Departments to complete implementation of the social security tax started effective February 2024.
7. Worked with Information Technology department to complete the upgrade of the financial system (CentralSquare).
8. Completed Fiscal Year 2024 financial statement audits and received unqualified audit opinions and submitted application for annual award to the Government Finance Officers' Association (GFOA).
9. Received the Certificate of Achievement for Excellence in Financial Reporting award for the June 30, 2023 Annual Comprehensive Financial Report from the GFOA.
10. Updated financial policies including those covering the Economic Uncertainty Reserve, Disaster Reserve Fund (now closed) and the use of Residual Property Tax funds (now 100% allocated to the General Fund). These updated policies were adopted by the City Council.
11. Recommended establishment of a 20% Unassigned General Fund Balance policy consistent with GFOA standards that was adopted by the City Council.
12. Prepared the 2024-25 Mid-Year Budget Adjustments that included the transfer of \$7 million into the General Fund balance to enable the City Council to meet the 20% Unassigned General Fund balance policy.
13. Retained HdL, Coren & Cone to assist with analysis, audit and revenue estimates of the City's Property Tax and Property Transfer Tax revenues on an annual basis.

GOALS FOR THE 2025-2026 & 2026-2027 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 quarterly investment report with cash flow requirements of the State to the Budget Committees and City Council.
3. Prepare annual audit and award-winning Annual Comprehensive Financial Report.
4. Update and incorporate investment strategies and best practices in the City's Investment Policy.
5. Conduct regular analysis and audits of the City's General Fund revenues, including sales taxes, utility user's tax, business license tax and property tax and property transfer tax.
6. Secure consulting firms to evaluate and analyze various revenue options.
7. Conduct Cost Allocation Plan and Master Fee studies to reflect appropriate costs and fairness to support budgeting and cost recovery.
8. Explore budgeting software for increased efficiency, accuracy and enhanced experience for all users.
9. Develop detailed options for consideration by the City Council on revenue measures to be considered to help balance the General Fund budget in future years.

➤ **ADMINISTRATION – HUMAN RESOURCES DEPARTMENT**

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 2023-2024 & 2024-2025 FISCAL YEARS

1. Performed recruitment, selection and onboarding activities for over one hundred and fifteen (115) new regular and temporary, full-time and part-time employees.
2. Successfully negotiated labor agreements.
3. Developed and implemented marketing plans for each recruitment to increase recruitment outreach efforts and source and hire qualified candidates.
4. Developed and rolled out a New Employee Orientation process to provide useful resources and information for a more interactive and engaging experience.
5. Conducted a market study of salary and benefits to propose equitable, consistent and competitive total compensation.
6. Created the new classification Retired Annuitant, Human Resources Analyst/Senior Human Resources Analyst and Administrative Assistant Confidential to promote career mobility.
7. Worked with IT Department to complete the upgrade of the human resource information system (CentralSquare).
8. Successfully conducted executive recruitments that led to the City Council hiring a new City Manager and City Manager hiring a new Finance Director.
9. Automated the onboarding process for pre-hire forms to improve the efficiency and overall new hire experience and reduce the use of paper.
10. In collaboration with the Information Technology and Finance departments, completed the transition from semi-monthly to bi-weekly payroll processing.
11. Worked with Finance, City Manager and City Attorney Departments to complete implementation of the social security tax effective February 2024.

GOALS FOR THE 2025-2026 & 2026-2027 FISCAL YEARS

1. Review and make recommendations for updates to the Personnel Rules and Regulations to provide clarity and enhance the efficiency of business operations.
2. Continue to 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.
3. Review all communication to candidates to ensure the appropriate clarity, responsiveness and tone of the information.
4. Explore options and conduct an RFP process to implement an updated Human Resource Information System (HRIS) to improve efficiency and accuracy, and usefulness for all users.
5. Develop and publish a regular Human Resources Newsletter to enhance communication and employee engagement.
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. Develop and implement a Citywide remote work policy.
9. Identify City classifications that could incorporate an internal substitution pattern to promote career mobility for current employees within the City.
10. Develop and provide training internal and external training opportunities for employees at all levels.
11. Review and update the Employer-Employee Relations Resolution.
12. Develop and implement a formal exit interview process.

➤ **ADMINISTRATION – INFORMATION TECHNOLOGY**

OVERVIEW

The Information Technology Department is responsible for the implementation and maintenance of all City cloud, networking, communications, computer, and software systems. Hardware devices include desktops, servers, telephone systems, routers, switches, firewalls, wireless devices, and multi-function printers. Systems include hypervisor, permit tracking system, agenda automation system, document management system, 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 2023-2024 AND 2024-2025 FISCAL YEARS

1. Completed implementation of new computer aided dispatch / records management system (CAD/RMS) at the Police Department.
2. Migrated existing cloud-based voice over internet protocol (VoIP) system to new solution utilizing Microsoft Teams for calling features, consolidating applications onto the Microsoft365 platform, which provides a simplified user experience.
3. Developed several new applications utilizing the existing electronic document management system (EDMS), including public forms for grant intakes and internal contract processing applications.
4. Migrated existing police department data storage to a new hybrid model to increase security and efficiency.
5. Implemented network security solution to protect both on-premises and cloud-based infrastructure with 24/7 human monitoring and a third-party network operations center.
6. Completed the upgrade of the City Council chambers audio / video broadcasting equipment. Added video conferencing capabilities to all city conference rooms.
7. Migrated GIS servers and data to cloud-based solution.
8. Enabled single sign on (SSO) on multiple city applications to improve network security and reduce the risk of data breaches.

9. Worked with Community Development department to research a new permit tracking system. Arranged for vendor demonstrations, assisted with vendor selection, and contract negotiations.
10. Worked with City Clerk's department to interview vendors for a new public facing city website. Assisted with vendor selection. Implementation is ongoing.
11. Worked with City Clerk's department to interview vendors for an agenda management system. Assisted with vendor selection. Implementation is ongoing.
12. Migrated internal IT help desk system to a more user-friendly system based on Microsoft Teams.
13. Completed multi-year research project on Infrastructure as a Service (IaaS) solution, made vendor selection, and began implementation.
14. Led two projects to improve the city's physical security: implementing security cameras at both City Hall and the Police Department.
15. Worked with Finance Department on the upgrade of the finance software system.
16. Negotiated purchase of new routers and mobile computers for the Police Department's vehicle fleet.

GOALS FOR THE 2025-2026 & 2026-2027 FISCAL YEARS

1. Lead project to implement the new Community Development permit tracking system.
2. Complete the development and deployment of the city's new public facing website.
3. Complete the migration to the newly built Infrastructure as a Service (IaaS) environment.
4. Complete the implementation of the new agenda management software.
5. Evaluate Police Department systems to determine where cost savings may be realized by migrating to IaaS or cloud-based solutions. Migrating mobile VPN has already been identified as a first step.
6. Replace end-of-life network switches at all city facilities.
7. Replace all wireless access points and controllers at all city facilities.
8. Assemble team to begin to research the replacement of the city's financial system as well as human resources systems.

9. Continue the development of applications based on the city's EDMS system to increase internal efficiencies and automate processes.
10. Develop a policy and philosophy on the city's use of Artificial Intelligence (AI) software solutions.

Administration
FY 2025-26 and FY 2026-27 Full-Time Equivalent
Staffing
(Including Part-Time Staffing)

Department/Division	FY 2025-26 FTE	FY2026-27 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	1.00	1.00
Total City Clerk	2.00	2.00
City Manager	1.00	1.00
Assistant City Manager	1.00	1.00
Administrative Assistant (Confidential)	1.00	1.00
Office Assistant I	1.00	1.00
Total City Manager	4.00	4.00
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	2.00	2.00
Information Systems Analyst I	1.00	1.00
Total Information Technology	4.00	4.00
Total Positions Administration	23.60	23.60



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Administration Departments

	2022-23	2023-24	2024-25	2025-26	2026-27
	<u>Actual</u>	<u>Actual</u>	<u>Projection</u>	<u>Budget</u>	<u>Budget</u>
<i>Department Summary</i>					
<u>General Fund Operating Expenditures</u>					
1110 City Council	\$ 220,033	\$ 236,364	\$ 263,231	\$ 259,676	\$ 264,922
1200 City Manager	743,619	789,420	1,005,061	1,115,730	1,143,016
1250 City Clerk	731,163	508,276	726,092	614,326	688,307
1280 Information Technology	822,145	892,066	1,005,582	1,037,592	1,067,353
1400 City Attorney	655,935	561,894	697,653	872,024	904,919
1500 Finance	1,415,172	1,273,502	1,735,816	2,245,546	2,181,174
1600 Human Resources	839,361	783,533	1,266,337	1,281,700	1,328,514
	\$ 5,427,429	\$ 5,045,055	\$ 6,699,772	\$ 7,426,593	\$ 7,578,206

Operating Expenditures by Type

Salaries and Benefits	\$ 4,004,479	\$ 4,320,786	\$ 5,495,213	\$ 5,682,587	\$ 5,880,121
Supplies and Services	1,422,949	724,270	1,204,559	1,744,006	1,698,085
	\$ 5,427,429	\$ 5,045,055	\$ 6,699,772	\$ 7,426,593	\$ 7,578,206

Authorized Staff Positions

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

City Council #1100

Salaries and Benefits	\$ 190,890	\$ 195,628	\$ 210,977	\$ 216,319	\$ 220,872
73000 Office Supplies	2,057	1,043	9,040	1,500	1,500
76050 Telephone/Communication	1,190	1,307	1,392	1,392	1,433
77960 Technology Charge	7,800	18,400	16,200	11,287	11,626
84000 Education and Training	1,500	1,235	2,033	3,450	3,622
84100 Memberships & Dues	3,755	6,617	4,589	4,727	4,869
84150 Travel, Confer & Meeting	10,798	7,806	8,000	10,000	10,000
84200 Mayors Conf & Hosting	2,043	4,328	6,500	6,500	6,500
91600 Other Equipment	-	-	4,500	4,500	4,500
	220,033	236,364	263,231	259,676	264,922

City Manager #1200

Salaries and Benefits	654,432	761,122	984,146	1,054,053	1,081,003
73000 Office Supplies	2,369	1,391	1,000	1,000	1,000
73100 Books, Maps, Periodicals	-	30	-	100	100
73150 Postage	101	43	100	100	100
76050 Telephone/Communication	606	606	615	615	615
77260 Software Subscriptions	269	382	200	400	400
77960 Technology Charge	2,800	6,600	5,800	11,162	11,497
80050 Professional Services	73,868	15,512	1,000	30,000	30,000



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Administration Departments

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
<u>City Manager #1200 continued</u>					
84000 Education and Training	14	1,719	2,000	3,000	3,000
84100 Memberships & Dues	1,810	810	6,500	7,500	7,500
84150 Travel, Confer & Meeting	7,351	1,205	2,400	7,800	7,800
85000 Rentals & Leases	-	-	1,300	-	-
	743,619	789,420	1,005,061	1,115,730	1,143,016

City Clerk #1250

Salaries and Benefits	418,522	425,699	529,048	450,702	474,783
73000 Office Supplies	5,731	288	1,816	1,500	1,500
73100 Books, Maps, Periodicals	-	-	100	100	100
73150 Postage	10	63	200	200	200
73600 Food Supplies	233	440	1,273	1,337	1,404
76050 Telephone/Communication	-	-	1,600	1,600	1,600
77260 Software Subscriptions	879	966	1,158	1,192	1,228
77960 Technology Charge	-	-	-	26,100	26,883
80050 Professional Services	93,410	53,629	83,806	76,000	78,280
80550 Election	182,332	153	50,000	5,000	50,000
82000 Advertising	9,070	7,371	8,419	8,000	8,400
82050 Printing	1,114	-	1,500	1,000	1,000
82100 Community Pub/Mtgs/Comm	-	562	3,000	4,000	4,000
84000 Education and Training	975	1,750	4,500	5,100	5,355
84100 Memberships & Dues	515	815	929	995	1,024
84150 Travel, Confer & Meeting	578	901	6,200	6,500	6,800
85100 Records Storage Rental	17,793	15,639	32,543	25,000	25,750
	731,163	508,276	726,092	614,326	688,307

Information Technology #1280

Salaries and Benefits	797,805	846,305	937,482	990,738	1,020,159
73000 Office Supplies	4,089	2,722	3,000	3,000	3,000
76050 Telephone/Communication	912	836	1,000	1,000	1,000
77260 Software Subscriptions	1,323	966	-	-	-
77960 Technology Charge	15,700	37,000	32,600	11,354	11,695
80050 Professional Services	813	680	25,000	25,000	25,000
84000 Education and Training	-	900	3,000	3,000	3,000
84100 Memberships & Dues	200	-	500	500	500
84150 Travel, Confer & Meeting	-	2,440	3,000	3,000	3,000
	822,145	892,066	1,005,582	1,037,592	1,067,353



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Administration Departments

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
<u>City Attorney #1400</u>					
Salaries and Benefits	323,297	329,522	375,553	380,132	389,528
73000 Office Supplies	3,046	216	500	2,500	2,500
73100 Books, Maps, Periodicals	977	727	1,500	3,500	3,500
73150 Postage	108	152	500	500	500
76050 Telephone/Communication	607	607	500	1,000	1,000
77260 Software Subscriptions	2,315	2,923	2,600	3,500	4,000
77150 Equipment Oper & Maint	-	-	-	-	-
77960 Technology Charge	3,100	7,300	6,400	5,617	5,786
80050 Professional Services	311,016	216,061	300,000	315,000	330,000
82000 Advertising	-	-	-	-	-
80100 Legal Services	7,915	-	-	150,000	157,500
84000 Education and Training	1,718	-	3,500	3,500	3,500
84100 Memberships & Dues	990	1,802	3,100	3,100	3,255
84150 Travel, Confer & Meeting	846	2,585	3,500	3,675	3,850
	655,935	561,894	697,653	872,024	904,919

Finance #1500

Salaries and Benefits	999,810	1,128,417	1,469,612	1,529,816	1,591,819
73000 Office Supplies	9,203	8,513	6,000	6,000	6,200
73100 Books, Maps, Periodicals	-	-	400	400	400
73150 Postage	4,903	2,953	5,000	5,000	5,000
73750 Parking Permit Supplies	-	-	-	-	-
76050 Telephone/Communication	123	723	750	800	800
77150 Equipment Oper & Maint	54,444	3,037	8,019	8,000	8,000
77260 Software Subscriptions	373	59,028	99,000	110,000	113,300
77960 Technology Charge	9,400	22,200	19,500	17,881	18,417
80000 Temporary Personnel Serv	24,084	19,260	5,000	5,000	5,000
80030 Revenue Audit Services	-	-	-	70,000	70,000
80050 Professional Services	300,256	9,460	92,219	456,900	326,038
80360 Administrative Cost	-	-	-	5,000	5,000
80380 Banking Services	3,722	14,671	10,816	11,249	11,699
82050 Printing	4,404	844	6,500	6,500	6,500
84000 Education and Training	2,997	1,014	6,000	6,000	6,000
84100 Memberships & Dues	320	320	2,000	2,000	2,000
84150 Travel, Confer & Meeting	1,134	2,129	5,000	5,000	5,000
85000 Rentals & Leases	-	933	-	-	-
	1,415,172	1,273,502	1,735,816	2,245,546	2,181,174



**City of Emeryville
2025-26 & 2026-27 Budget**

**Operating Budgets
Administration Departments**

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Projection</u>	<u>2025-26 Budget</u>	<u>2026-27 Budget</u>
<u>Human Resources #1600</u>					
Salaries and Benefits	619,722	634,092	988,395	1,060,828	1,101,956
73000 Office Supplies	7,301	1,207	3,000	3,000	3,000
73100 Books, Maps, Periodicals	-	619	700	500	500
73150 Postage	769	2	500	300	300
77150 Equipment Oper & Maint	-	1,053	4,000	4,000	4,000
77260 Software Subscriptions	8,260	8,904	17,000	30,000	30,000
77960 Technology Charge	11,000	25,900	22,800	12,872	13,258
80000 Temporary Personnel Serv	87,477	259	-	5,000	5,000
80050 Professional Services	75,922	87,729	181,942	100,000	105,000
80360 Administrative Cost	-	-	-	10,000	10,300
80500 Testing	2,285	1,608	2,000	2,000	2,000
82000 Advertising	5,289	4,284	7,500	7,500	7,500
82050 Printing	327	276	500	1,000	1,000
84000 Education and Training	1,266	1,136	2,000	3,000	3,000
84100 Memberships & Dues	1,408	300	3,000	3,200	3,200
84150 Travel, Confer & Meeting	2,716	2,579	7,000	6,000	6,000
84350 In Service Training	-	-	5,000	10,000	10,000
84380 Safety Program	5,518	4,107	10,000	10,000	10,000
87080 Employee Recognition	10,101	9,479	11,000	11,000	11,000
	839,361	783,533	1,266,337	1,281,700	1,328,514
<u>Total Expenditures</u>	<u>\$ 5,427,429</u>	<u>\$ 5,045,055</u>	<u>\$ 6,699,772</u>	<u>\$ 7,426,593</u>	<u>\$ 7,578,206</u>



City of Emeryville
2025-26 & 2026-27 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>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>	<u>2027-28</u> <u>Projection</u>	<u>2028-29</u> <u>Projection</u>	<u>2029-30</u> <u>Projection</u>
Beginning Available Fund Balance	\$ 1,161,519	\$ 114,366	\$ 139,213	\$ 139,213	\$ 139,213
Annual Activity					
Revenues					
Investment Earnings	24,847	24,847	-	-	-
	24,847	24,847	-	-	-
Expenditures					
Capital Projects					
SUT-05 40th Street Multimodal					
Project Phase 2: Bay					
Trail Gap Closure	1,072,000	-	-	-	-
	1,072,000	-	-	-	-
Net Annual Activity	(1,047,153)	24,847	-	-	-
Ending Available Fund Balance	\$ 114,366	\$ 139,213	\$ 139,213	\$ 139,213	\$ 139,213



City of Emeryville
2025-26 & 2026-27 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.

	Capital Projects Carryover	2025-26 Budget	2026-27 Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Beginning Available Fund Balance		\$ 131,680	\$ 52,846	\$ 52,846	\$ 52,846	\$ 52,846
Annual Activity						
Revenues						
Investment Earnings		3,026	-	-	-	-
		3,026	-	-	-	-
Expenditures						
Capital Projects						
T-01 Annual Street Rehabilitation/Preventive Maintenance Program	\$ 799	-	-	-	-	-
T-04 Quiet Zone at 65th, 66th, and 67th Street At-Grade Crossings	4,148	-	-	-	-	-
T-13 Traffic Signal - 40th and Harlan	76,914	-	-	-	-	-
		-	-	-	-	-
Carryforward	\$ 81,861	81,861	-	-	-	-
		81,861	-	-	-	-
Net Annual Activity		(78,835)	-	-	-	-
Ending Available Fund Balance		\$ 52,846	\$ 52,846	\$ 52,846	\$ 52,846	\$ 52,846



City of Emeryville
2025-26 & 2026-27 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>2025-26 Budget</u>	<u>2026-27 Budget</u>	<u>2027-28 Projection</u>	<u>2028-29 Projection</u>	<u>2029-30 Projection</u>
Beginning Available Fund Balance	\$	13,606	\$ 10,924	\$ 11,220	\$ 11,448	\$ 11,676
Annual Activity						
Revenues						
Investment Earnings		296	296	228	228	228
		<u>296</u>	<u>296</u>	<u>228</u>	<u>228</u>	<u>228</u>
Expenditures						
Capital Projects						
T-05 Traffic Signal 40th & Harlan	\$ 2,978	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Carryforward	<u>\$ 2,978</u>	2,978	-	-	-	-
		<u>2,978</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Annual Activity		(2,682)	296	228	228	228
Ending Available Fund Balance	\$	10,924	\$ 11,220	\$ 11,448	\$ 11,676	\$ 11,904



City of Emeryville
2025-26 & 2026-27 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.

	Capital Projects Carryover	2024-25 Budget	2025-26 Budget	2026-27 Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Beginning Available Fund Balance		\$ 3,615,003	\$ 3,047,629	\$ 82,957	\$ 165,914	\$ 229,727	\$ 293,540
Annual Activity							
Revenues							
Developer Contribution		805,000	990,895	-	-	-	-
Investment Earnings		127,626	82,957	82,957	63,813	63,813	63,813
Total Revenues		932,626	1,073,852	82,957	63,813	63,813	63,813
Expenditures							
Capital Projects							
CF-02 South Bayfront Bridge/Horton Landing Park	\$ 121,541	-	-	-	-	-	-
CF-08 Art Center	1,423,775	-	-	-	-	-	-
CF-10 Hollis Street Fire Station/EOC Upgrade (Station 35)	1,497,500	-	-	-	-	-	-
FM-12 Modifications	55,000	-	-	-	-	-	-
ST-09 Frontage Road Landscape Median Island	100,000	-	-	-	-	-	-
SUT-01 Sustainable Streetscapes	475,708	1,500,000	-	-	-	-	-
T-13 40th-San Pablo Transit Hub & 40th St Reconstruction	310,001	-	-	-	-	-	-
ESI-02 Bridge Maintenance Program	55,000	-	-	-	-	-	-
		1,500,000	-	-	-	-	-
Carryforward	\$ 4,038,525	-	4,038,525	-	-	-	-
		1,500,000	4,038,525	-	-	-	-
Net Annual Activity		(567,374)	(2,964,672)	82,957	63,813	63,813	63,813
Ending Available Fund Balance		\$ 3,047,629	\$ 82,957	\$ 165,914	\$ 229,727	\$ 293,540	\$ 357,353



City of Emeryville
2025-26 & 2026-27 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>2024-25</u> <u>Budget</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>	<u>2027-28</u> <u>Projection</u>	<u>2028-29</u> <u>Projection</u>	<u>2029-30</u> <u>Projection</u>
Beginning Available Fund Balance	\$ 604,616	\$ 614,434	\$ 591,966	\$ 569,498	\$ 543,907	\$ 518,317
Annual Activity						
Revenues						
Investment Earnings	20,819	13,532	13,532	10,409	10,409	10,409
Transfer from General Fund	25,000	-	-	-	-	-
	45,819	13,532	13,532	10,409	10,409	10,409
Expenditures						
Operations						
Capital Outlay	36,000	36,000	36,000	36,000	36,000	36,000
	36,000	36,000	36,000	36,000	36,000	36,000
Net Annual Activity	9,819	(22,468)	(22,468)	(25,591)	(25,591)	(25,591)
Ending Available Fund Balance	\$ 614,434	\$ 591,966	\$ 569,498	\$ 543,907	\$ 518,317	\$ 492,726



City of Emeryville
2025-26 & 2026-27 Budget

Capital Project Funds
Environmental Programs #204

Purpose of Fund

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

	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>	<u>2027-28</u> <u>Projection</u>	<u>2028-29</u> <u>Projection</u>	<u>2029-30</u> <u>Projection</u>
Beginning Available Fund Balance	\$ 183,457	\$ 204,478	\$ 225,483	\$ 245,651	\$ 265,803
Annual Activity					
Revenues					
Environmental Program Revenue	28,000	28,000	28,000	28,000	28,000
Investment Earnings	3,551	3,551	2,732	2,732	2,732
	31,551	31,551	30,732	30,732	30,732
Expenditures					
Operations					
Operating Supplies	10,530	10,546	10,563	10,580	10,597
	10,530	10,546	10,563	10,580	10,597
Net Annual Activity	21,021	21,005	20,169	20,152	20,135
Ending Available Fund Balance	\$ 204,478	\$ 225,483	\$ 245,651	\$ 265,803	\$ 285,937



**City of Emeryville
2025-26 & 2026-27 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>2025-26 Budget</u>	<u>2026-27 Budget</u>	<u>2027-28 Projection</u>	<u>2028-29 Projection</u>	<u>2029-30 Projection</u>
Beginning Available Fund Balance	\$ 3,359,358	\$ 2,733,374	\$ 2,807,390	\$ 2,864,326	\$ 2,921,261
Annual Activity					
Revenues					
Federal Grant and Program Income	74,016	74,016	56,936	56,936	56,936
	74,016	74,016	56,936	56,936	56,936
Expenditures					
Community Development	700,000	-	-	-	-
	700,000	-	-	-	-
Net Annual Activity	(625,984)	74,016	56,936	56,936	56,936
Ending Available Fund Balance	\$ 2,733,374	\$ 2,807,390	\$ 2,864,326	\$ 2,921,261	\$ 2,978,197



City of Emeryville
2025-26 & 2026-27 Budget

Capital Project Funds
Gas Tax Fund #220

Purpose of Fund

The Gas Tax 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>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>	<u>2027-28</u> <u>Projection</u>	<u>2028-29</u> <u>Projection</u>	<u>2029-30</u> <u>Projection</u>
Beginning Available Fund Balance	\$ 58,063	\$ 79,926	\$ 96,600	\$ 106,432	\$ 107,609
Annual Activity					
Revenues					
Gas Tax	380,447	386,015	390,254	393,012	395,811
	380,447	386,015	390,254	393,012	395,811
Expenditures					
Operations					
Street Maintenance	358,584	369,342	380,422	391,835	403,590
	358,584	369,342	380,422	391,835	403,590
Net Annual Activity	21,863	16,673	9,832	1,177	(7,779)
Ending Available Fund Balance	\$ 79,926	\$ 96,600	\$ 106,432	\$ 107,609	\$ 99,830



City of Emeryville
2025-26 & 2026-27 Budget

Capital Project Funds
General Capital Fund #475

Purpose of Fund

The General Capital Fund includes projects funded with revenues transferred from the General Fund and Grants. These funds are not restricted for specific project types and categories.

	Capital Projects Carryover	2025-26 Budget	2026-27 Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Beginning Available Fund Balance		\$ 40,154,116	\$ 13,057,479	\$ 10,851,932	\$ 8,331,591	\$ 2,747,708
Annual Activity						
Revenues						
Investment Earning		975,848	974,934	738,268	737,318	736,348
		975,848	974,934	738,268	737,318	736,348
Expenditures						
Operations						
Public Works		1,298,579	1,332,182	1,379,109	1,418,100	1,450,946
		1,298,579	1,332,182	1,379,109	1,418,100	1,450,946
Capital Projects						
CF-01 Eastshore State Park/Powell Street Bioswale	\$ 99,734	100,000	-	-	-	-
CF-02 South Bayfront Bridge/Horton Landing Park	86,367	-	-	-	-	-
CF-05 Corporation Yard Improvements	9,297,930	-	-	-	-	-
CF-08 Art Center	5,544,369	-	-	-	-	-
CF-10 Hollis Street Fire Station/EOC Upgrade (Station 35)	1,128,477	-	-	-	-	-
CF-12 Temescal Park Security Lighting and	5,440	-	-	-	-	-
CF-13 Horton Landing Park Expansion	27,380	-	-	-	-	-
CF-14 ADA Transition Plan	148,094	450,000	-	-	-	-
CF-15 Electric Vehicle Chargers for City Hall Parking Lot	14,000	-	-	-	-	-
CF-17 Climate Action Plan Implementation Fund	89,550	25,000	25,000	25,000	25,000	25,000
COF-01 Facility Resiliency Upgrade	51,410	150,000	-	-	-	-
ESI-01 Stormwater Management	551,367	500,000	25,000	25,000	25,000	25,000
ESI-02 Bridge Maintenance Program	789,187	800,000	50,000	50,000	50,000	50,000
ESI-05 New Fire Station Alert System	161,500	-	-	-	-	-
ESI-06	-	175,000	175,000	175,000	175,000	175,000
FM-04 Civic Center Exterior Painting	390,043	-	-	-	-	-
PB-12 Greenway Crossings Safety Enhancemnt	25,091	-	-	-	-	-
PB-14 San Pablo Avenue Mid-Block Cross Walk	(2,202)	-	-	-	-	-
ST-04 Lumec Streetlight Pole Painting and LED Retrofit	352	-	-	-	-	-
ST-11 Traffic Signal Modernization - Phase 1	5,358	-	-	-	-	-
ST-14 North Hollis Undergrounding District	500,000	-	-	-	-	-
T-10 Innovative Deployments to Enhance Arterial (IDEA)	159	-	-	-	-	-
T-11 Traffic Signal Modernization - Phase 2	10,962	-	-	-	-	-
T-13 40th-San Pablo Transit Hub & 40th St Reconstruction	497,517	-	-	-	-	-
SUT-01 Sustainable Streetscapes	1,873,778	830,000	830,000	830,000	830,000	830,000
SUT-02 ATP Studies	65,159	50,000	25,000	25,000	25,000	25,000
SUT-03 Traffic Signals and Street Lights	-	100,000	100,000	100,000	100,000	100,000
URG-01 Parks Projects	693,700	75,000	75,000	75,000	75,000	75,000
URG-02 Park Studies	50,000	-	-	-	-	-
URG-04 Urban Tree Planting Program	240,291	75,000	75,000	75,000	75,000	75,000
NEW Radios - Encryption	653,294	-	-	-	-	-
		3,330,000	1,380,000	1,380,000	1,380,000	1,380,000
Carryforward	\$ 22,998,306	22,998,306	-	-	-	-
Transfers Out		445,600	468,300	499,500	3,523,100	542,400
		28,072,485	3,180,482	3,258,609	6,321,200	3,373,346
Net Annual Activity		(27,096,637)	(2,205,547)	(2,520,341)	(5,583,883)	(2,636,997)
Ending Available Fund Balance		\$ 13,057,479	\$ 10,851,932	\$ 8,331,591	\$ 2,747,708	\$ 110,711



**City of Emeryville
2025-26 & 2026-27 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.

	<u>2025-26 Budget</u>	<u>2026-27 Budget</u>	<u>2027-28 Projection</u>	<u>2028-29 Projection</u>	<u>2029-30 Projection</u>
Beginning Available Fund Balance	\$ 3,499,643	\$ 2,753,033	\$ 1,981,151	\$ 1,156,936	\$ 309,886
Annual Activity					
Revenues					
Development Fees	231,567	239,173	227,442	235,828	244,633
	231,567	239,173	227,442	235,828	244,633
Expenditures					
Operations					
Community Development	968,177	1,001,055	1,041,658	1,072,878	1,095,688
	968,177	1,001,055	1,041,658	1,072,878	1,095,688
Transfer out to General Fund	10,000	10,000	10,000	10,000	10,000
	978,177	1,011,055	1,051,658	1,082,878	1,105,688
Net Annual Activity	(746,610)	(771,882)	(824,216)	(847,049)	(861,055)
Ending Available Fund Balance	\$ 2,753,033	\$ 1,981,151	\$ 1,156,936	\$ 309,886	\$ (551,169)



City of Emeryville
2025-26 & 2026-27 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 <u>Carryover</u>	2025-26 <u>Budget</u>	2026-27 <u>Budget</u>	2027-28 <u>Projection</u>	2028-29 <u>Projection</u>	2029-30 <u>Projection</u>
Beginning Available Fund Balance		\$ 20,819,529	\$ 876,800	\$ 876,800	\$ 876,800	\$ 876,800
Annual Activity						
Revenues						
Capital Grants		11,168,664	-	-	-	-
		<u>11,168,664</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Operations						
Public Works		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Projects						
CF-01 McLaughlin Eastshore State Park/Powell Street Bioswale	\$ -	400,000	-	-	-	-
CF-11 Point Emery RDXabilitation Project	80,286	-	-	-	-	-
ESI-04 Caltran HDS Units	2,000,000	-	-	-	-	-
FM-13 Bay-Friendly Landcape for City Hall	122	-	-	-	-	-
PB-12 Greenway Crossings Safety Enhancement	8,979	-	-	-	-	-
ST-13 Large Trash Separator in Storm Drain Line	890	-	-	-	-	-
ST-14 North Hollis Undergrounding District	-	1,000,000	-	-	-	-
T-04 Quiet Zone at 65th, 66th, and 67th Street At-Grade Crossings	1,916	-	-	-	-	-
T-10 Innovative Deploymt to Enhance Arterial (IDEA)	232,330	-	-	-	-	-
T-11 Cultural Arts District	478,870	-	-	-	-	-
T-13 40th-San Pablo Transit Hub & 40th St Reconstruction	26,568,000	-	-	-	-	-
SUT-01 Sustainable Streetscapes	210,000	-	-	-	-	-
URG-01 Parks Projects	130,000	-	-	-	-	-
		<u>1,400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Carryforward	<u>\$ 29,711,393</u>	<u>29,711,393</u>				
		<u>31,111,393</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Annual Activity		<u>(19,942,728)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Available Fund Balance		<u>\$ 876,800</u>	<u>\$ 876,800</u>	<u>\$ 876,800</u>	<u>\$ 876,800</u>	<u>\$ 876,800</u>



City of Emeryville
2025-26 & 2026-27 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. Revenues for the fund come from technology charges made to operating departments.

	Capital Project Carryover	2025-26 Budget	2026-27 Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Beginning Available Fund Balance		\$ 2,627,475	\$ 1,512,194	\$ 1,190,316	\$ 873,685	\$ 504,493
Annual Activity						
Revenues						
Inter-fund Technology Charges		561,660	578,510	595,865	613,741	632,153
		561,660	578,510	595,865	613,741	632,153
Expenditures						
Operations						
Information Technology		593,517	605,388	617,496	632,933	648,756
		593,517	605,388	617,496	632,933	648,756
Capital Projects						
IT-01 IT Replacements and Purchases	\$ 387,953	175,000	175,000	175,000	200,000	200,000
IT-05 Computer Aided Dispatch/Records Management System	11,611	-	-	-	-	-
IT-06 Records Management System	138,926	-	-	-	-	-
INT-01 Applications & Development	135,620	120,000	120,000	120,000	150,000	150,000
INT-02 Council Audio Visual Upgrade	97,342	-	-	-	-	-
		295,000	295,000	295,000	350,000	350,000
Carryforward	\$ 788,424	788,424	-	-		
		1,676,941	900,388	912,496	982,933	998,756
Net Annual Activity		(1,115,281)	(321,878)	(316,631)	(369,192)	(366,603)
Ending Available Fund Balance		\$ 1,512,194	\$ 1,190,316	\$ 873,685	\$ 504,493	\$ 137,890



City of Emeryville
2025-26 & 2026-27 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	2025-26 Budget	2026-27 Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Beginning Available Fund Balance		\$ 5,632,032	\$ 66,794	\$ 72,124	\$ 712	\$ 423,259
Annual Activity						
Revenues						
Inter-fund Facilities Maintenance Charges		1,016,751	1,047,254	1,078,671	1,111,031	1,144,362
Landscape Maint Charges		311,540	320,886	330,513	340,428	350,641
Inter-fund Major Capital Charges		443,209	456,505	470,200	484,306	498,836
		1,771,500	1,824,645	1,879,385	1,935,766	1,993,839
Expenditures						
Operations						
Public Works		1,018,752	1,049,315	1,080,796	1,113,220	1,146,617
		1,018,752	1,049,315	1,080,796	1,113,220	1,146,617
Capital Projects						
CF-05 Corporation Yard	\$ 1,880,789	-	-	-	-	-
CF-08 Art Center	629	-	-	-	-	-
CF-10 Hollis Street Fire Station/EOC Upgrade (Station 35)	300,000	-	-	-	-	-
COF-01 Facility Resiliency Upgrade	302,500	650,000	400,000	500,000	100,000	-
COF-02 Civic Center Capital Repairs	209,216	-	-	-	-	-
ESI-02 Bridge Maintenance Program	50,000	-	-	-	-	-
FM-01 General Major Maintenance	772,844	300,000	300,000	300,000	300,000	300,000
FM-04 Civic Center Exterior Painting	63,437	-	-	-	-	-
FM-06 Civic Center HVAC	1,359,086	-	-	-	-	-
FM-15 Rehab of City Facilities' Sewer Laterals	79,486	225,000	70,000	70,000	-	-
URG-01 Parks Projects	125,000	-	-	-	-	-
		1,175,000	770,000	870,000	400,000	300,000
Carryforward	\$ 5,142,986	5,142,986	-	-	-	-
		7,336,738	1,819,315	1,950,796	1,513,220	1,446,617
Net Annual Activity		(5,565,238)	5,330	(71,411)	422,546	547,222
Ending Available Fund Balance		\$ 66,794	\$ 72,124	\$ 712	\$ 423,259	\$ 970,481



City of Emeryville
2025-26 & 2026-27 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>2025-26 Budget</u>	<u>2026-27 Budget</u>	<u>2027-28 Projection</u>	<u>2028-29 Projection</u>	<u>2029-30 Projection</u>
Beginning Available Fund Balance		\$ 3,465,937	\$ 452,008	\$ 653,631	\$ 815,527	\$ 962,713
Annual Activity						
Revenues						
Investment Earnings		88,064	88,064	67,742	67,742	67,742
Lease revenue		555,000	555,000	555,000	555,000	555,000
Special assessment		30,700	31,600	31,600	31,600	31,600
		673,764	674,664	654,342	654,342	654,342
Expenditures						
Operations						
Public Works		408,293	423,041	442,446	457,156	469,462
		408,293	423,041	442,446	457,156	469,462
Capital Projects						
ESI-03 Powell Street Sewer	\$ 232,800	-	-	-	-	-
M-01 Marina Navigation Channel Maintenance Dredging Program	820,791	50,000	50,000	50,000	50,000	50,000
M-02 Marina Park Improvements	45,686	-	-	-	-	-
M-03 Marina Park and Powell Street Lighting	163,979	-	-	-	-	-
SUT-01 Sustainable Streetscapes	166,144	-	-	-	-	-
URG-01 Parks Projects	100,000	1,000,000	-	-	-	-
URG-04 Urban Tree Planting	350,000	350,000	-	-	-	-
		1,400,000	50,000	50,000	50,000	50,000
Carryforward	\$ 1,879,400	1,879,400	-	-		
		3,687,693	473,041	492,446	507,156	519,462
Net Annual Activity		(3,013,929)	201,622	161,896	147,186	134,880
Ending Available Fund Balance		\$ 452,008	\$ 653,631	\$ 815,527	\$ 962,713	\$ 1,097,592



City of Emeryville
2025-26 & 2026-27 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 (Paratransit) purposes.

	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>	<u>2027-28</u> <u>Projection</u>	<u>2028-29</u> <u>Projection</u>	<u>2029-30</u> <u>Projection</u>
Beginning Available Fund Balance	\$ 124,190	\$ 125,063	\$ 125,882	\$ 126,028	\$ 126,117
Annual Activity					
Revenues					
Measure B	2,676	2,676	2,059	2,059	2,059
	2,676	2,676	2,059	2,059	2,059
Expenditures					
Operations					
Audit Fees	1,803	1,857	1,913	1,970	2,029
	1,803	1,857	1,913	1,970	2,029
Net Annual Activity	873	819	146	89	29
Ending Available Fund Balance	\$ 125,063	\$ 125,882	\$ 126,028	\$ 126,117	\$ 126,146



**City of Emeryville
2025-26 & 2026-27 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>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>	<u>2027-28</u> <u>Projection</u>	<u>2028-29</u> <u>Projection</u>	<u>2029-30</u> <u>Projection</u>
Beginning Available Fund Balance	\$ 71,746	\$ 83,125	\$ 94,387	\$ 104,389	\$ 114,268
Annual Activity					
Revenues					
Measure BB	95,232	95,232	94,091	94,091	94,091
	95,232	95,232	94,091	94,091	94,091
Expenditures					
Operations					
Public Works	3,854	3,970	4,089	4,211	4,338
	3,854	3,970	4,089	4,211	4,338
Capital Projects					
SUT-01 Sustainable Streetscapes	80,000	80,000	80,000	80,000	80,000
	80,000	80,000	80,000	80,000	80,000
	83,854	83,970	84,089	84,211	84,338
Net Annual Activity	11,378	11,262	10,002	9,880	9,753
Ending Available Fund Balance	\$ 83,125	\$ 94,387	\$ 104,389	\$ 114,268	\$ 124,021



City of Emeryville
2025-26 & 2026-27 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>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>	<u>2027-28</u> <u>Projection</u>	<u>2028-29</u> <u>Projection</u>	<u>2029-30</u> <u>Projection</u>
Beginning Available Fund Balance	\$ 198,772	\$ 191,193	\$ 183,242	\$ 173,792	\$ 163,946
Annual Activity					
Revenues					
Measure B	4,833	4,833	3,718	3,718	3,718
	4,833	4,833	3,718	3,718	3,718
Expenditures					
Operations					
Public Works	12,412	12,784	13,168	13,563	13,970
	12,412	12,784	13,168	13,563	13,970
	12,412	12,784	13,168	13,563	13,970
Net Annual Activity	(7,579)	(7,951)	(9,450)	(9,845)	(10,253)
Ending Available Fund Balance	\$ 191,193	\$ 183,242	\$ 173,792	\$ 163,946	\$ 153,694



City of Emeryville
2025-26 & 2026-27 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.

	Capital Project Carryover	2025-26 Budget	2026-27 Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Beginning Available Fund Balance		\$ 639,377	\$ 1,417	\$ 114,861	\$ 151,654	\$ 188,409
Annual Activity						
Revenues						
Measure BB		796,682	859,682	783,068	783,068	783,068
		<u>796,682</u>	<u>859,682</u>	<u>783,068</u>	<u>783,068</u>	<u>783,068</u>
Expenditures						
Operations						
Public Works		1,202	1,238	1,275	1,313	1,353
		<u>1,202</u>	<u>1,238</u>	<u>1,275</u>	<u>1,313</u>	<u>1,353</u>
Capital Projects						
T-01 Annual Street Rehabilitation/Preventive Maintenance	\$ 268,039	-	-	-	-	-
T-13 40th-San Pablo Transit Hub	\$ 131,540	-	-	-	-	-
SUT-01 Sustainable Streetscapes	(0)	745,000	745,000	745,000	745,000	745,000
SUT-04 The Loop	223,877	65,000	-	-	-	-
		<u>810,000</u>	<u>745,000</u>	<u>745,000</u>	<u>745,000</u>	<u>745,000</u>
Carryforward	<u>\$ 623,440</u>	623,440				
		<u>1,434,642</u>	<u>746,238</u>	<u>746,275</u>	<u>746,313</u>	<u>746,353</u>
Net Annual Activity		<u>(637,960)</u>	<u>113,444</u>	<u>36,793</u>	<u>36,755</u>	<u>36,715</u>
Ending Available Fund Balance		<u>\$ 1,417</u>	<u>\$ 114,861</u>	<u>\$ 151,654</u>	<u>\$ 188,409</u>	<u>\$ 225,124</u>



**City of Emeryville
2025-26 & 2026-27 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>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>	<u>2027-28</u> <u>Projection</u>	<u>2028-29</u> <u>Projection</u>	<u>2029-30</u> <u>Projection</u>
Beginning Available Fund Balance	\$ 59,135	\$ 60,930	\$ 62,225	\$ 63,106	\$ 63,987
Annual Activity					
Revenues					
Measure D Surcharge	30,000	29,500	29,500	29,500	29,500
Investment Earnings	1,795	1,795	1,381	1,381	1,381
	31,795	31,295	30,881	30,881	30,881
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	1,795	1,295	881	881	881
Ending Available Fund Balance	\$ 60,930	\$ 62,225	\$ 63,106	\$ 63,987	\$ 64,868



City of Emeryville
2025-26 & 2026-27 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>2025-26 Budget</u>	<u>2026-27 Budget</u>	<u>2027-28 Projection</u>	<u>2028-29 Projection</u>	<u>2029-30 Projection</u>
Beginning Available Fund Balance		\$ 232,641	\$ 455,170	\$ 503,664	\$ 546,736	\$ 589,808
Annual Activity						
Revenues						
Development Fees		202,370	25,000	25,000	25,000	25,000
Investment Earnings		23,494	23,494	18,072	18,072	18,072
		<u>225,864</u>	<u>48,494</u>	<u>43,072</u>	<u>43,072</u>	<u>43,072</u>
Expenditures						
Capital Projects						
URG-01 Parks Projects	\$ 365	-	-	-	-	-
CF-02 South Bayfront Bridge and Horton Landing Park	2,969	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Carryforward	<u>\$ 3,334</u>	<u>3,334</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>3,334</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Annual Activity		<u>222,530</u>	<u>48,494</u>	<u>43,072</u>	<u>43,072</u>	<u>43,072</u>
Ending Available Fund Balance		<u>\$ 455,170</u>	<u>\$ 503,664</u>	<u>\$ 546,736</u>	<u>\$ 589,808</u>	<u>\$ 632,880</u>



City of Emeryville
2025-26 & 2026-27 Budget

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	2025-26 Budget	2026-27 Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Beginning Available Fund Balance		\$ 265,798	\$ 46,673	\$ 46,673	\$ 46,673	\$ 46,673
Annual Activity						
Revenues						
Investment Earnings		8,902	-	-	-	-
		8,902	-	-	-	-
Expenditures						
Capital Projects						
T-04 Quiet Zone at 65th, 66th, and 67th Street At-Grade Crossings	\$ 26	-	-	-	-	-
SUT-01 Sustainable Streetscapes	228,000	-	-	-	-	-
		-	-	-	-	-
Carryforward	\$ 228,026	228,026	-	-		
		228,026	-	-	-	-
Net Annual Activity		(219,125)	-	-	-	-
Ending Available Fund Balance		\$ 46,673	\$ 46,673	\$ 46,673	\$ 46,673	\$ 46,673



City of Emeryville
2025-26 & 2026-27 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.

	Capital Project Carryover	2025-26 Budget	2025-27 Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Beginning Available Fund Balance		\$ 1,947,035	\$ 1,007,832	\$ 759,476	\$ 634,366	\$ 373,151
Annual Activity						
Revenues						
Property Tax Residual Fee		-	-	-	-	-
Investment Earnings		49,746	49,644	36,890	36,784	36,677
Development Fees		14,000	14,000	14,000	14,000	14,000
		63,746	63,644	50,890	50,784	50,677
Expenditures						
Operations						
Community Development		526,000	312,000	176,000	312,000	176,000
		526,000	312,000	176,000	312,000	176,000
Capital Projects						
COF-03 Public Art Master Plan-Imple.	476,949	-	-	-	-	-
		-	-	-	-	-
Carryforward	\$ 476,949	476,949	-	-	-	-
		1,002,949	312,000	176,000	312,000	176,000
Net Annual Activity		(939,203)	(248,356)	(125,110)	(261,216)	(125,323)
Ending Available Fund Balance		\$ 1,007,832	\$ 759,476	\$ 634,366	\$ 373,151	\$ 247,828



City of Emeryville
2025-26 & 2026-27 Budget

Capital Project Funds
Redevelopment Implementation Plan Fund #479

Purpose of Fund

The Redevelopment Implementation Plan 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>2025-26 Budget</u>	<u>2026-27 Budget</u>	<u>2027-28 Projection</u>	<u>2028-29 Projection</u>	<u>2029-30 Projection</u>
Beginning Available Fund Balance		\$ 4,554,823	\$ 852,257	\$ 949,692	\$ 1,024,642	\$ 1,099,592
Annual Activity						
Revenues						
Investment Earnings		97,435	97,435	74,950	74,950	74,950
		97,435	97,435	74,950	74,950	74,950
Expenditures						
Capital Projects						
CF-08 Art Center	\$ 3,800,000	-	-	-	-	-
		-	-	-	-	-
Carryforward	\$ 3,800,000	3,800,000	-	-	-	-
		3,800,000	-	-	-	-
Net Annual Activity		(3,702,565)	97,435	74,950	74,950	74,950
Ending Available Fund Balance		\$ 852,257	\$ 949,692	\$ 1,024,642	\$ 1,099,592	\$ 1,174,541



City of Emeryville
2025-26 & 2026-27 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>2025-26 Budget</u>	<u>2026-27 Budget</u>	<u>2027-28 Projection</u>	<u>2028-29 Projection</u>	<u>2029-30 Projection</u>
Beginning Available Fund Balance		\$ 1,392,918	\$ 732,902	\$ 762,699	\$ 762,699	\$ 762,699
Annual Activity						
Revenues						
Investment Earnings		29,797	29,797	-	-	-
		29,797	29,797	-	-	-
Expenditures						
Capital Projects						
CF-02 South Bayfront Bridge and Horton Landing Park	\$ 689,813	-	-	-	-	-
		-	-	-	-	-
Carryforward	\$ 689,813	689,813	-	-	-	-
		689,813	-	-	-	-
Net Annual Activity		(660,016)	29,797	-	-	-
Ending Available Fund Balance		\$ 732,902	\$ 762,699	\$ 762,699	\$ 762,699	\$ 762,699



**City of Emeryville
2025-26 & 2026-27 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.

	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
	<u>Budget</u>	<u>Budget</u>	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>
Beginning Available Fund Balance	\$ 84,875	\$ 109,224	\$ 158,725	\$ 225,695	\$ 316,064
Annual Activity					
Revenues					
SB1 State Allocation	349,317	374,468	396,561	419,959	444,736
Interest Income	20,032	20,032	15,410	15,410	15,410
	369,349	394,500	411,971	435,369	460,146
Expenditures					
Capital Projects					
SUT-01 Sustainable Streetscapes	345,000	345,000	345,000	345,000	345,000
	345,000	345,000	345,000	345,000	345,000
Net Annual Activity	24,349	49,500	66,971	90,369	115,146
Ending Available Fund Balance	\$ 109,224	\$ 158,725	\$ 225,695	\$ 316,064	\$ 431,209



City of Emeryville
2025-26 & 2026-27 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	2025-26 Budget	2026-27 Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Beginning Available Fund Balance		\$ 2,724,122	\$ 70,250	\$ 16,291	\$ 198,245	\$ 380,200
Annual Activity						
Revenues						
Transfer from Connection Fee Fund		361,041	361,041	346,955	346,955	346,955
		361,041	361,041	346,955	346,955	346,955
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						
SS-01 Sanitary Sewer Rehabilitation	\$ 599,913	50,000	50,000	50,000	50,000	50,000
ESI-03 Powell Street Sewer	2,000,000	250,000	250,000	-	-	-
		300,000	300,000	50,000	50,000	50,000
Carryforward	\$ 2,599,913	2,599,913	-	-		
		3,014,913	415,000	165,000	165,000	165,000
Net Annual Activity		(2,653,872)	(53,959)	181,955	181,955	181,955
Ending Available Fund Balance		\$ 70,250	\$ 16,291	\$ 198,245	\$ 380,200	\$ 562,154



City of Emeryville
2025-26 & 2026-27 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>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>	<u>2027-28</u> <u>Projection</u>	<u>2028-29</u> <u>Projection</u>	<u>2029-30</u> <u>Projection</u>
Beginning Available Fund Balance	\$ 2,568,403	\$ 2,440,555	\$ 2,312,707	\$ 2,175,132	\$ 2,037,557
Annual Activity					
Revenues					
Investment Earnings	42,152	42,152	32,425	32,425	32,425
Connection Fees	100,000	100,000	100,000	100,000	100,000
	142,152	142,152	132,425	132,425	132,425
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	(127,848)	(127,848)	(137,575)	(137,575)	(137,575)
Ending Available Fund Balance	\$ 2,440,555	\$ 2,312,707	\$ 2,175,132	\$ 2,037,557	\$ 1,899,981



**City of Emeryville
2025-26 & 2026-27 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>2025-26 Budget</u>	<u>2026-27 Budget</u>	<u>2027-28 Projection</u>	<u>2028-29 Projection</u>	<u>2029-30 Projection</u>
Beginning Available Fund Balance	\$ 11,256	\$ 9,326	\$ 7,396	\$ 5,323	\$ 3,250
Annual Activity					
Revenues					
Alameda County Grant	5,000	5,000	5,000	5,000	5,000
Investment Earnings	620	620	477	477	477
	5,620	5,620	5,477	5,477	5,477
Expenditures					
Operations					
Professional Services	7,550	7,550	7,550	7,550	7,550
	7,550	7,550	7,550	7,550	7,550
Net Annual Activity	(1,930)	(1,930)	(2,073)	(2,073)	(2,073)
Ending Available Fund Balance	\$ 9,326	\$ 7,396	\$ 5,323	\$ 3,250	\$ 1,177



**City of Emeryville
2025-26 & 2026-27 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	2025-26 Budget	2026-27 Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Beginning Available Fund Balance		\$ 1,084,138	\$ 1,209,536	\$ 1,223,303	\$ 1,222,355	\$ 1,221,406
Annual Activity						
Revenues						
Investment Earnings		63,767	63,767	49,052	49,052	49,052
Development Fees		371,931	25,000	25,000	25,000	25,000
		435,698	88,767	74,052	74,052	74,052
Expenditures						
Capital Projects						
ST-09 Frontage Road Landscape Median Island	\$ 165,000	-	-	-	-	-
SUT-02 ATP Studies	70,300	25,000	25,000	25,000	25,000	25,000
SUT-03 Traffic Signals and Street Lights	-	50,000	50,000	50,000	50,000	50,000
		75,000	75,000	75,000	75,000	75,000
Carryforward	\$ 235,300	235,300	-	-		
		310,300	75,000	75,000	75,000	75,000
Net Annual Activity		125,398	13,767	(949)	(949)	(949)
Ending Available Fund Balance		\$ 1,209,536	\$ 1,223,303	\$ 1,222,355	\$ 1,221,406	\$ 1,220,458



City of Emeryville
2025-26 & 2026-27 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.

	Capital Projects Carryover	2025-26 Budget	2026-27 Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Beginning Available Fund Balance		\$ 943,224	\$ 183,544	\$ 210,733	\$ 212,233	\$ 213,733
Annual Activity						
Revenues						
Urban Forestry Fee		1,500	1,500	1,500	1,500	1,500
Investment Earnings		25,689	25,689	-	-	-
Transfer from General Fund		-	-	-	-	-
		27,189	27,189	1,500	1,500	1,500
Expenditures						
Capital Projects						
URG-04 Urban Tree Planting Program	\$ 786,869	-	-	-	-	-
		-	-	-	-	-
Carryforward	\$ 786,869	786,869	-	-	-	-
		786,869	-	-	-	-
Net Annual Activity		(759,680)	27,189	1,500	1,500	1,500
Ending Available Fund Balance		\$ 183,544	\$ 210,733	\$ 212,233	\$ 213,733	\$ 215,233



City of Emeryville
2025-26 & 2026-27 Budget

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

Purpose of Fund

The Vehicle Registration Fee (VRF) Fund 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>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>	<u>2027-28</u> <u>Projection</u>	<u>2028-29</u> <u>Projection</u>	<u>2029-30</u> <u>Projection</u>
Beginning Available Fund Balance	\$ 158,653	\$ 209,649	\$ 260,538	\$ 310,483	\$ 360,314
Annual Activity					
Revenues					
Vehicle License Fees	51,000	51,000	51,000	51,000	51,000
Investment Earnings	3,603	3,603	2,771	2,771	2,771
	<u>54,603</u>	<u>54,603</u>	<u>53,771</u>	<u>53,771</u>	<u>53,771</u>
Expenditures					
Operations					
Public Works	3,606	3,714	3,826	3,940	4,059
	<u>3,606</u>	<u>3,714</u>	<u>3,826</u>	<u>3,940</u>	<u>4,059</u>
Net Annual Activity	<u>50,997</u>	<u>50,888</u>	<u>49,946</u>	<u>49,831</u>	<u>49,713</u>
Ending Available Fund Balance	<u>\$ 209,649</u>	<u>\$ 260,538</u>	<u>\$ 310,483</u>	<u>\$ 360,314</u>	<u>\$ 410,027</u>



City of Emeryville
2025-26 & 2026-27 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	2025-26 Budget	2026-27 Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Beginning Available Fund Balance		<u>\$ 4,745,849</u>	<u>\$ 4,565,023</u>	<u>\$ 4,459,105</u>	<u>\$ 2,141,247</u>	<u>\$ 2,278,630</u>
Annual Activity						
Revenues						
Inter-fund Vehicle Replacement Charges		460,304	538,082	737,142	787,383	902,769
		<u>460,304</u>	<u>538,082</u>	<u>737,142</u>	<u>787,383</u>	<u>902,769</u>
Expenditures						
Operations						
Interfund Transfers		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Projects						
V-01 Vehicle Replacements and Purchases	\$ 87,130	554,000	644,000	3,055,000	650,000	611,000
		<u>554,000</u>	<u>644,000</u>	<u>3,055,000</u>	<u>650,000</u>	<u>611,000</u>
Carryforward	<u>\$ 87,130</u>	87,130	-	-	-	-
		<u>641,130</u>	<u>644,000</u>	<u>3,055,000</u>	<u>650,000</u>	<u>611,000</u>
Net Annual Activity		<u>(180,826)</u>	<u>(105,918)</u>	<u>(2,317,858)</u>	<u>137,383</u>	<u>291,769</u>
Ending Available Fund Balance		<u>\$ 4,565,023</u>	<u>\$ 4,459,105</u>	<u>\$ 2,141,247</u>	<u>\$ 2,278,630</u>	<u>\$ 2,570,398</u>

➤ **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**

OVERVIEW

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 2023-2024 AND 2024-2025 FISCAL YEARS

Administration

1. Updated Master Fee Schedule for Building Division and Fire Department (fire prevention).
2. Adopted State building and fire codes with local amendments, 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. Met State mandate for compliance with SB 379 with a deadline set for November 2024 for local jurisdictions for < 50K population. Specifically, SB 379 required local jurisdictions to provide online automated permitting for residential rooftop solar and energy storage systems by adopting State recognized software utilizing the state guidelines for compliance.
5. The Community Development and Public Work Departments interviewed Permit Tracking vendors for consideration of implementing new permitting software expected in FY 25/26. The software will include submitting online permitting applications, status of application and plan reviews, payment of fees and scheduling inspections.
6. Met State mandate for AB 548 (2023) for implementing code enforcement policy that establishes that substandard conditions in one unit of a multifamily building can affect neighboring units. The policy establishes proactive inspection procedures and staff training requirements in order to identify units adjacent to, above, below, or directly connected to a unit that has been identified as substandard due to defects or violations that may impact other units within the building.

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) (CO)
 - Sherwin Williams Building B1, 1450 Sherwin Avenue (60 units) (CO)
 - Sherwin Williams Building B2, 1450 Sherwin Avenue (130 units) (CO)
 - Sherwin Williams Building C, 1450 Sherwin Avenue (122 units) (CO)
 - Sherwin Williams Building D, 1450 Sherwin Avenue (184 units) (CO)
 - Sherwin Williams Park Improvements, 1450 Sherwin Avenue (includes playground and restroom) (Finaled)
 - Sherwin Williams Existing Building 1-31, 4383 Horton Street (renovation for labs) (Building Shell finaled)
 - Two-unit residential replacement at 1270 64th Street. (Final CO pending)
 - BioMed Realty Emeryville Center of Innovation, Building 2, Hollis Street (lab) (Building Shell finaled)
 - BioMed Realty Emeryville Center of Innovation, Building 14, 4555 Horton Street (parking garage) (CO)
 - Bay Street Grocery Store, 5621 Bay Street (Building Shell final pending)
 - Nellie Hannon Gateway, 3600 San Pablo Avenue (90 units, affordable housing) (Under construction)
 - Public Market Parcel A Garage, 5900 Shellmound Street (Permit application withdrawn)
 - Public Market Parcel B Lab Tower, 6000 Shellmound Street (Permit application withdrawn)
 - Zymergen Headquarters, Tenant Improvements, 5300 Chiron Way (CO)
 - Upside Foods, Exterior Improvements, 6005 Shellmound Street (Phased construction continues)
 - Emery Cove Marina, Dock Replacement, 3300 Powell Street (Permit expired)
 - Grifols Manufacturing Building Expansion, 5350 Horton Street (Permit expired)
 - Atrium Building, Interior and Exterior Upgrades, 1650 65th Street (Finaled)

- Atrium Building, Speculative Office and Lab Tenant Improvements, 1650 65th Street (Finaled)
 - Bay Center Building C, Life Sciences Conversion and Structural Upgrades, 6475 Christie Avenue (Finaled)
 - Bridgewater Condominiums, Exterior Repairs, 6400 Christie Avenue (Finaled)
 - Sound AG, Office and Laboratory Tenant Improvements, 6401 Hollis Street (Finaled)
 - Stanford Health Care, Outpatient Clinic Tenant Improvements, 6121 Hollis Street (CO)
 - Amyris, Renovations to Existing Laboratory, 5885 Hollis Street (Permit application expired)
 - Bioage Suite 380, Laboratory T.I., 5885 Hollis Street (Finaled)
 - Honor Kitchen - Warehouse Renovation, TI. 1407 Powell Street (CO)
2. Issued approximately 572 permits, based on a total construction valuation of approximately \$46 million. About 112 (20%) of these permits were issued over-the-counter and another 215 (38%) were issued within an average of two weeks after one round of plan check. Approximately 12 permits (1%) received expedited processing (plan review comments or permit approval within 3-5 days) for an additional fee.
 3. Performed approximately 2,000 inspections, of which approximately 700 (35%) related to major development projects and 1,300 (65%) related to other projects such as tenant improvements and remodels..

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 2025-2026 & 2026-2027 FISCAL YEARS

Administration

1. In coordination with the Planning Division and Public Works Department, implement a new permit tracking system to allow on-line submittal of planning, building and encroachment permit applications.
2. In coordination with the Public Works department, assume oversight and administration of construction waste management plan program.
3. Adopt the 2025 California Building Codes, which will take effect January 1, 2026.
4. Continue to implement Building Occupancy Resumption Program (BORP) to certify third-party inspectors for post-disaster building evaluation.
5. 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 valuation greater than \$1 million that are currently under construction:
 - Bay Street Grocery Store, 5621 Bay Street
 - Upside Foods, Project Tetris, Phase 1-3, 6201 Shellmound Street
 - Atomic Machines, T.I. fit out, (N) interior partitions, 1410 62nd Street
 - Apple Store, TI, 5640 Bay Street
 - Storefront Improvements, 60 kW generator, 6603 Shellmound Street
 - Bridgecourt, 5 ADU's, 1321 40th Street
 - Light Industrial Improvement, 4700 San Pablo Avenue
 - Building B Core, Shell, Transformer install, 1480 64th Street
 - Pixar Reroof, 1200 Park Avenue
 - Speculative TI, 2100 Powell Street
 - Chipotle, TI, 5761 Christie Avenue
 - Bruker Cellular, Lab TI, 5858 Horton
2. Provide preconstruction meetings, plan checking, permit issuance, field inspections, and certificates of occupancy for approved development projects 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)
 - 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.
 - Total Wine, TI, 3938 Horton Street
 - Sweetgreen, TI, 5959 Shellmound Street
 - Tokyo Central Market, TI, 5603 Shellmound Street
 - Other major projects as they materialize.

Code Enforcement

1. 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 community benefits and quality 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, 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 232 Below-Market-Rate (BMR) ownership units and 798 BMR rental units, and the implementation of the City's first-time homebuyer program, which includes a portfolio of 145 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, Visual Arts Grants 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 2023-24 AND 2024-2025 FISCAL YEARS

Economic Development

1. Initiated implementation of a marketing program that highlights the City's status as a center of Art and Innovation, conducting a procurement process for a consultant and contracting with a marketing firm in 2024. The firm completed a brand audit and developed concepts in early 2025, with program launch anticipated summer 2025.
2. Researched best practices and engaged academic researchers to assess the needs of Black, Indigenous, and People of Color (BIPOC) small businesses. The research will be conducted over the course of Calendar Year 2025 and will inform development of a business support program.
3. 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 80 businesses, including assistance with permitting, community engagement, and other matters.
4. Continued implementation of the Rotten City 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 grant funding provided by the State to districts in FY 2024 and contracting for these programs. These programs resulted in the production of over 20 community events, establishment of a creatives database, production of a film festival and block party, establishment of headquarters/gallery space, and providing direct support to over 100 artists and creative partners.
5. Re-initiated work on the Art Center Project, including contracting for support services, establishing the Art Center Advisory Group, completing a feasibility study comparing adaptive reuse of the existing building against new construction, and circulated an RFQ for a capital fundraising strategist.
6. Continued implementation of the Business License Tax and Permit Fee Rebate Program for independent restaurant, retail and bar businesses, including expanding the program to Cabaret Licenses.
7. Continued production of the BizNexus quarterly business networking event series through February 2024, at which point the program was transferred to the newly-formed Emeryville Commerce Connection business organization as planned.
8. Facilitated the acquisition of 1245 Powell Street for expansion of Sanford Park.
9. Completed the transfer of the Amtrak Station and Platform Parcels from the City, Successor Agency and Wareham to Amtrak, as originally contemplated by various agreements.

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.

Affordable Housing

1. Continued support of the developer’s efforts to assemble financing 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 and navigation center.
2. Completed negotiations of a Lease Disposition and Development Agreement for the redevelopment of the Christie Sites, including over 360 units of affordable housing to be constructed in three phases.
3. Prepared a RFP for an ownership housing project at the Adeline Sites and, after receiving limited interest from developers, listed the property for sale.
4. Supported the lease up of Below Market Rate Units at the Emery and Bayview Apartments projects.
5. 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.
6. Continued implementation of the Eviction and Harassment Protection Ordinance, which provides protections for residential tenants.
7. Continued to manage the existing inventory of First Time Homebuyer Loans including refinancing/subordinations, owner occupancy waivers, capital improvement credits, short sales and payoffs; redesigned the program guidelines and launched “First Home Emeryville” to enthusiastic response in late 2024.
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. Utilized programmed funding to retain two ownership BMR units in the City’s portfolio that were at risk of loss from the portfolio by purchasing the units from the sellers and reselling the units to eligible households.
10. Designed and launched the “Emeryville Accessible Living Initiative” program, which utilizes Prohousing Incentive Pilot grant funds to assist with accessibility improvements for homeowners and common areas of homeowner’s associations.
11. 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.

12. Continued to manage the City's Community Development Block Grant Program by executing and managing funding agreements.
13. Continued implementation of the Housing Notification System, which provides information on affordable housing resources to over 7,000 subscribers and coordinated with Alameda County's housing portal system.
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. Continued to manage community grants provided to Emeryville Citizens Assistance Program (ECAP) and Rebuilding Together.
4. Monitored funding sources for homelessness services and attended weekly meetings convened by Alameda County Healthcare for the Homeless.

Public Art

1. Managed the Rotten City Cultural District Programs, including event programming, artist support, and physical branding, resulting in over 18 arts events and direct support to over 100 artists and creatives.
2. Managed the Visual Arts Grants program, resulting in the installation of 29 artworks in various media across the City.
3. Completed artist selection process for the 40th Streetscape Public Art Project.
4. Implemented the 2023 and 2024 Annual Purchase Award Program.
5. Continued to implement Phase VII of the Sharon Wilchar Bus Shelter Temporary Public Art Project and initiated Phase VIII in early 2025.
6. 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 2025-2026 AND 2026-2027 FISCAL YEARS

Economic Development

1. Launch the City's economic development marketing program, including a website and social media campaign.

2. Complete development of a program to support BIPOC small businesses.
3. Continue advancing the Art Center Project, including development of a capital fundraising strategy, capital campaign, and selection of an operating model.
4. Initiate and complete environmental remediation of 1245 Powell in preparation for its re-use as a park.
5. Continue business attraction and retention activities, including marketing, communication with property owners, brokers and prospective businesses, new business welcome visits and business retention visits.

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. Continue implementation of near-term programs identified in the 2023-2031 Housing Element of the General Plan.
2. Continue to participate in development of the 100% affordable housing projects at 3600 San Pablo Avenue, 4300 San Pablo Avenue and the Christie Sites.
3. Continue implementation of Housing Bond Administration and Expenditure Plan programs, including First Home Emeryville, and develop guidelines for Development Opportunities and Rental Rehabilitation programs.
4. Complete implementation of the Emeryville Accessible Living Initiative.
5. Complete the sale of the Adeline Sites.
6. Continue implementation of the Eviction Harassment Protection Ordinance and evaluate potential changes to strengthen renter protections/stability, consistent with City Council direction.
7. With support from Planning Division staff, prepare state-mandated annual reports on implementation of the General Plan, including the Housing Element.
8. Monitor pending state housing legislation as it develops and implement housing legislation that becomes law.
9. 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.

10. 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.

Public Art

1. Continue programs resulting from the State's financial support of the Rotten City Cultural Arts District and explore additional funding sources to allow for the continuation of these programs.
2. Complete the 40th Streetscape Public Art project in coordination with the 40th Streetscape capital improvement project.
3. Address the maintenance needs of the City's public art collection.
4. Continue implementation of the Sharon Wilchar Bus Shelter Public Art program.
5. Implement the Annual Purchase Award Program.
6. Continue implementation of the Visual Arts Grants program.
7. Continue implementation of the Public Art Master Plan.
8. Continue to assist private property owners with installation of art accessible to the public.

➤ **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 2023-2024 AND 2024-2025 FISCAL YEARS

Administration

1. With Building Division, reviewed and selected a new vendor for permit tracking system.

Long Range Planning

1. Updated the City's Accessory Dwelling Unit Ordinance to comply with changes in the State law.
2. At the City Council's request, modified Planning Regulations to prohibit certain auto-centric uses and personal storage uses.
3. At the City Council's request, modified relevant portions of the Planning Regulations and the Municipal Code to prohibit the installation of turf in new development.
4. Participated in the interdepartmental process to update the Local Hazard Mitigation Plan.
5. In coordination with the Economic Development and Housing Division, prepared state-mandated annual reports on implementation of the General Plan, including the Housing Element.
6. Facilitated completion and adoption of Objective Development Standards, which were incorporated into the Planning Regulations, for use in projects for which State law mandates compliance with such standards.
7. With Public Works staff, facilitated passage of an ordinance amending the Planning Regulations to add Mass Timber Construction as a community benefit eligible for development bonus points.

8. Participated in quarterly AC Transit-Emeryville Interagency Liaison Committee meetings.

Current Planning

1. Facilitated two Planning Commission study sessions on a proposed, City-sponsored, 362-unit, 100% affordable housing project at 5890-6150 Christie Avenue (i.e. the “Christie Sites”), processed for ministerial (staff level) approval pursuant to SB35 and AB1763, based on compliance with City’s objective development standards.
2. Held approximately seven study sessions before the Planning Commission and City Council on various proposed development projects, plans, and policy issues.
3. Facilitated City Council and Planning Commission consideration/approval of several other items, including Master Sign programs, construction noise waivers, and tree removal permits.
4. Administratively approved approximately 37 planning permits, including 7 minor design review permits, 6 minor conditional use permits, 6 temporary use permits, 18 accessory dwelling units (ADUs), and 2 minor subdivisions.

GOALS FOR 2025-2026 AND 2026-2027 FISCAL YEARS

Administration

1. In coordination with the Building Division, implement a new permit tracking system to replace the existing system.
2. Provide content for the Planning Division’s section of the new website.

Long Range Planning

1. With Economic Development and Housing Division staff, undertake amendments to the Planning Regulations and other actions to implement the adopted and certified 2023-2031 Housing Element.
2. Prepare ordinances to make miscellaneous corrections, clarifications, and improvements to Planning Regulations, for consideration by Planning Commission and City Council as needed.
3. Prepare area plans, specific plans, and topical planning studies as the need arises, and as directed by the Planning Commission and City Council.
4. With Economic Development and Housing Division staff, prepare state-mandated annual reports on implementation of the General Plan, including the Housing Element.
5. Continue to participate in quarterly AC Transit-Emeryville Interagency Liaison Committee meetings.
6. Undertake new nexus studies and update development impact fees, including Affordable Housing, Parks and Recreation, and Transportation impact fees.
7. Begin 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:
 - Christie Avenue Sites, including 367 units affordable housing units and expansion of Christie Park
 - Sutter Hospital Planned Unit Development Amendment
 - 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 2025-26 and FY 2026-27 Full-Time Equivalent
Staffing
(Including Part-Time Staffing)

Department/Division	FY 2025-26 FTE	FY2026-27 FTE
Building		
Chief Building Official/Fire Code Official	1.00	1.00
Code Enforcement Officer	1.00	1.00
Senior Building Inspector	1.00	1.00
Building Permit Technician/Plan Checker	1.00	1.00
Total Building	4.00	4.00
Economic Development & Housing		
Community Development Director	1.00	1.00
Econ Development and Housing Manager	1.00	1.00
Community and Economic Dev Coordinator II	2.00	2.00
Management Analyst	1.00	1.00
Interns (Two part-time)	1.00	1.00
Total Economic Development & Housing	6.00	6.00
Planning		
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 (Two part-time)	1.00	1.00
Total Planning	6.00	6.00
Total Positions Community Development	16.00	16.00



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Community Development Department

		<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
		<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	\$ 9,011,987	\$ 881,297	\$ 2,308,176	\$ 1,245,103	\$ 1,033,850
202	Economic Development	387,711	549,206	118,374	66,794	66,591
203	Community Programs	73,500	93,500	93,500	93,500	100,000
204	Environmental Programs	42,937	9,872	33,463	31,551	31,551
205	CDBG	21,633	14,398	54,963	52,767	52,767
208	Cal - Home Loan Program	69,037	39,353	39,411	25,617	25,617
212	Small Local Bus Support	71	100,671	3,539	2,300	2,300
215	Catellus Contingent	287	457	456	296	296
225	General Plan Maintenance	1,095,197	393,161	381,451	231,567	239,173
237	Park/Rec Impact Fee	26,692	845,889	41,144	225,864	48,494
239	Afford HSG Impact Fee	311,449	44,287	37,229	41,399	41,399
243	Public Art	299,123	840,691	86,339	63,746	63,644
247	Brownfield's EPA Grant Fund	70,498	115,988	113,871	74,016	74,016
250	Traffic Impact Fee	397,610	1,430,446	138,103	435,698	88,767
268	Community Development Technology	226,840	94,035	89,880	58,397	78,918
269	Parking Fund	370,090	382,544	750,772	778,761	801,461
271	Code Enforcement	6,962	11,460	11,441	7,436	7,436
298	Housing Successor	930,066	576,805	318,441	290,821	291,797
299	Affordable Housing	11,573,143	5,159,685	621,636	363,468	362,656
479	Implementation Plan	91,219	150,147	149,900	97,435	97,435
		\$ 25,006,052	\$ 11,733,894	\$ 5,392,085	\$ 4,186,536	\$ 3,508,169
<u>Operating Expenditures by Fund</u>						
101	General Fund	\$ 5,104,955	\$ 3,539,709	\$ 4,080,055	\$ 3,312,285	\$ 3,217,124
202	Economic Development	89,846	40,644	202,000	235,000	171,000
203	Community Programs	75,340	89,400	93,500	93,500	100,000
204	Environmental Programs	6,882	12,965	10,515	10,530	10,546
205	CDBG	28,631	22,710	98,129	98,500	50,500
215	Catellus Contingent	-	-	2,978	2,978	-
225	General Plan Maintenance	806,922	674,692	915,793	978,177	1,011,055
237	Park/Rec Impact Fee	21,241	223	1,708,969	3,334	-
243	Public Art	214,499	125,084	916,475	1,002,949	312,000
250	Traffic Impact Fee	101,082	728,795	1,787,897	310,300	75,000
268	Community Development Technology	59,363	65,536	373,207	108,138	108,309
269	Public Parking	543,189	573,125	726,967	778,669	801,459
298	Housing Successor	4,420,760	-	27,019	14,500	9,500
299	Affordable Housing	3,800,802	1,671,487	1,143,499	1,009,417	907,681
479	Implementation Plan	-	-	3,800,000	3,800,000	-
		\$ 15,273,512	\$ 8,019,454	\$ 15,887,002	\$ 12,017,520	\$ 6,774,174
<u>Operating Expenditures by Type</u>						
	Salaries and Benefits	\$ 2,175,367	\$ 2,107,425	\$ 2,838,261	\$ 2,859,452	\$ 2,985,368
	Supplies and Services	13,098,145	5,912,030	13,048,741	9,158,067	3,788,805
		\$ 15,273,512	\$ 8,019,454	\$ 15,887,002	\$ 12,017,520	\$ 6,774,174
<u>Authorized Staff Positions</u>						
	Full-Time Equivalent Positions	17.50	18.50	18.50	16.00	16.00



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Community Development Department

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
	<u>Actual</u>	<u>Actual</u>	<u>Projection</u>	<u>Budget</u>	<u>Budget</u>
<i>Revenue Details</i>					
<u>General Fund #101</u>					
58750 Planning Fees	\$ 39,815	\$ 27,994	\$ 30,000	\$ 30,000	\$ 30,000
58760 Planning Reimbursements	312,962	358,562	732,270	300,000	300,000
58200 Building Permits	3,444,549	1,093,246	686,287	379,133	234,037
58210 Admin Reimb-SB 1473 10%	1,522	209	200	200	200
58220 Adm Fee Bldg-Sewer	26,335	8,905	6,000	6,000	6,000
58240 Grading Permits	19,596	24,813	-	-	-
58250 Plumbing Permits	600,258	181,864	109,331	57,443	30,786
58300 Electrical Permits	685,681	217,485	133,806	74,549	45,466
58310 PVSolar - R3	-	-	600	600	600
58330 PVSolar - 10-50KW	-	-	2,000	2,000	2,000
58340 PVSolar - 50>KW	-	-	1,000	1,000	1,000
58341 Solar 15KW-Duplex	4,950	1,350	-	-	-
58343 Solar 50Kw-Comm/Multifam	1,000	1,357	-	-	-
58350 Mechanical Permits	565,934	172,108	98,360	55,150	30,019
58380 Title 24 Energy Rev. Fees	446,938	112,237	56,834	29,167	30,625
58400 Plan Checking	2,787,842	(1,376,052)	423,748	265,120	278,376
58422 OT Inspections	-	-	600	600	600
58424 Re-Inspection	-	1,260	400	400	400
58426 Utility Reconnect Inspect	-	-	600	600	600
58428 Pre-Submittal Meeting	-	-	600	600	600
58430 Microfilm Fees	15,631	3,587	6,600	6,600	6,600
58434 Alt Method/Matls Request	2,507	-	4,000	4,000	4,000
58436 Temp Cert of Occupancy	6,684	4,674	4,000	4,000	4,000
58437 Cert of Occupancy	6,699	5,360	-	-	-
58438 Meter Release	2,156	-	2,900	2,900	2,900
58442 Assign Address (Prop/Bus)	728	1,540	900	900	900
58445 Bldg Occup Resum-Renewal	804	2,110	-	-	-
58452 Spec Insp Recog-Renewal	1,599	1,055	-	-	-
58810 Waste Management Plan Fee	-	-	-	12,000	12,000
58890 Mobility Permits	-	-	-	5,000	5,000
58950 Zoning Compliance Fees	8,604	4,527	5,000	5,000	5,000
59040 Permit Renewal Fee	22,559	31,348	500	500	500
59400 Other Licenses & Permits	1,317	1,046	440	440	440
59900 Contra Building Fees	-	-	-	-	-
62010 Photocopying	-	-	100	100	100
62015 Plans Copy Requests	147	154	200	200	200
62705 SB1186 CASP Recovery	-	-	200	200	200
63370 Administrative Fees	5,170	558	700	700	700
	9,011,987	881,297	2,308,176	1,245,103	1,033,850



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<u>Economic Development #202</u>					
41340 Property Tax Residual Pmt	327,292	338,299	-	-	-
56000 Investment Earnings	-	100,000	-	-	-
69050 Interfd Rcpt from Gen Fn	60,419	110,907	118,374	66,794	66,591
	387,711	549,206	118,374	66,794	66,591
<u>Community Programs #203</u>					
69050 Interfd Rcpt from Gen Fn	73,500	93,500	93,500	93,500	100,000
	73,500	93,500	93,500	93,500	100,000
<u>Environmental Programs #204</u>					
55490 Environmentl Program Rev	40,205	4,405	28,000	28,000	28,000
56000 Investment Earnings	2,732	5,467	5,463	3,551	3,551
	42,937	9,872	33,463	31,551	31,551
<u>CDBG #205</u>					
51400 Other Federal Grants	-	-	47,629	48,000	48,000
56000 Investment Earnings	4,948	7,727	7,334	4,767	4,767
56100 Interest Income	-	-	-	-	-
62650 Other Revenue	-	-	-	-	-
63210 Housing Loans-Principal	-	-	-	-	-
63500 Loan Repayments	-	-	-	-	-
67040 CDBG Funds	16,685	6,671	-	-	-
	21,633	14,398	54,963	52,767	52,767
<u>CAL-Home Loan Program #208</u>					
56000 Investment Earnings	22,999	39,353	39,411	25,617	25,617
56100 Interest Income	15,921	-	-	-	-
62650 Other Revenue	117	-	-	-	-
63210 Housing Loans-Principal	30,000	-	-	-	-
	69,037	39,353	39,411	25,617	25,617
<u>Small Local Bus Support Fund #212</u>					
56000 Investment Earnings	71	671	3,539	2,300	2,300
62615 Dev Contb-S/Local Business	-	100,000	-	-	-
	71	100,671	3,539	2,300	2,300
<u>Catellus Contingent #215</u>					
56000 Investment Earnings	287	457	456	296	296
	287	457	456	296	296



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<u>General Plan Maintenance #225</u>					
56000 Investment Earnings	89,110	144,200	131,451	85,443	85,443
58740 Gen'l Plan Maintenance Fee	1,006,088	248,962	250,000	146,124	153,730
	1,095,197	393,161	381,451	231,567	239,173
<u>Park/Rec Impact Fee #237</u>					
56000 Investment Earnings	22,487	52,519	36,144	23,494	23,494
58470 Residential Impact Fees	-	787,896	-	177,370	-
58480 Non-Residential Imp Fees	4,205	5,474	5,000	25,000	25,000
	26,692	845,889	41,144	225,864	48,494
<u>Afford HSG Impact Fee #239</u>					
56000 Investment Earnings	24,084	32,207	25,229	16,399	16,399
58480 Non-Residential Imp Fees	287,365	12,080	12,000	25,000	25,000
	311,449	44,287	37,229	41,399	41,399
<u>Public Art #243</u>					
41340 Property Tax Residual Pmt	163,646	169,149	-	-	-
56000 Investment Earnings	53,592	86,551	84,339	49,746	49,644
62670 Per Cent Public Art Rev	81,886	584,991	2,000	14,000	14,000
	299,123	840,691	86,339	63,746	63,644
<u>Brownfield's EPA Grant Fund #247</u>					
56000 Investment Earnings	70,498	115,988	113,871	74,016	74,016
	70,498	115,988	113,871	74,016	74,016
<u>Traffic Impact Fee #250</u>					
56000 Investment Earnings	38,852	71,932	98,103	63,767	63,767
58470 Residential Impact Fees	-	329,220	-	346,931	-
58480 Non-Residential Imp Fees	358,758	1,029,294	40,000	25,000	25,000
	397,610	1,430,446	138,103	435,698	88,767
<u>Community Development Technology Fund #268</u>					
56000 Investment Earnings	25,627	44,242	44,880	29,172	29,172
58960 Technology Fee	201,212	49,792	45,000	29,225	49,746
	226,840	94,035	89,880	58,397	78,918



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<u>Parking Fund #269</u>					
56000 Investment Earnings	13,079	18,578	13,772	9,161	9,161
69440 Transfer in from 475	130,878	132,647	132,000	132,000	132,000
60300 Citations	226,133	213,319	192,000	192,000	192,000
61040 Parking Fees	-	18,000	413,000	445,600	468,300
	370,090	382,544	750,772	778,761	801,461
<u>Code Enforcement #271</u>					
56000 Investment Earnings	6,962	11,460	11,441	7,436	7,436
	6,962	11,460	11,441	7,436	7,436
<u>Housing Successor #298</u>					
56000 Investment Earnings	84,704	70,756	77,930	50,654	50,654
56100 Interest Income	208,880	108,520	24,000	24,000	24,000
57150 Lease Income	16,408	16,408	16,408	16,408	16,408
62650 Other Revenue	4,573	2,249	2,300	1,000	1,000
63210 Housing Loans-Principal	402,948	220,000	50,000	50,000	50,000
63370 Administrative Fees	109,644	109,644	100,000	100,000	100,000
63500 Loan Repayments	2,362	2,362	-	-	-
63750 Municipal Services Fee	45,947	46,866	47,803	48,759	49,735
	930,066	576,805	318,441	290,821	291,797
<u>Affordable Housing #299</u>					
41340 Property Tax Residual Pmt	1,309,166	1,353,195	-	-	-
56000 Investment Earnings	163,702	506,490	621,636	363,468	362,656
62350 Sale of Properties	-	-	-	-	-
62650 Other Revenue	10,100,000	3,300,000	-	-	-
63210 Housing Loans - Principal	275	-	-	-	-
	11,573,143	5,159,685	621,636	363,468	362,656
<u>Implementation Plan #479</u>					
56000 Investment Earnings	91,219	150,147	149,900	97,435	97,435
	91,219	150,147	149,900	97,435	97,435
Total Revenues	\$ 25,006,052	\$ 11,733,894	\$ 5,392,085	\$ 4,186,536	\$ 3,508,169



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<i>Expenditure Details</i>					
<u>General Fund #101</u>					
<u>Planning #1700</u>					
Salaries and Benefits	\$ 551,078	\$ 479,375	\$ 632,596	\$ 683,062	\$ 726,087
	551,078	479,375	632,596	683,062	726,087
Supplies					
73000 Office Supplies	3,555	3,831	3,000	3,000	3,000
73100 Books, Maps, Periodicals	-	100	200	200	200
73150 Postage	2,945	7,002	10,200	10,200	10,200
	6,500	10,933	13,400	13,400	13,400
Utilities and Maintenance					
76050 Telephone/Communication	-	-	-	-	-
77260 Software Subscriptions	-	-	6,000	6,500	6,500
77960 Technology Charge	6,300	14,900	13,100	27,211	28,028
	6,300	14,900	19,100	33,711	34,528
Professional Fees/Services					
80000 Temporary Personnel Serv	-	-	-	-	-
80050 Professional Services	-	800	-	-	-
	-	800	-	-	-
Advertising, Printing, and Publications					
82000 Advertising	3,609	9,730	9,000	5,000	5,000
82050 Printing	7,687	3,660	4,000	4,000	4,000
	11,297	13,390	13,000	9,000	9,000
Education and Training					
84000 Education and Training	1,092	-	2,500	2,500	2,500
84050 Planning Commiss Training	-	-	-	-	-
84100 Memberships & Dues	1,671	1,759	3,200	3,200	3,200
84150 Travel, Confer & Meeting	2,911	832	4,800	4,800	4,800
	5,674	2,591	10,500	10,500	10,500
Total Planning	580,850	521,989	688,596	749,674	793,514
<u>Planning Reimbursable #1725</u>					
Salaries and Benefits	39,280	35,292	35,000	35,000	35,000
	39,280	35,292	35,000	35,000	35,000
Supplies					
73150 Postage	12,186	2,305	5,000	5,000	5,000
	12,186	2,305	5,000	5,000	5,000



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Professional Fees/Services					
80050 Professional Services	162,903	242,412	568,270	136,000	136,000
80100 Legal Services	37,736	15,198	150,000	150,000	150,000
80290 Reimbursable Services	3,675	1,200	-	-	-
	204,314	258,810	718,270	286,000	286,000
Advertising, Printing, and Publications					
82000 Advertising	6,901	2,330	4,000	4,000	4,000
82050 Printing	7,419	1,301	5,000	5,000	5,000
	14,320	3,631	9,000	9,000	9,000
Fees & Charges					
86010 Recording Fee	-	-	-	-	-
	-	-	-	-	-
Total Planning Reimbursable	270,101	300,038	767,270	335,000	335,000
<u>Building #1730</u>					
Salaries and Benefits	375,175	368,103	650,258	614,759	641,853
	375,175	368,103	650,258	614,759	641,853
Supplies					
73000 Office Supplies	3,434	2,951	2,217	2,295	2,375
73100 Books, Maps, Periodicals	3,035	186	3,500	536	536
73150 Postage	641	979	554	574	574
73350 Safety & Special Supplies	-	-	554	574	574
73550 Fuel	252	363	-	-	-
	7,362	4,478	6,825	3,979	4,059
Utilities					
76050 Telephone/Communication	2,916	2,916	5,544	5,738	5,938
	2,916	2,916	5,544	5,738	5,938
Maintenance					
77100 Vehicle Operation & Maint	-	-	1,663	1,721	1,782
77950 Vehicle Repl. Charge	5,100	5,100	5,100	-	-
77960 Technology Charge	11,000	25,900	22,800	13,606	14,014
	16,100	31,000	29,563	15,327	15,796



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Professional Fees/Services					
80045 In-House Counter Service	24,120	14,430	19,180	25,026	25,902
80050 Professional Services	125,553	119,293	97,833	86,112	89,126
80305 Reimbursable Exp-Mileag	13,025	12,333	11,444	11,444	11,845
80365 SB1186 CASP Admin Fees	-	-	3,214	3,326	3,443
80380 Banking Services	-	-	-	-	-
80480 Prof Svc-Plan Check Fees	2,126,110	607,353	320,000	200,000	200,000
80490 Prof Svc-Inspections	564,239	580,187	394,000	195,000	-
	2,853,045	1,333,595	845,671	520,909	330,316
Advertising, Printing, and Publications					
82000 Advertising	399	-	-	-	-
82050 Printing	-	295	1,109	1,148	1,188
	399	295	1,109	1,148	1,188
Education and Training					
84000 Education and Training	3,179	4,243	7,188	7,414	7,647
84100 Memberships & Dues	525	660	1,941	1,992	2,044
84150 Travel, Confer & Meeting	5,874	6,075	7,188	7,414	7,647
	9,579	10,978	16,317	16,820	17,338
Other					
87210 Graffiti Abatement	2,400	-	19,957	20,655	21,378
87260 Code Enforcement	-	-	3,881	4,017	4,157
88000 Refunds	-	31,269	-	-	-
	2,400	31,269	23,838	24,672	25,535
Total Building	3,266,975	1,782,634	1,579,125	1,203,352	1,042,022
<u>Building Reimbursables #1735</u>					
Professional Fees/Services					
80480 Prof Svc-Plan Check Fees	158,886	86,312	16,650	-	-
	158,886	86,312	16,650	-	-
<u>Economic Development #1800</u>					
Salaries and Benefits					
	585,156	575,009	641,213	656,753	678,674
	585,156	575,009	641,213	656,753	678,674
Supplies					
73000 Office Supplies	953	431	2,900	2,900	2,900
73100 Books, Maps, Periodicals	4,600	6,428	7,000	7,000	7,000
73150 Postage	28	577	600	600	600
	5,581	7,436	10,500	10,500	10,500



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Maintenance					
77960 Technology Charge	25,100	59,200	52,100	13,606	14,014
	25,100	59,200	52,100	13,606	14,014
Professional Fees/Services					
80050 Professional Services	137,948	108,444	191,000	201,000	201,000
	137,948	108,444	191,000	201,000	201,000
Advertising, Printing, and Publications					
82000 Advertising	716	644	500	500	500
82050 Printing	849	844	1,000	1,800	1,800
82100 Community Pub/mMtgs/Comm	87	6,990	4,000	4,000	4,000
	1,653	8,477	5,500	6,300	6,300
Education and Training					
84000 Education and Training	595	-	1,750	1,750	1,750
84100 Memberships & Dues	1,550	2,295	2,300	2,300	2,300
84150 Travel, Confer & Meeting	2,010	-	4,050	4,050	4,050
	4,155	2,295	8,100	8,100	8,100
Programs/Grants					
87370 Rebuilding Together/Xmas	-	-	30,000	30,000	30,000
87610 Social Programs	68,550	87,800	90,000	98,000	98,000
	68,550	87,800	120,000	128,000	128,000
Total Economic Development	828,143	848,737	1,028,413	1,024,259	1,046,588
Total General Fund	5,104,955	3,539,709	4,080,055	3,312,285	3,217,124
<u>Economic Development Reserve #202</u>					
80050 Professional Services	-	29,000	146,000	164,000	100,000
82100 Community Pub/Mtgs/Comm	1,375	2,193	1,000	1,000	1,000
82000 Advertising	2,181	5,000	15,000	30,000	30,000
87380 Façade Grants	72,508	-	-	-	-
87460 Business Recovery Program	-	-	-	-	-
88040 Business Rebate Programs	13,782	4,451	40,000	40,000	40,000
	89,846	40,644	202,000	235,000	171,000
<u>Community Programs #203</u>					
82100 Community Pub/Mtgs/Comm	1,840	15,900	20,000	20,000	20,000
87300 Community Promo Grants	73,500	73,500	73,500	73,500	80,000
	75,340	89,400	93,500	93,500	100,000



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<u>Environmental Programs #204</u>					
73500 Operating Supplies	5,881	11,015	10,000	10,000	10,000
84000 Education and Training	-	210	-	-	-
84100 Memberships & Dues	-	1,740	515	530	546
	6,882	12,965	10,515	10,530	10,546
<u>CDBG #205</u>					
Salaries and Benefits	28,631	22,710	22,500	22,500	22,500
73900 C-19 Extra Cost	-	-	-	-	-
80050 Professional Services	-	-	27,629	28,000	28,000
94000 Capital Project Rollover	-	-	48,000	48,000	-
	28,631	22,710	98,129	98,500	50,500
<u>Catellus Contingent #215</u>					
94000 Capital Project Rollover	-	-	2,978	2,978	-
	-	-	2,978	2,978	-
<u>General Plan Maintenance #225</u>					
Operations					
Salaries and Benefits	596,047	626,936	856,693	847,377	881,255
73150 Postage	-	-	1,000	1,000	1,000
77960 Technology Charge	1,300	3,800	3,300	-	-
80050 Professional Services	183,158	5,684	25,000	100,000	100,000
80100 Legal Services	-	-	-	-	-
82000 Advertising	3,131	401	1,000	1,000	1,000
82050 Printing	829	-	1,500	1,500	1,500
84000 Education and Training	115	557	500	500	500
84100 Memberships & Dues	1,400	-	600	600	600
84150 Travel, Confer & Meeting	2,362	2,139	3,200	3,200	3,200
84250 Planning Commiss. Allow.	8,580	9,927	13,000	13,000	12,000
88000 Refunds	-	15,249	-	-	-
99050 Transfer to General Fund	10,000	10,000	10,000	10,000	10,000
	806,922	674,692	915,793	978,177	1,011,055
Capital					
94000 Capital Project Rollover	-	-	(0)	(0)	-
	-	-	(0)	(0)	-
Total General Plan Maintenance	806,922	674,692	915,793	978,177	1,011,055



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<u>Park/Rec Impact Fee #237</u>					
88000 Refunds	21,241	-	-	-	-
90100 Improv Other Than Bldgs	-	-	-	-	-
90130 Professional Svcs-CIP	-	223	-	-	-
90810 Land Acquisition	-	-	1,706,000	-	-
94000 Capital Project Rollover	-	-	2,969	3,334	-
	21,241	223	1,708,969	3,334	-
<u>Afford Housing Impact Fee Fund #239</u>					
88120 Loans to Developer	-	475,085	-	259,244	-
	-	475,085	-	259,244	-
<u>Public Art #243</u>					
Operations					
77170 Art/Art Maintenance	650	17,613	50,000	400,000	50,000
80050 Professional Services	50,518	30,822	58,500	38,000	58,000
82050 Printing	-	786	3,000	5,000	1,000
82100 Community Pub/Mtgs/Comm	331	1,838	2,500	3,000	3,000
87350 Public Art/Cultural Grnts	83,500	23,150	35,000	35,000	35,000
87550 Celebration of the Arts	40,000	45,000	45,000	45,000	45,000
87300 Comm Promo Grants	39,500	-	203,350	-	120,000
	214,499	119,208	397,350	526,000	312,000
Capital					
90130 Professional Services-CIP	-	5,875	-	-	-
95000 Capital Outlay	-	-	275,000	-	-
	-	5,875	519,125	476,949	-
Total Public Art	214,499	125,084	916,475	1,002,949	312,000
<u>Traffic Impact Fee Fund #250</u>					
73100 Books, Maps, Periodicals	173	-	-	-	-
82000 Advertising/Printing&Publ	909	-	-	-	-
90130 Professional Svcs-CIP	-	85,973	-	-	-
91800 Street Light Signals	-	150,000	-	-	-
91860 Street Light Sys Improvements	100,000	36,916	-	-	-
91900 Street Improvements	-	455,907	-	-	-
94000 Capital Project Rollover	-	-	1,691,553	235,300	-
95000 Capital Outlay	-	-	96,344	75,000	75,000
	101,082	728,795	1,787,897	310,300	75,000



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Community Development Department

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
<u>Community Development Technology Fund #268</u>					
71000 Salaries & Wages	3,963	4,110	4,631	5,538	5,709
73000 Office Supplies	1,090	3,438	-	-	-
73020 Software	-	-	-	-	-
77150 Equipment Oper & Maint	1,710	904	-	-	-
77260 Software Subscriptions	3,300	48,593	152,576	102,600	102,600
80050 Professional Services	-	900	-	-	-
80380 Banking Services	669	669	-	-	-
82050 Printing	8,054	3,794	-	-	-
82205 Permit Tracking	40,577	-	216,000	-	-
88000 Refunds	-	3,127	-	-	-
99050 Transfer to General Fund	-	-	-	-	-
	59,363	65,536	373,207	108,138	108,309

Parking Fund #269

Parking

Salaries and Benefits	308,595	340,455	389,277	412,934	429,654
76050 Telephone/Communication	44,336	42,999	61,000	62,830	64,715
77150 Equipment Oper & Maint	47,690	48,709	48,414	49,867	51,363
77950 Vehicle Repl. Charge	13,800	13,800	13,800	16,600	16,600
80385 Parking Transaction Fees	35,121	41,303	40,000	40,000	40,000
86420 Parking Coin Collect Fees	68,660	61,944	21,000	21,630	22,947
86430 Parking Citation Collect	24,988	23,915	36,401	57,733	59,105
91600 Other Equipment	-	-	93,792	93,792	93,792
93150 Contingency	-	-	23,283	23,283	23,283
	543,189	573,125	726,967	778,669	801,459

Housing Successor #298

Operations

80050 Professional Services	-	-	5,000	5,000	-
80200 Audit Services	-	-	17,019	4,500	4,500
88120 Loans to Developers	4,420,760	-	-	-	-
Total Housing Successor	4,420,760	-	27,019	14,500	9,500



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Community Development Department

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
<u>Affordable Housing #299</u>					
Operations					
Salaries and Benefits	56,312	48,972	57,080	59,529	63,822
77000 Maint Bldg & Grds	-	-	-	-	-
77010 Bldg Fac Maint	-	-	-	-	-
77020 Landscape Maintenance	-	-	-	-	-
77030 Facility Operating Charges	22,660	22,349	23,019	28,266	29,114
80050 Professional Services	348,621	259,164	283,400	283,450	293,450
80200 Audit Services	-	-	-	4,656	4,796
82000 Advertising	-	-	-	-	-
82050 Printing	75	-	500	1,000	1,000
86010 Recording Fees	-	-	500	500	500
87420 Homeless Program	227,000	170,321	329,000	329,000	335,000
88120 Loans to Developers	3,144,646	1,164,845	-	253,016	-
88360 Eviction & Harassment Protection	1,100	3,820	48,000	48,000	48,000
88440 Property Tax	388	2,015	2,000	2,000	2,000
88590 Homeowner Loans	-	-	-	-	130,000
	3,800,802	1,671,487	743,499	1,009,416	907,681
Capital					
90800 Property Acquisition	-	-	400,000	-	-
	-	-	400,000	1	-
Total Affordable Housing	3,800,802	1,671,487	1,143,499	1,009,417	907,681
<u>Implementation Plan #479</u>					
94000 Capital Project Rollover	-	-	3,800,000	3,800,000	-
	-	-	3,800,000	3,800,000	-
Total Expenditures	\$ 15,273,512	\$ 8,019,454	\$ 15,887,002	\$ 12,017,520	\$ 6,774,174



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➤ **COMMUNITY SERVICES DEPARTMENT**

CHILD DEVELOPMENT CENTER

**YOUTH AND ADULT SERVICES
DIVISIONS**

➤ COMMUNITY SERVICES DEPARTMENT

OVERVIEW

The Community Services Department enhances the quality of life for Emeryville residents and the surrounding community by offering a wide range of recreational, educational, fitness, and special interest programs. The department consists of ten divisions: Administration, Facilities, Aquatics, Special Events, Youth Camps, After-School Programs, Seniors, Youth Classes & Sports, Adult Classes & Sports Services, and Child Development. These divisions work together to efficiently coordinate and deliver diverse programs and services. Community Services Department staff are also responsible for the development and distribution of the City News and Activity Guide 3 times a year.

Additionally, the department oversees the City's community service initiatives, leads interagency and regional collaborations, supports the Community Services Advisory Committees, and provides administrative leadership across all divisions. In partnership with the Emery Unified School District, the department ensures seamless community engagement.

The Child Development Center offers high-quality childcare and age-appropriate activities for children from four months to preschool age. The Youth and Adult Services Divisions provide programs that promote physical, emotional, educational, and financial well-being for individuals of all ages.

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

OVERVIEW

The **Emeryville Child Development Center (ECDC)** provides high-quality early childhood education and care for infants, toddlers, and preschool-aged children, from four months to five years old. ECDC follows a play-based, developmentally appropriate approach to learning, integrating education into daily routines and hands-on experiences. The curriculum aligns with the **California Department of Education Preschool Learning Foundations**, fostering growth in key developmental domains, including social-emotional development, English language development, literacy, mathematics, visual and performing arts, physical development, health, history-social science, and science.

At ECDC, children learn through active exploration, independent decision-making, and structured, culturally responsive activities designed to nurture their curiosity and creativity. In addition to the core curriculum, **Friends of ECDC** supports additional enrichment opportunities that enhance the learning experience.

Family involvement is a cornerstone of ECDC's community, with parents encouraged to participate in center activities, attend informational workshops, and engage in cultural events such as the **International Potluck**, fostering a strong partnership between families and educators.

ACHIEVEMENTS DURING THE 2023-2024 and 2024-2025 FISCAL YEARS

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

GOALS FOR THE 2025-2026 AND 2026-2027 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
7. Expand classroom capacity to meet community needs by opening an additional Pre-K classroom for ages 3-4 and gradually reinstating infant care for children 6 months and older.
8. Evaluate current food program to find more cost-effective sourcing and explore additional funding opportunities while continuing to provide nutritious meals.

➤ COMMUNITY SERVICES DEPARTMENT – YOUTH AND ADULT SERVICES DIVISIONS

OVERVIEW

Youth Services offers a wide range of programs and activities for children and teens ages 3 to 17, fostering growth, learning, and recreation beyond the school day. Our after-school extended care program at the Emeryville Center of Community Life (ECCL) provides tutoring, enrichment classes, field trips, and sports, ensuring a well-rounded experience for students.

To support families year-round, we offer engaging summer programs that provide continued care, adventure, and educational opportunities beyond the academic calendar. For teens, we provide leadership development, volunteer opportunities, college and job readiness support, and outdoor skill-building through activities like sailing and daily excursions.

Our aquatics program features swim lessons, lap swimming, a youth swim team, pool rentals, and public swim sessions, promoting water safety and fitness for all ages. Additionally, we offer evening and weekend fee-based classes designed for participants of all ages, providing diverse opportunities for skill development, recreation, and personal growth.

Adult Services provides a dynamic selection of recreational, educational, cultural, and social activities for adults of all ages, fostering lifelong learning, wellness, and community engagement. The division also oversees park rentals, school and City facility reservations, event permits, and the coordination and execution of citywide special events.

For those 18 and older, we offer a variety of drop-in sports programs, including basketball, pickleball, and volleyball, encouraging active lifestyles and social connection. Our cultural and wellness offerings feature diverse health-focused classes such as yoga, aikido, and Taiko drumming. The ECCL Fitness Center provides a quiet, well-equipped space for individual workouts, featuring both fitness and cardio equipment.

The Emeryville Senior Center serves as a vibrant hub for adults aged 50 and older, offering a welcoming space to foster healthy aging, social engagement, and personal enrichment. With a strong volunteer network, the center provides free classes in computer skills, dance, and cultural programs, supporting the physical, emotional, and financial well-being of older adults throughout the greater Emeryville area.

ACHIEVEMENTS DURING THE 2023-2024 AND 2024-2025 FISCAL YEARS

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 after-school programming during the school year and after summer school.

2. Reimagined the afterschool program for the Middle School students which included the development of clubs in various areas such as Power of the Pack (all girls group), Lions Roar (all boys group), Shred & Paint (Skate & Paint Group), and office assistants.
3. 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)
4. Collaborated with local nonprofits to encourage the youth to participate in activities that involve art, music, and dance
5. In partnership with IKEA, re-opened the teen center to a more comfortable and safe space for middle school and high school students to hang out
6. Started Spartans Helping Seniors, a program where high school seniors assist older adults with technology, including smartphones and computers, to help them stay connected and confident in the digital world. Through one-on-one guidance, students teach essential skills like texting, emailing, and using apps, fostering meaningful intergenerational connections.
7. Provided volunteer opportunities for teens to prepare them for employment
8. Created programs to provide quality aquatic programming to meet the needs of the community upon reopening of the pool at the ECCL
9. 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, as well collaborated with Emeryville Police Department to offer National Night Out at Doyle Hollis Park. We also added 2 new community events, Free Tax Prep service for the community managed by volunteers and Pancakes & Pajamas during the holiday season.

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 B and 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. Provided a robust field trip program utilizing our two electric passenger busses.
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. Continued to 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

GOALS FOR THE 2025-2026 AND 2026-2027 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 with the newly re-opened teen center
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. Continue to work with the Youth Services and the EUSD to develop an intergenerational program
4. Continue to work with the Friends of the Emeryville Senior Center on fundraising and grant proposals for additional programs 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 the AARP Network of Age Friendly Communities Project

Community Services
FY 2025-26 and FY 2026-27 Full-Time Equivalent
Staffing
(Including Part-Time Staffing)

Department/Division	FY 2025-26 FTE	FY2026-27 FTE
Adult Services		
Community Services Director	0.10	0.10
Recreation Supervisor	0.50	0.50
Program Coordinator	0.70	0.70
Office Assistant II	0.05	0.05
Recreation Leader	2.41	2.41
Total Adult Services	3.76	3.76
Adult Sports / Classes		
Community Services Director	0.05	0.05
Recreation Supervisor	0.30	0.30
Program Coordinator	0.30	0.30
Recreation Assistant	0.30	0.30
Office Assistant II	0.05	0.05
Recreation Leader	0.61	0.61
Total Adult Sports/Classes	1.61	1.61
Aquatics		
Community Services Director	0.10	0.10
Recreation Supervisor	0.40	0.40
Program Coordinator	0.20	0.20
Recreation Assistant	0.70	0.70
Office Assistant II	0.10	0.10
Recreation Leader	5.36	5.36
Total Aquatics	6.86	6.86
Child Development		
Community Services Director	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
Lead Teacher	1.00	1.00
Teacher	7.00	7.00

Community Services
FY 2025-26 and FY 2026-27 Full-Time Equivalent
Staffing
(Including Part-Time Staffing)

Department/Division	FY 2025-26 FTE	FY2026-27 FTE
Teacher Assistant	4.00	4.00
Teacher Associate	3.00	3.00
Total Child Development	18.25	18.25
Facilities		
Community Services Director	0.10	0.10
Recreation Supervisor	0.40	0.40
Program Coordinator	0.60	0.60
Office Assistant II	0.10	0.10
Recreation Leader	4.41	4.41
Total Facilities	5.61	5.61
Special Events		
Community Services Director	0.15	0.15
Recreation Supervisor	0.45	0.45
Program Coordinator	0.25	0.25
Office Assistant II	0.05	0.05
Recreation Leader	0.66	0.66
Total Special Events	1.56	1.56
Youth Camps		
Community Services Director	0.05	0.05
Recreation Supervisor	0.30	0.30
Program Coordinator	0.30	0.30
Office Assistant II	0.20	0.20
Recreation Leader	3.46	3.46
Total Youth Camps	4.31	4.31
Youth Classes / Sports		
Community Services Director	0.05	0.05
Recreation Supervisor	0.20	0.20
Program Coordinator	0.10	0.10

Community Services
FY 2025-26 and FY 2026-27 Full-Time Equivalent
Staffing
(Including Part-Time Staffing)

Department/Division	FY 2025-26 FTE	FY2026-27 FTE
Office Assistant II	0.05	0.05
Recreation Leader	1.00	1.00
Total Youth Classes / Sports	1.40	1.40
Youth Services / After School Program		
Community Services Director	0.15	0.15
Recreation Supervisor	0.45	0.45
Program Coordinators	0.55	0.55
Office Assistant II	0.40	0.40
Recreation Leader	10.40	10.40
Total Youth Services / After School Program	11.95	11.95
Total Positions Youth & Adult Services	37.06	37.06
Total Positions Community Services	55.31	55.31



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Community Services Department

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Department Summary					
<u>Revenues by Fund</u>					
101 General Fund	\$ 1,089,219	\$ 1,247,231	\$ 1,121,192	\$ 1,176,057	\$ 1,200,160
230 Child Development	2,546,953	2,763,086	2,668,187	2,873,324	2,983,791
261 Measure B - Paratransit	460	702	584	-	-
263 Measure BB - Paratransit	85,571	77,708	123,057	85,053	87,529
477 Center for Community Life	36,802	45,209	45,819	38,532	38,532
	\$ 3,759,005	\$ 4,133,936	\$ 3,958,838	\$ 4,172,966	\$ 4,310,013
<u>Operating Expenditures by Fund</u>					
101 General Fund	\$ 3,143,606	\$ 3,632,818	\$ 4,189,013	\$ 4,574,592	\$ 4,695,900
230 Child Development	2,246,277	2,474,271	2,958,401	2,873,287	2,983,779
261 Measure B - Paratransit	1,078	4,230	2,160	-	-
263 Measure BB - Paratransit	66,264	82,302	111,200	101,202	104,238
477 Center for Community Life	-	-	36,000	36,000	36,000
	\$ 5,457,224	\$ 6,193,621	\$ 7,296,773	\$ 7,585,081	\$ 7,819,916
<u>Operating Expenditures by Type</u>					
Salaries and Benefits	\$ 3,683,523	\$ 4,142,490	\$ 5,090,510	\$ 5,208,270	\$ 5,394,199
Supplies and Services	1,773,701	2,051,131	2,206,263	2,376,811	2,425,717
	\$ 5,457,224	\$ 6,193,621	\$ 7,296,773	\$ 7,585,081	\$ 7,819,916
<u>Authorized Staff Positions</u>					
Full-Time Equivalent Positions	50.70	51.68	51.68	55.31	55.31

Revenue Details					
<u>General Fund #101</u>					
51100 County Grant Senior Cent	\$ 5,495	\$ 39,469	\$ 47,363	\$ 35,000	\$ 35,000
51400 Other Federal Grants	31,686	-	-	-	-
53650 Other State Grant-ELOP	291,376	308,695	260,000	260,000	260,000
53660 Prop 49 Grant	121,860	133,729	104,624	104,624	104,624
57200 Rents - Short-Term	34,531	18,729	18,750	19,313	19,892
57230 Park Rentals	-	12,096	10,000	10,000	10,300
57350 ECCL Rentals	219,362	215,071	200,000	220,000	226,600
57450 ECCL Facility Attendant Fee	99,466	82,224	75,000	68,135	70,179
57470 ECCL Lifeguard Attendant Fee	1,979	84,299	44,500	69,500	71,585
58360 Community Events Permit	1,766	2,852	2,000	2,000	2,060
61450 Recreation Camps	80,503	104,470	120,750	126,788	133,127
61480 Afterschool Program	780	5,080	3,400	-	-
61660 Swimming Lessons	37,126	52,748	55,092	55,000	56,650
61670 Public Swim Charges	84,450	63,544	78,713	95,000	97,850
61680 Field Trips	22,267	47,880	30,000	35,000	35,000
61690 Youth Sports	(1,356)	1,055	-	4,410	4,542
61700 Adult sports	15,501	23,152	20,000	20,000	20,600
61750 Recreation Fee Classes	8,375	6,703	5,250	5,513	5,678



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Community Services Department

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
61760 Kinder Buddies/Tiny Tots	-	-	-	6,615	6,813
61470 Teen Center	-	-	2,250	11,160	11,495
61800 Nutrition-Congregate Meal	1,777	2,305	1,000	1,000	1,000
61810 Nutrition-Meals on Wheels	1,643	955	500	500	500
61850 Adult fee classes	3,199	7,697	7,500	5,500	5,665
61900 Adult Special Events	2,250	6,757	7,000	6,000	6,000
61960 Membership Dues	14,923	17,520	15,000	15,000	15,000
62650 Other Revenue	10,262	10,202	12,500	-	-
	1,089,219	1,247,231	1,121,192	1,176,057	1,200,160

Child Development Center #230

51400 Other Federal Grants	-	-	-	-	-
52300 Child Dev Project-Federal	87,168	67,858	-	-	-
53550 Food Subsidy Child Care	20,380	24,255	23,000	23,000	23,000
53600 Child Development Project	331,473	398,642	349,149	349,149	349,149
53650 Other State Grants	4,221	3,040	4,000	4,000	4,000
56000 Investment Earnings	10,840	31,859	28,616	18,600	18,600
60250 ECDC Late Penalties	-	-	300	300	300
61550 Parent Fees Subsidy Child-F/T	(242)	-	-	-	-
61560 Parent Fees Market Cost	1,005,759	968,650	970,000	1,135,575	1,169,642
62650 Other Revenue	-	-	-	-	-
69050 Interfd Rcpt from Gen Fnd	-	1,268,782	1,293,123	1,342,700	1,419,100
69994 Interfd Rcpt from M F	1,087,354	-	-	-	-
	2,546,953	2,763,086	2,668,187	2,873,324	2,983,791

Measure B - Paratransit #261

56000 Investment Earnings	460	702	584	-	-
	460	702	584	-	-

Measure BB - Paratransit #263

55200 Paratransit Revenue	82,283	73,145	80,120	82,524	85,000
56000 Investment Earnings	1,425	2,982	3,891	2,529	2,529
61950 Transit Passes	1,864	1,580	1,800	-	-
69050 Interfd Rcpt from Gen Fnd	-	-	37,246	-	-
	85,571	77,708	123,057	85,053	87,529

Center for Community Life #477

56000 Investment Earnings	11,802	20,209	20,819	13,532	13,532
69050 Interfd Rcpt from Gen Fnd	25,000	25,000	25,000	25,000	25,000
	36,802	45,209	45,819	38,532	38,532

Total Revenues	\$ 3,759,005	\$ 4,133,936	\$ 3,958,838	\$ 4,172,966	\$ 4,310,013
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City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Community Services Department

	2022-23 <u>Actual</u>	2023-24 <u>Actual</u>	2024-25 <u>Projection</u>	2025-26 <u>Budget</u>	2026-27 <u>Budget</u>
<i>Expenditure Details</i>					
<u>General Fund #101</u>					
<u>Community Services Admin #5000</u>					
Supplies					
73000 Office Supplies	\$ 667	\$ 429	\$ 600	\$ 600	\$ 600
73150 Postage	-	161	300	300	300
73400 Clothing	-	-	300	300	300
73500 Operating Supplies	410	281	1,500	2,800	2,800
73550 Fuel	-	-	600	600	600
	1,076	871	3,300	4,600	4,600
Utilities					
76050 Telephone/Communication	1,733	2,575	1,654	2,575	2,575
	1,733	2,575	1,654	2,575	2,575
Maintenance					
77100 Vehicle Operation & Maint	-	-	3,900	3,900	3,900
77260 Software Subscriptions	13,068	11,351	18,694	18,694	18,694
77950 Vehicle Repl. Charge	33,700	37,600	37,600	65,064	57,842
77960 Technology Charge	1,300	3,100	2,700	-	-
	48,068	52,051	62,894	87,658	80,436
Professional Fees/Services					
80050 Professional Services	424	2,535	3,500	5,500	5,500
80380 Banking Services	1,211	1,515	5,200	5,200	5,200
	1,635	4,050	8,700	10,700	10,700
Advertising, Printing, and Publications					
82050 Printing	-	166	500	500	500
	-	166	500	500	500
Education and Training					
84000 Education and Training	-	231	300	300	300
84100 Memberships & Dues	666	1,555	300	300	300
84150 Travel, Confer & Meeting	-	307	400	400	400
	666	2,093	1,000	1,000	1,000
Rents and Leases					
85200 ECCL Rental Reimbursements	219,362	215,071	200,000	221,523	228,169
	219,362	215,071	200,000	221,523	228,169
Other					
88900 Contract Obligations	505,233	542,162	611,913	611,913	641,606
	505,233	542,162	611,913	611,913	641,606
Total Community Services Admin	777,773	819,039	889,961	940,469	969,586



City of Emeryville
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Operating Budgets
Community Services Department

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Projection</u>	<u>2025-26 Budget</u>	<u>2026-27 Budget</u>
<u>Special Events #5410</u>					
Salaries and Benefits	63,078	77,299	106,460	195,661	216,004
	63,078	77,299	106,460	195,661	216,004
Supplies					
73000 Office Supplies	279	321	1,500	600	618
73150 Postage	-	228	300	300	300
73400 Clothing	-	-	300	300	309
73500 Operating Supplies	11,074	15,551	17,500	12,500	12,875
	11,353	16,100	19,600	13,700	14,102
Maintenance					
77960 Technology Charge	1,300	3,100	2,700	1,745	1,797
	1,300	3,100	2,700	1,745	1,797
Professional Fees/Services					
80050 Professional Services	14,516	8,882	20,000	12,500	12,875
80380 Banking Services	620	694	800	800	800
	15,137	9,576	20,800	13,300	13,675
Advertising, Printing, and Publications					
82050 Printing	-	443	500	500	500
	-	443	500	500	500
Education and Training					
84000 Education and Training	13	-	300	300	400
84100 Memberships & Dues	-	75	300	300	400
84150 Travel, Confer & Meeting	-	381	400	400	400
	13	456	1,000	1,000	1,200
Total Special Events	90,881	106,974	151,060	225,906	247,278
<u>Aquatics #5420</u>					
Salaries and Benefits	414,016	422,828	484,125	508,942	522,464
	414,016	422,828	484,125	508,942	522,464
Supplies					
73000 Office Supplies	1,069	266	1,200	1,100	1,133
73150 Postage	-	228	600	600	600
73400 Clothing	2,110	3,068	2,400	2,400	2,472
73500 Operating Supplies	4,727	9,802	7,500	12,000	12,360
	7,906	13,364	11,700	16,100	16,565



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Community Services Department

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Projection</u>	<u>2025-26 Budget</u>	<u>2026-27 Budget</u>
Maintenance					
77260 Software Subscriptions	-	101	-	-	-
77960 Technology Charge	2,600	6,100	5,400	21,499	22,144
	2,600	6,201	5,400	21,499	22,144
Professional Fees/Services					
80050 Professional Services	1,641	2,167	5,000	5,000	5,150
80380 Banking Services	1,241	1,388	2,000	2,500	2,500
	2,882	3,555	7,000	7,500	7,650
Advertising, Printing, and Publications					
82050 Printing	-	844	1,000	1,000	1,000
	-	844	1,000	1,000	1,000
Education and Training					
84000 Education and Training	415	-	600	600	600
84100 Memberships & Dues	88	185	1,700	900	900
84150 Travel, Confer & Meeting	-	1,158	1,200	1,200	1,200
	502	1,343	3,500	2,700	2,700
Other					
88000 Refunds	190	-	-	-	-
	190	-	-	-	-
Total Aquatics	428,096	448,136	512,725	557,742	572,524



City of Emeryville
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Operating Budgets
Community Services Department

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Projection</u>	<u>2025-26 Budget</u>	<u>2026-27 Budget</u>
<u>Facilities #5430</u>					
Salaries and Benefits	389,108	415,966	431,429	427,531	435,922
	389,108	415,966	431,429	427,531	435,922
Supplies					
73000 Office Supplies	1,637	943	1,700	1,200	1,236
73150 Postage	-	290	900	900	900
73400 Clothing	629	-	2,000	2,000	2,060
73550 Fuel	-	-	-	250	258
73500 Operating Supplies	3,194	6,776	6,000	6,000	6,180
	5,460	8,009	10,600	10,350	10,634
Maintenance					
77030 Facility Operatg Charges	2,459	2,653	2,732	3,355	3,456
77150 Equipment Oper & Maint	-	-	100	300	309
77260 Software Subscriptions	-	865	-	-	-
77960 Technology Charge	3,700	8,700	7,700	11,538	11,884
77990 Facility Major Maint Chgs	1,000	1,030	1,061	1,030	1,061
	7,159	13,248	11,593	16,223	16,710
Professional Fees/Services					
80050 Professional Services	1,422	1,348	2,500	5,000	5,150
80380 Banking Services	1,861	2,083	2,300	2,500	2,500
	3,283	3,431	4,800	7,500	7,650
Advertising, Printing, and Publications					
82050 Printing	-	692	1,000	1,000	1,000
	-	692	1,000	1,000	1,000
Education and Training					
84000 Education and Training	75	-	900	900	900
84100 Memberships & Dues	88	95	900	900	900
84150 Travel, Confer & Meeting	-	105	2,500	1,200	1,200
	163	200	4,300	3,000	3,000
Total Facilities	405,173	441,544	463,722	465,604	474,915



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Community Services Department

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Projection</u>	<u>2025-26 Budget</u>	<u>2026-27 Budget</u>
<u>Youth Camps #5440</u>					
Salaries and Benefits	119,934	241,954	350,249	309,947	314,474
	119,934	241,954	350,249	309,947	314,474
Supplies					
73000 Office Supplies	-	510	1,100	1,100	1,133
73150 Postage	-	166	600	600	600
73400 Clothing	1,743	2,000	2,000	2,000	2,060
73420 Field Trip Expense	21,477	34,727	25,000	25,000	25,750
73430 Camp Expenses	11,750	13,439	17,700	22,700	23,381
73440 Afterschool Expenses	18	-	-	-	-
73500 Operating Supplies	503	-	-	-	-
	35,490	50,843	46,400	51,400	52,924
Maintenance					
77260 Software Subscriptions	-	-	-	-	-
77960 Technology Charge	650	1,500	1,300	11,763	12,116
	650	1,500	1,300	11,763	12,116
Professional Fees/Services					
80050 Professional Services	4,419	1,118	5,000	5,000	5,150
80380 Banking Services	1,241	1,388	1,500	1,500	1,500
	5,660	2,506	6,500	6,500	6,650
Advertising, Printing, and Publications					
82050 Printing	-	382	1,000	1,000	1,000
	-	382	1,000	1,000	1,000
Education and Training					
84000 Education and Training	55	-	600	600	600
84100 Memberships & Dues	-	377	600	600	600
84150 Travel, Confer & Meeting	-	-	800	800	800
	55	377	2,000	2,000	2,000
Total Youth Camps	161,790	297,563	407,449	382,610	389,163



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Operating Budgets
Community Services Department

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Projection</u>	<u>2025-26 Budget</u>	<u>2026-27 Budget</u>
<u>Youth Services #5450</u>					
Salaries and Benefits	474,173	607,625	808,979	770,388	781,426
	474,173	607,625	808,979	770,388	781,426
Supplies					
73000 Office Supplies	316	2,964	2,000	1,700	1,751
73150 Postage	122	827	900	900	900
73400 Clothing	2,136	2,400	2,400	2,400	2,472
73430 Camp Expenses	482	-	-	-	-
73440 Afterschool Expenses	34,429	57,694	55,000	55,000	56,650
73500 Operating Supplies	240	-	-	-	-
	37,725	63,885	60,300	60,000	61,773
Maintenance					
77260 Software Subscriptions	-	405	-	-	-
77960 Technology Charge	650	1,500	1,300	33,319	34,318
	650	1,905	1,300	33,319	34,318
Professional Fees/Services					
80000 Temporary Personnel Serv	29,300	62,035	10,000	5,000	5,000
80050 Professional Services	101,416	83,244	60,000	60,000	61,800
80380 Banking Services	1,861	2,083	1,500	1,500	1,500
	132,577	147,362	71,500	66,500	68,300
Advertising, Printing, and Publications					
82050 Printing	-	520	500	1,400	1,400
	-	520	500	1,400	1,400
Education and Training					
84000 Education and Training	-	644	900	900	900
84100 Memberships & Dues	-	421	900	900	900
84150 Travel, Confer & Meeting	-	587	1,200	1,200	1,200
	-	1,653	3,000	3,000	3,000
Rents and Leases					
85000 Rentals & Leases	4,187	4,504	6,900	6,900	6,900
	4,187	4,504	6,900	6,900	6,900
Total Youth Services	649,313	827,453	952,479	941,507	957,117



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	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Projection</u>	<u>2025-26 Budget</u>	<u>2026-27 Budget</u>
<u>Adult Services #5460</u>					
Salaries and Benefits	225,203	252,050	272,687	351,818	372,283
	225,203	252,050	272,687	351,818	372,283
Supplies					
73000 Office Supplies	519	1,541	1,800	3,300	3,399
73100 Books, Maps, Periodicals	-	41	200	200	200
73150 Postage	207	434	500	500	500
73400 Clothing	-	-	900	900	927
73420 Field Trip Expense	11,107	39,728	30,000	35,000	35,000
73500 Operating Supplies	10,807	15,953	16,200	19,200	19,776
73609 Nutrition Program	15,500	2,573	5,500	15,500	15,500
	38,140	60,269	55,100	74,600	75,302
76000 Utilities					
	20,398	19,962	20,028	20,000	20,600
	20,398	20,133	20,028	20,000	20,600
Maintenance					
77020 Landscape Maintenance	-	4,025	4,146	4,025	4,146
77030 Facility Operating Charges	40,215	44,697	44,697	56,531	58,227
77080 Janitorial Contracts Svcs	48,961	49,999	52,221	49,428	50,911
77150 Equipment Oper & Maint	242	-	-	1,800	1,800
77260 Software Subscriptions	-	202	-	-	-
77960 Technology Charge	7,300	17,200	15,100	5,544	5,710
77990 Facility Major Maint Chgs	17,900	18,437	18,990	18,437	18,990
	114,618	134,560	135,154	135,765	139,784
Professional Fees/Services					
80000 Temporary Personnel	15,735	-	-	-	-
80050 Professional Services	33,056	28,467	38,000	38,000	39,140
80380 Banking Services	3,722	4,165	4,000	4,000	4,000
	52,514	32,632	42,000	42,000	43,140
Advertising, Printing, and Publications					
82050 Printing	-	431	750	750	750
82100 Community Pub/Mtgs/Comm	7,587	11,428	13,000	16,000	16,000
	7,587	11,859	13,750	16,750	16,750



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Community Services Department

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Projection</u>	<u>2025-26 Budget</u>	<u>2026-27 Budget</u>
Education and Training					
84000 Education and Training	590	275	1,800	1,800	1,800
84100 Memberships & Dues	881	1,131	1,000	1,700	1,700
84150 Travel, Confer & Meeting	-	1,643	2,400	3,000	3,000
	1,471	3,049	5,200	6,500	6,500
Rents and Leases					
85000 Rentals & Leases	3,608	4,036	5,000	5,000	5,000
	3,608	4,036	5,000	5,000	5,000
Other					
88000 Refunds	28	-	-	-	-
	28	-	-	-	-
Total Adult Services	463,566	518,589	548,919	667,433	679,359
<u>Adult Sports/Classes #5470</u>					
Salaries and Benefits	92,356	73,939	102,126	194,003	203,265
	92,356	73,939	102,126	194,003	203,265
Supplies					
73000 Office Supplies	-	-	600	600	618
73150 Postage	-	166	300	300	300
73400 Clothing	-	-	800	800	824
73500 Operating Supplies	-	-	4,800	4,800	4,944
	-	166	6,500	6,500	6,686
Maintenance					
77030 Facility Operating Charges	2,458	2,653	2,732	3,355	3,456
77080 Janitorial Contracts Svcs	1,372	-	-	-	-
77960 Technology Charge	1,300	3,100	2,700	4,953	5,101
77990 Facility Major Maint Cgs	1,000	1,030	1,061	1,030	1,061
	6,130	6,783	6,493	9,338	9,618
Professional Fees/Services					
80050 Professional Services	5,834	15,742	10,000	19,000	19,570
80380 Banking Services	620	694	800	1,000	1,000
	6,454	16,436	10,800	20,000	20,570
Advertising, Printing, and Publications					
82050 Printing	-	166	500	500	500
	-	166	500	500	500



City of Emeryville
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Operating Budgets
Community Services Department

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Projection</u>	<u>2025-26 Budget</u>	<u>2026-27 Budget</u>
Education and Training					
84000 Education and Training	-	-	300	300	300
84100 Memberships & Dues	-	282	300	300	300
84150 Travel, Confer & Meeting	-	-	400	400	400
	-	282	1,000	1,000	1,000
Rents and Leases					
85000 Rentals & Leases	-	-	-	1,300	1,300
	-	-	-	1,300	1,300
Total Adult Sports/Classes	104,940	97,772	127,419	232,641	242,940
<u>Youth Sports/Classes #5480</u>					
Salaries and Benefits	56,404	66,079	124,985	123,985	125,392
	56,404	66,079	124,985	123,985	125,392
Supplies					
73000 Office Supplies	-	-	-	600	618
73150 Postage	-	166	-	300	300
73400 Clothing	-	-	-	500	515
73550 Fuel	-	-	1,500	12,000	12,360
	-	166	1,500	23,900	24,608
Maintenance					
77030 Facility Operating Charges	2,458	2,653	2,732	3,355	3,456
77080 Janitorial Contracts Svcs	95	-	-	-	-
77150 Equipment Oper & Maint	-	-	-	100	100
77960 Technology Charge	1,300	3,100	2,700	3,011	3,101
77990 Facility Major Maint Chgs	1,000	1,030	1,061	1,030	1,061
	4,853	6,783	6,493	7,496	7,718
Professional Fees/Services					
80050 Professional Services	197	1,860	1,000	2,000	2,000
80380 Banking Services	620	694	800	1,800	1,800
	817	2,554	1,800	3,800	3,800
Advertising, Printing, and Publications					
82050 Printing	-	166	500	500	500
	-	166	500	500	500



City of Emeryville
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Operating Budgets
Community Services Department

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Projection</u>	<u>2025-26 Budget</u>	<u>2026-27 Budget</u>
Education and Training					
84000 Education and Training	-	-	-	300	300
84100 Memberships & Dues	-	-	-	300	300
84150 Travel, Confer & Meeting	-	-	-	400	400
	-	-	-	1,000	1,000
Total Youth Sports/Classes	62,074	75,748	135,278	160,682	163,018
Total General Fund	3,143,606	3,632,818	4,189,013	4,574,592	4,695,900
<u>Child Development Center #230</u>					
Salaries and Benefits	1,849,250	1,984,750	2,409,470	2,325,995	2,422,969
	1,849,250	1,984,750	2,409,470	2,325,995	2,422,969
Supplies					
73000 Office supplies	1,252	2,768	2,500	2,500	2,575
73150 Postage	28	261	200	200	200
73400 Clothing	62	1,102	1,700	1,500	1,545
73420 Field Trip Expense	1,393	260	2,200	2,200	2,266
73500 Operating Supplies	26,490	20,237	15,965	15,965	16,444
73520 Educ Materials & Supplies	100	-	-	-	-
73525 Parent Events	1,141	287	700	1,200	1,236
73527 Enrichment Events	5,278	6,958	1,700	1,700	1,751
73529 Classroom Supplies	5,796	12,239	14,644	5,200	5,356
73600 Food Supplies	91,232	146,017	191,000	191,000	196,730
	132,771	190,128	230,609	221,465	228,103
Operating Expenses					
73570 Qualtiy Count Supplies	4,221	4,000	4,000	4,000	4,000
	4,221	4,000	4,000	4,000	4,000
Utilities					
76000 Utilities	30,429	39,264	40,000	40,000	40,000
	30,429	39,889	41,000	41,500	41,500



**City of Emeryville
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**Operating Budgets
Community Services Department**

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Projection</u>	<u>2025-26 Budget</u>	<u>2026-27 Budget</u>
Maintenance					
77020 Landscape Maintenance	3,175	4,452	4,585	10,172	10,477
77030 Facility Operating Charges	75,467	81,436	83,879	102,997	106,087
77080 Janitorial Contracts Svcs	54,190	51,365	52,942	49,540	51,026
77260 Software Subscriptions	1,987	3,474	3,500	5,000	5,000
77150 Equipment Oper & Maint	-	2,404	2,000	2,000	2,000
77960 Technology Charge	30,000	70,700	62,200	52,060	53,622
77990 Facility Major Maint Chgs	2,500	2,575	2,652	2,575	2,652
	167,319	216,406	211,758	224,344	230,864
Professional Fees/Services					
80000 Temporary Personnel Serv	27,648	-	12,000	4,500	4,500
80050 Professional Services	335	1,246	5,000	5,000	5,150
80200 Audit Services	6,262	9,845	7,064	6,983	7,192
80380 Banking Services	21,254	22,950	25,000	25,000	25,000
	55,499	34,041	49,064	41,483	41,842
Advertising, Printing, and Publications					
82000 Advertising	1,233	-	400	400	400
82050 Printing	-	256	400	400	400
	1,233	256	800	800	800
Education and Training					
84000 Education and Training	-	1,000	5,000	6,500	6,500
84100 Memberships & Dues	-	20	1,000	2,000	2,000
84150 Travel, Confer & Meeting	1,123	319	300	300	300
	1,123	1,339	6,300	8,800	8,800
Rents and Leases					
85000 Rentals & Leases	3,411	3,461	4,900	4,900	4,900
	3,411	3,461	4,900	4,900	4,900
Fees and Charges					
86000 Fees	968	-	500	-	-
	968	-	500	-	-
Other					
88500 Miscellaneous	53	-	-	-	-
	53	-	-	-	-
Total Child Development	2,246,277	2,474,271	2,958,401	2,873,287	2,983,779



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Operating Budgets
Community Services Department

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
<u>Measure B Paratransit Fund #261</u>					
80200 Audit Services	1,078	1,116	1,216	-	-
88400 Paratransit Program	-	3,114	944	-	-
	1,078	4,230	2,160	-	-
<u>Measure BB Paratransit Fund #263</u>					
80200 Audit Services	1,078	1,116	1,216	1,202	1,238
88400 Paratransit Program	65,186	81,186	109,984	100,000	103,000
	66,264	82,302	111,200	101,202	104,238
<u>Center for Community Life #477</u>					
91100 New Furniture & Fixture	-	-	36,000	36,000	36,000
	-	-	36,000	36,000	36,000
Total Expenditures	\$ 5,457,224	\$ 6,193,621	\$ 7,296,773	\$ 7,585,081	\$ 7,819,916



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City of Emeryville
2025-26 & 2026-27 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>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 3,051	\$ 3,051	\$ 3,051	\$ 3,051	\$ 3,051
Annual Activity					
Revenues					
General Fund Transfer	367,000	370,029	367,192	368,350	368,676
	367,000	370,029	367,192	368,350	368,676
Expenditures					
Debt Service - Principal	306,900	319,200	325,900	336,900	347,400
Debt Service - Interest	60,100	50,829	41,292	31,450	21,276
	367,000	370,029	367,192	368,350	368,676
Net Annual Activity	-	-	-	-	-
Ending Available Fund Balance	\$ 3,051	\$ 3,051	\$ 3,051	\$ 3,051	\$ 3,051



City of Emeryville
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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.

	2022-23	2023-24	2024-25	2025-26	2026-27
	<u>Actual</u>	<u>Actual</u>	<u>Projection</u>	<u>Budget</u>	<u>Budget</u>
Beginning Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Activity					
Revenues					
Transfer from Measure C Housing Bond Fund	-	1,855,340	3,490,433	3,515,883	3,516,833
	-	1,855,340	3,490,433	3,515,883	3,516,833
Expenditures					
Debt Service - Principal	-	-	950,000	1,035,000	1,100,000
Debt Service - Interest	-	1,855,340	2,540,433	2,480,883	2,416,833
	-	1,855,340	3,490,433	3,515,883	3,516,833
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. This fund was closed effective FY 2023-24.

	2022-23 <u>Actual</u>	2023-24 <u>Actual</u>	2024-25 <u>Projection</u>	2025-26 <u>Budget</u>	2026-27 <u>Budget</u>
Beginning Fund Balance	\$ 77,316	\$ -	\$ -	\$ -	\$ -
Annual Activity					
Revenues					
Investment Income	8	-	-	-	-
	8	-	-	-	-
Expenditures					
Transfer to Fund 444	76,914	-	-	-	-
Transfer to Fund 441	410	-	-	-	-
	77,324	-	-	-	-
Net Annual Activity	(77,316)	-	-	-	-
Ending Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

➤ 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, 2024, including interest, are as follows:

Fiscal Year	Principal	Interest	Annual Debt Service	Principal Balance
2023-24				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 of Emeryville issued \$50,000,000 in Measure C General Obligation Bonds, 2023 Series, with an effective interest rate of 6% per annum on April 27, 2023. The bonds were issued 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. The bonds are general obligations of the City, payable solely from ad valorem property taxes levied by the City. Interest on the bond accrues from the date of delivery and is payable semiannually on February 1 and August 1 of each year, commencing February 1, 2024. Principal on the bond accrues from the date of delivery and is payable annually in August of each year, commencing August 1, 2024, until August 1, 2048.

Source of repayment – Measure C Tax Levies

The annual requirements to amortize the outstanding bond indebtedness as of June 30, 2024, including interest, are as follows:

Fiscal Year	Principal	Interest	Annual Debt Service	Principal Balance
2023-24				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
2028-29	1,235,000	2,276,883	3,511,883	44,515,000
2029-49	44,515,000	25,318,898	69,833,898	-



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➤ **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
2025-26 & 2026-27 Budget**

**Operating Budgets
Fire Department**

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
<i>Department Summary</i>					
<u>Revenues by Fund</u>					
General Fund	\$ 1,273,026	\$ 1,264,428	\$ 340,774	\$ 357,813	\$ 375,703
Emergency Medical Services	216,618	214,217	213,013	217,273	221,618
	\$ 1,489,644	\$ 1,478,645	\$ 553,787	\$ 575,086	\$ 597,322
<u>Operating Expenditures by Fund</u>					
General Fund	\$ 10,181,121	\$ 11,664,810	\$ 12,202,425	\$ 12,798,335	\$ 13,199,699
Emergency Medical Services	216,308	213,868	207,000	207,250	207,513
	\$ 10,397,429	\$ 11,878,677	\$ 12,409,425	\$ 13,005,585	\$ 13,407,211
<u>Operating Expenditures by Type</u>					
Salaries and Benefits	\$ 1,741,230	\$ 1,705,250	\$ 2,192,084	\$ 2,270,024	\$ 2,275,000
Supplies and Services	8,656,199	10,173,427	10,217,341	10,735,561	11,132,211
	\$ 10,397,429	\$ 11,878,677	\$ 12,409,425	\$ 13,005,585	\$ 13,407,211
<i>Revenue Details</i>					
<u>General Fund #101</u>					
58410 Fire Plan Checking Fees	\$ 1,226,897	\$ 1,204,163	\$ 316,484	\$ 332,308	\$ 348,923
58460 Fire Annual Inspect. Fee	46,130	60,266	24,103	25,308	26,574
59400 Other Licenses & Permits	-	-	187	197	207
	1,273,026	1,264,428	340,774	357,813	375,703
<u>Emergency Medical Services Fund #258</u>					
61310 Supplemental Asses (EMS)	215,723	213,775	213,013	217,273	221,618
63380 SP Assess Penalties	896	442	-	-	-
	216,618	214,217	213,013	217,273	221,618
Total Revenues	\$ 1,489,644	\$ 1,478,645	\$ 553,787	\$ 575,086	\$ 597,322



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Fire Department

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
<i>Expenditure Details</i>					
<u>General Fund #101</u>					
Salaries and Benefits					
72240 Unfunded Pers Liability	\$ 1,741,230	\$ 1,705,250	\$ 2,192,084	\$ 2,270,024	\$ 2,275,000
	1,741,230	1,705,250	2,192,084	2,270,024	2,275,000
Utilities					
76000 Utilities	70,682	60,563	60,741	61,000	62,830
	70,682	60,563	60,741	61,000	62,830
Maintenance					
77020 Landscape Maintenance	4,333	5,119	5,272	6,396	6,588
77030 Facility Operating Charges	104,299	112,547	115,923	142,345	146,615
77080 Janitorial Contracts	1,050	-	2,575	2,500	2,575
77950 Vehicle Repl. Charge	125,900	220,900	220,900	233,043	233,043
77990 Facility Major Maint Chgs	40,400	41,612	42,860	41,612	42,860
	275,982	380,178	387,530	425,896	431,682
Professional Fees/Services					
80050 Professional Services	8,304,552	8,950,857	9,635,821	10,236,415	10,625,187
80290 Reimbursable services	-	-	-	-	-
80450 Hazardous Material Cleanup	-	-	5,000	5,000	5,000
80480 Professional Svcs-Plan Check Fees	-	776,528	121,249	-	-
	8,304,552	9,727,385	9,762,070	10,241,415	10,630,187
Other					
88770 Charge to EMS fund	(211,325)	(208,566)	(200,000)	(200,000)	(200,000)
	(211,325)	(208,566)	(200,000)	(200,000)	(200,000)
Total General Fund	10,181,121	11,664,810	12,202,425	12,798,335	13,199,699
<u>Emergency Medical Services Fund #258</u>					
80360 Administrative Cost	3,175	3,495	5,000	5,250	5,513
86020 Prop. Tax Collection Fees	1,808	1,806	2,000	2,000	2,000
88750 Gen Fund Chg for Matl/Svc	211,325	208,566	200,000	200,000	200,000
	216,308	213,868	207,000	207,250	207,513
Total Expenditures	\$ 10,397,429	\$ 11,878,677	\$ 12,409,425	\$ 13,005,585	\$ 13,407,211



City of Emeryville
2025-26 & 2026-27 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.

	2022-23	2023-24	2024-25	2025-26	2026-27
	<u>Actual</u>	<u>Actual</u>	<u>Projection</u>	<u>Budget</u>	<u>Budget</u>
Beginning Available Fund Balance	\$ (215,529)	\$ (101,000)	\$ 79,918	\$ 366,480	\$ 684,978
Annual Activity					
Revenues					
General Fund Contribution	453,623	535,923	644,276	721,866	787,216
Investment Income	64,675	115,793	127,587	82,932	82,932
	518,298	651,717	771,863	804,798	870,148
Expenditures					
Salaries and benefits	20,004	26,611	34,800	35,800	36,874
Sick Leave	218,230	247,805	250,000	250,000	250,000
Vacation	165,535	196,384	200,000	200,000	200,000
Administration	-	-	500	500	500
	403,769	470,799	485,300	486,300	487,374
Net Annual Activity	114,529	180,918	286,563	318,498	382,774
Ending Available Fund Balance	\$ (101,000)	\$ 79,918	\$ 366,480	\$ 684,978	\$ 1,067,752



City of Emeryville
2025-26 & 2026-27 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.

	2022-23	2023-24	2024-25	2025-26	2026-27
	<u>Actual</u>	<u>Actual</u>	<u>Projection</u>	<u>Budget</u>	<u>Budget</u>
Beginning Available Fund Balance	\$ 692	\$ (9,135)	\$ (13,064)	\$ (15,355)	\$ 2,877
Annual Activity					
Revenues					
Interfund Charges					
269 Dental Fund	3,723	3,723	3,909	3,723	3,909
101 General Fund	156,653	162,369	194,806	184,265	193,552
230 Child Development	27,130	26,799	30,907	29,102	30,489
495 Marina	1,750	1,909	2,172	2,068	2,171
510 Sewer Operations	843	1,932	2,389	2,275	2,389
225 General Plan	4,899	4,610	5,329	5,076	5,329
475 General Capital	2,758	3,722	5,480	5,219	5,480
268 Dental Fund	40	40	42	40	42
299 Dental Fund	-	-	551	525	551
254 Dental Fund	634	567	-	-	-
242 Measure BB	304	158	-	-	-
267 Dental Fund	-	-	3,341	3,182	3,341
	198,735	205,829	248,926	235,475	247,254
Investment income	25	(58)	-	-	-
	198,760	205,770	248,926	235,475	247,254
Expenditures					
Active Employees					
Claims	103,485	114,715	128,395	118,157	121,701
Administration	15,165	15,619	16,500	16,500	16,995
	118,651	130,334	144,895	134,657	138,696
Retirees					
Claims	78,154	67,463	91,352	70,486	72,571
Administration	11,782	11,903	14,970	12,100	12,460
	89,935	79,365	106,322	82,586	85,031
	208,586	209,699	251,217	217,243	223,727
Net Annual Activity	(9,827)	(3,929)	(2,291)	18,232	23,527
Ending Available Fund Balance	\$ (9,135)	\$ (13,064)	\$ (15,355)	\$ 2,877	\$ 26,404



City of Emeryville
2025-26 & 2026-27 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.

	2022-23 <u>Actual</u>	2023-24 <u>Actual</u>	2024-25 <u>Projection</u>	2025-26 <u>Budget</u>	2026-27 <u>Budget</u>
Beginning Available Fund Balance	\$ 2,017,179	\$ 1,989,045	\$ 1,974,117	\$ 1,691,887	\$ 1,477,187
Annual Activity					
Revenues					
Investment Earnings	44,294	71,417	67,770	44,051	44,051
	44,294	71,417	67,770	44,051	44,051
Expenditures					
Litigation and Settlements	72,429	86,345	350,000	258,750	267,500
	72,429	86,345	350,000	258,750	267,500
Net Annual Activity	(28,135)	(14,928)	(282,230)	(214,700)	(223,450)
Ending Available Fund Balance	\$ 1,989,045	\$ 1,974,117	\$ 1,691,887	\$ 1,477,187	\$ 1,253,738



City of Emeryville
2025-26 & 2026-27 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. As of FY 2024-25, MESA is in the process of being dissolved. It is expected to be complete effective FY 2025-26.

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Activity					
Revenues					
Interfund Charges	14,836,942	16,033,576	21,333,062	-	-
	14,836,942	16,033,576	21,333,062	-	-
Expenditures					
Salaries and Benefits	14,836,942	16,033,576	21,333,062	-	-
	14,836,942	16,033,576	21,333,062	-	-
Net Annual Activity	-	-	-	-	-
Ending Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -



**City of Emeryville
2025-26 & 2026-27 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.

	2022-23 <u>Actual</u>	2023-24 <u>Actual</u>	2024-25 <u>Projection</u>	2025-26 <u>Budget</u>	2026-27 <u>Budget</u>
Beginning Available Fund Balance	\$ 7,328,358	\$ 7,503,413	\$ 7,780,386	\$ 8,055,739	\$ 8,346,111
Annual Activity					
Revenues					
Retiree Medical Premiums	256,235	252,227	290,098	406,082	423,845
Investment Income	160,700	264,994	264,755	172,090	172,090
	416,934	517,220	554,853	578,172	595,936
Expenditures					
Medical	217,592	216,078	251,500	259,000	266,770
Vision	23,381	24,091	27,000	27,800	28,634
Dental	-	-	600	600	600
Life	906	79	400	400	400
Reimb Expenses Retirees	-	-	-	-	-
	241,879	240,248	279,500	287,800	296,404
Net Annual Activity	175,055	276,973	275,353	290,372	299,532
Ending Available Fund Balance	\$ 7,503,413	\$ 7,780,386	\$ 8,055,739	\$ 8,346,111	\$ 8,645,643



City of Emeryville
2025-26 & 2026-27 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>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 155,192	\$ 228,387	\$ 336,175	\$ 457,602	\$ 504,940
Annual Activity					
Revenues					
Interfund Charges					
101 General Fund	76,877	85,275	99,904	49,570	51,170
225 General Plan	2,347	2,426	3,320	1,616	1,671
230 Child Development	5,578	5,698	7,144	3,662	3,778
242 Measure BB	161	84	102	-	-
254 Grants	332	301	-	-	-
267 Measure F	-	-	1,377	762	795
269 Parking Program	1,069	1,164	1,299	685	706
299 Affordable Housing	-	-	216	114	122
475 General Capital	1,595	2,043	3,252	1,661	1,694
495 Marina	606	773	884	450	464
510 Sewer Operations	486	1,029	1,385	666	688
268 Comm Dev Tech	16	17	18	9	10
	89,068	98,809	118,901	59,196	61,098
Investment Income	4,204	9,565	12,527	8,142	8,142
Grants	850	-	-	-	-
	5,054	9,565	12,527	8,142	8,142
	94,122	108,373	131,427	67,338	69,240
Expenditures					
Unemployment claims	20,928	585	10,000	20,000	20,000
	20,928	585	10,000	20,000	20,000
Net Annual Activity	73,195	107,788	121,427	47,338	49,240
Ending Available Fund Balance	\$ 228,387	\$ 336,175	\$ 457,602	\$ 504,940	\$ 554,179



City of Emeryville
2025-26 & 2026-27 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.

	2022-23	2023-24	2024-25	2025-26	2026-27
	<u>Actual</u>	<u>Actual</u>	<u>Projection</u>	<u>Budget</u>	<u>Budget</u>
Beginning Available Fund Balance	\$ 2,949,050	\$ 3,400,373	\$ 4,145,805	\$ 5,068,252	\$ 4,781,666
Annual Activity					
Revenues					
Interfund Charges					
495 Marina Fund	18,371	21,001	25,711	11,187	11,566
230 Child Development	143,779	163,056	168,078	31,462	32,506
225 General Plan	3,576	3,948	5,804	2,077	2,148
510 Sewer Operations	2,941	4,080	9,438	4,011	4,103
101 General Fund	841,756	1,027,003	1,139,075	515,750	534,128
475 General Capital	2,418	3,471	5,684	2,136	2,178
268 Workers Comp Ins-F268	24	27	31	12	12
242 Workers Comp Ins-F242	242	136	174	-	-
269 Workers Comp Ins-F269	-	-	2,270	881	908
267 Workers Comp Ins-F267	-	-	28,140	12,549	13,412
Other Funds	2,124	2,425	378	146	156
	1,015,231	1,225,146	1,384,783	580,210	601,118
Investment Income	129,885	226,652	243,390	158,204	158,204
	1,145,116	1,451,798	1,628,173	738,414	759,322
Expenditures					
Insurance Premium	227,905	272,950	260,462	300,000	325,000
Claims Reserve	21,000	105,000	-	-	-
Administrative Cost	96,779	108,182	95,265	125,000	125,000
Claims	348,108	220,234	350,000	600,000	600,000
	693,792	706,366	705,727	1,025,000	1,050,000
Net Annual Activity	451,323	745,432	922,446	(286,586)	(290,678)
Ending Available Fund Balance	\$ 3,400,373	\$ 4,145,805	\$ 5,068,252	\$ 4,781,666	\$ 4,490,987



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City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Non-Department

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
	<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	\$ 43,460,442	\$ 44,943,728	\$ 61,372,246	\$ 42,588,453	\$ 48,470,699
235 PEG	726	604	555	666	666
805 PBID	5,084,130	5,225,134	5,480,826	5,603,467	5,806,932
	\$ 48,545,297	\$ 50,169,465	\$ 66,853,628	\$ 48,192,586	\$ 54,278,297

<u>Operating Expenditures by Fund</u>					
101 General Fund	\$ 7,082,518	\$ 11,115,435	\$ 5,534,504	\$ 2,546,835	\$ 2,661,594
670 Technology	714,368	1,185,286	1,680,197	1,676,941	900,388
805 PBID	5,076,097	5,183,921	5,389,136	5,564,452	5,781,494
	\$ 12,872,983	\$ 17,484,643	\$ 12,603,837	\$ 9,788,227	\$ 9,343,476

<u>Operating Expenditures by Type</u>					
Salaries and Benefits	\$ 446	\$ 139	\$ 171,400	\$ (1,374,550)	\$ (1,423,500)
Supplies and Services	12,872,536	17,484,504	12,432,437	11,162,777	10,766,976
	\$ 12,872,983	\$ 17,484,643	\$ 12,603,837	\$ 9,788,227	\$ 9,343,476

Revenue Details

<u>General Fund #101</u>					
41000 Property Tax Current Secured	\$ 1,124,885	\$ 1,131,863	\$ 1,286,448	\$ 1,312,177	\$ 1,338,420
41050 Property Tax Penalties	54,977	52,973	41,387	42,215	43,059
41100 Property Tax Current Unsecured	689,065	802,262	603,827	615,904	628,222
41200 Property Tax Prior Secured	139,591	151,531	126,986	129,526	132,116
41300 Property Tax Prio Unsecured	(6,458)	(7,010)	16,032	16,353	16,680
41310 Pass Thru Tax Payments	1,646,430	1,791,204	1,794,828	1,830,725	1,867,339
41340 Property Tax Residual Pmt	3,272,916	3,382,988	6,452,293	6,825,114	7,715,401
41350 V.L.F in lieu-Property Tax	1,159,685	1,238,080	1,206,864	1,231,001	1,255,621
41400 Supplemental Property Tax	400,681	447,055	400,522	48,472	49,442
41420 St hmownrs Property Tax Relief	69,972	69,036	76,407	77,935	79,494
42000 Sales and Use Tax	8,165,870	7,622,324	7,326,000	7,294,000	7,413,000
42100 Sales Tax-Public Safety	71,441	72,836	70,000	70,000	71,400
43000 Business License Tax	6,578,447	5,760,856	5,142,050	5,271,000	5,271,000
43100 Bus License Tax-Card Room	2,295,127	2,119,448	2,000,000	2,000,000	2,050,000
43200 Bus License Tax - Comm Rent	707,745	1,196,472	1,100,000	1,025,850	1,035,600
43500 Bus License in lieu (Sport Fishing)	73,646	48,843	40,000	40,000	40,000
43600 Bus License Tax - Cannabis	383,794	359,552	240,000	240,000	240,000
44000 Transient Occupancy Tax	5,893,468	5,444,341	5,500,000	5,500,000	5,600,000
45000 Utilities Users Tax	3,985,102	4,244,643	4,380,000	4,800,000	5,390,000
46100 Real Prop Transfer Tax - Meas O	1,065,880	1,303,331	500,000	500,000	500,000
46300 Commercial Prop Tax - Meas O	-	40,136	11,330,500	10,000	10,000
46400 In lieu of Taxes (HUD)	9	10	-	-	-
46500 St Motor Veh in lieu Tax	13,006	15,673	20,992	15,000	15,000
50000 Franchises	2,048,086	2,108,084	1,700,000	1,751,000	1,803,530
50010 Cable Franchise	131,922	115,914	110,000	100,000	100,000
50015 Environmental Programs-WM	213,864	220,280	226,888	233,695	240,706



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Non-Department

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
<u>General Fund #101 continued</u>					
51400 Other Federal Grants	1,445,614	-	-	-	-
55300 Other Grants	500,000	500,000	500,000	-	-
56000 Investment Earnings	844,697	951,478	1,200,000	881,490	885,550
56100 Interest Income	-	16,003	-	-	-
56900 Market Value Adjustment	(827,247)	2,546,594	-	-	-
57500 Billboard/Antenna Revenue	213,553	222,230	227,873	230,000	230,000
57550 Parking Lot Lease	3,669	3,463	3,375	3,375	3,375
61050 Fuel Sales	27,122	20,765	20,000	20,000	20,000
62585 Succ Agency Mgmt Reimbmt	337,106	399,632	336,474	356,122	363,244
62650 Other Revenue	225,326	6,503	-	-	-
63300 Chiron Mitigatn Svc Fees	334,942	340,041	330,000	55,000	-
63370 Administrative Fees	10,007	1,408	1,000	1,000	1,000
69110 Intrfd Rcpt fm Gen Plan	10,000	10,000	10,000	10,000	10,000
69440 Intrfd Rcpt fm 475 Gen Capital Fd	105,000	14,139	2,000,000	-	-
69700 Intrfd Rcpt - Marina	-	113,109	-	-	-
69760 Intrfd Rcpt Sewer	51,500	51,500	51,500	51,500	51,500
69996 Intrfd Rcpt fm Fd 650	-	14,139	-	-	-
	43,460,442	44,943,728	61,372,246	42,588,453	48,470,699
<u>PEG #235</u>					
50010 Cable Franchise	513	358	300	500	500
56000 Investment Earnings	214	246	255	166	166
	726	604	555	666	666
<u>PBID #805</u>					
41620 Supplemental Property Tax	4,370,443	4,480,232	4,709,605	4,834,500	5,036,149
41600 Special Assessment	87,897	89,640	88,160	90,780	92,596
56000 Investment Earnings	33,773	43,757	42,596	27,687	27,687
63380 Sp Assess Penalties	3,437	2,231	500	500	500
69050 Interfd Rcpt from Gen fn	588,580	609,273	639,966	650,000	650,000
	5,084,130	5,225,134	5,480,826	5,603,467	5,806,932
Total Revenues	\$ 48,545,297	\$ 50,169,465	\$ 66,853,628	\$ 48,192,586	\$ 54,278,297



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Non-Department

	2022-23 <u>Actual</u>	2023-24 <u>Actual</u>	2024-25 <u>Projection</u>	2025-26 <u>Budget</u>	2026-27 <u>Budget</u>
Expenditure Details					
<u>General Fund #101</u>					
<u>Non-Department #1900</u>					
Salaries and Benefits					
71005 Salary Savings	\$ -	\$ -	\$ -	\$ (1,376,000)	\$ (1,425,000)
72200 Retirement (PERS)	446	139	171,400	1,450	1,500
	446	139	171,400	(1,374,550)	(1,423,500)
Supplies					
73010 Fax & Copier Supplies	1,747	604	-	-	-
73150 Postage	3,672	2,640	2,500	2,575	2,652
73500 Operating Supplies	7,867	11,748	8,500	9,000	9,270
73900 C-19 Extra Costs	-	-	-	-	-
	13,287	14,992	11,000	11,575	11,922
Utilities					
76000 Utilities	172,385	117,664	140,000	147,000	154,350
	172,385	117,664	140,000	147,000	154,350
Maintenance					
77020 Landscape Maintenance	12,018	15,299	15,758	13,755	14,167
77030 Facility Operating Charges	208,820	225,335	232,095	284,995	293,545
77070 Civic Center Ops & Maint	2,770	3,493	5,000	5,000	5,000
77080 Janitorial Contracts Svcs	57,086	59,629	60,276	51,863	53,419
77150 Equipment Oper & Maint	10,776	-	14,700	15,000	15,450
77260 Software Subscriptions	-	13,830	-	45,000	45,000
77960 Technology Charge	173,800	409,900	360,600	5,190	5,345
77990 Facility Major Maint Chgs	115,700	119,171	122,746	119,171	122,746
	580,970	846,657	811,175	539,974	554,673
Professional Fees/Services					
79050 Insurance	1,170,885	1,406,553	1,453,000	1,771,465	1,895,468
80030 Revenue Audit Services	38,815	28,795	40,000	-	-
80050 Professional Services	290,701	535,745	327,866	-	-
80090 Shuttle Services	72,656	74,835	77,400	81,270	85,334
80100 Legal services	208,665	248,956	200,000	-	-
80110 Settlements	-	2,190,487	759,563	-	-
80180 Pars/Benefits Admin	12,533	9,507	10,609	10,927	11,255
80200 Audit Services	92,911	140,092	100,603	103,909	107,026
80360 Administrative Cost	10,091	14,663	10,000	-	-
80900 Library Card Services	120,000	126,000	132,300	138,915	145,861
	2,017,256	4,775,633	3,111,341	2,106,486	2,244,943
Advertising/Printing					
84100 Memberships & Dues	-	2,459	-	-	-
	-	2,459	-	-	-



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Non-Department

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Projection</u>	<u>2025-26 Budget</u>	<u>2026-27 Budget</u>
Education and Training					
84100 Memberships & Dues	13,541	18,428	14,853	-	-
	13,541	18,428	14,853	-	-
Rents and Leases					
85000 Rentals & Leases	43,906	45,985	51,386	55,000	57,200
	43,906	45,985	51,386	55,000	57,200
Fees and Charges					
86020 Prop. Tax Collection Fees	11,533	9,354	13,445	11,000	11,330
	11,533	9,354	13,445	11,000	11,330
Other					
88000 Refunds	35,415	-	-	-	-
88030 PBID Senior Rebate Program	10,353	10,663	12,000	12,000	12,000
88350 Disaster Preparedness	11,089	2,101	20,000	20,000	20,000
88440 Property Taxes	-	-	-	-	-
88500 Miscellaneous	514	-	-	-	-
88900 Contract Obligations	15,000	15,000	15,000	-	-
	72,371	27,832	47,000	32,000	32,000
Interfund Transfers					
99170 Transfer to PBID/Emery-Go-Round Fund (805)	588,580	609,273	639,966	650,000	650,000
99280 Transfer to Economic Development Fund (202)	-	100,000	-	-	-
99290 Transfer to Community Programs Fund (203)	73,500	93,500	93,500	-	-
99440 Transfer to General Capital Fund (475)	844,038	219,989	-	-	-
99635 Transfer to Measure BB-Paratransit Fund (263)	-	-	37,246	-	-
99650 Transfer to Child Development Center (230)	1,087,354	-	-	-	-
99670 Transfer to Information Technology Fund (670)	180,000	-	-	-	-
99690 Transfer to Grant Fund (254)	22,236	13,501	-	-	-
99780 Transfer to Economic Uncertainty Fund (275)	969,115	-	-	-	-
99870 Transfer to 2013 Lease Revenue Bond Fund (345)	367,000	370,029	367,192	368,350	368,676
99880 Transfer to ECCL Fund (477)	25,000	25,000	25,000	-	-
99915 Transfer to Disaster Fund (277)	-	1,825,000	-	-	-
99977 Transfer to Urban Forestry Fund (251)	-	1,000,000	-	-	-
99978 Transfer to Measure O Critical Needs Fund (207)	-	1,000,000	-	-	-
	4,156,823	5,256,292	1,162,904	1,018,350	1,018,676
Total General Fund - Non-Department	7,082,518	11,115,435	5,534,504	2,546,835	2,661,594



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Non-Department

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
<u>Technology #670</u>					
Operating					
73000 Office Supplies	1,165	-	500	-	-
76050 Telephone/Communication	177,258	277,634	184,272	191,017	194,838
77150 Equipment Oper & Maint	358,832	494,966	331,500	385,000	392,700
77260 Software Subscriptions	19,666	31,759	17,220	17,500	17,850
80050 Professional Services	18,618	18,080	-	-	-
	575,540	822,440	534,292	593,517	605,388
Capital					
91600 Other Equipment	75,930	307,253	-	-	-
91650 Software Upgrade	62,898	55,593	-	-	-
94000 Capital Project Rollover	-	-	765,905	788,424	-
95000 Capital Outlay	-	-	380,000	295,000	295,000
	138,828	362,846	1,145,905	1,083,424	295,000
Total Technology	714,368	1,185,286	1,680,197	1,676,941	900,388
<u>PBID #805</u>					
80090 Shuttle Services	5,007,716	5,114,275	5,313,843	5,487,428	5,703,288
80310 Admin Reimb to General Fd	17,600	17,600	17,600	17,600	17,600
80360 Administrative Cost	15,418	15,139	19,448	20,032	20,032
86020 Prop. Tax Collection Fees	35,363	36,907	38,245	39,392	40,574
	5,076,097	5,183,921	5,389,136	5,564,452	5,781,494
Total Expenditures	\$ 12,872,983	\$ 17,484,643	\$ 12,603,837	\$ 9,788,227	\$ 9,343,476



City of Emeryville
2025-26 & 2026-27 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.

	2022-23 Actual	2023-24 Actual	2024-25 Projection	2025-26 Budget	2026-27 Budget
Beginning Available Fund Balance	\$ 7,072,316	\$ 14,844,657	\$ 18,332,856	\$ 17,810,993	\$ 17,165,044
Annual Activity					
Revenues					
Residual Property Tax Increment (20%)	1,309,166	1,353,195	-	-	-
Investment Earnings	163,702	506,490	621,636	363,468	362,656
Developer Contributions	10,100,000	3,300,000	-	-	-
Other	275	-	-	-	-
	11,573,143	5,159,685	621,636	363,468	362,656
Expenditures					
Operations					
Community Development	3,800,802	1,671,487	1,143,499	1,009,416	907,681
	3,800,802	1,671,487	1,143,499	1,009,416	907,681
Net Annual Activity	7,772,341	3,488,199	(521,863)	(645,949)	(545,025)
Ending Available Fund Balance	\$ 14,844,657	\$ 18,332,856	\$ 17,810,993	\$ 17,165,044	\$ 16,620,018



City of Emeryville
2025-26 & 2026-27 Budget

Operating Funds
Affordable Housing Impact Fee Fund #239

Purpose of Fund

The Affordable Housing Fund accounts for affordable housing projects and programs.

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 860,716	\$ 1,172,165	\$ 741,367	\$ 778,595	\$ 560,750
Annual Activity					
Revenues					
Investment Earnings	24,084	32,207	25,229	16,399	16,399
Development Fees	287,365	12,080	12,000	25,000	25,000
	311,449	44,287	37,229	41,399	41,399
Expenditures					
Loans to Developer	-	475,085	-	259,244	-
	-	475,085	-	259,244	-
Net Annual Activity	311,449	(430,798)	37,229	(217,845)	41,399
Ending Available Fund Balance	\$ 1,172,165	\$ 741,367	\$ 778,595	\$ 560,750	\$ 602,148



City of Emeryville
2025-26 & 2026-27 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>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 1,049,748	\$ 1,118,785	\$ 1,158,138	\$ 1,197,549	\$ 1,223,166
Annual Activity					
Revenues					
Repayments	30,000	-	-	-	-
Investment Earnings	22,999	39,353	39,411	25,617	25,617
Interest Income	15,921	-	-	-	-
Other Revenue	117	-	-	-	-
	69,037	39,353	39,411	25,617	25,617
Expenditures					
None	-	-	-	-	-
	-	-	-	-	-
Net Annual Activity	69,037	39,353	39,411	25,617	25,617
Ending Available Fund Balance	\$ 1,118,785	\$ 1,158,138	\$ 1,197,549	\$ 1,223,166	\$ 1,248,783



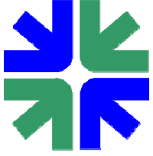
City of Emeryville
2025-26 & 2026-27 Budget

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>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 403,987	\$ 704,663	\$ 993,478	\$ 703,264	\$ 703,301
Annual Activity					
Revenues					
Program Fees	1,005,517	968,650	970,300	1,135,875	1,169,942
Grants and Donations	443,242	493,795	376,149	376,149	376,149
Investment Income	10,840	31,859	28,616	18,600	18,600
General Fund Contribution	1,087,354	-	-	-	-
Transfer from Measure F	-	1,268,782	1,293,123	1,342,700	1,419,100
	2,546,953	2,763,086	2,668,187	2,873,324	2,983,791
Expenditures					
Salaries and Benefits	1,849,250	1,984,750	2,409,470	2,325,995	2,422,969
Supplies	136,992	194,128	234,609	225,465	232,103
Utilities	30,429	39,889	41,000	41,500	41,500
Maintenance	167,319	216,406	211,758	224,344	230,864
Professional Services	55,499	34,041	49,064	41,483	41,842
Advertising, Printing, Publication	1,233	256	800	800	800
Education and Training	1,123	1,339	6,300	8,800	8,800
Fees	4,379	3,461	5,400	4,900	4,900
Other Operating Expenses	53	-	-	-	-
	2,246,277	2,474,271	2,958,401	2,873,287	2,983,779
Net Annual Activity	300,676	288,815	(290,214)	37	12
Ending Available Fund Balance	\$ 704,663	\$ 993,478	\$ 703,264	\$ 703,301	\$ 703,313



City of Emeryville
2025-26 & 2026-27 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>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 317,788	\$ 324,750	\$ 336,210	\$ 347,651	\$ 355,087
Annual Activity					
Revenues					
Investment Income	6,962	11,460	11,441	7,436	7,436
	6,962	11,460	11,441	7,436	7,436
Expenditures					
None	-	-	-	-	-
	-	-	-	-	-
Net Annual Activity	6,962	11,460	11,441	7,436	7,436
Ending Available Fund Balance	\$ 324,750	\$ 336,210	\$ 347,651	\$ 355,087	\$ 362,523



**City of Emeryville
2025-26 & 2026-27 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>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 1,110,231	\$ 1,277,708	\$ 1,306,207	\$ 1,022,880	\$ 973,140
Annual Activity					
Revenues					
Investment Earning	25,627	44,242	44,880	29,172	29,172
Development Fees	201,212	49,792	45,000	29,225	49,746
	226,840	94,035	89,880	58,397	78,918
Expenditures					
Salaries and Benefits	3,963	4,110	4,631	5,538	5,709
Supplies	1,090	3,438	-	-	-
Maintenance	5,010	49,498	152,576	102,600	102,600
Professional Services	669	1,569	-	-	-
Advertising, Printing, Publication	8,054	3,794	-	-	-
Refunds	-	3,127	-	-	-
Permit Tracking Expenses	40,577	-	216,000	-	-
	59,363	65,536	373,207	108,138	108,309
Net Annual Activity	167,477	28,499	(283,327)	(49,741)	(29,391)
Ending Available Fund Balance	\$ 1,277,708	\$ 1,306,207	\$ 1,022,880	\$ 973,140	\$ 943,749



City of Emeryville
2025-26 & 2026-27 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.

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 423	\$ 733	\$ 1,082	\$ 7,095	\$ 17,118
Annual Activity					
Revenues					
Assessments	216,618	214,217	213,013	217,273	221,618
	216,618	214,217	213,013	217,273	221,618
Expenditures					
Gen Fund Chg for Material/Serv	211,325	208,566	200,000	200,000	200,000
County Tax Collection Fees	1,808	1,806	2,000	2,000	2,000
Administration	3,175	3,495	5,000	5,250	5,513
	216,308	213,868	207,000	207,250	207,513
Net Annual Activity	310	349	6,013	10,023	14,106
Ending Available Fund Balance	\$ 733	\$ 1,082	\$ 7,095	\$ 17,118	\$ 31,224



**City of Emeryville
2025-26 & 2026-27 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>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 253,251	\$ 246,254	\$ 237,942	\$ 194,776	\$ 149,043
Annual Activity					
Revenues					
Federal Grant	16,685	6,671	47,629	48,000	48,000
Investment Earnings	4,948	7,727	7,334	4,767	4,767
	21,633	14,398	54,963	52,767	52,767
Expenditures					
<u>Operations</u>					
Salaries and Benefits	28,631	22,710	22,500	22,500	22,500
Professional Services	-	-	27,629	28,000	28,000
	28,631	22,710	50,129	50,500	50,500
<u>Capital</u>					
Building Improvements	-	-	48,000	48,000	-
	-	-	48,000	48,000	-
	28,631	22,710	98,129	98,500	50,500
Net Annual Activity	(6,998)	(8,311)	(43,167)	(45,733)	2,267
Ending Available Fund Balance	\$ 246,254	\$ 237,942	\$ 194,776	\$ 149,043	\$ 151,310



City of Emeryville
2025-26 & 2026-27 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.

	2022-23	2023-24	2024-25	2025-26	2026-27
	<u>Actual</u>	<u>Actual</u>	<u>Projection</u>	<u>Budget</u>	<u>Budget</u>
Beginning Available Fund Balance	\$ 23,079,292	\$ 19,588,598	\$ 20,165,403	\$ 20,456,825	\$ 20,733,146
Annual Activity					
Revenues					
Program Income	636,482	397,529	216,511	216,167	217,143
Investment Earning	293,583	179,277	101,930	74,654	74,654
	930,066	576,805	318,441	290,821	291,797
Expenditures					
Operations					
Community Development	4,420,760	-	27,019	14,500	9,500
	4,420,760	-	27,019	14,500	9,500
Net Annual Activity	(3,490,694)	576,805	291,422	276,321	282,297
Ending Available Fund Balance	\$ 19,588,598	\$ 20,165,403	\$ 20,456,825	\$ 20,733,146	\$ 21,015,443



City of Emeryville
2025-26 & 2026-27 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.

	2022-23 <u>Actual</u>	2023-24 <u>Actual</u>	2024-25 <u>Projection</u>	2025-26 <u>Budget</u>	2026-27 <u>Budget</u>
Beginning Available Fund Balance	\$ 21,845	\$ 21,227	\$ 17,699	\$ 16,123	\$ 16,123
Annual Activity					
Revenues					
Investment Income	460	702	584	-	-
	460	702	584	-	-
Expenditures					
Operations					
Comm Services	1,078	4,230	2,160	-	-
	1,078	4,230	2,160	-	-
Net Annual Activity	(618)	(3,528)	(1,577)	-	-
Ending Available Fund Balance	\$ 21,227	\$ 17,699	\$ 16,123	\$ 16,123	\$ 16,123



City of Emeryville
2025-26 & 2026-27 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.

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 77,685	\$ 96,992	\$ 92,398	\$ 104,255	\$ 88,106
Annual Activity					
Revenues					
Measure BB	85,571	77,708	123,057	85,053	87,529
	85,571	77,708	123,057	85,053	87,529
Expenditures					
Operations					
Paratransit Program	66,264	82,302	111,200	101,202	104,238
	66,264	82,302	111,200	101,202	104,238
Net Annual Activity	19,307	(4,594)	11,857	(16,149)	(16,709)
Ending Available Fund Balance	\$ 96,992	\$ 92,398	\$ 104,255	\$ 88,106	\$ 71,397



**City of Emeryville
2025-26 & 2026-27 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>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 2,204,896	\$ 4,846,307	\$ 5,829,802	\$ 6,466,312	\$ 6,960,957
Annual Activity					
Revenues					
Measure F Sales Tax	2,567,193	2,258,805	2,170,000	2,150,000	2,180,000
Investment Earnings	74,219	172,317	190,131	123,585	123,585
Transfer from General Fund	-	-	-	-	-
	2,641,412	2,431,122	2,360,131	2,273,585	2,303,585
Expenditures					
Salaries and Benefits	-	178,846	422,998	428,740	450,012
Administrative Expense	-	-	7,500	7,500	7,500
Transfer to Fund 230	-	1,268,782	1,293,123	1,342,700	1,419,100
	-	1,447,628	1,723,621	1,778,940	1,876,612
Net Annual Activity	2,641,412	983,494	636,510	494,645	426,973
Ending Available Fund Balance	\$ 4,846,307	\$ 5,829,802	\$ 6,466,312	\$ 6,960,957	\$ 7,387,930



City of Emeryville
2025-26 & 2026-27 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.

	2022-23 <u>Actual</u>	2023-24 <u>Actual</u>	2024-25 <u>Projection</u>	2025-26 <u>Budget</u>	2026-27 <u>Budget</u>
Beginning Available Fund Balance	\$ -	\$ 49,391,994	\$ 50,304,092	\$ 48,577,588	\$ 33,406,909
Annual Activity					
Revenues					
Measure C Tax Levies	-	4,216,353	3,490,433	3,515,883	3,516,833
Sale of Property	-	315,673	-	-	-
Bond proceeds	50,000,000	-	-	-	-
Investment Earnings	137,169	2,066,678	1,766,442	1,148,187	1,148,187
	50,137,169	6,598,704	5,256,875	4,664,070	4,665,020
Expenditures					
Operations					
Salaries & Benefits	-	8,674	-	-	-
Building Facility Maintenance	-	1,489	-	-	-
Professional Fees/Services	251,425	31,660	488,830	344,750	88,750
Fees & Charges	493,750	-	4,000	4,000	4,000
Loans	-	3,429,775	2,600,116	15,570,116	9,040,000
Property Acquisition	-	359,669	400,000	400,000	4,618,373
Transfers for debt service	-	1,855,340	3,490,433	3,515,883	3,516,833
	745,175	5,686,606	6,983,379	19,834,749	17,267,956
Net Annual Activity	49,391,994	912,098	(1,726,504)	(15,170,679)	(12,602,936)
Ending Available Fund Balance	\$ 49,391,994	\$ 50,304,092	\$ 48,577,588	\$ 33,406,909	\$ 20,803,973



**City of Emeryville
2025-26 & 2026-27 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>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 702,491	\$ 529,392	\$ 338,810	\$ 362,614	\$ 362,706
Annual Activity					
Revenues					
Parking Fees	226,133	213,319	192,000	192,000	192,000
Citations	130,878	132,647	132,000	132,000	132,000
Parking Permits	-	2,810	600	600	600
Investment Earnings	13,079	15,768	13,172	8,561	8,561
Transfer from Gen Cap Fund	-	18,000	413,000	445,600	468,300
	370,090	382,544	750,772	778,761	801,461
Expenditures					
Salaries and Benefits	308,595	340,455	389,277	412,934	429,654
Utilities	44,336	42,999	61,000	62,830	64,715
Maintenance	47,690	48,709	48,414	49,867	51,363
Professional Services	142,569	140,962	111,201	135,963	138,652
Other Equipment	-	-	93,792	93,792	93,792
Contingency	-	-	23,283	23,283	23,283
	543,189	573,125	726,967	778,669	801,459
Net Annual Activity	(173,100)	(190,582)	23,804	92	2
Ending Available Fund Balance	\$ 529,392	\$ 338,810	\$ 362,614	\$ 362,706	\$ 362,709



**City of Emeryville
2025-26 & 2026-27 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>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 10,638	\$ 6,845	\$ 7,449	\$ 8,004	\$ 8,670
Annual Activity					
Revenues					
Cable Franchise	513	358	300	500	500
Investment Income	214	246	255	166	166
	726	604	555	666	666
Expenditures					
Video Equipment	4,518	-	-	-	-
	4,518	-	-	-	-
Net Annual Activity	(3,792)	604	555	666	666
Ending Available Fund Balance	\$ 6,845	\$ 7,449	\$ 8,004	\$ 8,670	\$ 9,336



City of Emeryville
2025-26 & 2026-27 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>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 13,156	\$ 36	\$ 38	\$ 38	\$ 38
Annual Activity					
Revenues					
Investment Earnings	12	1	-	-	-
	12	1	-	-	-
Expenditures					
Equipment - Capital	13,132	-	-	-	-
	13,132	-	-	-	-
Net Annual Activity	(13,120)	1	-	-	-
Ending Available Fund Balance	\$ 36	\$ 38	\$ 38	\$ 38	\$ 38



City of Emeryville
2025-26 & 2026-27 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>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 27,536	\$ 4,834	\$ 5,004	\$ 5,175	\$ 5,286
Annual Activity					
Revenues					
Investment Earning	312	171	171	111	111
	<u>312</u>	<u>171</u>	<u>171</u>	<u>111</u>	<u>111</u>
Expenditures					
Utilities	23,015	-	-	-	-
	<u>23,015</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Annual Activity	<u>(22,703)</u>	<u>171</u>	<u>171</u>	<u>111</u>	<u>111</u>
Ending Available Fund Balance	\$ 4,834	\$ 5,004	\$ 5,175	\$ 5,286	\$ 5,398



City of Emeryville
2025-26 & 2026-27 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.

	2022-23	2023-24	2024-25	2025-26	2026-27
	<u>Actual</u>	<u>Actual</u>	<u>Projection</u>	<u>Budget</u>	<u>Budget</u>
Beginning Available Fund Balance	\$ 19,346	\$ 4,530	\$ 4,690	\$ 4,849	\$ 4,952
Annual Activity					
Revenues					
Investment Income	62	160	159	103	103
	4,494	160	159	103	103
Expenditures					
Equipment	19,310	-	-	-	-
	19,310	-	-	-	-
Net Annual Activity	(14,816)	160	159	103	103
Ending Available Fund Balance	\$ 4,530	\$ 4,690	\$ 4,849	\$ 4,952	\$ 5,055



City of Emeryville
2025-26 & 2026-27 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>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ -	\$ 587	\$ 2,110	\$ 120,997	\$ 124,155
Annual Activity					
Revenues					
Investment Earnings	587	1,523	4,859	3,158	3,158
Other Revenue	19,978	-	114,029	-	-
	20,565	1,523	118,888	3,158	3,158
Expenditures					
Other Equipment	19,978	-	-	-	-
	19,978	-	-	-	-
Net Annual Activity	587	1,523	118,888	3,158	3,158
Ending Available Fund Balance	\$ 587	\$ 2,110	\$ 120,997	\$ 124,155	\$ 127,313



City of Emeryville
2025-26 & 2026-27 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.

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 587,999	\$ 596,032	\$ 637,244	\$ 728,935	\$ 767,950
Annual Activity					
Revenues					
Assessments	4,461,777	4,572,104	4,798,265	4,925,780	5,129,245
Investment Income	33,773	43,757	42,596	27,687	27,687
General Fund Contribution	588,580	609,273	639,966	650,000	650,000
	5,084,130	5,225,134	5,480,826	5,603,467	5,806,932
Expenditures					
Emery-Go-Round Shuttle Services	5,007,716	5,114,275	5,313,843	5,487,428	5,703,288
Professional Services	33,018	32,739	37,048	37,632	37,632
County Collection Fees	35,363	36,907	38,245	39,392	40,574
	5,076,097	5,183,921	5,389,136	5,564,452	5,781,494
Net Annual Activity	8,033	41,212	91,690	39,015	25,438
Ending Available Fund Balance	\$ 596,032	\$ 637,244	\$ 728,935	\$ 767,950	\$ 793,388



City of Emeryville
2025-26 & 2026-27 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 Sewer Service Fees. Connection Fee and related capital improvements are tracked through the Capital Improvement Program in separate capital funds #511 and #513.

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Budget</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 4,901,053	\$ 5,565,227	\$ 5,421,743	\$ 4,901,115	\$ 5,070,434
Annual Activity					
Revenues					
Sewer Service Charges	1,042,861	1,082,208	1,000,000	1,000,000	1,000,000
Investment Income	112,235	182,934	153,939	100,060	100,060
	1,155,096	1,265,142	1,153,939	1,100,060	1,100,060
Expenditures					
Administration and Engineering					
Salaries and Benefits	205,878	275,368	307,894	304,609	317,462
Insurance	50,000	50,000	50,000	62,000	66,340
Professional Services	17,191	13,271	118,450	122,004	125,663
Collection Fees and Charges	50,000	18,000	30,900	31,827	32,782
Transfer to Sewer Fund 511	-	850,000	852,000	100,000	100,000
Transfer to IT Fund	-	53,300	-	-	-
Transfer to General Fund	51,500	51,500	51,500	51,500	51,500
	374,569	1,311,440	1,410,744	671,940	693,747
Maintenance					
Salaries and Benefits	53,383	56,986	87,382	90,747	92,514
Utilities	1,583	2,246	1,687	1,738	1,790
Maintenance	42,137	18,205	154,454	146,316	150,704
General Fund Materials/Supplies	9,500	10,000	10,000	10,000	10,000
	106,603	87,437	253,523	248,801	255,009
Depreciation					
	9,750	9,750	10,300	10,000	10,000
	9,750	9,750	10,300	10,000	10,000
	490,922	1,408,626	1,674,567	930,741	958,756
Net Annual Activity	664,174	(143,484)	(520,628)	169,319	141,304
Ending Available Fund Balance	\$ 5,565,227	\$ 5,421,743	\$ 4,901,115	\$ 5,070,434	\$ 5,211,738



City of Emeryville
2025-26 & 2026-27 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.

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 3,228	\$ 3,299	\$ 103,970	\$ 107,509	\$ 109,809
Annual Activity					
Revenues					
Investment Income	71	671	3,539	2,300	2,300
Dev Contributions from Local Buss	-	100,000	-	-	-
	<u>71</u>	<u>100,671</u>	<u>3,539</u>	<u>2,300</u>	<u>2,300</u>
Expenditures					
None	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Annual Activity	<u>71</u>	<u>100,671</u>	<u>3,539</u>	<u>2,300</u>	<u>2,300</u>
Ending Available Fund Balance	\$ 3,299	\$ 103,970	\$ 107,509	\$ 109,809	\$ 112,109



**City of Emeryville
2025-26 & 2026-27 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>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Budget</u>	<u>2025-26</u> <u>Projection</u>	<u>2026-27</u> <u>Projection</u>
Beginning Available Fund Balance	\$ 86,113	\$ 51,635	\$ 59,430	\$ 61,308	\$ 62,528
Annual Activity					
Revenues					
State Grant	165,271	172,421	100,000	100,000	100,000
Investment Income	251	373	1,878	1,221	1,221
	165,523	172,794	101,878	101,221	101,221
Expenditures					
Salaries and Benefits	200,000	165,000	100,000	100,000	100,000
	200,000	165,000	100,000	100,000	100,000
Net Annual Activity	(34,477)	7,794	1,878	1,221	1,221
Ending Available Fund Balance	\$ 51,635	\$ 59,430	\$ 61,308	\$ 62,528	\$ 63,749

➤ **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 2023-2024 AND 2024-2025 FISCAL YEARS

1. Continued to provide exemplary community-based policing to the Emeryville community, with a 20 percent decrease in overall crime statistics.
2. 16 Automated License Plate Readers fully operational.
3. CAD/RMS fully integrated.
4. Received certification on the federally required National Incident-Based Reporting System (NIBRS).
5. Conducted a Police Officer Standards Training, Team Building Workshop. From this meeting EPD successfully implemented the following; Mission, Vision, Value Statement, Communication Plan, Fleet Records Plan and updated our Succession Plan. EPD also reorganized several committees to track future plans.
6. Worked with allied service providers to identify necessary resources are available when responding to calls involving mentally ill persons, provided potential grant funding to Operation Dignity to further our commitment to unhoused people.
7. Continued to increased on-line presence to provide Crime Prevention resources on City website as well as increased use/presence of community outreach with 248 posts and 51 community engagement events. Information included crime prevention tips, community events, significant arrests, and information on EPD.
8. In September, allocated sworn staff was fully realized for the first time in 25 years, which included nearly doubling our sworn female staff.

9. Training Section, recorded 5,616 hours of officer and professional staff training.
10. During 2024, Professional Services dispatchers received 38,451,782 calls for service and received 12,394 calls on the 911 line. 98.91% of 911 calls were answered in 20 seconds or less.
11. The Field Services Division officers wrote 4,117 police reports during 2024.
12. Electrified fleet to 25 percent of vehicles.
13. Awarded \$452,283 in grant funding.
14. All EPD supervisors and managers are current with Incident Command System training and designated managers participated in Emergency Operation Command table top exercise.

GOALS FOR THE 2025-2026 & 2026-2027 FISCAL YEARS

1. Conduct an Organizational Assessment with an outside vendor for strategic planning.
2. Due to attrition, increase effort to get full staffing in professional and sworn staff and fill vacant captain and lieutenants and subsequent sergeants' positions.
3. Achieve 100% staff trained in Crisis Intervention Training (CIT).
4. Continue to 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.
5. Explore conducting a Citizens Academy.
6. Continue to prioritize the Department temporarily unsheltered Outreach Team addressing homelessness.
7. Continue to seek grant opportunities to support training and equipment needs.
8. If approved by City Council, implement a drone program focused on disaster and emergency responses and crime scene evidence collection.
9. Implement a field electronic citation system to increase organizational efficiency by eliminating staff time inputting data and transporting paper citations to superior court.
10. Through the Organizational Assessment, strategize crime reduction measures to effectively address the reopening of businesses and acquiring new large business ventures in the city.
11. Through the Organizational Assessment, review resources needed to support the demands of Property and Evidence, focusing on purging, organization, accountability.
12. Continue to meet or exceed the Peace Officer Standards and Training (P.O.S.T.).
13. Allocate resources for radio encryption to ensure interoperability with allied agencies and compliance with Department of Justice regulations.

Police
FY 2025-26 and FY 2026-27 Full-Time Equivalent Staffing
(Including Part-Time Staffing)

Department/Division	FY 2025-26 FTE	FY2026-27 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
2025-26 & 2026-27 Budget

Operating Budgets
Police Department

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Department Summary					
<u>Revenues by Fund</u>					
General Fund	\$ 712,851	\$ 893,562	\$ 585,344	\$ 336,133	\$ 322,600
Police State Impound	4,494	160	159	103	103
Police Federal Impound	12	1	-	-	-
Police Impound Fund - Federal	312	171	171	111	111
Opioid Settlements	20,565	1,523	118,888	3,158	3,158
Supplemental Law Grant	165,523	172,794	101,878	101,221	101,221
	\$ 903,757	\$ 1,068,211	\$ 806,440	\$ 440,727	\$ 427,193
<u>Operating Expenditures by Fund</u>					
General Fund	\$ 14,763,914	\$ 17,030,608	\$ 18,993,130	\$ 19,439,619	\$ 20,333,740
Police State Impound	19,310	-	-	-	-
Police Federal Impound	13,132	-	-	-	-
Police Impound Fund - Federal	23,015	-	-	-	-
Opioid Settlements	19,978	-	-	-	-
Supplemental Law Grant	200,000	165,000	100,000	100,000	100,000
	\$ 15,039,349	\$ 17,195,608	\$ 19,093,130	\$ 19,539,619	\$ 20,433,740
<u>Operating Expenditures by Type</u>					
Salaries and Benefits	\$ 13,191,689	\$ 15,032,794	\$ 16,762,304	\$ 17,328,573	\$ 18,061,621
Supplies and Services	1,847,661	2,162,814	2,330,826	2,211,046	2,372,119
	\$ 15,039,349	\$ 17,195,608	\$ 19,093,130	\$ 19,539,619	\$ 20,433,740
<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

51400 Other Federal Grants	\$ -	\$ 9,191	\$ -	\$ -	\$ -
53200 P.O.S.T. Reimbursement	14,952	44,882	10,000	10,000	10,000
58800 Alarm Permits	1,436	187	1,100	700	700
59020 Cannabis Permit Fee	3,762	4,010	3,900	3,900	3,900
59050 Cardroom Application Fee	3,347	3,524	3,200	3,200	3,200
59100 Cardroom Permit Fees	71,890	65,022	60,000	60,000	60,000
59160 Catering Truck Permit	1,328	1,396	800	500	300
59400 Other Licenses & Permits	15,734	2,274	344	500	500
60400 Vehicle Code Fines	139,022	115,282	70,000	90,000	90,000
61300 Spec Police Dept Services	3,387	4,040	6,000	4,000	4,000
62040 OT Reimbursement	373,269	342,280	350,000	150,000	150,000
62350 Sale of Property	-	3,383	-	-	-
62400 Sale of Fixed Assets	-	3,014	-	-	-
62490 Chiron Mitigation-Police	80,000	280,000	80,000	13,333	-
62650 Other Revenue	1,311	13,538	-	-	-
63550 Reimbursements	3,414	1,540	-	-	-
	712,851	893,562	585,344	336,133	322,600



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Police Department

	2022-23 <u>Actual</u>	2023-24 <u>Actual</u>	2024-25 <u>Projection</u>	2025-26 <u>Budget</u>	2026-27 <u>Budget</u>
<u>Police State Impound Fund - State #210</u>					
56000 Investment Earnings	62	160	159	103	103
	4,494	160	159	103	103
<u>Police Federal Impound Fund - Federal #211</u>					
56000 Investment Earnings	12	1	-	-	-
	12	1	-	-	-
<u>Police Impound Fund - Federal #213</u>					
56000 Investment Earnings	312	171	171	111	111
	312	171	171	111	111
<u>Opioid Settlements Fund #219</u>					
56000 Investment Earnings	587	1,523	4,859	3,158	3,158
62650 Other Revenue	19,978	-	114,029	-	-
	20,565	1,523	118,888	3,158	3,158
<u>Supplemental Law Grant Fund #252</u>					
55310 Allocation fr Alameda Co	165,271	172,421	100,000	100,000	100,000
56000 Investment Earnings	251	373	1,878	1,221	1,221
	165,523	172,794	101,878	101,221	101,221
Total Revenues	\$ 903,757	\$ 1,059,020	\$ 806,440	\$ 440,727	\$ 427,193

Expenditure Details

General Fund #101

Administrative Services Division

Salaries and Benefits	\$ 3,776,039	\$ 3,997,952	\$ 4,689,514	\$ 4,854,263	\$ 5,051,043
	3,776,039	3,997,952	4,689,514	4,854,263	5,051,043
Supplies					
73000 Office Supplies	-	-	-	-	-
73150 Postage	3,884	3,512	3,457	3,546	3,617
73400 Clothing	17,025	24,665	31,827	32,782	33,765
73500 Operating Supplies	38,407	37,438	57,925	59,663	61,453
	59,317	65,615	93,209	95,991	98,835
Utilities					
76000 Utilities	67,483	83,741	61,850	63,706	65,617
76050 Telephone/Communication	146,136	134,791	218,436	183,436	188,939
	213,619	218,532	280,286	247,142	254,556



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Police Department

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Maintenance					
77000 Maintenance Bldg & Grnds	345	-	2,000	2,000	2,000
77020 Landscape Maintenance	2,244	2,891	2,978	5,929	6,106
77030 Facility Operating Charge	97,296	104,990	108,140	132,788	136,771
77080 Janitorial Contracts Svcs	40,704	41,995	45,423	48,336	49,786
77150 Equipment Oper & Maint	15,924	25,777	35,956	37,035	38,146
77260 Software Subscriptions	11,783	10,885	15,000	15,450	15,914
77960 Technology Charge	88,100	207,800	182,700	193,463	199,267
77990 Facility Major Maint Chgs	21,000	21,630	22,279	21,630	22,279
	277,396	415,968	414,476	456,630	470,269
Professional Fees/Services					
80050 Professional Services	55,074	41,089	55,697	57,368	59,089
80380 Banking Fees	-	2,125	1,000	1,030	1,093
80500 Testing	59,415	19,365	51,454	52,998	54,588
80620 Investigation Analysis	78,733	51,491	45,900	45,900	45,900
	193,222	114,069	154,051	157,296	160,670
Advertising, Printing, and Publication					
82100 Community Pub/Mtgs/Comm	5,573	11,849	11,025	11,576	12,155
	5,573	11,849	11,025	11,576	12,155
Education and Training					
84000 Education and Training	135,938	139,123	121,275	127,339	133,706
84100 Memberships & Dues	4,443	4,982	6,200	6,200	6,200
	140,381	144,105	127,475	133,539	139,906
Rents and Leases					
85000 Rentals & Leases	11,237	12,475	16,670	17,504	18,379
	11,237	12,475	16,670	17,504	18,379
Other					
88300 C.O.P. Disc Fund	290	3,024	3,183	3,278	3,377
	290	3,024	3,183	3,278	3,377
Total Administrative Services	4,677,074	4,983,589	5,789,889	5,977,219	6,209,191
<u>Police Field Operations</u>					
Salaries and Benefits	9,215,649	10,869,842	11,972,790	12,374,310	12,910,578
	9,215,649	10,869,842	11,972,790	12,374,310	12,910,578
Supplies					
73350 Safety & Special Supplies	69,670	91,734	162,318	269,187	277,263
73450 Chemical & Ammunition	26,392	38,137	34,195	35,221	36,277
73500 Operating Supplies	-	-	-	-	-
73550 Fuel	142,076	142,111	159,181	162,365	165,612
	238,137	271,982	355,694	466,773	479,152



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Police Department

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Projection</u>	<u>2025-26 Budget</u>	<u>2026-27 Budget</u>
Maintenance					
77100 Vehicle Operation & Maint	163,050	197,539	201,500	199,650	219,615
77110 Bicycle Maintenance	-	-	1,500	1,500	1,500
77150 Equipment Oper & Maint	725	1,387	47,362	47,362	47,362
77260 Software Subscriptions	-	-	-	53,241	53,403
77950 Vehicle Repl. Charge	280,000	450,200	423,200	16,429	96,829
	443,775	649,125	673,562	318,182	418,709
Professional Fees/Services					
80050 Professional Services	2,007	9,526	10,202	10,712	11,247
	2,007	9,526	10,202	10,712	11,247
Rentals & Leases					
85000 Rental & Leases	-	51,400	-	24,000	25,200
	-	51,400	-	24,000	25,200
Fees and Charges					
86210 Range Access Fees	10,984	8,196	13,371	13,639	13,911
86300 Prisoner Processing Fee	49,400	64,066	62,512	135,637	142,419
	60,384	72,262	75,883	149,276	156,330
Other					
88220 K-9 Program	26,858	28,882	29,172	30,631	32,162
88250 Animal Control	100,030	61,094	85,938	88,516	91,171
	126,888	89,976	115,110	119,147	123,333
Capital					
91600 Other Equipment	-	32,905	-	-	-
	-	32,905	-	-	-
Total Field Services	10,086,841	12,047,019	13,203,241	13,462,400	14,124,549
Total General Fund	14,763,914	17,030,608	18,993,130	19,439,619	20,333,740
<u>Police State Impound Fund #210</u>					
91600 Other Equipment	19,310	-	-	-	-
	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	-	-	-	-



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Police Department

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
<u>Opioid Settlements Fund #219</u>					
91600 Other Equipment	19,978	-	-	-	-
	19,978	-	-	-	-
<u>Supplemental Law Grant Fund #252</u>					
Salaries and Benefits	200,000	165,000	100,000	100,000	100,000
	200,000	165,000	100,000	100,000	100,000
Total Expenditures	\$ 15,039,349	\$ 17,195,608	\$ 19,093,130	\$ 19,539,619	\$ 20,433,740



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➤ **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 2023-2024 AND 2024-2025 FISCAL YEARS

Capital Projects

1. Completed the construction of the following projects:
 - Quiet Zone Project with Class IV bike lanes on Shellmound from 65th to 67th Streets
 - Civic Center HVAC project
 - Marina Park and Powell Street Lighting Project
 - Lumec Streetlight and 40th Street Railing Painting Project
 - “Sign of the Times” Signal Box Painting and Decals
 - Passive Pedestrian Detection upgrades on Hollis Street
 - Marina Dredging Project
 - Civic Center Exterior Painting and Window Replacement Project
 - Sanitary Sewer Spot Repair Project
 - Sustainable Streetscapes Paving Project:
 - Hollis Street with Pedestrian and Transit Improvements
 - Shellmound Street with Class IV bike lanes
 - 43rd Street

- 45th Street
 - 47th Street
 - Steve Dain Drive
 - 48th Street
 - Salem Street
 - Essex Street
 - Civic Center Parking Lot with new diagonal striping
 - Fire Station 35 Parking Lot
 - Installation of 100 Bike Racks citywide
 - Installation of 42 benches in the Marina
 - Installation of 38 solar lights at bus stop locations citywide
 - Installation of EV Chargers at the Maintenance Yard, and PD
 - Purchase of 4 EV Vehicles for Public Works for a total of 10 EV's to PW's fleet
2. Completed the design and/or awarded contracts and initiated the construction of the following projects:
- 40th Street Multi Modal project (near completion of design)
 - Citywide Urban Tree Planting Program
 - Rehabilitation of City Sewer Laterals
 - Local Roadway Safety Plan
 - Former Marchant Whitney Site Remediation and Corporation Yard Relocation
3. Initiated the planning and concept design of the following projects:
- Powell Street Corridor Study
 - Emeryville Loop Project
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 and plaza, cycle track connection from South Bayfront Bridge to Shellmound Street, new Traffic Signal at Bay Street and Ohlone
 - Sherwin, Horton, Hubbard, 46th, Halleck, Huchuin 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 streetscape, Horton undergrounding, Halleck streetscape
 - 1450 Sherwin - SteelWave Building
 - Emerystation Overland site preparation
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
 - Bay Street Grocery Store and plaza
 - Market Place Lab Space and Parking Structure
 - 5801 Christie Essex Properties at Christie and Shellmound Way
 - BioMed Realty Center of Innovation Public Improvements
 - 3600 San Pablo Avenue – Nellie Hannon Project
 - 1261 65th Residential
 - 4770 San Pablo Avenue Commercial
 - 5900 Christie City Parcels - Residential

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
 - Updated layers to indicate EBMUD Sanitary Sewer Service areas
 - Updated the storm drain system layer to include the new HDS unit.
 - Conducted conditional surveys of Stormdrain infrastructure to plan for future improvement projects.
 - As of March 2025, reviewed and issued 23 Private Sewer Lateral (PSL) permits as part of the Regional PSL program in coordination with EBMUD, this is in comparison to 26 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 235 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. Reviewed the Tentative Maps, Final Maps, Parcel Maps and Lot Line Adjustments for various private development projects citywide
3. Reviewed numerous private development plans regarding impact to the City's Public facilities
4. Managed the maintenance and repair of the City's traffic signal system
5. Managed the maintenance and repair of the City's street light system

Inter-Departmental Support

1. Provided technical assistance to Public Art Program.
2. Supported City Attorney's Office in processing claims.
3. Supported Code Enforcement Officer in their duties related to public right of way.

GOALS FOR THE 2025-2026 & 2026-2027 FISCAL YEARS

Capital Projects

1. Transportation Projects
 - a. Commence construction of the 40th Street project from Adeline, and along Shellmound Street to Christie Avenue
 - b. Complete CEQA and the 35% design for the Loop Project, and seek funding opportunities
 - c. Design and construct Class IV bike lanes on Adeline Street from 36th to 41st Street
 - d. Adopt Local Roadway Safety Plan and implement the low-cost recommendations
 - e. Complete the Powell Street Study with 35% Design
 - f. Pave Marina Parking Lots
 - g. Oversight and management of former Marchant-Whitney site remediation and corporation yard relocation.
 - h. Continue upgrades city-wide for Passive Pedestrian Detection / Animal Pedestrian Prints

2. Private Developer Initiated Public Improvement Projects
 - a. Review design and manage permit inspections related to the Emerystation Overland Development.
 - b. Review design and manage permit inspections related to the Residential project at City parcels on Christie
 - c. Manage permit inspections related to the Nellie Hannon Development.
 - d. Manage permit inspections related to the 4770 San Pablo Development
 - e. Review design and manage permit inspections related to the residential project at City parcels at 5900 Christie Avenue
 - f. Review design and manage permit inspections related to the residential project at 1261 65th Street
 - g. Review the design drawings for the Sutter Health Medical Facility Development
 - h. Review design and manage permit inspections related to 5801 Christie Essex Properties at Christie and Shellmound Way
3. Underground Projects
 - a. Complete design and begin construction to address chronic flooding of Powell Street at Access Road
 - b. Complete the design and construction of the City's 2nd HDS unit at Powell Street and Frontage Road
 - c. Initiate design of the North Hollis Undergrounding Project
 - d. Complete the design of the Storm Drain Repair Project
4. Facilities and Parks Projects
 - a. Design and Construct the McLaughlin Eastshore State Park and Powell Street Bioswale Project
 - b. Complete concept Design of the Citywide Parks Project
 - c. Complete the full Design of the Citywide Parks Project

- d. Commence design of the Public Works Corporation Yard Project
 - e. Implement the Urban Tree Planting Program
 - f. Expand the Garden Level Conference Room at Old Town Hall
 - g. Design and install solar panels and battery storage at a selected City Facility
 - h. 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)
- 6. Major Utility Projects
 - a. Permit review and inspection of EBMUD interceptor rehabilitation project
 - b. Permit review and inspection of PG&E Shellmound gas main replacement project
 - c. Alameda County Flood Control District de-silting of Temescal Creek Project

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 implement passive pedestrian detection at the remaining intersections in the City that don't have them.
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
10. Continue support of Public Art Program, City Attorney's Office, and Code Enforcement Officer.

➤ 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 2023-2024 AND 2024-2025 FISCAL YEARS

Climate and Energy

1. Completed a community greenhouse gas (GHG) inventory finding a 31% reduction in GHG emissions - on track to meet the Climate Action Plan goals of 40% reductions by 2030 and 80% by 2050.
2. Collaborated as a participant or observing partner in grant-funded projects on topics including Fleet Electrification, Active Transportation Programming, Reusable Cups and Containers, Potential Enhancement of Solar and Battery Energy Systems at Critical Municipal Facilities, and the Impact of Sea Level Rise on Groundwater
3. Led the department in analyzing benefits of transitioning to EV powered vehicles. Overall the department has installed 11 EV charges at the Civic Center, Police Department, and Corporation Yard. A total of 10 EV's have been procured to date for PW.
4. Staffed the Sustainability Committee.

Waste

5. Implemented the City's Construction and Demolition Ordinance, diverting over 7,197 tons representing 84% of construction materials from the landfill through salvage, deconstruction, and recycling.
6. Oversaw a zerowaste consultant who supported education efforts and activities at EUSD around the importance of composting recycling, and sustainability.

7. Organized the annual Nora Davis Shoreline Cleanup and Earth Day Shoreline Cleanup events, each event consisting of between 80-130 participants removing 400 - 900 pounds of trash from Emeryville coastline.
8. Achieved a 100% subscription rate to organics service, in compliance with SB 1383 requirements.
9. Developed a Disaster Debris Management Plan that corresponds to the Local Hazard Mitigation Plan portion of the General Plan
10. Oversaw rollout of the SmartTruck container contamination monitoring program.

Stormwater and Hazardous Materials

11. Acquired a 2nd HDS grant of \$2M to install a unit at the Powell and Frontage Road intersection.
12. Met the most recent MRP requirements for the mitigation of at least 90% of litter from the 2009 baseline and are on course to meet the proposed 100% reduction requirement for 2025
13. 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.
14. Formalized requirements and implemented a private land drainage trash assessment and mitigation program for trash reduction.
15. 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.
16. 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

17. Staffed the Bicycle and Pedestrian Advisory Committee.
18. Oversaw the Shared Mobility Permit system and data management for four operators of dockless shared mobility systems and two one-way car share systems.
19. Organized the annual Bike to Wherever Day event with over 1100 participants across multiple energizer stations throughout Emeryville.

GOALS FOR THE 2025-2026 & 2026-2027 FISCAL YEARS

Climate and Energy

1. Continue implementation of the Climate Action Plan and achieve at least a 40% reduction in GHG emissions including implementation of 40th Street and Shellmound Loop multimodal transportation elements, partnering with ETMA to support fleet electrification, and collaboration with new developments to increase efficiency and electrification measures.
2. 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
3. Identify the necessary actions to make key City buildings resilient for off-the-grid functioning in an emergency
4. Coordinate city cleanup activities (Nora Davis Coastal Cleanup, Earth Day) and provide support for other related events
5. Develop systems to integrate equity into planning and project scoping activities Citywide

Waste

6. 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
7. Build programs and standards necessary for the SB 1383 compliance, including the adoption of an Environmentally Preferable Purchasing Administrative Instruction
8. 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

9. 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; achieve 100% trash reduction in 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

10. Complete the construction and begin the operation of the second hydrodynamic trash separator installed near Powell Street at Frontage Road
11. Incorporate green infrastructure into CIP projects wherever feasible, in compliance with MRP requirements
12. 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

13. Maintain and expand the bicycle and pedestrian infrastructure
14. 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
15. Coordinate and grow participation in the Bike to Wherever Day event.

➤ 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
- 1245 Powell Street
- Marina Lift Station
- Glashaus Garage
- Marina Restroom
- Doyle Park Restroom
- Amtrak Elevator
- 2 Portland Loo's

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, signs, bollards, and other traffic safety devices
- Litter and graffiti abatement, 45 illegal dumpings cleared, and general cleanup

3. *Green Infrastructure*

- Parks
 - Christie
 - Doyle Hollis

- Huchiun
- Stanford
- 61st Street Mini Park
- Point Emery Park
- Marina
- Davenport
- Temescal Creek
- Joseph Emery Skate Park
- South Horton Landing Park
- Emeryville Greenway (Sherwin Williams and Horton Landing Expanded the Greenway)
- Greenway north (from ocean to 67th street)
- Peladeau Park
- Bay bike trail
- Bark on Powell (dog park)
- Park on Powell
- Urban forest

4. *Fleet and Mobile Equipment Operation and Maintenance*

- 9 EV Work Trucks
- 3 Legacy Work Trucks
- 1 Vactor Truck
- 2 Heavy Duty Specialty Trucks
- 2 Electrified Passenger Cars
- 1 Passenger Van
- Trash Pump
- Water Buffalo and pressure washer trailer
- Water Buffalo (without pressure washer attachment)
- 2 Forklifts
- Wood Chipper trailer
- 3 Large Ride-On Mowers (one is a brush mower)
- Whisper Watt Generator
- 2 Equipment Trailers

ACHIEVEMENTS DURING THE 2023-2024 AND 2024-2025 FISCAL YEARS

1. Evaluated and closed out a total of 1700 service requests in See-Click-Fix.
2. Executed or extended the following On-Call Maintenance Contracts:
 - a. George S. Hall for Facilities Maintenance
 - b. SCA OF CA for Streets Sweeping Services
 - c. California Generator for Generator Maintenance
 - d. West Coast Arborists for Citywide Tree Trimming Services

- e. Karla's Janitorial for Citywide Janitorial Services
 - f. Rubicon Landscape for Citywide Landscaping Services
 - g. DC Electric for Citywide Street Light and Traffic Signal Maintenance Services
 - h. Precision Concrete for Citywide Sidewalk Maintenance Services
- 3. Procured 4 additional F150 EV's.
- 4. Replaced the solar inverter at Civic Center and at the Police Department.
- 5. Purchased
 - a. Wood chipper
 - b. Trash Pump
 - c. Electric Leaf Blowers
 - d. Brush Cutter
 - e. Ride On Lawn Mower
- 6. Replaced rubber surface at the ECDC Playground.
- 7. Installed Bollards at Davenport Park for additional safety and protection.
- 8. Installed new exterior lighting at the Police Department.
- 9. Installed new exterior lighting at the Garden Level of City Hall.
- 10. Installed new CCTV cameras at City Hall.
- 11. Installed new cabinets and painted the classrooms at the ECDC.
- 12. Installed a new firewall in the ECDC kitchen.
- 13. Installed new fencing at the Doyle Hollis Basketball court.
- 14. Installed new bike racks at the East Bay German International School.
- 15. Installed a new steel gate at the Huchiun Park community garden.
- 16. Installed new Speed Limit Signs Citywide in accordance with AB43.
- 17. Installed new lockers at Fire Station 35
- 18. Installed a generator at the Marina Lift Station in case of power outages.
- 19. Installed animal prints and signage to highlight passive pedestrian detection at intersections along Hollis and 40th Street.
- 20. Continued the inspection and maintenance of new trash capture devices placed at critical storm drain inlets
- 21. 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

22. Provided installation and maintenance support of the citywide program for public art
23. Constructed the Fence Enclosure for the northern side of the Powell Street Overpass
24. Conducted 10 homeless encampment cleanups during this reporting period.
25. Installed 4 EV chargers at 5890 Christie

GOALS FOR THE 2025-2026 & 2026-2027 FISCAL YEARS

1. Implement a new Work Order System
2. Replace the ECDC fence
3. Purchase and install a UniMac UV Washer Extractor for ACFD
4. Repair the Shore Bird Park Pier and Boardwalk
5. Replace the Senior Center Boiler
6. Update a comprehensive condition assessment of all City buildings and facilities to form the foundation of a long-term asset management system
7. Begin implementation of the recommendations for the Citywide Urban Forestry Plan that is scheduled for completion in the same fiscal year.
8. Purchase a BobCat with multiple attachments.
9. Purchase a single-man lift as a more safe and efficient option to ladders when needed.
10. Obtaining a bike lane sweeper as part of the COA's for the Overland Project.
11. Moving out of 5900 Christie into 5890 Christie in preparation for the Affordable Housing Development.
12. Rehabilitate decomposed granite along the Greenway.
13. Conduct Citywide marina mulching.

Public Works
FY 2025-26 and FY 2026-27 Full-Time Equivalent Staffing
(Including Part-Time Staffing)

Department/Division	FY 2025-26 FTE	FY 2026-27 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	1.70	1.70
Total Public Works Department	21.70	21.70



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Public Works Department

		2022-23	2023-24	2024-25	2025-26	2026-27
		<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	\$ 570,684	\$ 480,341	\$ 362,500	\$ 325,000	\$ 225,000
204	Environmental Program	42,937	9,872	33,463	31,551	31,551
220	Gas Tax Fund	326,891	355,758	375,351	380,447	386,015
221	Road Maintenance and Rehabilitation	291,066	343,936	432,060	369,349	394,500
238	VRF-Streets and Roads	52,888	55,639	104,543	54,603	54,603
240	Measure B - Streets/Roads	9,572	7,788	8,991	4,833	4,833
242	Measure BB - Streets/Roads	1,030,557	786,548	805,116	796,682	859,682
251	Urban Forestry	7,436	1,044,384	41,022	27,189	27,189
254	General Fund	1,047,597	606,129	34,942,641	1,400,000	-
262	Measure B - Bicycles/Peds	3,161	4,073	4,118	2,676	2,676
264	Measure BB - Bicycles/Peds	88,859	89,751	97,896	95,232	95,232
265	Source Reduction/Recycling	5,598	3,992	5,954	5,620	5,620
266	Measure D	39,459	39,399	33,262	31,795	31,295
441	1999 Shellmound Cap Fund	1,085,004	38,289	38,226	24,847	24,847
444	1999 Bonds Assessment District	80,067	4,788	4,656	3,026	-
475	General Capital Fund	4,092,342	3,313,040	1,571,567	975,848	974,934
495	Marina	603,306	711,054	740,283	673,764	674,664
510	Sewer Operations	1,155,096	1,265,142	1,153,939	1,100,060	1,100,060
511	Sewer Rehab	26,271	1,106,282	1,145,909	361,041	361,041
513	Sewer Connection Fee	310,628	158,914	164,850	142,152	142,152
650	Facilities Maintenance	1,362,602	1,471,942	1,514,757	1,771,500	1,824,645
660	Vehicle Replacement	573,700	922,322	825,100	460,304	538,082
		\$ 12,805,721	\$ 12,819,383	\$ 44,406,200	\$ 9,037,521	\$ 7,758,623
<u>Operating Expenditures by Fund</u>						
101	General Fund	\$ 4,448,230	\$ 4,937,935	\$ 4,949,840	\$ 5,225,170	\$ 5,420,226
204	Environmental Program	6,882	12,965	10,515	10,530	10,546
220	Gas Tax Fund	272,393	370,712	481,184	358,584	369,342
238	VRF-Streets and Roads Fund	53,234	5,084	103,648	3,606	3,714
240	Measure B - Streets and Roads	485,655	2,238	28,993	12,412	12,784
242	Measure BB - Streets and Roads	559,044	1,283,109	1,863,656	1,434,642	746,238
251	Urban Forestry	700	217,190	786,869	786,869	-
254	General Fund	6,071,282	4,085,233	34,338,131	31,111,392	-
262	Measure B - Bicycles/Peds	33,894	1,116	1,216	1,803	1,857
264	Measure BB - Bicycles/Peds	44,117	12,595	241,112	83,854	83,970
265	Source Reduction/Recycling	5,005	3,038	7,550	7,550	7,550
266	Measure D	25,000	30,000	66,700	30,000	30,000
444	1999 Bonds Assessment District	12,456	2,566	81,861	81,861	-
475	General Capital	3,750,244	5,159,561	29,471,257	28,072,485	3,180,482
495	Marina	580,154	2,046,254	2,928,330	3,687,693	473,041
510	Sewer Operations	490,922	1,408,626	1,674,567	930,147	955,664
511	Sewer Rehab	113,168	113,124	2,726,542	3,014,913	415,000
513	Sewer Connection	68,005	268,005	270,000	270,000	270,000
650	Facilities Maintenance	1,233,034	1,393,398	7,192,090	7,336,738	1,819,315
660	Vehicle Replacement	333,942	751,412	557,352	641,130	644,000
		\$ 18,587,360	\$ 22,104,161	\$ 87,781,413	\$ 83,101,380	\$ 14,443,730



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Public Works Department

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
<u>Operating Expenditures by Type</u>					
Salaries and Benefits	\$ 3,312,085	\$ 3,675,895	\$ 4,205,017	\$ 4,189,152	\$ 4,363,097
Supplies and Services	15,275,275	18,428,265	83,576,396	78,912,228	10,080,632
	\$ 18,587,360	\$ 22,104,161	\$ 87,781,413	\$ 83,101,380	\$ 14,443,730

Authorized Staff Positions

Full-Time Equivalent Positions	20.50	21.50	21.50	21.70	21.70
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Revenue Details

General Fund #101

58370 Public Works Permits	\$ 53,916	\$ 21,078	\$ 20,000	\$ 20,000	\$ 20,000
58810 Waste Mgmt Plan Fee	14,403	9,086	10,000	-	-
58880 Mobility Application Fee	-	-	2,500	-	-
58890 Mobility Permits	30,998	6,000	25,000	-	-
62595 Caltrans Reimb	-	-	5,000	5,000	5,000
62650 Other Revenue	765	505	-	-	-
58780 Public Works Reimbursable	470,602	443,672	300,000	300,000	200,000
	570,684	480,341	362,500	325,000	225,000

Environmental Program Fund #204

55490 Environmental Program Rev	40,205	4,405	28,000	28,000	28,000
56000 Investment Earnings	2,732	5,467	5,463	3,551	3,551
	42,937	9,872	33,463	31,551	31,551

Gas Tax Fund #220

53400 State Gas Tax Sec 2106	45,067	47,557	51,807	51,255	53,372
53410 State Gas Tax Sec 2103	103,417	115,427	126,619	121,162	120,193
53450 State Gas Tax Sec 2107	98,439	104,195	101,912	115,671	117,522
53500 State Gas Tax Sec 2107-5	3,000	3,000	3,000	3,000	3,000
53510 State Gas Tax Sec 2105	72,231	76,977	84,930	84,755	87,325
56000 Investment Earnings	4,738	8,601	7,083	4,604	4,604
	326,891	355,758	375,351	380,447	386,015

Road Maintenance and Rehabilitation Act Fund #221

53540 SB1 State Allocation	280,191	321,007	330,300	349,317	374,468
56000 Investment Earnings	10,876	22,930	30,819	20,032	20,032
69440 Interfund Receipt from 475	-	-	70,941	-	-
	291,066	343,936	432,060	369,349	394,500



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Public Works Department

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
<u>VRF-Streets and Roads Fund # 238</u>					
56000 Investment Earnings	2,133	4,367	5,543	3,603	3,603
59170 ALCO Vehicle Registration	50,755	51,272	49,000	51,000	51,000
69440 Interfund Receipt from 475	-	-	50,000	-	-
	52,888	55,639	104,543	54,603	54,603
<u>Measure B Streets/Roads #240</u>					
56000 Investment Earnings	9,572	7,788	7,436	4,833	4,833
69440 Interfund Receipt from 475	-	-	1,555	-	-
	9,572	7,788	8,991	4,833	4,833
<u>Measure BB Streets/Roads #242</u>					
42000 Sales and Use Tax	1,002,673	734,567	761,020	761,020	761,020
56000 Investment Earnings	27,884	51,981	44,096	35,662	98,662
	1,030,557	786,548	805,116	796,682	859,682
<u>Urban Forestry #251</u>					
56000 Investment Earnings	7,436	44,384	39,522	25,689	25,689
58630 Urban Forestry Fee	-	-	1,500	1,500	1,500
62650 Other Revenue	-	-	-	-	-
69050 Transfer from General Fund	-	1,000,000	-	-	-
	7,436	1,044,384	41,022	27,189	27,189
<u>General Fund # 254</u>					
51400 Other Federal Grants	29,798	104,484	-	-	-
53650 Other State Grants	700,720	341,919	5,901,853	-	-
53810 Prop 56 Tobacco Grant	-	-	-	-	-
55170 MTC Grants	86,975	-	-	-	-
55250 Other county grants	132,000	93,546	-	-	-
55260 Grants-Alameda County	-	-	-	-	-
55300 Other Grants	62,500	37,500	29,040,788	1,400,000	-
69050 Interfd Rcpt From Gen Fd	22,236	13,501	-	-	-
69590 Interfd Rcpt From Fd 660	13,368	15,179	-	-	-
69735 Interfd Rcpt From Fd 261	-	-	-	-	-
	1,047,597	606,129	34,942,641	1,400,000	-
<u>Measure B - Bikes/Pedestrians #262</u>					
55230 Bicycle & Pedestrian	-	-	-	-	-
56000 Investment Earnings	3,161	4,073	4,118	2,676	2,676
62650 Other Revenues	-	-	-	-	-
	3,161	4,073	4,118	2,676	2,676



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Public Works Department

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
<u>Measure B - Bikes/Pedestrians #264</u>					
55230 Bicycle & Pedestrian	86,157	84,103	90,286	90,286	90,286
56000 Investment Earnings	2,701	5,649	7,610	4,946	4,946
	88,859	89,751	97,896	95,232	95,232
<u>Source Reduction/Recycling Fund #265</u>					
53650 Other State Grants	5,005	3,038	-	-	-
55260 Grants-Alameda County	-	-	5,000	5,000	5,000
56000 Investment Earnings	593	954	954	620	620
	5,598	3,992	5,954	5,620	5,620
<u>Measure D #266</u>					
56000 Investment Earnings	1,407	2,674	2,762	1,795	1,795
62580 Measure D Surcharge	38,052	36,725	30,500	30,000	29,500
	39,459	39,399	33,262	31,795	31,295
<u>1999 Shellmound Cap Fund #441</u>					
56000 Investment Earnings	12,430	38,289	38,226	24,847	24,847
69880 Interfd Rcpt Bay/SH ADIS	906,034	-	-	-	-
69940 Tr from Cont Assess Fd79	2,243	-	-	-	-
69980 Tr from Reserve Fund 791	164,297	-	-	-	-
	1,085,004	38,289	38,226	24,847	24,847
<u>1999 Bonds Assmt Dist #444</u>					
56000 Investment Earnings	3,153	4,788	4,656	3,026	-
69920 Interfd Rcpt From FD 721	76,914	-	-	-	-
	80,067	4,788	4,656	3,026	-
<u>General Capital Fund #475</u>					
41340 Property Tax Residual Pmt	1,472,812	1,522,345	-	-	-
46300 Commercial Property Tr	757,658	-	-	-	-
56000 Investment Earnings	1,017,833	1,570,706	1,571,567	975,848	974,934
62330 Settlement	-	219,989	-	-	-
69050 Interfd rcpt from Gen Fd	844,038	-	-	-	-
	4,092,342	3,313,040	1,571,567	975,848	974,934



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Public Works Department

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
<u>Marina #495</u>					
41620 Special Assess-Direc Bill	-	-	29,800	30,700	31,600
56000 Investment Earnings	118,962	174,623	135,483	88,064	88,064
56100 Interest Income	8,646	42,046	-	-	-
57100 Rents-Revenue Based	283,568	279,288	275,000	275,000	275,000
57120 Rents-Revenue Based-HKEO	-	-	300,000	280,000	280,000
57150 Lease Income	192,131	215,097	-	-	-
69705 Intrfd Rcpt Fm Fd 500	-	-	-	-	-
	603,306	711,054	740,283	673,764	674,664
<u>Sewer Operations Fund #510</u>					
56000 Investment Earnings	112,235	182,934	153,939	100,060	100,060
61150 Sewer Service Charges	1,042,861	1,082,208	1,000,000	1,000,000	1,000,000
	1,155,096	1,265,142	1,153,939	1,100,060	1,100,060
<u>Sewer Rehab #511</u>					
56000 Investment Earnings	26,271	56,282	93,909	61,041	61,041
63350 Fd 511-Sewer Fee Funds	-	-	-	-	-
69520 Interfd rcpt fr fd 513	-	200,000	200,000	200,000	200,000
69760 Interfund Receipt Sewer	-	850,000	852,000	100,000	100,000
	26,271	1,106,282	1,145,909	361,041	361,041
<u>Sewer Connections Fee #513</u>					
56000 Investment Earnings	42,968	73,281	64,850	42,152	42,152
58550 Sewer Connection Fees	267,660	85,633	100,000	100,000	100,000
	310,628	158,914	164,850	142,152	142,152
<u>Facilities Maintenance #650</u>					
53650 Other State Grants	-	-	-	-	-
62385 Facility Operating Charges	745,731	803,907	826,681	1,016,751	1,047,254
62387 Landscape Maint Charges	186,571	224,826	231,571	311,540	320,886
62970 Dept'al Majr Maint Charge	430,300	443,209	456,505	443,209	456,505
63070 Developer Contributions	-	-	-	-	-
	1,362,602	1,471,942	1,514,757	1,771,500	1,824,645
<u>Vehicle Replacement # 660</u>					
62380 Dep Chg Vehicle Rplacemnt	573,700	856,700	825,100	460,304	538,082
62400 Sale of Fixed Assets	-	65,622	-	-	-
	573,700	922,322	825,100	460,304	538,082
Total Revenues	\$ 12,805,721	\$ 12,819,383	\$ 44,406,200	\$ 9,037,521	\$ 7,758,623



City of Emeryville
2025-26 & 2026-27 Budget

Operating Budgets
Public Works Department

	2022-23 <u>Actual</u>	2023-24 <u>Actual</u>	2024-25 <u>Projection</u>	2025-26 <u>Budget</u>	2026-27 <u>Budget</u>
Expenditure Details					
<u>General Fund #101</u>					
<u>Public Works Administration/Engineering</u>					
Salaries and Benefits	\$ 842,045	\$ 892,510	\$ 976,719	\$ 1,019,953	\$ 1,073,445
	842,045	892,510	976,719	1,019,953	1,073,445
Supplies					
73000 Office Supplies	8,176	2,861	14,000	11,723	12,075
73100 Books, Maps, Periodicals	-	-	-	-	-
73150 Postage	125	18	-	-	-
	8,301	2,879	14,000	11,723	12,075
Utilities					
76050 Telephone/Communication	4,844	4,843	5,408	5,570	5,737
	4,844	4,843	5,408	5,570	5,737
Maintenance					
77060 Non-Point Discharge Exp	79,324	134,979	139,050	143,222	147,518
77080 Janitorial Contracts Svcs	3,413	-	-	-	-
77100 Vehicle Operation & Maint	919	-	-	-	-
77260 Software Subscriptions	1,177	10,611	12,000	12,360	12,731
77960 Technology Charge	25,100	59,200	52,100	33,439	34,443
77990 Facility Major Maint Chgs	-	6,180	6,365	6,180	6,365
	109,932	210,970	209,515	195,201	201,057
Professional Fees/Services					
80050 Professional Services	64,426	88,936	103,000	106,090	109,273
	64,426	88,936	103,000	106,090	109,273
Advertising, Printing, and Publications					
82050 Printing	6	2,182	750	530	546
	6	2,182	750	530	546
Education and Training					
84000 Education and Training	791	-	5,665	5,835	6,010
84100 Memberships & Dues	12,108	12,620	15,965	16,444	16,937
84150 Travel, Confer & Meeting	9,247	4,061	8,446	8,699	8,960
	22,146	16,681	30,076	30,978	31,907
Total Public Works Admin/Engineering	1,051,701	1,219,001	1,339,468	1,370,045	1,434,040



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Public Works Department

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
<u>Public Works Maintenance</u>					
Salaries and Benefits	1,355,407	1,463,734	1,667,230	1,626,918	1,696,962
	1,355,407	1,463,734	1,667,230	1,626,918	1,696,962
Supplies					
73500 Operating Supplies	90,070	80,957	96,100	180,353	185,764
73515 Landscape Supplies	5,046	9,025	15,450	15,914	16,391
73535 Traffic Supplies/St Signs	8,642	16,343	6,180	10,000	10,300
73540 Street Light Supplies	-	5,670	10,300	10,609	10,927
73550 Fuel	31,932	24,269	11,689	15,000	15,450
73650 Painting Supplies	500	-	-	-	-
	136,253	136,264	139,719	231,876	238,832
Utilities					
76000 Utilities	241,495	279,872	235,870	242,946	250,234
76050 Telephone/Communication	6,753	6,753	6,695	6,896	7,103
76100 Traffic Signals Energy	4,127	-	-	-	-
76150 Street Lights Energy	20,659	38,114	33,990	35,010	36,060
	273,035	324,740	276,555	284,852	293,397
Maintenance					
77020 Landscape Maintenance	164,800	193,040	198,831	271,264	279,402
77030 Facility Operating Charges	221,516	204,594	210,732	258,763	266,526
77080 Janitorial Contracts Svcs	74,853	90,986	74,170	77,672	80,002
77100 Vehicle Operation & Maint	31,215	34,485	49,440	50,923	52,451
77150 Equipment Oper & Maint	18,368	-	-	-	-
77260 Software Subscriptions	-	-	-	-	-
77340 Street Light Repairs	19,306	24,452	36,000	31,827	32,782
77350 Traf Signl Maint/Caltrans	22,815	7,981	8,240	8,487	8,742
77352 Traf Signl Maint/UPPR	-	-	100,000	100,000	103,000
77400 Street Sweeper	95,339	98,199	108,370	110,000	113,300
77520 Street Tree Contract	126,244	32,614	140,800	160,000	164,800
77920 Park Major Maint Chgs	100,000	103,000	106,090	103,000	106,090
77950 Vehicle Repl. Charge	103,700	116,200	112,100	129,168	133,768
77960 Technology Charge	7,800	18,400	16,200	33,439	34,443
77990 Facility Major Maint Chgs	129,800	127,514	131,339	127,514	131,339
	1,120,737	1,052,262	1,292,312	1,462,057	1,506,645
Professional Services					
80050 Professional Services	4,917	14	200	10,404	10,612
	4,917	14	200	10,404	10,612
Education and Training					
84000 Education and Training	1,760	1,196	7,210	7,426	7,649
84100 Memberships & Dues	879	(629)	515	530	546
84150 Travel, Confer & Meeting	1,215	15	1,030	1,061	1,093
	3,854	582	8,755	9,017	9,288



City of Emeryville
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Public Works Department

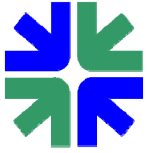
	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Rents and Leases					
85000 Rentals & leases	45,495	22,676	10,600	15,000	15,451
	45,495	22,676	10,600	15,000	15,451
Other					
87210 Graffiti Abatement	-	-	-	-	-
88760 Chrg to Sewer Fd Mtal/Svc	(9,500)	(10,000)	(10,000)	(10,000)	(10,000)
	(9,500)	(10,000)	(10,000)	(10,000)	(10,000)
Capital					
91600 Other Equipment	-	172,450	-	-	-
	-	172,450	-	-	-
Total Public Works Maintenance	2,930,198	3,162,722	3,385,371	3,630,124	3,761,186
<u>Parking Facility Maintenance</u>					
Utilities					
76000 Utilities	6,304	-	-	-	-
	6,304	-	-	-	-
Maintenance					
77000 Maintenance Bldg & Grnds	5,876	10,584	25,000	25,000	25,000
	5,876	10,584	25,000	25,000	25,000
Total Parking Facility Maintenance	12,181	10,584	25,000	25,000	25,000
<u>Public Works Reimbursable</u>					
Salaries and Benefits	13,496	9,883	-	-	-
	13,496	9,883	-	-	-
Professional Fees/Services					
80290 Reimbursable Services	440,654	535,745	200,000	200,000	200,000
	440,654	535,745	200,000	200,000	200,000
Total Public Works Reimbursable	454,151	545,627	200,000	200,000	200,000
Total General Fund	4,448,230	4,937,935	4,949,840	5,225,170	5,420,226
<u>Environmental Program Fund #204</u>					
73500 Operating Supplies	5,881	11,015	10,000	10,000	10,000
80050 Professional Services	1,001	-	-	-	-
84000 Education and Training	-	210	-	-	-
84100 Memberships & Dues	-	1,740	515	530	546
	6,882	12,965	10,515	10,530	10,546



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	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
<u>Gas Tax Fund #220</u>					
Operations					
73535 Traffic Supplies/St Signs	2,051	-	-	-	-
73650 Painting Supplies	1,999	-	-	-	-
76100 Traffic Signals Energy	15,246	-	-	-	-
76150 Street Lights Energy	83,488	155,210	103,000	106,090	109,273
77340 Street Light Repairs	77,887	119,139	175,100	180,353	185,764
77350 Traf Signl Maint/Caltrans	79,235	54,406	70,040	72,141	74,305
80050 Professional Services	12,488	-	-	-	-
	272,393	328,755	348,140	358,584	369,342
Capital					
91900 Street Improvements	-	41,956	-	-	-
91860 Street Light Sys Improvements	-	-	-	-	-
94000 Capital Project Rollover	-	-	133,044	-	-
95000 Capital Outlay	-	-	-	-	-
	-	41,956	133,044	-	-
Total Gas Tax	272,393	370,712	481,184	358,584	369,342
<u>VRF-Streets and Roads Fund # 238</u>					
Operations					
80200 Audit Services	3,234	5,084	3,648	3,606	3,714
	3,234	5,084	3,648	3,606	3,714
Capital					
91800 Reclassification CIP Exp	-	-	-	-	-
91900 Street Improvements	50,000	-	-	-	-
95000 Capital Outlay	-	-	50,000	-	-
	50,000	-	100,000	-	-
Total VRF-Streets and Roads	53,234	5,084	103,648	3,606	3,714
<u>Measure B Fund #240</u>					
Salaries and Benefits					
	2,678	-	-	-	-
	2,678	-	-	-	-
Operations					
77240 I-80 Smart Corridor Maint	-	-	-	-	-
80050 Professional Services	3,538	-	10,300	10,609	10,927
80200 Audit Services	1,078	1,116	1,216	1,803	1,857
	4,616	1,116	11,516	12,412	12,784



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Public Works Department

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Capital					
90100 Improve Other Than Bldgs	(20,516)	-	-	-	-
91900 Street Improvements	498,877	1,123	-	-	-
	478,362	1,123	17,477	0	-
Total Measure B	485,655	2,238	28,993	12,412	12,784
<u>Measure BB Fund #242</u>					
Operations					
Salaries and Benefits	32,604	17,174	19,411	-	-
80200 Audit Services	1,078	1,116	1,216	1,202	1,238
82050 Printing	-	144	-	-	-
	33,682	18,434	20,627	1,202	1,238
Capital					
90100 Improv Other Than Bldgs	-	14,939	-	-	-
90130 Professional Svcs-CIP	185,203	468,548	-	-	-
91600 Other Equipment	-	43,900	-	-	-
91900 Street Improvements	340,160	629,509	-	-	-
91960 Sidewalk Improvements	-	107,779	-	-	-
94000 Capital Project Rollover	-	-	1,260,713	623,440	-
95000 Capital Outlay	-	-	582,316	810,000	745,000
	525,362	1,264,675	1,843,029	1,433,440	745,000
Total Measure BB	559,044	1,283,109	1,863,656	1,434,642	746,238
<u>Urban Forestry Fund #251</u>					
Operations					
80050 Professional Services	700	-	-	-	-
	700	-	-	-	-
Capital					
90610 Street Trees	-	217,190	-	-	-
	-	217,190	786,869	786,869	-
Total Urban Forestry	700	217,190	786,869	786,869	-



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	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
<u>Grant Fund # 254</u>					
Operations					
Salaries and Benefits	115,221	166,107	41,413	-	-
73500 Operating Supplies	-	500	-	-	-
77260 Software Subscriptions	-	24,800	-	-	-
80050 Professional Services	31,566	111,755	220,000	-	-
80085 Evidence Testing	27,725	-	-	-	-
80090 Shuttle Services	50,000	50,000	50,000	-	-
80200 Audit Services	2,300	-	-	-	-
82000 Advertising	1,050	2,384	-	-	-
84000 Education and Training	2,734	2,594	-	-	-
84150 Travel, Confer & Meeting	-	1,255	-	-	-
	230,596	359,394	311,413	-	-
Capital					
90000 Building Improvements	88,723	-	-	-	-
90100 Improv Other Than Bldgs	27,700	-	-	-	-
90130 Professional Svcs-CIP	1,180,521	175,066	-	-	-
91200 Automotive Equipment	64,619	28,297	-	-	-
91300 Equipment Grant	142,428	170,192	160,930	-	-
91900 Street Improvements	4,336,695	3,352,285	-	-	-
94000 Capital Project Rollover	-	-	9,597,788	29,711,392	-
95000 Capital Outlay	-	-	21,768,000	1,400,000	-
99960 Interfund Transfer to Fund 282	-	-	2,500,000	-	-
	5,840,686	3,725,839	34,026,718	31,111,392	-
Total Grant Fund	6,071,282	4,085,233	34,338,131	31,111,392	-

Measure B - Bikes/Pedestrians #262

Operations					
80050 Professional Services	40,000	-	-	-	-
80200 Audit Services	1,078	1,116	1,216	1,803	1,857
	41,078	1,116	1,216	1,803	1,857
Capital					
90100 Impro Other Than Bldg	(7,184)	-	-	-	-
	(7,184)	-	-	-	-
Total Measure B Bikes/Pedestrians	33,894	1,116	1,216	1,803	1,857



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Public Works Department

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
<u>Measure B - Bikes/Pedestrians #264</u>					
Operations					
80050 Professional Services	35,324	-	-	-	-
80200 Audit Services	1,078	1,116	1,216	1,202	1,238
88420 Bike/Ped Projects	5,000	2,500	2,575	2,652	2,732
	41,402	3,616	3,791	3,854	3,970
Capital					
90100 Improv Other Than Bldgs	2,715	8,979	-	-	-
95000 Capital Outlay	-	-	80,000	80,000	80,000
	-	-	237,321	80,000	80,000
Total Measure B Bikes/Pedestrians	44,117	12,595	241,112	83,854	83,970
<u>Source Reduction/Recycling Fund #265</u>					
80050 Professional Services	5,005	3,038	7,550	7,550	7,550
	5,005	3,038	7,550	7,550	7,550
<u>Measure D #266</u>					
Operations					
72750 Sal/Ben Trans Fr Gen Fund	25,000	30,000	30,000	30,000	30,000
	25,000	30,000	30,000	30,000	30,000
Capital					
92300 Trash Containers	-	-	36,700	-	-
	-	-	36,700	-	-
Total Measure D	25,000	30,000	66,700	30,000	30,000
<u>1999 Bonds Assmt Dist #444</u>					
90130 Professional Svcs-CIP	11,000	-	-	-	-
91900 Street Improvements	1,456	2,566	-	-	-
94000 Capital Project Rollover	-	-	81,861	81,861	-
	12,456	2,566	81,861	81,861	-



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	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
<u>General Capital #475</u>					
Operations					
Salaries and Benefits	495,996	562,207	832,852	874,954	900,084
80050 Professional Services	984	37,692	-	-	-
82000 Advertising	587	-	-	-	-
88060 Other operating expenses	-	-	(1)	-	-
99050 Trsf to GF	105,000	14,139	2,000,000	-	-
97106 Lease Principal	376,595	412,926	415,319	423,625	432,097
97200 Interest Payments	22,595	-	-	-	-
99840 Trsf to 240	-	-	1,555	-	-
99645 Transf to fund 238	-	-	50,000	-	-
99936 Transfer to fund 221	-	-	70,941	-	-
99975 Trsf to Parking 269	-	18,000	413,000	445,600	468,300
	1,001,757	1,044,963	3,783,666	1,744,179	1,800,482
Capital					
90000 Building Improvements	-	8,220	-	-	-
90100 Improvement Other Than Bld	1,787,365	1,335,734	-	-	-
90130 Professional Svcs-CIP	369,293	169,434	-	-	-
90300 Park Improvements/Rehab	81,000	4,522	-	-	-
90610 Street Trees	18,102	-	-	-	-
91600 Other Equipment	20,000	-	-	-	-
91660 Vehicle Chargers	136,000	-	-	-	-
91800 Street Light Signals	20,803	143,642	-	-	-
91860 Street Light Sys Improvement	-	33,390	-	-	-
91900 Street Improvements	273,890	2,415,942	-	-	-
91960 Sidewalk Improvements	42,033	3,714	-	-	-
94000 Capital Project Rollover	-	-	23,250,681	22,998,306	-
95000 Capital Outlay	-	-	2,436,910	3,330,000	1,380,000
	2,748,486	4,114,598	25,687,591	26,328,306	1,380,000
Total General Capital	3,750,244	5,159,561	29,471,257	28,072,485	3,180,482

Marina #495

Operations					
Salaries and Benefits	198,055	231,926	272,115	271,971	282,630
73500 Operating Supplies	23,884	-	8,732	8,994	9,264
76150 Street Lights Energy	53,691	84,361	78,710	80,000	82,400
77020 Landscape Maintenance	8,979	-	5,750	26,523	27,318
77080 Janitorial Contracts Svcs	12,780	13,500	14,832	12,318	12,688
77910 Marina Navig Aides Maint	-	-	8,240	8,487	8,742
80050 Professional Services	3,556	-	-	-	-
82050 Printing	579	-	-	-	-
99050 Transfer to Gen Fund	-	113,109	-	-	-
	301,524	442,896	388,379	408,293	423,041



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Capital					
90130 Professional Svcs-CIP	59,194	177,612	-	-	-
90300 Park Improvement/Rehab	218,856	12,167	-	-	-
92600 Dredging	579	663,383	-	-	-
94000 Capital Project Rollover	-	-	4,049,950	1,879,400	-
95000 Capital Outlay	-	-	(1,510,000)	1,400,000	50,000
	278,629	1,603,358	2,539,950	3,279,400	50,000
Total Marina	580,154	2,046,254	2,928,330	3,687,693	473,041
<u>Sewer Operations #510</u>					
Capital					
88150 Depreciation	9,750	9,750	10,300	10,000	10,000
	9,750	9,750	10,300	10,000	10,000
<u>Sewer Administration/Engineering #510/4350</u>					
Salaries and Benefits	205,878	275,368	307,894	304,609	317,462
79050 Insurance	50,000	50,000	50,000	61,406	63,248
80050 Professional Services	17,191	13,271	108,150	111,395	114,736
80210 Sewer Technology	-	-	10,300	10,609	10,927
86160 II Tab	50,000	18,000	30,900	31,827	32,782
99050 Transfer to General Fund	51,500	51,500	51,500	51,500	51,500
99380 Trans to Sewer Rehab 511	-	850,000	852,000	100,000	100,000
99670 Trans to IT Fund 670	-	53,300	-	-	-
	374,569	1,311,440	1,410,744	671,346	690,655
<u>Sewer Maintenance #510/4360</u>					
Salaries and Benefits	53,383	56,986	87,382	90,747	92,514
76000 Utilities	1,583	2,246	1,687	1,738	1,790
77140 Cleaning	23,062	(4,588)	49,173	50,648	52,168
77180 Video Inspection	4,300	-	10,927	11,255	11,592
77190 Emergency Repair	-	-	54,636	56,275	57,963
77700 Sewage Maintenance	3,275	7,323	10,927	11,255	11,592
77750 Pump Station Maintenance	-	2,570	16,391	16,883	17,389
77950 Vehicle Repl. Charge	11,500	12,900	12,400	-	-
88750 Gen Fund Chg for Matl/Svc	9,500	10,000	10,000	10,000	10,000
	106,603	87,437	253,523	248,801	255,009
Total Sewer Operations #510	490,922	1,408,626	1,674,567	930,147	955,664



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	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
<u>Sewer Rehab #511</u>					
Operations					
88150 Depreciation	113,168	113,124	115,000	115,000	115,000
	113,168	113,124	115,000	115,000	115,000
Capital					
94000 Capital Project Rollover	-	-	1,611,542	2,599,913	-
95000 Capital Outlay	-	-	1,000,000	300,000	300,000
	-	-	2,611,542	2,899,913	300,000
Total Sewer Rehab	113,168	113,124	2,726,542	3,014,913	415,000
<u>Sewer Connection Fee #513</u>					
88150 Depreciation	68,005	68,005	70,000	70,000	70,000
99380 Trans to Sewer Rehab	-	200,000	200,000	200,000	200,000
	68,005	268,005	270,000	270,000	270,000
<u>Facilities Maintenance #650</u>					
Operations					
Salaries and Benefits	-	27,645	-	-	-
77010 Bldg Facility Maintenance	9,237	-	-	-	-
77020 Landscape Maintenance	186,533	298,065	307,933	203,871	209,987
77030 Facility Operating Charges	764,614	777,217	791,147	814,881	839,328
77150 Equipment Oper & Maint	(780)	-	-	-	-
99050 Transfer to General Fund	-	14,139	-	-	-
99670 Transfer to IT Fund 670	-	49,200	-	-	-
	959,604	1,166,267	1,099,080	1,018,752	1,049,315
Capital					
90100 Improv Other than Bldgs	192,749	116,062	-	-	-
90130 Professional Svcs-CIP	56,923	45,030	-	-	-
91600 Other Equipment	23,757	51,755	-	-	-
91610 Video Equipment	-	14,284	-	-	-
94000 Capital Project Rollover	-	-	5,167,181	5,142,986	-
95000 Capital Outlay	-	-	925,829	1,175,000	770,000
	273,429	227,131	6,093,010	6,317,986	770,000
Total Facilities Maintenance	1,233,034	1,393,398	7,192,090	7,336,738	1,819,315
<u>Vehicle Replacement # 660</u>					
91200 Automotive Equipment	320,575	736,233	-	-	-
94000 Capital Project Rollover	-	-	357,352	87,130	-
95000 Capital Outlay	-	-	200,000	554,000	644,000
	333,942	751,412	557,352	641,130	644,000
Total Expenditures	\$ 18,587,360	\$ 22,104,161	\$ 87,781,413	\$ 83,101,380	\$ 14,443,730

➤ **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
2025-26 & 2026-27 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.

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ 53,673,538	\$ 83,992,309	\$ 80,705,765	\$ 80,837,106	\$ 64,083,953
Annual Activity					
Revenues					
Investment Earnings	14,984,711	15,286,204	14,518,661	10,901,799	11,174,344
Interest Income - from Loans	623,667	1,461,183	1,220,897	793,583	793,583
Market Value Adjustment	304,456	285,016	250,000	250,000	250,000
Settlements	(407,751)	383,837	-	-	-
Other Revenue	33,000,000	-	-	-	-
Transfer from Fund 254	-	-	442	-	-
ROPS EO Payable	-	-	2,500,000	-	-
	48,505,082	17,416,239	18,489,999	11,945,382	12,217,927
Expenditures					
Operations					
Administrative Cost	438,628	493,911	426,474	431,122	441,900
Audit	9,569	15,044	16,000	11,000	11,550
Banking Services	21	-	2,000	1,000	1,000
Bond Trustee Services	4,000	4,000	5,000	4,000	4,000
Legal	5,043,452	3,549,513	3,400,000	5,200,000	5,330,000
Pollution Obligation Cost	(51,828)	(48,172)	-	-	-
Professional Services	1,393,356	5,561,741	3,605,000	11,886,250	12,183,406
Tie to Other Tax Agencies	601,638	16,131	-	-	-
Transfer to Debt Service - F832	9,414,114	9,763,378	9,579,875	-	-
Transfer to Debt Service - F833	1,333,361	1,347,237	1,324,310	-	-
Transfer to Debt Service - F834				6,479,250	10,083,750
Transfer to Debt Service - F835				4,685,913	-
	18,186,311	20,702,783	18,358,659	28,698,535	28,055,606
Net Annual Activity	30,318,771	(3,286,544)	131,340	(16,753,153)	(15,837,680)
Ending Available Fund Balance	\$ 83,992,309	\$ 80,705,765	\$ 80,837,106	\$ 64,083,953	\$ 48,246,273



City of Emeryville
2025-26 & 2026-27 Budget

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

Purpose of Fund

Debt Service Fund for Tax Allocation Refunding bonds - Series 2014A. This was refunded in November 2024 with Series 2024A.

	2022-23 <u>Actual</u>	2023-24 <u>Actual</u>	2024-25 <u>Projection</u>	2025-26 <u>Budget</u>	2026-27 <u>Budget</u>
Beginning Available Fund Balance	\$ (55,438,403)	\$ (47,444,454)	\$ (38,644,944)	\$ (38,530,003)	\$ (38,530,003)
Annual Activity					
Revenues					
Interest Earnings	234,731	322,278	140,000	-	-
Transfer in from 282 Debt Service	9,414,114	9,763,378	9,579,875	-	-
	9,648,845	10,085,656	9,719,875	-	-
Expenditures					
Bond Cost Issuance	25,059	25,059	25,059	-	-
Bond Premium Amortization	-	-	-	-	-
Interest Payments	1,629,837	1,261,087	1,764,875	-	-
Principle Payments	-	-	7,815,000	-	-
	1,654,896	1,286,146	9,604,934	-	-
Net Annual Activity	7,993,950	8,799,510	114,941	-	-
Ending Available Fund Balance	\$ (47,444,454)	\$ (38,644,944)	\$ (38,530,003)	\$ (38,530,003)	\$ (38,530,003)



City of Emeryville
2025-26 & 2026-27 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. This was refunded in November 2024 with Series

	2022-23 <u>Actual</u>	2023-24 <u>Actual</u>	2024-25 <u>Projection</u>	2025-26 <u>Budget</u>	2026-27 <u>Budget</u>
Beginning Available Fund Balance	\$ (6,594,385)	\$ (5,560,481)	\$ (4,427,754)	\$ (4,420,354)	\$ (4,420,354)
Annual Activity					
Revenues					
Investment Earnings-Dividends	-	43,539	7,400	-	-
Transfer in from 282 Debt Service	1,333,361	1,347,237	1,324,310	-	-
	1,333,361	1,390,776	1,331,710	-	-
Expenditures					
Bond Cost of Insurance	3,313	3,313	-	-	-
Principle Payments	-	-	1,105,000	-	-
Interest Payments	296,144	254,736	219,310	-	-
	299,457	258,049	1,324,310	-	-
Net Annual Activity	1,033,904	1,132,726	7,400	-	-
Ending Available Fund Balance	\$ (5,560,481)	\$ (4,427,754)	\$ (4,420,354)	\$ (4,420,354)	\$ (4,420,354)



City of Emeryville
2025-26 & 2026-27 Budget

Debt Service Funds
Successor Agency - 2024A Debt Service Fund #834

Purpose of Fund

Debt Service Fund for Tax Allocation Refunding bonds - Series 2024A.

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Budget</u>	<u>2026-27</u> <u>Budget</u>
Beginning Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 194,400
Annual Activity					
Revenues					
Investment Earnings			-	194,400	302,500
Transfer in from 282 Debt Service			-	6,479,250	10,083,750
	-	-	-	6,673,650	10,386,250
Expenditures					
Bond Cost Issuance			-	-	-
Bond Premium Amortization			-	-	-
Interest Payments			-	1,349,250	993,750
Principle Payments			-	5,130,000	9,090,000
	-	-	-	6,479,250	10,083,750
Net Annual Activity	-	-	-	194,400	302,500
Ending Available Fund Balance	\$ -	\$ -	\$ -	\$ 194,400	\$ 496,900



City of Emeryville
2025-26 & 2026-27 Budget

Debt Service Funds
Successor Agency - 2024B Debt Service Fund #835

Purpose of Fund

Debt Service Fund for Tax Allocation Refunding bonds - Series 2024B.

	2022-23 <u>Actual</u>	2023-24 <u>Actual</u>	2024-25 <u>Projection</u>	2025-26 <u>Budget</u>	2026-27 <u>Budget</u>
Beginning Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 140,600
Annual Activity					
Revenues					
Investment Earnings			-	140,600	-
Transfer in from 282 Debt Service			-	4,685,913	-
	-	-	-	4,826,513	-
Expenditures					
Bond Cost Issuance			-	-	-
Bond Premium Amortization			-	-	-
Principle Payments			-	4,580,000	-
Interest Payments			-	105,913	-
	-	-	-	4,685,913	-
Net Annual Activity	-	-	-	140,600	-
Ending Available Fund Balance	\$ -	\$ -	\$ -	\$ 140,600	\$ 140,600

➤ Successor Agency of the Former Redevelopment Agency

Tax Allocation Refunding Bonds, Series 2024A

On November 14, 2024, the Successor Agency to the Emeryville Redevelopment Agency issued \$29,550,000 of Tax Allocation Refunding Bonds, Series 2024A. Proceeds from the issuance were used to refund the Tax Allocation Refunding Bonds, Series 2014A. Interest on the Bonds is payable on March 1st and September 1st of each year with an interest rate of 5.00%. The Bonds mature 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 November 14, 2024, including interest, are as follows:

Fiscal Year	Principal	Interest	Annual Debt Service	Principal Balance
2024-25	0	439,146	439,146	29,550,000
2025-26	5,130,000	1,349,250	6,479,250	24,420,000
2026-27	9,090,000	993,750	10,083,750	15,330,000
2027-28	1,995,000	716,625	2,711,625	13,335,000
2028-29	2,095,000	614,375	2,709,375	11,240,000
2029-30	1,650,000	520,750	2,170,750	9,590,000
2030-31	1,735,000	436,125	2,171,125	7,855,000
2031-32	1,820,000	347,250	2,167,250	6,035,000
2032-33	1,915,000	253,875	2,168,875	4,120,000
2033-34	2,010,000	155,750	2,165,750	2,110,000
2034-35	2,110,000	52,750	2,162,750	-

➤ **Successor Agency of the Former Redevelopment Agency**

Tax Allocation Refunding Bonds, Series 2024B

On November 14, 2024, the Successor Agency to the Emeryville Redevelopment Agency issued \$4,580,000 of Tax Allocation Refunding Bonds, Series 2024B. Proceeds from the issuance were used to refund the Tax Allocation Refunding Bonds, Series 2014B. Interest on the Bonds is payable on March 1st and September 1st of each year with an interest rate of 4.625%. The Bonds mature on September 1, 2025. The bonds are secured by housing set aside funds, also issued by the RTTPF.

Source of repayment – Property Taxes collected.

The annual requirements to amortize the outstanding bond indebtedness as of November 14, 2024, including interest, are as follows:

Fiscal Year	Principal	Interest	Annual Debt Service	Principal Balance
2024-25	0	62,959	62,959	4,580,000
2025-26	4,580,000	105,913	4,685,913	0



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RESOLUTION NO. 25-42

Resolution Of The City Council Of The City Of Emeryville Adopting An Appropriations Limit For Fiscal Year 2025-26

WHEREAS, pursuant to Article XIII B 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 population and inflation adjustment factors to calculate the Appropriations Limit; and

WHEREAS, the calculation of the Appropriations Limit 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 Fiscal Year 2025-26 Appropriations Limit is as follows:

1. *Population*: County population growth from January 1, 2024 to January 1, 2025 of 0.3%.
2. *Inflation*: California Per Capita Personal Income growth of 6.44%; and, be it, further

RESOLVED, that the City Council of the City of Emeryville hereby establishes an Appropriations Limit for the Fiscal Year 2025-26 of \$170,473,783 as shown in the spreadsheet in Attachment A

RESOLVED, that the City Council of the City of Emeryville hereby establishes the Appropriations Subject to the Appropriations Limit for the Fiscal Year 2025-26 of \$51,176,124 which is 30% of the Appropriations Subject to the Appropriations Limit as shown in the spreadsheet in Exhibit A.

Resolution No. 25-42
GANN Appropriations Limit 2025-26
City Council Meeting | June 3, 2025
Page 2 of 2

ADOPTED, by the City Council of the City of Emeryville at a regular meeting held Tuesday, June 3, 2025, by the following vote:

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

Signed by:


DEB2006803FA400...
MAYOR

ATTEST:

Signed by:

DB9FFB329A6A4D9...
CITY CLERK

APPROVED AS TO FORM:

DocuSigned by:

2C934D02DB55467...
CITY ATTORNEY

- ATTACHMENTS**
- Exhibit A – Fiscal Year 2025-26 Gann Appropriations Limit

City of Emeryville
Fiscal Year 2025-26 GANN Appropriations Limit

	City Population Change		County Population Change	
Population Adjustment	-0.3%	A	0.3%	A
			Per Capita Income Change	
Cost of Living Adjustment			6.44%	B
<u>FY 2025-26 GANN Limit Growth Factor</u>				
1 + Larger of City or County Population			100.30%	
1 + Per Capita Income Change		x	106.44%	
FY 2025-26 INCREASE in Appropriations Limit			1.067593	
FY 2024-25 Appropriations Limit			\$ 159,680,499	
Growth Factor		x	1.067593	
FY 2025-26 APPROPRIATIONS LIMIT			\$ 170,473,783	
<u>FY 2025-26 Appropriations from Proceeds of Taxes All Funds</u>				
Appropriations subject to Appropriations Limit as percentage			51,176,124	30%

Notes:

A - California Department of Finance - Population Estimates for Cities, Counties, and State, Dated May 1, 2025
B - California Department of Finance - Price Factor and Population Information, Dated May, 2025



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CITY OF EMERYVILLE

EXPENDITURE AND RESERVE POLICIES

(Updated on March 4, 2025 by the City Council)

GENERAL FUND

Economic Uncertainty Fund

The purpose of the Economic Uncertainty fund is to provide the fiscal capacity to absorb financial problems without disrupting day-to-day City operations and services. For more systemic and ongoing problems, the fund provides the time needed to fully identify the impacts of economic downturns and enables the City to develop and implement a thoughtful longer-term strategy to meet these challenges.

Effective March 4, 2025, the City Council approved updates to this policy which included merging the Disaster Reserve Fund into the Economic Uncertainty Fund. The City has a goal of maintaining a reserve of 50% of the General Fund annual expenditures budget for the Economic Uncertainty Reserve fund. Appropriations from the reserve fund will be used to address financial challenges including, but not limited to:

- Economic downturns and uncertainties and local disasters.
- Budgeted revenue taken by another government entity.
- Drop in projected/actual revenue of more than 5% of the General Fund adopted revenue budget.

It is the intent of the City Council that the City Manager is permitted to access up to \$5 million from this fund without prior council approval in the event of a disaster or similar emergency.

When funds in the Economic Uncertainty Reserve fund are used, the goal will be to replenish the fund within three fiscal years if possible.

Unassigned General Fund Balance

The Unassigned General Fund Balance is considered a working capital requirement, bridging the gap between the time expenses are paid and the time revenues are collected. The Unassigned General Fund Balance will be maintained to provide contingencies for unseen operating or capital needs and cash flow requirements.

Effective March 4, 2025, the City Council established a policy that the City has a goal of maintaining an Unassigned General Fund Balance of 20% of the General Fund annual expenditures budget. This represents 2.4 months of General Fund expenditures and is consistent with best practices in local government finance. It also meets and exceeds the Government Finance Officers' Association (GFOA) policy that local government agencies shall have an amount that equals at least 2 months or 16.7% of General Fund annual expenditures in their Unassigned General Fund Balance.

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 shall be reserved for additional public safety staff positions with 50% for additional police officer positions or public safety support positions and 50% for additional firefighter positions.

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 budget year, the Real Property Transfer Tax revenues shall be deposited in the City's General Fund subject to the following priorities:

- (1) At the end of each fiscal year, a contribution from the General Fund shall be made in the amount necessary to replenish the Measure O Critical Needs Fund to a minimum balance of \$1 million.
- (2) Unless otherwise directed by the City Council, 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, 50% of the excess revenues will be allocated to the City's Capital Improvement Program (CIP) and the remaining 50% will be allocated to the City's unfunded liabilities, including 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.

Measure O Critical Needs Fund

The City shall create and maintain a Measure O Critical Needs Fund for the purpose of providing the City with funds to address one-time maintenance and/or 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. 24-111

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 September 5, 2023; 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 California Local Government Investment Pools to diversify investment, defines rating category "AA" and adds language on prohibited investments 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, 2024; 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. 24-111
Annual Statement of Investment Policy
City Council Meeting | September 3, 2024
Page 2 of 2

ADOPTED, by the City Council of the City of Emeryville at a regular meeting held Tuesday, September 3, 2024, by the following vote:

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

Signed by:

7367D1936D4A437...
MAYOR

ATTEST:

DocuSigned by:

9AF9F67CE0284D8
CITY CLERK

APPROVED AS TO FORM:

DocuSigned by:

2C934D02DB55467
CITY ATTORNEY

STATEMENT OF INVESTMENT POLICY

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CITY OF EMERYVILLE
STATEMENT OF INVESTMENT POLICY
September 2024

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.
- Local Government Investment Pools including other LGIPs permitted by the City of Emeryville and California Government Code.
- 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 in a rating category of "AA" or better by one nationally recognized statistical rating organization ("NRSRO"). Pursuant to California Government Code, the "AA" category encompasses "AA-, AA, and AA+". 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, notes and bonds issued by the State of California and local agencies within California. The purchase of a security with a forward settlement date exceeding 45 days from the time of the investment is prohibited.

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. An investment's term or remaining maturity is measured from the settlement date to final maturity.

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); AI 605 (dated September 19, 2019); AI 605 (dated September 3, 2024); AI 605 (dated February 25, 2025)

DATE: May 6, 2025

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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.

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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 - \$25,000
City Manager per vendor per fiscal year (<i>approves all Purchase Orders over \$25,000</i>)	\$25,000 - \$75,000
City Council / Agency Body Resolution	Over \$75,000

- 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.

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- 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 \$25,000 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 \$25,000
- B. All contracts and Professional Service Contracts (PSC's)
- C. All capital outlay purchases (equipment costing \$25,000 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.

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3.7 Purchases NOT Requiring Purchase Orders

1. Office supplies *under* \$25,000
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 \$25,000 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. PROCUREMENT PROCESS

Departments are encouraged to solicit bids or proposals for all purchases to ensure the City is obtaining competitive rates for its supplies, services, and equipment, as set forth herein.

4.1 When Formal Bidding Is Required

4.1.1 Public Projects and Maintenance

The City is subject to the "Uniform Public Construction Cost Accounting Act" (PCC § 22000 et seq.) ("UPCCAA"). (See Resolution No. 03-46.) Under UPCCAA, a "public project" is defined to mean any of the following: (1) construction, reconstruction, erection, alteration, renovation, improvement, demolition, installation, and repair work involving any

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publicly owned, leased, or operated facility; (2) painting or repainting of any publicly owned, leased, or operated facility; (3) [omitted] (“public project”). (PCC § 22002(c).) A public project does not include maintenance work. Maintenance work 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 repainting; (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).)

Under PCC § 22032(a), public projects of \$75,000 or less may be procured with the following options:

1. The public project may be performed by City employees by force account; or
2. The City may negotiate a contract for the project.

Under PCC § 22032(b), public projects of \$220,000 or less may be procured by following the informal bidding procedures as outlined in Chapter 9 of Title 7 of the Emeryville Municipal Code.

Under PCC § 22032(c), public projects of more than \$220,000 must, except as otherwise specified in UPCCAA, be let to contract by formal bidding procedure, as set forth herein and in UPCCAA.

Maintenance work (as defined in PCC § 22002(d)) is exempt from bidding requirements.

4.1.2 Consultant / Professional Services (Excluding Legal) and Other General Purchases

- A. The following requirements apply to general purchases such as supplies, equipment and leases, and consultant/professional services (excluding legal), except for “architectural and engineering services” as defined in B., below:
 - 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 \$75,000 (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.

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- 2) For purchases above \$75,000, the Department formally advertises for sealed bids, in accordance with Chapter 6 of Title 3 of the Emeryville Municipal Code, if procuring supplies, materials, or equipment, or issues a Request for Qualifications or Proposals¹ if procuring consultant or professional services. The Department submits the results to the City Manager for assessment. If the contract exceeds \$75,000, 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 \$75,000 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.
- B. All contracts for "architectural and engineering services," which is defined in Government Code § 4529.10 to include all architectural, landscape architectural, environmental, engineering, land surveying, and construction project management services, must be procured pursuant to a fair, competitive selection process as specified in Government Code § 4529.12, using either a Request for Qualifications or Proposals or a similar fair, competitive selection process approved by the City Attorney.

Contracts with an on-going nature, or which provide services on an as-needed basis should be procured at least every five years.

4.2 Procedures for Formally Advertising Bids

When contracts for *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 fourteen (14) days before the date of bid opening. Prior City Council authorization is not required. Notice shall be published in newspaper of general circulation.
 - a. The notice inviting bids shall distinctly describe the project, specify the place where bid blanks and specifications may be secured, and state the time and place for receiving and opening sealed bids.
 - b. The Department Head shall approve all formal bid notices and bid forms prior to distribution.

¹ The City Clerk's Office maintains a template that may be used for a Request for Qualifications or Proposals.

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2. The department shall solicit bids from all responsible prospective contractors whose names are on the bidder's list when such a list is available.
3. The notice inviting formal bids shall also be sent electronically, if available, by either fax or email and mailed to all construction trade journals specified in Public Contract Code § 22036. The notice shall be sent at least fifteen (15) calendar days before the date of opening the bids.
4. The solicitation of bids shall be posted on the City's website at least ten (10) days before the date of bid submittal.
5. 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".
6. The report to Council on bid award should include the tabulation of bids with a recommendation for the award of the contract. If the award is \$75,000 or less in value, the City Manager may award the contract.
7. The awarding authority shall award the contract within sixty (60) days from bid submittal or as specified in the bid documents.
8. In accordance with the general laws of the State, the awarding authority may, at its discretion, reject any bids presented and re-advertise for bids, abandon the project, or have the work performed by City employees. (See PCC § 22038.)
9. If two (2) or more bids received are the same and the lowest, the Council may accept the one it chooses.
10. Bidder's security is required:
 - 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.
 - b. A successful bidder shall forfeit its 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.

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11. A payment bond in the amount of 100% of the contract price is required if the contract exceeds \$25,000. The City Manager shall have the authority to require a performance bond in such amount as determined necessary for the best interests of the City. The successful bidder must provide the required bond(s) before entering a contract. The form of required bonds shall be determined by the City Manager.
12. 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.
13. The department shall notify the successful bidder by forwarding a purchase order or other official notice.
14. In its discretion, the awarding authority may waive any immaterial informalities or irregularities in the bids.
15. 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.

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. Maintenance work as defined in Public Contract Code § 22002(d).

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.

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.

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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

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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 \$25,000.
- 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.

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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).

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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.

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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".

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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:

Signed by:

7DD85E264A3A4E8...

LaTanya Bellow, 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
(Updated March 4, 2025 by the City Council)**

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 Reserve 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 amended, this residual property tax reserve policy in June 2016 and again as part of the FY2019-2021 Budget 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. The Policy was 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 was reduced to 47.5% in FY2019-20 and to 22.5% effective FY2020-21.

Effective March 4, 2025, the City Council adopted a policy to increase the General Fund allocation from 50% to 100% with reductions in allocations to other funds as detailed in the following chart. This change will bring additional funds into the General Fund to support operational needs

Residual Property Tax Reserve and Use Policy				
			Prior Allocation of Revenues	Allocation of Revenues effective March 4, 2025
General Fund 101			50.0%	100.0%
General Capital Improvement Fund 475			22.5%	0.0%
Affordable Housing Fund 299			20.0%	0.0%
Public Art Fund 243			2.5%	0.0%
Economic Development Fund 202			5.0%	0.0%
			100.0%	100.0%

➤ 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 XIII B 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 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 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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