

**CORONAVIRUS ADVISORY  
INFORMATION:**

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**CITY COUNCIL**

Norma Martínez-Rubin, Mayor  
Vincent Salimi, Mayor Pro Tem  
Devin Murphy, Council Member  
Anthony Tave, Council Member  
Maureen Toms, Council Member

**JOINT PINOLE CITY COUNCIL AND SPECIAL MEETING OF  
THE SUCCESSOR AGENCY TO THE REDEVELOPMENT  
AGENCY OF THE CITY OF PINOLE**

**TUESDAY  
JANUARY 19, 2021**

**VIA ZOOM TELECONFERENCE**

**6:00 P.M.**

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**DUE TO THE STATE OF CALIFORNIA'S DECLARATION OF EMERGENCY – THIS  
MEETING IS BEING HELD PURSUANT TO AUTHORIZATION FROM GOVERNOR  
NEWSOM'S EXECUTIVE ORDERS – CITY COUNCIL AND COMMISSION MEETINGS ARE  
NO LONGER OPEN TO IN-PERSON ATTENDANCE.**

**SUBMIT PUBLIC COMMENTS TO CITY BEFORE OR DURING THE MEETING VIA EMAIL:**

**[comment@ci.pinoles.ca.us](mailto:comment@ci.pinoles.ca.us)**

**Comments received before the close of the public comment period for that item will be read into the record and limited to 3 minutes. Please include your full name, city of residence and agenda item you are commenting on. Any comments received after the close of the public comment period will be distributed to Council and relevant staff after the meeting and filed with the agenda packet.**

**WAYS TO WATCH THE MEETING**

**LIVE ON CHANNEL 26.** They are retelecast the following Thursday at 6:00 p.m. The Community TV Channel 26 schedule is published on the city's website at [www.ci.pinoles.ca.us](http://www.ci.pinoles.ca.us).

**VIDEO-STREAMED LIVE ON THE CITY'S WEBSITE,** [www.ci.pinoles.ca.us](http://www.ci.pinoles.ca.us), and remain archived on the site for five (5) years.

**If none of these options are available to you, or you need assistance with public comment, please contact the Deputy City Clerk, Hector De La Rosa at (510) 741-3864 or [hdelarosa@ci.pinoles.ca.us](mailto:hdelarosa@ci.pinoles.ca.us).**

**Americans With Disabilities Act:** In compliance with the Americans With Disabilities Act of 1990, if you need special assistance to participate in a City Meeting or you need a copy of the agenda, or the agenda packet in an appropriate alternative format, please contact the City Clerk's Office at (510) 724-8928. Notification at least 48 hours prior to the meeting or time when services are needed will assist the City staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting or service.

**Note:** Staff reports are available for inspection on the City Website at [www.ci.pinoles.ca.us](http://www.ci.pinoles.ca.us). You may also contact the City Clerk via e-mail at [hiopu@ci.pinoles.ca.us](mailto:hiopu@ci.pinoles.ca.us).

**Ralph M. Brown Act. Gov. Code § 54950.** *In enacting this chapter, the Legislature finds and declares that the public commissions, boards and councils and the other public agencies in this State exist to aid in the conduct of the people's business. It is the intent of the law that their actions be taken openly and that their deliberations be conducted openly. The people of this State do not yield their sovereignty to the agencies, which serve them. The people, in delegating authority, do not give their public servants the right to decide what is good for the people to know and what is not good for them to know. The people insist on remaining informed so that they may retain control over the instruments they have created.*

**1. CALL TO ORDER & PLEDGE OF ALLEGIANCE IN HONOR OF THE US MILITARY TROOPS**

**2. ROLL CALL, CITY CLERK'S REPORT & STATEMENT OF CONFLICT**

*An official who has a conflict must, prior to consideration of the decision: (1) publicly identify in detail the financial interest that causes the conflict; (2) recuse himself /herself from discussing and voting on the matter; and (3) leave the room until after the decision has been made, Cal. Gov't Code § 87105.*

**3. CONVENE TO A CLOSED SESSION**

**Citizens may address the Council regarding a Closed Session** item prior to the Council adjourning into the Closed Session, by first providing a speaker card to the City Clerk.

**NO CLOSED SESSION SCHEDULED**

**4. RECONVENE IN OPEN SESSION TO ANNOUNCE RESULTS OF CLOSED SESSION**

**5. CITIZENS TO BE HEARD (Public Comments)**

*Citizens may speak under any item not listed on the Agenda. The time limit is 3 minutes, and is subject to modification by the Mayor. Individuals may not share or offer time to another speaker. Pursuant to provisions of the Brown Act, no action may be taken on a matter unless it is listed on the agenda, or unless certain emergency or special circumstances exist. The City Council may direct staff to investigate and/or schedule certain matters for consideration at a future Council meeting.*

**6. RECOGNITIONS / PRESENTATIONS / COMMUNITY EVENTS**

**A. Proclamations**

1. Proclamation Recognizing City Employees for Their Work During COVID-19

**B. Presentations / Recognitions**

1. Recognition of City Employee New Hires, Promotions and Retirements

**7. CONSENT CALENDAR**

*All matters under the Consent Calendar are considered to be routine and noncontroversial. These items will be enacted by one motion and without discussion. If, however, any interested party or Council member(s) wishes to comment on an item, they may do so before action is taken on the Consent Calendar. Following comments, if a Council member wishes to discuss an item, it will be removed from the Consent Calendar and taken up in order after adoption of the Consent Calendar.*

- A. Receive the December 12, 2020 – January 8, 2021 List of Warrants in the Amount of \$1,448,864.06, the December 25, 2020 Payroll in the Amount of \$427,235.46 and the January 8, 2021 Payroll in the Amount of \$499,831.27
- B. Resolution Confirming Continued Existence of Local Emergency [Action: Adopt Resolution per Staff Recommendation (Casher)]
- C. Adopt a Resolution Authorizing the Filing of a Grant Application for Fiscal Year 2021-22 State Transportation Development Act (TDA) Article 3 Pedestrian/Bicycle Project Funding [Action: Adopt Resolution per Staff Recommendation (Miller)]
- D. Adopt a Resolution Approving a Revised Compensation and Benefits Plan for Management and Confidential Employees [Action: Adopt Resolution per Staff Recommendation (Murray)]

## **SUCCESSOR AGENCY ITEM (Item 7E Only)**

- E. Adopt a Resolution Approving the Recognized Obligation Payment Schedule for July 1, 2021 – June 30, 2022 (ROPS 21-22) for the Successor Agency in the Amount of \$6,362,692 [Action: Adopt Resolution per Staff Recommendation (Guillory)]
- F. Adopt a Resolution to Accept the 2019/20 Residential Slurry Seal Project as Complete and to Approve the Filing of a Notice of Completion [Action: Adopt Resolution per Staff Recommendation (Miller)]

## **8. PUBLIC HEARINGS**

*Citizens wishing to speak regarding a Public Hearing item should fill out a speaker card prior to the completion of the presentation, by first providing a speaker card to the City Clerk. An official who engaged in an ex parte communication that is the subject of a Public Hearing must disclose the communication on the record prior to the start of the Public Hearing.*

NONE

## **9. OLD BUSINESS**

- A. Receive an Update on the San Pablo Avenue Bridge Replacement Over BNSF Railroad Project [Action: Receive Report (Miller)]

## **10. NEW BUSINESS**

- A. Receive and Accept the Comprehensive Annual Financial Report (CAFR) for the Fiscal Year (FY) Ended June 30, 2020 [Action: Receive Report (Guillory)]
- B. Discussion of Request to Amend the City Council Meeting Procedures to Include an Indigenous Land Acknowledgment [Discuss and Provide Direction (Casher)]

## **11. REPORTS & COMMUNICATIONS**

- A. Mayor Report
  - 1. Announcements
- B. Mayoral & Council Appointments
- C. City Council Committee Reports & Communications
- D. Council Requests For Future Agenda Items
- E. City Manager Report / Department Staff
- F. City Attorney Report

- 12. **ADJOURNMENT** to the Regular City Council Meeting of February 2, 2021 In Remembrance of Amber Swartz.

I hereby certify under the laws of the State of California that the foregoing Agenda was posted on the bulletin board at the main entrance of Pinole City Hall, 2131 Pear Street Pinole, CA, and on the City's website, not less than 72 hours prior to the meeting date set forth on this agenda.

**POSTED: January 14, 2021 at 4:00 P.M.**

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**Heather Iopu, CMC**  
**City Clerk**





City of Pinole, CA

# 7A WARRANT LISTING By Vendor Name

Payment Dates 12/12/2020 - 1/8/2021

Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
<b>Vendor: 4LE00 - 4LEAF, INC.</b>					
J3681Y	95364	12/23/2020	100-231-42101	FIRE INSPECTIONS REBECCA LAURICELLA	16,590.00
J1909A28	95322	12/18/2020	212-462-42101	BUILDING INSPECTOR-CHRIS PALLARES SEPT 2020	15,200.00
<b>Vendor 4LE00 - 4LEAF, INC. Total:</b>					<b>31,790.00</b>
<b>Vendor: AIR10 - AIRGAS USA, LLC</b>					
9975895324	95365	12/23/2020	100-231-42107	RENT CYL MED LARGE AIR	74.42
<b>Vendor AIR10 - AIRGAS USA, LLC Total:</b>					<b>74.42</b>
<b>Vendor: ALH01 - ALHAMBRA &amp; SIERRA SPRINGS</b>					
5025519 120620	95366	12/23/2020	500-641-42201	DRINKING WATER WASTE WATER DEPT 12/6/20	99.18
5025531 120620	95366	12/23/2020	100-343-42108	DRINKING WATER CORP YARD 12/6/20	81.20
<b>Vendor ALH01 - ALHAMBRA &amp; SIERRA SPRINGS Total:</b>					<b>180.38</b>
<b>Vendor: ALL09 - ALLIED PROPANE SERVICE</b>					
7536	95367	12/23/2020	100-343-42108	COMMERCIAL PROPANE QTY 10.5	39.97
<b>Vendor ALL09 - ALLIED PROPANE SERVICE Total:</b>					<b>39.97</b>
<b>Vendor: AME47 - AMERINATIONAL COMMUNITY SERVICES, INC.</b>					
20-00825	95323	12/18/2020	285-464-42101	MONTHLY SERVICE-BANKRUPTCY FEES 10/31/20	98.65
20-00825	95323	12/18/2020	750-463-42101	MONTHLY SERVICE-BANKRUPTCY FEES 10/31/20	61.15
20-00912	95447	01/08/2021	285-464-42101	MONTHLY SERVICE/BANKRUPTCY FEES 11/30/20	98.65
20-00912	95447	01/08/2021	750-463-42101	MONTHLY SERVICE/BANKRUPTCY FEES 11/30/20	61.15
<b>Vendor AME47 - AMERINATIONAL COMMUNITY SERVICES, INC. Total:</b>					<b>319.60</b>
<b>Vendor: 2005 - ANIMAL DAMAGE MANAGEMENT, INC</b>					
103232	95368	12/23/2020	100-345-42108	PEST CONTROL FERNANDEZ AND PV PARKS	250.00
<b>Vendor 2005 - ANIMAL DAMAGE MANAGEMENT, INC Total:</b>					<b>250.00</b>
<b>Vendor: PEL02 - APEX REFRIGERATION CORP.</b>					
13287	95324	12/18/2020	209-552-42107	WALK IN COOLER SERVICE-SENIOR CENTER	382.69
<b>Vendor PEL02 - APEX REFRIGERATION CORP. Total:</b>					<b>382.69</b>
<b>Vendor: ARA01 - ARAMARK UNIFORM SERVICES</b>					
705061699	95448	01/08/2021	100-231-42108	FD WEEKLY SERVICE	132.45
705096112	95448	01/08/2021	500-641-44410	SERVICE CHARGE PW	15.27
705096113	95448	01/08/2021	500-641-44410	WPCP WEEKLY UNIFORM SERVICE	340.53
705130025	95369	12/23/2020	100-343-44410	CORP YARD LAUNDRY SERVICE	290.15
705130026	95448	01/08/2021	500-641-44410	SERVICE CHARGE PW	15.27
705130027	95448	01/08/2021	500-641-44410	WPCP WEEKLY UNIFORM SERVICE	340.53
705130028	95448	01/08/2021	100-231-42108	FD WEEKLY SERVICE	132.45
705130029	95369	12/23/2020	100-222-44410	PD LAUNDRY SERVICE	9.58
705138523	95369	12/23/2020	100-343-44410	CORP YARD LAUNDRY SERVICE	290.15
705138525	95448	01/08/2021	500-641-44410	WPCP WEEKLY UNIFORM SERVICE	340.53
705138526	95369	12/23/2020	100-222-44410	PD LAUNDRY SERVICE	9.58

## WARRANT LISTING

Payment Dates: 12/12/2020 - 1/8/2021

Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
705146775	95369	12/23/2020	100-343-44410	CORP YARD LAUNDRY SERVICE	290.15
705146776	95448	01/08/2021	500-641-44410	SERVICE CHARGE PW	15.27
705146777	95448	01/08/2021	500-641-44410	WPCP WEEKLY UNIFORM SERVICE	340.53
705146778	95448	01/08/2021	100-231-42108	FD WEEKLY SERVICE	132.45
705146779	95369	12/23/2020	100-222-44410	PD LAUNDRY SERVICE	9.58
705155024	95369	12/23/2020	100-343-44410	CORP YARD LAUNDRY SERVICE	290.15
705155025	95448	01/08/2021	500-641-44410	SERVICE CHARGE PW	15.27
705155026	95448	01/08/2021	500-641-44410	WPCP WEEKLY UNIFORM SERVICE	340.53
705155027	95369	12/23/2020	100-222-44410	PD LAUNDRY SERVICE	9.58
705162671	95369	12/23/2020	100-343-44410	CORP YARD LAUNDRY SERVICE	290.15
705162672	95448	01/08/2021	500-641-44410	SERVICE CHARGE PW	15.27
705162673	95448	01/08/2021	500-641-44410	WPCP WEEKLY UNIFORM SERVICE	340.53
705162674	95448	01/08/2021	100-231-42108	FD WEEKLY SERVICE	132.45
705162675	95369	12/23/2020	100-222-44410	PD LAUNDRY SERVICE	9.58
705170553	95369	12/23/2020	100-222-44410	PD LAUNDRY SERVICE	9.58
705178172	95369	12/23/2020	100-222-44410	PD UNIFORM SERVICE	9.58
792114714	95448	01/08/2021	500-641-44410	SERVICE CHARGE PW	15.27
Vendor ARA01 - ARAMARK UNIFORM SERVICES Total:					4,182.41
Vendor: ARM04 - ARMOR LOCKSMITH SERVICES					
73042	95370	12/23/2020	100-222-42108	DUPLICATE KEYS POLICE DEPT	7.63
73235	95370	12/23/2020	100-343-42108	DUPLICATE KEY NATE BULL	34.87
73648	95370	12/23/2020	100-222-42108	DUPLICATE KEYS POLICE DEPT	29.46
73682	95370	12/23/2020	100-343-42108	DUPLICATE KEYS NATE BULL	28.33
Vendor ARM04 - ARMOR LOCKSMITH SERVICES Total:					100.29
Vendor: ATT01 - AT&T					
000015721184	95419	12/30/2020	525-118-43101	IT PHONE BILL 11/10-12/9/20	1,264.22
287274105793X11282020	95325	12/18/2020	215-341-43101	PW I80 MOBILITY PROJECT	77.22
287277095767X11282020	95325	12/18/2020	215-341-43101	PW I80 MOBILITY PROJECT	77.22
Vendor ATT01 - AT&T Total:					1,418.66
Vendor: 2046 - ATHENA GRACE					
202-309-9776	95371	12/23/2020	100-221-42101	POLICE ONSITE SOCIAL INTELLIGENCE CONSULTING	3,500.00
Vendor 2046 - ATHENA GRACE Total:					3,500.00
Vendor: BAR28 - BARTEL ASSOCIATES, LLC					
20-1040	95326	12/18/2020	100-115-42101	OPEB 6/30/19 VALUATION SERVICES OCT 2020	3,195.00
20-609	95326	12/18/2020	100-115-42101	OPEB 6/30/19 VALUATION SERVICES JULY 2020	4,270.00
20-714	95326	12/18/2020	100-115-42101	OPEB 6/30/19 VALUATION SERVICES AUG 2020	1,685.00
20-871	95326	12/18/2020	100-115-42101	OPEB 6/30/19 VALUATION SERVICES SEPT 2020	4,270.00
Vendor BAR28 - BARTEL ASSOCIATES, LLC Total:					13,420.00
Vendor: BAY01 - BAY AREA AIR QUALITY					
T120030	95372	12/23/2020	500-641-44304	ANNUAL PERMIT PROCESSING FEES GAS/DIESEL WASTE WTR	234.00
Vendor BAY01 - BAY AREA AIR QUALITY Total:					234.00
Vendor: BAY04 - BAY AREA BARRICADE SVC.					
0018095	95450	01/08/2021	100-343-42108	ALUMINUM SIGNS	952.65
Vendor BAY04 - BAY AREA BARRICADE SVC. Total:					952.65
Vendor: BAY34 - BAY AREA NEWS GROUP- EAST BAY					
100120-103120STATEMENT	95327	12/18/2020	100-112-42514	LEGAL ADS	67.50
100120-103120STATEMENT	95327	12/18/2020	212-461-42514	LEGAL ADS	161.10
100120-103120STATEMENT	95327	12/18/2020	212-461-42514	LEGAL ADS	171.90
Vendor BAY34 - BAY AREA NEWS GROUP- EAST BAY Total:					400.50

## WARRANT LISTING

Payment Dates: 12/12/2020 - 1/8/2021

Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
<b>Vendor: BEA03 - BEARING ENGINEERING CO.</b>					
5567324	95373	12/23/2020	500-641-42107	SUPPLIES FOR WASTE WATER	196.87
<b>Vendor BEA03 - BEARING ENGINEERING CO. Total:</b>					<b>196.87</b>
<b>Vendor: BLU03 - BLUE LAGOON POOL SERVICE</b>					
15501	95374	12/23/2020	209-557-42108	POOL SERVICE 15 @ \$55	825.00
<b>Vendor BLU03 - BLUE LAGOON POOL SERVICE Total:</b>					<b>825.00</b>
<b>Vendor: BOU01 - BOUND TREE MEDICAL, LLC</b>					
83861730	95375	12/23/2020	100-231-42104	GLUCAGON 1MG, ONDANSETRON 4MG	24.95
<b>Vendor BOU01 - BOUND TREE MEDICAL, LLC Total:</b>					<b>24.95</b>
<b>Vendor: CAP05 - C.A.P.E. ACCOUNTING</b>					
09325	95328	12/18/2020	100-222-42401	MEMBERSHIP RENEWAL FOR LINDA SEGUNDO	50.00
<b>Vendor CAP05 - C.A.P.E. ACCOUNTING Total:</b>					<b>50.00</b>
<b>Vendor: CAL04 - CALCON SYSTEMS, INC.</b>					
47927	95376	12/23/2020	500-641-42107	MODIFY SCADA SETUP; TROUBLESHOOT DIGESTER 4 MIXER	2,360.00
47932	95376	12/23/2020	500-642-42108	HAZEL ST PUMP STATION ALARM	1,520.00
<b>Vendor CAL04 - CALCON SYSTEMS, INC. Total:</b>					<b>3,880.00</b>
<b>Vendor: 2058 - CALED</b>					
122820 ANDREW MURRAY	95420	12/30/2020	100-111-42401	PUBLIC LEVEL MEMBERSHIP ANDREW MURRAY	350.00
<b>Vendor 2058 - CALED Total:</b>					<b>350.00</b>
<b>Vendor: CAL97 - CALIFORNIA BUILDING STANDARDS COMMISSION</b>					
10/1-12/31/20	95451	01/08/2021	212-462-34211	BUILDING STANDARDS ADMIN SPECIAL REVOLVING FUND	178.20
<b>Vendor CAL97 - CALIFORNIA BUILDING STANDARDS COMMISSION Total:</b>					<b>178.20</b>
<b>Vendor: CAL74 - CALIFORNIA MUNICIPAL STATISTICS, INC.</b>					
20110602	95329	12/18/2020	100-115-42101	PINOLE CAFR DEBT STATEMENT 6/30/20	500.00
<b>Vendor CAL74 - CALIFORNIA MUNICIPAL STATISTICS, INC. Total:</b>					<b>500.00</b>
<b>Vendor: PER03 - CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM</b>					
100000016252371	95377	12/23/2020	100-117-41004	UNFUNDED ACCRUED LIABILITY 6/30/18 PLAN ID 674	96,163.89
100000016252381	95377	12/23/2020	100-117-41004	UNFUNDED ACCRUED LIABILITY 6/30/18 PLAN ID 675	108,287.08
100000016252388	95377	12/23/2020	100-117-41004	UNFUNDED ACCRUED LIABILITY 6/30/18 PLAN ID 25716	184.47
100000016252396	95377	12/23/2020	100-117-41004	UNFUNDED ACCRUED LIABILITY 6/30/18 PLAN ID 25717	445.96
100000016252404	95377	12/23/2020	100-117-41004	UNFUNDED ACCRUED LIABILITY 6/30/18 PLAN ID 27205	294.19
<b>Vendor PER03 - CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM Total:</b>					<b>205,375.59</b>
<b>Vendor: CAL01 - CALTEST ANALYTICAL LAB</b>					
616089	95378	12/23/2020	500-641-44305	ROUTINE MONITORING	738.15
<b>Vendor CAL01 - CALTEST ANALYTICAL LAB Total:</b>					<b>738.15</b>
<b>Vendor: CCP03 - CCP INDUSTRIES</b>					
IN02661608	95421	12/30/2020	500-642-44410	NITRILE POWDER FREE EXAM GLOVES	239.77
IN02669014	95379	12/23/2020	500-641-44410	BLUE EARLOOP FACEMASKS	98.50
<b>Vendor CCP03 - CCP INDUSTRIES Total:</b>					<b>338.27</b>
<b>Vendor: 2060 - CENTRAL CONCRETE SUPPLY CO., INC.</b>					
17824364	95452	01/08/2021	100-343-42108	TOP SAND	379.26
<b>Vendor 2060 - CENTRAL CONCRETE SUPPLY CO., INC. Total:</b>					<b>379.26</b>

## WARRANT LISTING

Payment Dates: 12/12/2020 - 1/8/2021

Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
<b>Vendor: CER06 - CERTIFIED TOWING</b>					
2812	95422	12/30/2020	100-221-42107	PD FORD FLAT TIRE TOW/SVC LIC 1325722	75.00
<b>Vendor CER06 - CERTIFIED TOWING Total:</b>					<b>75.00</b>
<b>Vendor: CIT08 - CITY MECHANICAL, INC</b>					
69067	95380	12/23/2020	209-554-42108	MEMORIAL HALL 601 TENNENT REPLACE HOT WTR HEATER	12,397.00
69212	95380	12/23/2020	100-343-42108	CITY HALL HVAC SERVICE	872.36
69214	95380	12/23/2020	209-558-42108	MEMORIAL HALL HVAC SERVICE	474.66
69215	95380	12/23/2020	209-553-42108	SENIOR CENTER HVAC SERVICE	593.63
69216	95380	12/23/2020	209-554-42108	YOUTH CENTER HVAC SERVICE	1,042.03
<b>Vendor CIT08 - CITY MECHANICAL, INC Total:</b>					<b>15,379.68</b>
<b>Vendor: FAI04 - CITY OF FAIRFIELD</b>					
4138	95423	12/30/2020	100-221-42511	RANGE USE FEES SEPT 2020	1,120.00
<b>Vendor FAI04 - CITY OF FAIRFIELD Total:</b>					<b>1,120.00</b>
<b>Vendor: COM20 - COMCAST</b>					
120120I80MP	95330	12/18/2020	215-341-43101	COMCAST BUSINESS SVC 12/5/20-1/4/21	240.99
120920FD	95381	12/23/2020	100-231-43105	CABLE SERVICE FOR FD 12/14/20-1/13/2021	10.68
121420CH	95453	01/08/2021	100-117-43105	CABLE SERVICES CITY HALL 12/19/20-1/18/21	29.88
121420FD	95453	01/08/2021	100-231-43105	CABLE SERVICE FOR FD 12/19/20-1/18/21	59.17
<b>Vendor COM20 - COMCAST Total:</b>					<b>340.72</b>
<b>Vendor: CON56 - CONCENTRA MEDICAL CENTERS</b>					
69414148	95331	12/18/2020	100-221-42101	SERVICES AT CONCORD 10/22- 10/23	930.50
69486894	95331	12/18/2020	100-116-42101	SERVICES PERFORMED RICHMOND 11/3/20	79.50
69685524	95424	12/30/2020	100-116-42101	WWTP TB TEST/PHYSICAL	278.50
<b>Vendor CON56 - CONCENTRA MEDICAL CENTERS Total:</b>					<b>1,288.50</b>
<b>Vendor: CON44 - CONTINENTAL ELECTRIC</b>					
CEI 11386	95332	12/18/2020	200-342-42108	N. RANCHO COURT WOOD POLE REPLACEMENT	4,950.00
CEI 11402	95382	12/23/2020	310-348-42108	HALOPHANE POLE INSTALL PV ROAD AT ESTATES	3,100.00
CEI 11403	95454	01/08/2021	310-348-42108	HALOPHANE POLES	21,062.40
<b>Vendor CON44 - CONTINENTAL ELECTRIC Total:</b>					<b>29,112.40</b>
<b>Vendor: CON09 - CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT</b>					
120820 INVOICE	95333	12/18/2020	100-231-42101	24 STATION COVERAGE 12/3/20 COVID	4,502.40
<b>Vendor CON09 - CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT Total:</b>					<b>4,502.40</b>
<b>Vendor: CCC13 - CONTRA COSTA COUNTY PUBLIC WORKS DEPARTMENT</b>					
703565	95334	12/18/2020	200-342-42101	TRAFFIC SIGNAL MAINTENANCE OCT 2020	5,539.10
703565	95334	12/18/2020	310-347-42101	TRAFFIC SIGNAL MAINTENANCE OCT 2020	316.16
703565	95334	12/18/2020	310-348-42101	TRAFFIC SIGNAL MAINTENANCE OCT 2020	209.18
<b>Vendor CCC13 - CONTRA COSTA COUNTY PUBLIC WORKS DEPARTMENT Total:</b>					<b>6,064.44</b>
<b>Vendor: 1616 - CONTRA COSTA COUNTY</b>					
13601	95455	01/08/2021	100-231-42106	TELECOMMUNICATION SERVICES AUGUST 2020	1,948.86
13680	95455	01/08/2021	100-231-42106	TELECOMMUNICATION SERVICES OCTOBER 2020	6.98
<b>Vendor 1616 - CONTRA COSTA COUNTY Total:</b>					<b>1,955.84</b>

## WARRANT LISTING

Payment Dates: 12/12/2020 - 1/8/2021

Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
<b>Vendor: COR12 - CORELOGIC SOLUTIONS LLC</b>					
82055153	95383	12/23/2020	525-118-42510	REALQUEST GEOGRAPHIC PACKAGE	704.41
<b>Vendor COR12 - CORELOGIC SOLUTIONS LLC Total:</b>					<b>704.41</b>
<b>Vendor: CRI06 - CRITICAL REACH</b>					
1467	95456	01/08/2021	525-118-42106	2021 APBNET ANNUAL SUPPORT FEE	350.00
<b>Vendor CRI06 - CRITICAL REACH Total:</b>					<b>350.00</b>
<b>Vendor: DAS02 - DASH MEDICAL GLOVES, INC.</b>					
INV1222096	95384	12/23/2020	100-222-42514	GLOVES FOR PD	532.82
<b>Vendor DAS02 - DASH MEDICAL GLOVES, INC. Total:</b>					<b>532.82</b>
<b>Vendor: DEP02 - DEPARTMENT OF CONSERVATION</b>					
10/1-12/31/20	95457	01/08/2021	212-462-34211	STRONG MOTION AND SEISMIC HAZARD MAPPING FEE	385.91
<b>Vendor DEP02 - DEPARTMENT OF CONSERVATION Total:</b>					<b>385.91</b>
<b>Vendor: DEP22 - DEPARTMENT OF INDUSTRIAL RELATIONS</b>					
E 1761030 OA	95335	12/18/2020	100-343-42108	CONVEYANCE NUMBER 112754	225.00
<b>Vendor DEP22 - DEPARTMENT OF INDUSTRIAL RELATIONS Total:</b>					<b>225.00</b>
<b>Vendor: DEP01 - DEPARTMENT OF JUSTICE/ACCOUNTING OFFICE</b>					
482038	95458	01/08/2021	100-116-42101	FINGERPRINT APPS NOVEMBER	64.00
482038	95458	01/08/2021	100-221-42110	FINGERPRINT APPS NOVEMBER	32.00
<b>Vendor DEP01 - DEPARTMENT OF JUSTICE/ACCOUNTING OFFICE Total:</b>					<b>96.00</b>
<b>Vendor: 1443 - DIESEL DIRECT WEST, INC.</b>					
83785640	95385	12/23/2020	100-10601	CORP YARD UNLEADED GAS	1,440.14
83794508	95385	12/23/2020	100-10601	CORP YARD UNLEADED GAS	1,853.19
83803432	95385	12/23/2020	100-10601	CORP YARD UNLEADED GAS	1,033.66
83811998	95385	12/23/2020	100-10601	CORP YARD UNLEADED GAS	1,340.25
83812028	95385	12/23/2020	100-10601	CORP YARD ULS DIESEL FUEL	3,093.60
83821220	95385	12/23/2020	100-10601	CORP YARD UNLEADED GAS	1,609.73
83828430	95385	12/23/2020	100-10601	CORP YARD UNLEADED GAS	1,175.66
83837388	95385	12/23/2020	100-10601	CORP YARD UNLEADED GAS	1,163.10
83844587	95385	12/23/2020	100-10602	DIESEL FUEL FOR FD 434.7 GAL 12/14	1,525.85
83845912	95459	01/08/2021	100-10601	CORP YARD UNLEADED GASOLINE	1,182.63
<b>Vendor 1443 - DIESEL DIRECT WEST, INC. Total:</b>					<b>15,417.81</b>
<b>Vendor: DOC07 - DOC BAILEY CONSTRUCTION</b>					
34822	95386	12/23/2020	500-641-42107	QUAD INSPECTION AND REPAIRS	1,779.80
<b>Vendor DOC07 - DOC BAILEY CONSTRUCTION Total:</b>					<b>1,779.80</b>
<b>Vendor: DOL01 - DOLAN'S LUMBER</b>					
113020 STATEMENT	95336	12/18/2020	500-641-42107	FULL STATEMENT PAYMENT 11/30/20	82.95
113020 STATEMENT	95336	12/18/2020	500-642-42108	FULL STATEMENT PAYMENT 11/30/20	30.23
<b>Vendor DOL01 - DOLAN'S LUMBER Total:</b>					<b>113.18</b>
<b>Vendor: 1779 - D-TAC K9 LLC</b>					
2069	95387	12/23/2020	100-221-42514	PD DOG TRAINING NOV 2020	700.00
2069DEC	95387	12/23/2020	100-221-42514	PD DOG TRAINING DECEMBER 2020	700.00
<b>Vendor 1779 - D-TAC K9 LLC Total:</b>					<b>1,400.00</b>
<b>Vendor: EBM01 - EBMUD</b>					
20576-120220	95388	12/23/2020	100-345-43102	2948 VON DOOLEN CT- IRRIGATION USE ONLY	55.74
31773-111920	95425	12/30/2020	100-343-43102	2887 SIMAS AVENUE-- IRRIGATION USE ONLY	155.36
<b>Vendor EBM01 - EBMUD Total:</b>					<b>211.10</b>

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Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
<b>Vendor: ELE01 - ELECTRONIC INNOVATIONS, INC.</b>					
41974	95426	12/30/2020	500-641-42108	WASTEWATER TREATMENT FRONT GATE PHOTO EYE REPAIR	200.65
<b>Vendor ELE01 - ELECTRONIC INNOVATIONS, INC. Total:</b>					<b>200.65</b>
<b>Vendor: 2051 - ELLERHORST DADS CLUB</b>					
111920 REFUND	95337	12/18/2020	209-20308	REFUND CANCELLED EVENT AT SENIOR CENTER COVID-19	250.00
111920 REFUND	95337	12/18/2020	209-552-38112	REFUND CANCELLED EVENT AT SENIOR CENTER COVID-19	1,000.00
<b>Vendor 2051 - ELLERHORST DADS CLUB Total:</b>					<b>1,250.00</b>
<b>Vendor: 1655 - ENDRESS + HAUSER, INC.</b>					
6002192772	95338	12/18/2020	500-641-42107	KIT CCS120/120D MAINTENANCE SET	1,492.64
6700575842	95338	12/18/2020	500-641-42107	INCORRECT UNITS ORDERED	-371.67
<b>Vendor 1655 - ENDRESS + HAUSER, INC. Total:</b>					<b>1,120.97</b>
<b>Vendor: 1574 - ERA- ENVIRONMENTAL RESOURCES ASSOCIATES</b>					
955507	95389	12/23/2020	500-641-44305	WASTEWATER HARDNESS	524.41
<b>Vendor 1574 - ERA- ENVIRONMENTAL RESOURCES ASSOCIATES Total:</b>					<b>524.41</b>
<b>Vendor: FED01 - FEDEX</b>					
7-210-57073	95460	01/08/2021	100-112-42201	FEDEX SERVICES CITY CLERK	10.08
<b>Vendor FED01 - FEDEX Total:</b>					<b>10.08</b>
<b>Vendor: FIS01 - FISHER SCIENTIFIC</b>					
4441330	95390	12/23/2020	500-641-42107	SLUDGE JUDGE II-MIDDLE	280.02
<b>Vendor FIS01 - FISHER SCIENTIFIC Total:</b>					<b>280.02</b>
<b>Vendor: 2054 - FLO-LINE TECHNOLOGY, INC.</b>					
201164	95339	12/18/2020	500-641-42107	ABS REPAIR KIT, MOTOR FRAME AND LABOR	5,190.10
<b>Vendor 2054 - FLO-LINE TECHNOLOGY, INC. Total:</b>					<b>5,190.10</b>
<b>Vendor: FOL02 - FOLSOM LAKE FORD</b>					
FL0553	95340	12/18/2020	106-221-47104	2021 FORD EXPLORER FOR PD 1FM5K8ABXMGA42456	37,035.05
<b>Vendor FOL02 - FOLSOM LAKE FORD Total:</b>					<b>37,035.05</b>
<b>Vendor: 1979 - GALAXY PRESS</b>					
33816	95341	12/18/2020	100-115-42201	FINANCE DEPT ENVELOPES	281.44
<b>Vendor 1979 - GALAXY PRESS Total:</b>					<b>281.44</b>
<b>Vendor: GAT07 - GATEWAY PINOLE VISTA, LLC</b>					
122020 JAN 2021	95391	12/23/2020	201-343-42513	JAN 2021 LEASE PAYMENT FOR PINOLE VISTA CROSSING	100.00
<b>Vendor GAT07 - GATEWAY PINOLE VISTA, LLC Total:</b>					<b>100.00</b>
<b>Vendor: GRA13 - GRAFIX SHOPPE</b>					
136698	95427	12/30/2020	100-221-42107	PD 2020 FORD EXPLORER SPECIAL OLYMPICS LETTERING	99.26
<b>Vendor GRA13 - GRAFIX SHOPPE Total:</b>					<b>99.26</b>
<b>Vendor: 1112 - GRAY-BOWEN-SCOTT</b>					
9836	95392	12/23/2020	325-342-47205	SAN PABLO BRIDGE SEVICES NOV 2020	3,619.86
<b>Vendor 1112 - GRAY-BOWEN-SCOTT Total:</b>					<b>3,619.86</b>
<b>Vendor: KEN14 - GREG KENNEDY RN</b>					
89	95393	12/23/2020	100-231-42101	EMS CQI DUTIES NOVEMBER 2020	2,000.00
<b>Vendor KEN14 - GREG KENNEDY RN Total:</b>					<b>2,000.00</b>
<b>Vendor: HAC01 - HACH COMPANY</b>					
12198029	95342	12/18/2020	500-641-44303	POTASSIUM IODIDE-IODATE	143.01
12204332	95342	12/18/2020	500-641-42107	PIPET TIPS	35.16
12206465	95342	12/18/2020	500-641-44305	WASTEWATER TREATMENT PLANT SUPPLIES	719.04

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Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
12209108	95342	12/18/2020	500-641-44305	IODINE, SULFURIC ACID	166.96
12231749	95428	12/30/2020	500-641-44305	SUPPLIES FOR WASTEWATER TREATMENT PLANT	964.31
12235665	95428	12/30/2020	500-641-44305	SUPPLIES FOR WASTEWATER TREATMENT PLANT	444.54
12240123	95428	12/30/2020	500-641-44305	SUPPLIES WASTEWATER TREATMENT PLANT	1,265.29
12241777	95428	12/30/2020	500-641-44305	NITRITE RGT NITRIVER 2	55.04
Vendor HAC01 - HACH COMPANY Total:					3,793.35
Vendor: HAR01 - HARRINGTON INDUSTRIAL PLASTIC, LLC					
006M1648	95343	12/18/2020	500-641-42107	1/2" Y STRAINERS	182.96
Vendor HAR01 - HARRINGTON INDUSTRIAL PLASTIC, LLC Total:					182.96
Vendor: 2061 - HARVEY OVERHEAD DOOR, INC.					
BL 20-07948 OVERPAYMENT	95461	01/08/2021	100-000-31510	REFUND OVERPAYMENT FOR BUSINESS LICENSE BL20-07948	4.00
Vendor 2061 - HARVEY OVERHEAD DOOR, INC. Total:					4.00
Vendor: HDL01 - HDL COREN AND CONE					
SIN005062	95344	12/18/2020	100-115-42101	2019-2020 CAFR STATISTICAL PACKAGE	645.00
Vendor HDL01 - HDL COREN AND CONE Total:					645.00
Vendor: HDR01 - HDR					
1200310536	95462	01/08/2021	500-641-42107	ENGINEER DIESEL TANK REPLACEMENT 10/25-11/21/20	7,593.00
Vendor HDR01 - HDR Total:					7,593.00
Vendor: 2049 - HIGH END DEVELOPMENT					
BL 20-09010	95345	12/18/2020	100-000-31510	REFUND OVERPAYMENT FOR BUSINESS LICENSE	102.00
Vendor 2049 - HIGH END DEVELOPMENT Total:					102.00
Vendor: HOM01 - HOME DEPOT CREDIT SERVICE					
112020 STATEMENT	95394	12/23/2020	100-222-42108	AGENCY WIDE HOME DEPOT PURCHASES	74.27
112020 STATEMENT	95394	12/23/2020	100-342-42514	AGENCY WIDE HOME DEPOT PURCHASES	240.08
112020 STATEMENT	95394	12/23/2020	100-343-42107	AGENCY WIDE HOME DEPOT PURCHASES	189.65
112020 STATEMENT	95394	12/23/2020	100-343-42108	AGENCY WIDE HOME DEPOT PURCHASES	1,137.86
112020 STATEMENT	95394	12/23/2020	207-344-42108	AGENCY WIDE HOME DEPOT PURCHASES	19.88
112020 STATEMENT	95394	12/23/2020	500-641-42107	AGENCY WIDE HOME DEPOT PURCHASES	58.29
Vendor HOM01 - HOME DEPOT CREDIT SERVICE Total:					1,720.03
Vendor: IED02 - IEDA, INC.					
23223	95395	12/23/2020	100-116-42101	LABOR RELATIONS CONSULTING FEES DEC 2020	2,274.00
Vendor IED02 - IEDA, INC. Total:					2,274.00
Vendor: CUL03 - ISING'S CULLIGAN-LIVERMORE					
379X05030007	95429	12/30/2020	500-641-44305	WPCP DEIONIZATION	444.05
Vendor CUL03 - ISING'S CULLIGAN-LIVERMORE Total:					444.05
Vendor: JAN92 - JAN-PRO OF THE GREATER BAY AREA					
3079	95463	01/08/2021	209-554-42108	YOUTH CENTER JANITORIAL SERVICES NOVEMBER	179.70
3080	95463	01/08/2021	209-552-42108	SENIOR CENTER JANITORIAL SERVICES NOVEMBER	166.60
3081	95463	01/08/2021	209-552-43810	SENIOR CENTER KITCHEN JANITORIAL SERVICES NOVEMBER	155.75
3082	95463	01/08/2021	209-553-42108	TINY TOTS JANITORIAL SERVICES NOVEMBER	212.55

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Payment Dates: 12/12/2020 - 1/8/2021

Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
3578	95396	12/23/2020	209-554-42108	YOUTH CENTER MONTHLY JANITORIAL SERVICES DEC 2020	179.70
3579	95396	12/23/2020	209-552-42108	SENIOR CENTER MONTHLY JANITORIAL SERVICES DEC 2020	166.60
3580	95396	12/23/2020	209-552-43810	SENIOR CENTER KITCHEN JANITORIAL SERVICES DEC 2020	155.75
3581	95396	12/23/2020	209-553-42108	TINY TOTS MONTHLY JANITORIAL SERVICES DEC 2020	212.55
Vendor JAN92 - JAN-PRO OF THE GREATER BAY AREA Total:					1,429.20
Vendor: KEL09 - KELLER CANYON LANDFILL					
4212-000029690	95397	12/23/2020	500-641-44302	WPCP SLUDGE REMOVAL 11/16-11/30/20	6,621.12
4212-000029731	95464	01/08/2021	500-641-44302	WPCP SLUDGE REMOVAL 12/1-12/15/20	4,975.86
Vendor KEL09 - KELLER CANYON LANDFILL Total:					11,596.98
Vendor: 1567 - KEN GRADY CO INC					
4529	95346	12/18/2020	500-641-42107	AIR PUMP	208.71
4560	95430	12/30/2020	500-641-42107	SUPPLIES FOR WASTEWATER PLANT	323.59
Vendor 1567 - KEN GRADY CO INC Total:					532.30
Vendor: KEN09 - KENNEDY AND ASSOCIATES, INC.					
20-295	95431	12/30/2020	212-462-42101	2747 PVR SERVICES	1,829.63
20-296	95431	12/30/2020	207-344-42101	STORMWATER PROFESSIONAL SERVICES	56.75
Vendor KEN09 - KENNEDY AND ASSOCIATES, INC. Total:					1,886.38
Vendor: KNO03 - KNORR SYSTEMS, INC.					
SI226804	95432	12/30/2020	209-557-42108	MURIATIC ACID	596.51
Vendor KNO03 - KNORR SYSTEMS, INC. Total:					596.51
Vendor: KUB00 - KUBWATER RESOURCES, INC.					
09930	95347	12/18/2020	500-641-44303	ZETAG TOTES	9,940.55
09955	95347	12/18/2020	500-641-44303	ZETAG TOTES	11,464.71
Vendor KUB00 - KUBWATER RESOURCES, INC. Total:					21,405.26
Vendor: CUR03 - LN CURTIS & SONS					
INV445428	95398	12/23/2020	100-231-42107	32" FIREFIGHTER AXE	334.46
Vendor CUR03 - LN CURTIS & SONS Total:					334.46
Vendor: HAR34 - LORRAINE HARTNETT					
121620 REIMBURSEMENT	95433	12/30/2020	100-112-42514	REIMBURSEMENT OVERNIGHT POSTAL SERVICES FOR MPA	26.35
Vendor HAR34 - LORRAINE HARTNETT Total:					26.35
Vendor: MCM05 - MCMASTER-CARR SUPPLY CO.					
49806467	95434	12/30/2020	500-641-42107	SUPPLIES FOR WWTP	312.52
Vendor MCM05 - MCMASTER-CARR SUPPLY CO. Total:					312.52
Vendor: MIK02 - MIKE'S APPLIANCES					
77186	95465	01/08/2021	100-221-42514	PD ICE MAKER KIT	139.64
Vendor MIK02 - MIKE'S APPLIANCES Total:					139.64
Vendor: MUN07 - MUNICIPAL POOLING AUTH.					
INV001508	95348	12/18/2020	100-221-46201	UNMET LIABILITY DEDUCTIBLE OCT 2020	411.00
INV001508	95348	12/18/2020	100-341-46201	UNMET LIABILITY DEDUCTIBLE OCT 2020	1,230.22
INV001516	95399	12/23/2020	100-116-42101	DOT DRUG/ALCOHOL TESTING JULY-SEP 2020	178.93
INV001543	95399	12/23/2020	100-343-46201	UNMET LIABILITY DEDUCTIBLE NOVEMBER 2020	374.00
Vendor MUN07 - MUNICIPAL POOLING AUTH. Total:					2,194.15



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Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
<b>Vendor: 2024 - MV CHENG &amp; ASSOCIATES, INC.</b>					
11/30/2020	95349	12/18/2020	100-115-42101	FINANCE DIRECTOR CONSULTING SVCS NOV 2020	13,500.00
<b>Vendor 2024 - MV CHENG &amp; ASSOCIATES, INC. Total:</b>					<b>13,500.00</b>
<b>Vendor: MYE01 - MYERS STEVENS &amp; TOOHEY CO</b>					
1353270	95466	01/08/2021	100-221-41008	PD LTD PREMIUMS	445.50
1353270	95466	01/08/2021	100-223-41008	PD LTD PREMIUMS	258.00
1353270	95466	01/08/2021	105-221-41008	PD LTD PREMIUMS	178.20
1353270	95466	01/08/2021	204-227-41008	PD LTD PREMIUMS	29.70
<b>Vendor MYE01 - MYERS STEVENS &amp; TOOHEY CO Total:</b>					<b>911.40</b>
<b>Vendor: OLI01 - OLIVERS TOWING INC</b>					
20-7091	95335	12/30/2020	100-221-42107	PD EVIDENCE TOW 2002 GMC SIERRA	80.00
<b>Vendor OLI01 - OLIVERS TOWING INC Total:</b>					<b>80.00</b>
<b>Vendor: 1555 - OWEN EQUIPMENT</b>					
00051322	95350	12/18/2020	207-344-42108	EXTENSION BROOM	431.63
<b>Vendor 1555 - OWEN EQUIPMENT Total:</b>					<b>431.63</b>
<b>Vendor: PAC41 - PACIFIC ECORISK</b>					
16973	95351	12/18/2020	500-641-44305	NPDES TOXICITY TESTING	3,410.00
<b>Vendor PAC41 - PACIFIC ECORISK Total:</b>					<b>3,410.00</b>
<b>Vendor: PAC55 - PACIFIC SITE MANAGEMENT</b>					
59924	95352	12/18/2020	100-222-42108	MONTHLY LANDSCAPE MAINTENANCE	122.50
59924	95352	12/18/2020	100-231-42108	MONTHLY LANDSCAPE MAINTENANCE	327.50
59924	95352	12/18/2020	100-343-42108	MONTHLY LANDSCAPE MAINTENANCE	174.40
59924	95352	12/18/2020	100-345-42108	MONTHLY LANDSCAPE MAINTENANCE	5,619.33
59924	95352	12/18/2020	200-342-42108	MONTHLY LANDSCAPE MAINTENANCE	326.00
59924	95352	12/18/2020	201-343-42108	MONTHLY LANDSCAPE MAINTENANCE	532.60
59924	95352	12/18/2020	209-552-42108	MONTHLY LANDSCAPE MAINTENANCE	198.00
59924	95352	12/18/2020	209-553-42108	MONTHLY LANDSCAPE MAINTENANCE	206.00
59924	95352	12/18/2020	209-557-42108	MONTHLY LANDSCAPE MAINTENANCE	206.00
59924	95352	12/18/2020	310-347-42108	MONTHLY LANDSCAPE MAINTENANCE	60.00
59924	95352	12/18/2020	310-348-42108	MONTHLY LANDSCAPE MAINTENANCE	65.00
60015	95400	12/23/2020	100-222-42108	MONTHLY LANDSCAPE MAINTENANCE	122.50
60015	95400	12/23/2020	100-231-42108	MONTHLY LANDSCAPE MAINTENANCE	327.50
60015	95400	12/23/2020	100-343-42108	MONTHLY LANDSCAPE MAINTENANCE	174.40
60015	95400	12/23/2020	100-345-42108	MONTHLY LANDSCAPE MAINTENANCE	5,619.33
60015	95400	12/23/2020	200-342-42108	MONTHLY LANDSCAPE MAINTENANCE	326.00
60015	95400	12/23/2020	201-343-42108	MONTHLY LANDSCAPE MAINTENANCE	532.60
60015	95400	12/23/2020	209-552-42108	MONTHLY LANDSCAPE MAINTENANCE	198.00
60015	95400	12/23/2020	209-553-42108	MONTHLY LANDSCAPE MAINTENANCE	206.00
60015	95400	12/23/2020	209-557-42108	MONTHLY LANDSCAPE MAINTENANCE	206.00

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Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
60015	95400	12/23/2020	310-347-42108	MONTHLY LANDSCAPE MAINTENANCE	60.00
60015	95400	12/23/2020	310-348-42108	MONTHLY LANDSCAPE MAINTENANCE	65.00
Vendor PAC55 - PACIFIC SITE MANAGEMENT Total:					15,674.66
Vendor: ATH02 - PATRICIA ATHENOUR					
JAN2021	95401	12/23/2020	100-117-41101	RETIREE MEDICARE REIMBURSEMENT JAN 2021	220.20
Vendor ATH02 - PATRICIA ATHENOUR Total:					220.20
Vendor: 2059 - PATRIOT ENVIRONMENTAL SERVICES					
08-20-00637-1	95467	01/08/2021	100-231-42108	FD DECONTAMINATION SERVICES	3,766.23
Vendor 2059 - PATRIOT ENVIRONMENTAL SERVICES Total:					3,766.23
Vendor: PET08 - PET FOOD EXPRESS CORP					
139-2012PN	95402	12/23/2020	100-221-42514	PD DOG FOOD	47.51
29-2011PN	95402	12/23/2020	100-221-42514	PD DOG FOOD	47.51
Vendor PET08 - PET FOOD EXPRESS CORP Total:					95.02
Vendor: PGE01 - PG&E					
112520-4256	95403	12/23/2020	500-641-43103	11 TENNANT AVE	51,709.00
112520-4430	95403	12/23/2020	100-345-43103	S/O MARLESTA 1ST POLE-SPRINKLER CONTROLLER	10.25
112520-7547	95403	12/23/2020	100-222-43103	880 Tennent Ave-Public Safety Facility	2,888.42
112520-7547	95403	12/23/2020	100-223-43103	880 Tennent Ave-Public Safety Facility	577.68
112520-7547	95403	12/23/2020	100-231-43103	880 Tennent Ave-Public Safety Facility	2,310.75
112520-9961	95403	12/23/2020	209-552-43103	2500 CHARLES ST-SENIOR CENTER	1,245.36
113020-6521	95403	12/23/2020	200-342-43103	IFO 971 SAN PABLO AVE-TRAFFIC SIGNAL CONTROL	96.75
113020-6897	95403	12/23/2020	200-342-43103	PINOLE VALLEY RD & ESTATES AVE-TRAFFIC LIGHT CTRL	56.12
120220-1093	95403	12/23/2020	500-642-43103	W END/HAZEL AVE SEWAGE PLANT	542.44
120320-0887	95403	12/23/2020	200-342-43103	PINON AVE & SAN PABLO AVE TRAFFIC SIGNAL	66.33
120320-2182	95403	12/23/2020	200-342-43103	OAKRIDGE/SAN PABLO AVE TRAFFIC SIGNAL	58.34
120620-3834	95403	12/23/2020	100-231-43103	3790 PINOLE VALLEY RD FIRESTATION	309.44
120920-1801	95403	12/23/2020	209-553-43103	2454 SIMAS AVE REC CTR & POOL	14.30
121020-0498	95403	12/23/2020	100-231-43103	3790 PINOLE VALLEY RD FIRESTATION	447.86
121020-4157	95403	12/23/2020	100-222-43103	809 CITY HALL	16.97
121020-6043	95403	12/23/2020	100-231-43103	3790 PINOLE VALLEY RD	27.37
121120-0883	95468	01/08/2021	100-222-43103	800 TENNENT AVE PUBLI C SAFETY FACILITY	2,218.40
121120-0883	95468	01/08/2021	100-223-43103	800 TENNENT AVE PUBLI C SAFETY FACILITY	443.68
121120-0883	95468	01/08/2021	100-231-43103	800 TENNENT AVE PUBLI C SAFETY FACILITY	1,774.72
121120-1156	95468	01/08/2021	209-554-43103	635 TENNENT AVE YOUTH CTR/CATV	15.12
121120-1156	95468	01/08/2021	505-119-43103	635 TENNENT AVE YOUTH CTR/CATV	22.68
121120-1462	95468	01/08/2021	209-552-43103	2500 CHARLES ST SENIOR CENTER	106.43
121120-3029	95468	01/08/2021	100-345-43103	1270 ADOBE RD @ OUTSIDE BATHROOMS	100.22

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Payment Dates: 12/12/2020 - 1/8/2021

Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
121120-7186	95468	01/08/2021	209-558-43103	601 TENNENT AVE PUBLIC MEETING HALL	49.11
121120-8716	95468	01/08/2021	500-641-43103	SEWAGE PLNT-FT OF TENNENT	4,264.26
121520-5137	95468	01/08/2021	209-557-43103	2450 SIMAS AVE SWIM CTR	72.38
121620-0217	95468	01/08/2021	100-345-43103	TENNENT & PARK ST CLUB HOUSE	15.67
121620-0813	95468	01/08/2021	200-342-43103	2149 1/2 APPIAN WAY TRAFFIC SIGNAL	45.99
121620-0923	95468	01/08/2021	100-110-43103	2131 PEAR ST	58.79
121620-0923	95468	01/08/2021	100-111-43103	2131 PEAR ST	77.35
121620-0923	95468	01/08/2021	100-112-43103	2131 PEAR ST	85.08
121620-0923	95468	01/08/2021	100-115-43103	2131 PEAR ST	211.94
121620-0923	95468	01/08/2021	100-116-43103	2131 PEAR ST	61.88
121620-0923	95468	01/08/2021	100-117-43103	2131 PEAR ST	688.40
121620-0923	95468	01/08/2021	100-343-43103	2131 PEAR ST	1,282.44
121620-0923	95468	01/08/2021	200-342-43103	2131 PEAR ST	224.31
121620-0923	95468	01/08/2021	212-461-43103	2131 PEAR ST	92.82
121620-0923	95468	01/08/2021	212-462-43103	2131 PEAR ST	233.59
121620-0923	95468	01/08/2021	285-464-43103	2131 PEAR ST	77.35
121620-2506	95468	01/08/2021	215-341-43103	701 Pinon/2489 San Pablo-Electric CHGS	32.06
121620-2969	95468	01/08/2021	201-343-43103	600 TENNENT AVE BLACKIES STORAGE	19.82
121620-3537	95468	01/08/2021	100-343-43103	659 TENNENT AVE PARKING LOT LIGHTS	89.37
121620-3850	95468	01/08/2021	100-345-43103	601 TENNENT AVE CARETAKER'S SHED	210.97
121620-3914	95468	01/08/2021	100-345-43103	FERNANDEZ PARK BALLPARK LIGHTING	519.23
121620-4065	95468	01/08/2021	209-559-43103	2937 PINOLE VALLEY RD TENNIS CT LIGHTS	477.54
121620-4368	95468	01/08/2021	200-342-43103	APPIAN WAY & TARA HILLS TRAFFIC SIGNAL	126.69
121620-4612	95468	01/08/2021	201-343-43103	2100 SAN PABLO AVE FARIA HOUSE	35.07
121620-5274	95468	01/08/2021	201-343-43103	2361 SAN PABLO AVE OLD BANK BUILDING	48.15
121620-6969	95468	01/08/2021	201-343-43103	2361 SAN PABLO AVE PARKING LOT LIGHTS	134.71
121620-7509	95468	01/08/2021	200-342-43103	TARA HILLS DR 500 FT APPIAN WAY TRAFFIC SIGNAL	50.63
121620-7964	95468	01/08/2021	310-348-43103	2680 PINOLE VALLEY RD MEDIAN IRRIGATION SHOPPING C	10.65
121620-9985	95468	01/08/2021	201-343-43103	NEAR 795 FERNANDEZ PARKING LOT LIGHTS	158.54
121720-0081	95468	01/08/2021	200-342-43103	2501 SAN PABLO AVE TRAFFIC CONTROLLER	72.43
121720-0209	95468	01/08/2021	200-342-43103	S/E CORNER SAN PABLO AVE & TENNENT TRAFFIC SIGNAL	79.06
121720-0466	95468	01/08/2021	209-554-43103	635 TENNENT AVE YOUTH CTR/CATV	2,125.15
121720-0466	95468	01/08/2021	505-119-43103	635 TENNENT AVE YOUTH CTR/CATV	3,187.73
121720-1121	95468	01/08/2021	200-342-43103	DEL MONTE & SAN PABLO TRAFFIC CONTROL LIGHT	62.72
121720-1233	95468	01/08/2021	200-342-43103	SAN PABLO AVE TRAFFIC SIGNAL	82.74
121720-2615	95468	01/08/2021	100-345-43103	S/E CORNER OF ROGERS & NOB HILL SPRINKLER SYSTEM	9.53
121720-2620	95468	01/08/2021	200-342-43103	N/W CORNER APPIAN WAY & FITZGERALD DR TRAFFIC SIG	92.16
121720-2793	95468	01/08/2021	200-342-43103	1451 FITZGERALD DR TRAFFIC SIGNAL	68.66

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Payment Dates: 12/12/2020 - 1/8/2021

Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
121720-3311	95468	01/08/2021	200-342-43103	PINOLE VALLEY RD & HENRY TRAFFIC CONTROLLER	101.86
121720-4193	95468	01/08/2021	200-342-43103	HWY 80 PINOLE VALLEY RD TRAFFIC CONTROLLER	53.64
121720-4951	95468	01/08/2021	201-343-43103	2279 1/2 PARK ST	10.65
121720-5127	95468	01/08/2021	500-642-43103	893 1/2 SAN PABLO AVE PUMP STATION	107.93
121720-5374	95468	01/08/2021	200-342-43103	1220 PINOLE VALLEY RD TRAFFIC SIGNAL	84.66
121720-5387	95468	01/08/2021	100-345-43103	588 MARLESTA RD LOUIS FRANCIS PARK	44.25
121720-7114	95468	01/08/2021	200-342-43103	2429 SAN PABLO AVE	72.43
121720-8086	95468	01/08/2021	200-342-43103	N/S BORDER CITY OF PINOLE	110.08
121720-8687	95468	01/08/2021	200-342-43103	FITZGERALD DR IFO LONG JOHN SILVERS TRAFFIC SIGNAL	81.13
121720-9824	95468	01/08/2021	310-347-43103	1303 PINOLE VALLEY RD TRAFFIC CONTROL SVC	104.80
<b>Vendor PGE01 - PG&amp;E Total:</b>					<b>81,065.03</b>
<b>Vendor: PIN16 - PINOLE SEALS SWIM CLUB</b>					
2020 BUDGET VS ACTUAL	95471	01/08/2021	209-557-42101	2020 REIMBURSEMENT INCREASE	7,611.36
<b>Vendor PIN16 - PINOLE SEALS SWIM CLUB Total:</b>					<b>7,611.36</b>
<b>Vendor: PIT01 - PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC</b>					
3104380224	95404	12/23/2020	525-118-42107	DIGITAL MAILING SYSTEM LEASE 9/30-12/29/20	441.57
<b>Vendor PIT01 - PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC Total:</b>					<b>441.57</b>
<b>Vendor: 1009 - PRECISION IT CONSULTING</b>					
11243	95405	12/23/2020	525-118-42101	PRECISION 360 GOLD JANUARY BILLING	12,500.00
11243	95405	12/23/2020	525-118-42105	PRECISION 360 GOLD JANUARY BILLING	995.00
11243	95405	12/23/2020	525-118-42105	PRECISION 360 GOLD JANUARY BILLING	820.00
11243	95405	12/23/2020	525-118-42106	PRECISION 360 GOLD JANUARY BILLING	80.30
11243	95405	12/23/2020	525-118-42106	PRECISION 360 GOLD JANUARY BILLING	291.10
11244	95405	12/23/2020	525-118-42510	PRECISION 360 OFFICE 365 NOVEMBER 2020	2,792.00
<b>Vendor 1009 - PRECISION IT CONSULTING Total:</b>					<b>17,478.40</b>
<b>Vendor: PRI18 - PRIORITY 1 PUBLIC SAFETY EQUIPMENT</b>					
8070	95353	12/18/2020	106-221-47104	EQUIPMENT INSTALL PD 2020 UTILITY VEHICLE #804	16,903.46
<b>Vendor PRI18 - PRIORITY 1 PUBLIC SAFETY EQUIPMENT Total:</b>					<b>16,903.46</b>
<b>Vendor: 2057 - PROFORCE MARKETING, INC</b>					
431419	95436	12/30/2020	100-221-42514	WRP BOLAWRP KYDEX HOLSTER	243.53
<b>Vendor 2057 - PROFORCE MARKETING, INC Total:</b>					<b>243.53</b>
<b>Vendor: PRO18 - PROTECTION 1 / ADT</b>					
120220	95472	01/08/2021	209-553-42108	TINY TOTS ALARM MONITORING 12/24/20-01/23/21	78.45
<b>Vendor PRO18 - PROTECTION 1 / ADT Total:</b>					<b>78.45</b>
<b>Vendor: R&amp;S01 - R &amp; S ERECTION OF RICHMOND, INC.</b>					
100005C	95406	12/23/2020	100-231-42108	3700 PV ROAD INSTALL NEW RECEIVER	357.23
99967C	95406	12/23/2020	100-231-42108	3700 PV ROAD ROLL UP NOT WORKING WITH REMOTES	250.00
<b>Vendor R&amp;S01 - R &amp; S ERECTION OF RICHMOND, INC. Total:</b>					<b>607.23</b>

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Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
<b>Vendor: 2042 - RECORDS SYSTEMS ASSOCIATES, INC.</b>					
20-9	95473	01/08/2021	100-112-42101	SOFTWARE CONFIGURATION EDMS/ERMS	3,421.40
<b>Vendor 2042 - RECORDS SYSTEMS ASSOCIATES, INC. Total:</b>					<b>3,421.40</b>
<b>Vendor: REG06 - REGIONAL MONITORING PROG.</b>					
3021171	95354	12/18/2020	500-641-44304	ANNUAL PARTICIPANT FEE RMP 2021 BUDGET MUNICIPAL	23,220.00
439580 R2-2020-1036	95437	12/30/2020	500-641-44304	SUPPLEMENT ENVIRONMENTAL PROJECT FUND	3,000.00
<b>Vendor REG06 - REGIONAL MONITORING PROG. Total:</b>					<b>26,220.00</b>
<b>Vendor: 1792 - RODEO AUTOTECH, INC</b>					
0064170	95438	12/30/2020	100-221-42107	PD 2018 FORD FUSION ONE NEW TIRE/ REPAIR ONE TIRE	244.90
<b>Vendor 1792 - RODEO AUTOTECH, INC Total:</b>					<b>244.90</b>
<b>Vendor: 2052 - ROSALIE HURTADO</b>					
121020 REFUND	95355	12/18/2020	209-552-43804	REFUND ST PATRICK'S DAY LUNCHEON 3/12/20 COVID-19	18.00
<b>Vendor 2052 - ROSALIE HURTADO Total:</b>					<b>18.00</b>
<b>Vendor: ROS08 - RSG, INC.</b>					
I006731	95474	01/08/2021	285-464-42101	AFFORDABLE HOUSING RFP AND DEVELOPER SELECTION NOV	450.00
I006748	95474	01/08/2021	750-463-42101	REAL ESTATE OPEN LISTING BROKER SERVICES NOVEMBER	4,093.75
I006749	95474	01/08/2021	285-464-42101	COMPLIANCE MONITORING YEAR 4 NOVEMBER	1,901.25
<b>Vendor ROS08 - RSG, INC. Total:</b>					<b>6,445.00</b>
<b>Vendor: J&amp;O01 - RUBBER DUST INC.</b>					
136263	95407	12/23/2020	500-641-42107	STERLING DUMP TRUCK TIRES LIC#1069441	1,089.05
<b>Vendor J&amp;O01 - RUBBER DUST INC. Total:</b>					<b>1,089.05</b>
<b>Vendor: 1714 - SHERRI D. LEWIS</b>					
PC06PINOLE - FY20/21	95408	12/23/2020	212-461-42514	PLANNING COMMISSION MEETING NOTES 12/14/20	150.00
<b>Vendor 1714 - SHERRI D. LEWIS Total:</b>					<b>150.00</b>
<b>Vendor: SHR02 - SHRED DEFENSE INC</b>					
33447	95409	12/23/2020	100-222-42101	PD ON SITE SHREDDING PULVERIZATION SERVICE	166.40
33468	95475	01/08/2021	100-222-42101	PD ON SITE PULVERIZATION SERVICES	166.40
<b>Vendor SHR02 - SHRED DEFENSE INC Total:</b>					<b>332.80</b>
<b>Vendor: SQU00 - SQUARE DEAL GARAGE</b>					
33323	95356	12/18/2020	100-343-42107	OIL CHANGE 2001 CHEVROLET SILVERADO 1081786	49.04
33450	95356	12/18/2020	100-343-42107	SMOG INSPECTION CHEVROLET SILVERADO 1081786	45.75
33451	95439	12/30/2020	100-343-42107	SMOG INSPECTION 2002 FORD PICKUP F150 LIC 1104594	45.75
33454	95439	12/30/2020	100-343-42107	SMOG INSPECTION 2008 FORD F250 PICKUP LIC 1206122	45.75
33464	95439	12/30/2020	500-641-42107	SMOG INSPECTION 2005 FORD TAURUS LIC 1175896	45.75
33469	95439	12/30/2020	500-641-42107	SMOG INSPECTION 2002 FORD F250 LIC 1127633	45.75
33471	95439	12/30/2020	500-641-42107	SMOG INSPECTION 2006 FORD F250 PICKUP LIC 1244410	45.75
33474	95439	12/30/2020	100-343-42107	SMOG INSPECTION 2005 FORD TAURUS LIC 1201420	45.75

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Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
33529	95439	12/30/2020	100-221-42107	SMOG INSPECTION 2008 FORD RANGER LIC 1264691	45.75
33532	95439	12/30/2020	100-221-42107	SMOG INSPECTION 2006 DODGE CHARGER LIC 5MOZ689	45.75
33535	95439	12/30/2020	100-221-42107	SMOG INSPECTION 2003 FORD RANGER LIC 1203497	45.75
33557	95439	12/30/2020	100-221-42107	SMOG INSPECTION 1997 FORD EXPEDITION LIC 339231	45.75
Vendor SQU00 - SQUARE DEAL GARAGE Total:					552.29
Vendor: STA56 - STAILING S&S RV REPAIRS					
6417-802	95357	12/18/2020	100-221-42107	PD VEHICLE SERVICE	64.95
6418-807	95357	12/18/2020	100-221-42107	PD VEHICLE SERVICE	34.95
6565-807	95410	12/23/2020	100-221-42107	OIL CHANGE AND BATTERY 807 FORD	175.55
Vendor STA56 - STAILING S&S RV REPAIRS Total:					275.45
Vendor: STA42 - STAPLES BUSINESS CREDIT					
112520 STATEMENT	95411	12/23/2020	100-115-42201	STATEMENT #1631988013 MONTHLY OFFICE SUPPLIES	366.62
112520 STATEMENT	95411	12/23/2020	100-116-42201	STATEMENT #1631988013 MONTHLY OFFICE SUPPLIES	99.95
112520 STATEMENT	95411	12/23/2020	100-117-42201	STATEMENT #1631988013 MONTHLY OFFICE SUPPLIES	426.04
112520 STATEMENT	95411	12/23/2020	100-222-42201	STATEMENT #1631988013 MONTHLY OFFICE SUPPLIES	506.35
112520 STATEMENT	95411	12/23/2020	100-231-42201	STATEMENT #1631988013 MONTHLY OFFICE SUPPLIES	224.63
112520 STATEMENT	95411	12/23/2020	100-341-42201	STATEMENT #1631988013 MONTHLY OFFICE SUPPLIES	50.16
112520 STATEMENT	95411	12/23/2020	212-461-42201	STATEMENT #1631988013 MONTHLY OFFICE SUPPLIES	288.31
112520 STATEMENT	95411	12/23/2020	212-462-42201	STATEMENT #1631988013 MONTHLY OFFICE SUPPLIES	175.06
Vendor STA42 - STAPLES BUSINESS CREDIT Total:					2,137.12
Vendor: STA25 - STATE WATER RESOURCES CONTROL BOARD					
SW-0205437	95440	12/30/2020	207-344-42514	ANNUAL PERMIT FEE	8,992.00
WD-0177646	95358	12/18/2020	500-642-44304	ANNUAL PERMIT FEE WDR 7/120-6/30/21	2,848.00
WD-0180720	95412	12/23/2020	500-641-44304	ANNUAL PERMIT FEE NPDES FLOW 7/1/20-6/30/21	22,993.00
Vendor STA25 - STATE WATER RESOURCES CONTROL BOARD Total:					34,833.00
Vendor: STE20 - STERICYCLE, INC.					
3005342858	95441	12/30/2020	100-222-42101	PD MEDICAL WASTE SERVICE	55.55
Vendor STE20 - STERICYCLE, INC. Total:					55.55
Vendor: 1637 - STRYKER SALES CORPORATION					
3222470M	95476	01/08/2021	100-231-42104	DS019344	2,930.84
Vendor 1637 - STRYKER SALES CORPORATION Total:					2,930.84
Vendor: OFF11 - THE OFFICE CITY					
113020STATEMENT	95413	12/23/2020	100-117-42201	CITY OFFICE SUPPLIES NOV 2020	43.43
113020STATEMENT	95413	12/23/2020	500-641-42201	CITY OFFICE SUPPLIES NOV 2020	285.41
Vendor OFF11 - THE OFFICE CITY Total:					328.84
Vendor: 2053 - TIFCO INDUSTRIES, INC.					
71607377	95359	12/18/2020	500-642-44410	PVC YELLOW COATED GLOVES	559.37
Vendor 2053 - TIFCO INDUSTRIES, INC. Total:					559.37
Vendor: TRA01 - TRANS BAY INSURANCE					
4070	95477	01/08/2021	100-113-42506	INSURANCE PREMIUM POLICY #65325190 TREASURER BOND	250.00

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Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
4075	95477	01/08/2021	100-112-42506	INSURANCE PREMIUM POLICY #65328319 CITY CLERK BOND	175.00
Vendor TRA01 - TRANS BAY INSURANCE Total:					425.00
Vendor: TRA20 - TRANSUNION RISK AND ALTERNATIVE DATA					
263397-202011-1	95442	12/30/2020	525-118-42510	NOVEMBER SERVICES PERSON SEARCHES	107.10
Vendor TRA20 - TRANSUNION RISK AND ALTERNATIVE DATA Total:					107.10
Vendor: UNI38 - UNIVAR USA INC					
48835660	95360	12/18/2020	500-641-44303	SOD BISULFITE 25% BULK NSF LIQ	6,195.02
48846790	95443	12/30/2020	500-641-44303	SOD HYPO 12.5% LIQUICHLOR K2	3,608.32
48862096	95443	12/30/2020	500-641-44303	SOD BISULFATE 25%	6,136.46
Vendor UNI38 - UNIVAR USA INC Total:					15,939.80
Vendor: UNI07 - UNIVERSAL BUILDING SVCS.					
258915	95361	12/18/2020	100-343-42108	CUSTODIAL SUPPLIES CORP YARD	698.46
259171	95444	12/30/2020	100-222-42108	FD CUSTODIAL SUPPLIES	408.11
259247	95444	12/30/2020	100-222-42108	PD CUSTODIAL SUPPLIES	188.59
259248	95444	12/30/2020	100-343-42108	CITY HALL CUSTODIAL SUPPLIES	198.26
259317	95444	12/30/2020	100-343-42108	CITY HALL TRASH LINERS	34.47
259318	95444	12/30/2020	100-222-42108	PD LINERS	55.11
259354	95444	12/30/2020	100-343-42108	CORP YARD CUSTODIAL SUPPLIES	365.12
483005	95414	12/23/2020	100-343-42108	CITY HALL NOV 2020 JANITORIAL SERVICES	1,070.00
483006	95414	12/23/2020	100-222-42108	PD FD PUBLIC SAFETY NOV 2020 JANITORIAL SERVICES	1,176.00
483006	95414	12/23/2020	100-223-42108	PD FD PUBLIC SAFETY NOV 2020 JANITORIAL SERVICES	1,176.00
483007	95414	12/23/2020	209-557-42108	SWIM CENTER NOV 2020 JANITORIAL SERVICES	914.00
483012	95414	12/23/2020	500-641-42108	WPCP NOV 2020 JANIORIAL SERVICES	508.00
Vendor UNI07 - UNIVERSAL BUILDING SVCS. Total:					6,792.12
Vendor: USB06 - US BANK					
112320STATEMENT	95415	12/23/2020	100-20018	CITY CREDIT CARD BILLING	14,692.26
Vendor USB06 - US BANK Total:					14,692.26
Vendor: VAL04 - VALLEJO FIRE EXTINGUISHER					
89161	95416	12/23/2020	100-231-42107	FD EXTINGUISHER SERVICE	56.11
89162	95416	12/23/2020	100-222-42514	FD EXTINGISHER SERVICE AND SUPPLIES	459.45
Vendor VAL04 - VALLEJO FIRE EXTINGUISHER Total:					515.56
Vendor: 2050 - VSS INTERNATIONAL, INC.					
7777777	95362	12/18/2020	200-342-47205	PROJECT 20-081 RESIDENTIAL SLURRY SEAL APP #1	707,143.60
Vendor 2050 - VSS INTERNATIONAL, INC. Total:					707,143.60
Vendor: VWR01 - VWR INTERNATIONAL, LLC.					
8802917080	95417	12/23/2020	500-641-44305	50 ML POLYALLOMR BTL W/CAP 6PK	205.70
8802930435	95417	12/23/2020	500-641-44305	WOODEN STICKS	42.01
8802957008	95417	12/23/2020	500-641-44305	CAP BOTTLE 24MM	56.85
Vendor VWR01 - VWR INTERNATIONAL, LLC. Total:					304.56
Vendor: WKH00 - W K HYDRAULICS INC					
6729	95445	12/30/2020	500-641-42107	LABOR TO REPAIR PTO ON TRUCK	150.00
Vendor WKH00 - W K HYDRAULICS INC Total:					150.00

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Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
<b>Vendor: WES08 - WESTECH</b>					
79442	95446	12/30/2020	500-641-42107	SKIMMER ROLLER NYL-MDS	556.53
				<b>Vendor WES08 - WESTECH Total:</b>	<b>556.53</b>
<b>Vendor: 1520 - WEX BANK</b>					
68971327	95363	12/18/2020	100-221-44301	CHEVRON FUEL PURCHASES PD	30.00
				<b>Vendor 1520 - WEX BANK Total:</b>	<b>30.00</b>
<b>Vendor: PAL08 - WILLIAM PALMINI, III</b>					
122120 REIMBURSEMENT	95418	12/23/2020	722-20403	REIMBURSE FOR CANDY CANE LANE COMMUNITY OUTREACH	34.90
				<b>Vendor PAL08 - WILLIAM PALMINI, III Total:</b>	<b>34.90</b>
				<b>Grand Total:</b>	<b>1,448,864.06</b>



## Report Summary

## Fund Summary

Fund	Payment Amount
100 - General Fund	357,962.17
105 - Measure S -2006	178.20
106 - MEASURE S-2014	53,938.51
200 - Gas Tax Fund	719,971.43
201 - Restricted Real Estate Maintenance Fund	1,572.14
204 - Police Grants	29.70
207 - NPDES Storm Water Fund	9,500.26
209 - Recreation Fund	32,937.92
212 - Building & Planning	18,866.52
215 - Measure C and J Fund	427.49
285 - Housing Land Held for Resale	2,625.90
310 - Lighting & Landscape Districts	25,053.19
325 - City Street Improvements	3,619.86
500 - Sewer Enterprise Fund	194,373.71
505 - Cable Access TV	3,210.41
525 - Information Systems	20,345.70
722 - Community Assistance Program	34.90
750 - Recognized Obligation Retirement Fund	4,216.05
<b>Grand Total:</b>	<b>1,448,864.06</b>

## Account Summary

Account Number	Account Name	Payment Amount
100-000-31510	Other Tax/Business License	106.00
100-10601	Gas Tanks/Corp Yard	13,891.96
100-10602	Gas Tanks/Fire Station	1,525.85
100-110-43103	Utilities/Electricity & Pow...	58.79
100-111-42401	Dues & Pub/Memberships	350.00
100-111-43103	Utilities/Electricity & Pow...	77.35
100-112-42101	Prof Svcs/Professional Ser...	3,421.40
100-112-42201	Office Expense	10.08
100-112-42506	Admin Exp/Bonds	175.00
100-112-42514	Admin Exp/Special Depart	93.85
100-112-43103	Utilities/Electricity & Pow...	85.08
100-113-42506	Admin Exp/Bonds	250.00
100-115-42101	Prof Svcs/Professional Ser...	28,065.00
100-115-42201	Office Expense	648.06
100-115-43103	Utilities/Electricity & Pow...	211.94
100-116-42101	Prof Svcs/Professional Ser...	2,874.93
100-116-42201	Office Expense	99.95
100-116-43103	Utilities/Electricity & Pow...	61.88
100-117-41004	Emp Benefits/PERS Retir...	205,375.59
100-117-41101	Retiree Benefits/Medical-...	220.20
100-117-42201	Office Expense	469.47
100-117-43103	Utilities/Electricity & Pow...	688.40
100-117-43105	Utilities/Cable	29.88
100-20018	Accounts Payable/CalCard	14,692.26
100-221-41008	Emp Benefits/Long Term ...	445.50
100-221-42101	Prof Svcs/Professional Ser...	4,430.50
100-221-42107	Prof Svcs/Equipment Mai...	957.61
100-221-42110	Prof Svcs/Fingerprinting	32.00
100-221-42511	Admin Exp/Equipment Re...	1,120.00
100-221-42514	Admin Exp/Special Depart	1,878.19
100-221-44301	Other Materials Supp/Fuel	30.00
100-221-46201	Insurance/General Liability	411.00
100-222-42101	Prof Svcs/Professional Ser...	388.35
100-222-42108	Prof Svcs/Building-Structu...	2,184.17
100-222-42201	Office Expense	506.35

## Account Summary

Account Number	Account Name	Payment Amount
100-222-42401	Dues & Pub/Memberships	50.00
100-222-42514	Admin Exp/Special Depart	992.27
100-222-43103	Utilities/Electricity & Pow...	5,123.79
100-222-44410	Safety Clothing	67.06
100-223-41008	Emp Benefits/Long Term ...	258.00
100-223-42108	Prof Svcs/Building-Structu...	1,176.00
100-223-43103	Utilities/Electricity & Pow...	1,021.36
100-231-42101	Prof Svcs/Professional Ser...	23,092.40
100-231-42104	Prof Svcs/Paramedic Servi...	2,955.79
100-231-42106	Prof Svcs/Software Maint...	1,955.84
100-231-42107	Prof Svcs/Equipment Mai...	464.99
100-231-42108	Prof Svcs/Building-Structu...	5,558.26
100-231-42201	Office Expense	224.63
100-231-43103	Utilities/Electricity & Pow...	4,870.14
100-231-43105	Utilities/Cable	69.85
100-341-42201	Office Expense	50.16
100-341-46201	Insurance/General Liability	1,230.22
100-342-42514	Admin Exp/Special Depart	240.08
100-343-42107	Prof Svcs/Equipment Mai...	421.69
100-343-42108	Prof Svcs/Building-Structu...	6,466.61
100-343-43102	Utilities/Water	155.36
100-343-43103	Utilities/Electricity & Pow...	1,371.81
100-343-44410	Safety Clothing	1,450.75
100-343-46201	Insurance/General Liability	374.00
100-345-42108	Prof Svcs/Building-Structu...	11,488.66
100-345-43102	Utilities/Water	55.74
100-345-43103	Utilities/Electricity & Pow...	910.12
105-221-41008	Emp Benefits/Long Term ...	178.20
106-221-47104	FF&E/Vehicles	53,938.51
200-342-42101	Prof Svcs/Professional Ser...	5,539.10
200-342-42108	Prof Svcs/Building-Structu...	5,602.00
200-342-43103	Utilities/Electricity & Pow...	1,686.73
200-342-47205	Improvements/Streets	707,143.60
201-343-42108	Prof Svcs/Building-Structu...	1,065.20
201-343-42513	Admin Exp/Rent	100.00
201-343-43103	Utilities/Electricity & Pow...	406.94
204-227-41008	Emp Benefits/Long Term ...	29.70
207-344-42101	Prof Svcs/Professional Ser...	56.75
207-344-42108	Prof Svcs/Building-Structu...	451.51
207-344-42514	Admin Exp/Special Depart	8,992.00
209-20308	Deposits Payable/Recreat...	250.00
209-552-38112	Rental Income/Facility Re...	1,000.00
209-552-42107	Prof Svcs/Equipment Mai...	382.69
209-552-42108	Prof Svcs/Building-Structu...	729.20
209-552-43103	Utilities/Electricity & Pow...	1,351.79
209-552-43804	Program Cost/Food Progr...	18.00
209-552-43810	Program Cost/Center Mai...	311.50
209-553-42108	Prof Svcs/Building-Structu...	1,509.18
209-553-43103	Utilities/Electricity & Pow...	14.30
209-554-42108	Prof Svcs/Building-Structu...	13,798.43
209-554-43103	Utilities/Electricity & Pow...	2,140.27
209-557-42101	Prof Svcs/Professional Ser...	7,611.36
209-557-42108	Prof Svcs/Building-Structu...	2,747.51
209-557-43103	Utilities/Electricity & Pow...	72.38
209-558-42108	Prof Svcs/Building-Structu...	474.66
209-558-43103	Utilities/Electricity & Pow...	49.11
209-559-43103	Utilities/Electricity & Pow...	477.54
212-461-42201	Office Expense	288.31

**Account Summary**

Account Number	Account Name	Payment Amount
212-461-42514	Admin Exp/Special Depart	483.00
212-461-43103	Utilities/Electricity & Pow...	92.82
212-462-34211	Fees/CA State Building Fee	564.11
212-462-42101	Prof Svcs/Professional Ser...	17,029.63
212-462-42201	Office Expense	175.06
212-462-43103	Utilities/Electricity & Pow...	233.59
215-341-43101	Utilities/Telephone	395.43
215-341-43103	Utilities/Electricity & Pow...	32.06
285-464-42101	Prof Svcs/Professional Ser...	2,548.55
285-464-43103	Utilities/Electricity & Pow...	77.35
310-347-42101	Prof Svcs/Professional Ser...	316.16
310-347-42108	Prof Svcs/Building-Structu...	120.00
310-347-43103	Utilities/Electricity & Pow...	104.80
310-348-42101	Prof Svcs/Professional Ser...	209.18
310-348-42108	Prof Svcs/Building-Structu...	24,292.40
310-348-43103	Utilities/Electricity & Pow...	10.65
325-342-47205	Improvements/Streets	3,619.86
500-641-42107	Prof Svcs/Equipment Mai...	21,657.77
500-641-42108	Prof Svcs/Building-Structu...	708.65
500-641-42201	Office Expense	384.59
500-641-43103	Utilities/Electricity & Pow...	55,973.26
500-641-44302	Other Materials Supp/Slu...	11,596.98
500-641-44303	Other Materials Supp/Ch...	37,488.07
500-641-44304	Other Materials Supp/Pe...	49,447.00
500-641-44305	Other Materials Supp/Lab...	9,036.35
500-641-44410	Safety Clothing	2,233.30
500-642-42108	Prof Svcs/Building-Structu...	1,550.23
500-642-43103	Utilities/Electricity & Pow...	650.37
500-642-44304	Other Materials Supp/Pe...	2,848.00
500-642-44410	Safety Clothing	799.14
505-119-43103	Utilities/Electricity & Pow...	3,210.41
525-118-42101	Prof Svcs/Professional Ser...	12,500.00
525-118-42105	Prof Svcs/Network Maint...	1,815.00
525-118-42106	Prof Svcs/Software Maint...	721.40
525-118-42107	Prof Svcs/Equipment Mai...	441.57
525-118-42510	Admin Exp/Software Purch	3,603.51
525-118-43101	Utilities/Telephone	1,264.22
722-20403	Deferred Rev/Police Depa...	34.90
750-463-42101	Prof Svcs/Professional Ser...	4,216.05
<b>Grand Total:</b>		<b>1,448,864.06</b>

**Project Account Summary**

Project Account Key	Payment Amount
**None**	1,448,864.06
<b>Grand Total:</b>	<b>1,448,864.06</b>

Approved by:  Date: 1/14/2021



## **CITY COUNCIL REPORT**

**7B**

**DATE:** January 19, 2021

**TO:** HONORABLE MAYOR AND COUNCIL MEMBERS

**FROM:** ERIC CASHER, CITY ATTORNEY

**BY:** ALEX MOG, ASSISTANT CITY ATTORNEY

**SUBJECT:** RESOLUTION CONFIRMING CONTINUED EXISTENCE OF LOCAL  
EMERGENCY

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### **RECOMMENDATION**

Staff recommends that the City Council adopt a resolution confirming the continued existence of a local emergency.

### **BACKGROUND & DISCUSSION**

On March 18, 2020, the City Manager, acting as Director of Emergency Services, proclaimed a local emergency pursuant to California Government Code Section 8630 and Pinole Municipal Code Chapter 2.32. The emergency declaration was based on public health and safety concerns for persons and property within the City as a consequence of the global spread of novel coronavirus 2019 ("COVID-19"), including confirmed cases in Contra Costa County, as well as, the Contra Costa County Department of Health's shelter in place order dated March 16, 2020. The City Council subsequently adopted a resolution affirming the City Manager's emergency declaration.

The California Emergency Services Act requires the City Council to review the need for continuing the local emergency at least once every 60 days. Although the local emergency does not end until terminated by the City Council, the Pinole Municipal Code requires the City Council to review the need for continuing the local emergency every 14 days. The City Council has confirmed the continued existence of the local emergency multiple times since the emergency was first declared.

The number of new cases of COVID-19 is rising at an alarming rate throughout California, including within Contra Costa County. This increase is likely due, in part, to gatherings over the holiday period. There have now been over 46,000 cases of COVID-19 within the County and approximately 365 deaths. That is an increase of over 33% in the last month. Not only is the raw number of positive cases increasing quickly, so is the rate of positive tests. The daily number of individuals testing positive for COVID-19 in Contra Costa County is greater than at any other time since the start of the pandemic. In Pinole, the rate of new cases over the last 14 days is

approximately 625 new cases per 100,000 people. That rate is twice the rate that existed in mid-December, and four times the rate that existed at the beginning of December. This is consistent with the trend for Contra Costa County and the overall region. In response to the growing number of cases of COVID-19, the Contra Costa County Health Officer issued a new Shelter in Place Order that, among other things, bans gatherings of any type and prohibits indoor or outdoor dining. In response to decreased ICU capacity, the Governor also issued a revised shelter in place order. ICU capacity in Contra Costa County has generally been below 15% for multiple weeks. Although administration of the COVID-19 vaccine has begun, supplies are limited and it will be months before most of the population has receives a vaccine.

Public health and safety concerns for persons and property within the City as a consequence of the global spread of novel coronavirus 2019 continue to exist.

If the proposed resolution is adopted, the City Council will confirm the continued existence of the local emergency. In accordance with state law and the Municipal Code, the City Council will review the emergency declaration periodically until the conditions warrant a termination of the emergency declaration.

### **FISCAL IMPACT**

There is no direct fiscal impact from the adoption of the resolution ratifying a local emergency. However, the City will consider all options available to seek reimbursement for indirect expenses and fiscal impacts through the appropriate authorities.

### **ATTACHMENTS**

- A. Resolution Confirming Continued Existence of Local Emergency

3662452.1

**RESOLUTION 2021-XX**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINOLE, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, CONFIRMING THE CONTINUED EXISTENCE OF A LOCAL EMERGENCY DUE TO COVID-19**

**WHEREAS**, Government Code Section 8630 and Pinole Municipal Code Section 2.32.060 authorize the Director of Emergency Service to proclaim a local emergency when conditions of disaster or extreme peril to the safety of persons and property within the territorial limits of a city exist if the City Council is not in session and provides that the City Council shall ratify the proclamation within seven days thereafter; and

**WHEREAS**, in accordance with Government Code Section 8630 and Pinole Code Section 2.32.060, the Director of Emergency Services proclaimed the existence of a local emergency caused by the Novel Coronavirus (COVID-19), a respiratory disease first identified in China that may result in serious illness or death that is easily transmissible from person to person, on March 18; and

**WHEREAS**, on March 24, the City Council ratified and confirmed the proclamation of the existence of a local emergency issued by the Director of Emergency Services; and

**WHEREAS**, pursuant to Government Code Section 8630 and Pinole Municipal Code Section 2.32.060, the City Council must periodically review the need for continuing the local emergency; and

**WHEREAS**, the conditions that prompted the original declaration of a local emergency continue to exist; and

**WHEREAS**, the recitals contained in Resolution No. 2020-13, adopted by the City Council on March 24, are incorporated into this Resolution as if stated herein; and

**WHEREAS**, the number of new cases of COVID-19 is rising at an alarming rate throughout California, including within Contra Costa County; and

**WHEREAS**, there have now been over 46,000 cases of COVID-19 and approximately 365 deaths within the County, and increase of almost 33% over the last month; and

**WHEREAS**, the rate of new cases in Pinole over the last 14 days is approximately 625 per 100,000 people, which is twice the rate that existed four times the rate that existed in early December; and

**WHEREAS**, in response to the growing number of cases of COVID-19, the Contra Costa County Health Officer issued a new Shelter in Place Order that, among other things, bans gatherings of any type; and

## ATTACHMENT A

**WHEREAS**, ICU capacity in Contra Costa County has generally been below 15% for multiple weeks; and

**WHEREAS**, the daily number of individuals testing positive for COVID-19 in Contra Costa County is greater than at any other time since the start of the pandemic; and

**WHEREAS**, although administration of the COVID-19 vaccine has begun, supplies are limited and it will be months before most of the population has receives a vaccine; and

**WHEREAS**, the public health and safety concerns for persons and property within the City as a consequence of the global spread of COVID-19 continue to exist; and

**WHEREAS**, in order to prevent the spread of COVID-19, the City and its residents must continue to take serious precautions; and

**WHEREAS**, the health, safety, and welfare of Pinole residents, businesses, visitors, and staff is of utmost importance to the City and additional future measures may be needed to protect the community; and

**WHEREAS**, the City may require additional assistance in the future, and a formal declaration of emergency allows the City to access resources in a timely manner in a timely fashion; and

**WHEREAS**, the City Council finds that conditions of extreme peril to the safety of persons and property within the territorial limits of the City related to COVID-19 pandemic continue in existence; and

**WHEREAS**, the City Council finds that extraordinary measures are required to protect the public health, safety, and of persons and property within the City that are or are likely to be beyond the control or capability of the services, personnel, equipment, and facilities of the City; and

**WHEREAS**, the City Council have continued existence of a local emergency periodically since it was first declared on March 18, 2020; and

**WHEREAS**, the City Council desires to confirm the continued existence of a local emergency within Pinole due to COVID-19.

**NOW, THEREFORE, BE IT RESOLVED** that the Council of the City of Pinole hereby declares as follows:

1. The local emergency declared by Resolution No. 2020-13 due to the COVID-19 Pandemic continues to exist within the City of Pinole.
2. During the existence of the declared local emergency, the powers, functions, and duties of the City Manager, acting as Director of Emergency Services, and the

## ATTACHMENT A

emergency organization of this City shall be those prescribed by State law and by ordinances and resolutions of the City of Pinole.

3. The declaration of local emergency shall remain in effect until such time that the Council determines that the emergency conditions have been abated.

**PASSED AND ADOPTED** at a regular meeting of the Pinole City Council held on the 19<sup>th</sup> day of January, 2021, by the following vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

ABSTAIN: COUNCILMEMBERS:

I hereby certify that the foregoing resolution was introduced, passed, and adopted on the 19<sup>th</sup> day of January, 2021.

---

Heather Iopu, CMC  
City Clerk

3662453.1





## **CITY COUNCIL REPORT**

**7C**

**DATE: JANUARY 19, 2021**

**TO: MAYOR AND COUNCIL MEMBERS**

**FROM: TAMARA MILLER, DEVELOPMENT SERVICES DIRECTOR/CITY  
ENGINEER  
MISHA KAUR, SR. PROJECT MANAGER**

**SUBJECT: ADOPT A RESOLUTION AUTHORIZING THE FILING OF A GRANT  
APPLICATION FOR FISCAL YEAR 2021-22 STATE TRANSPORTATION  
DEVELOPMENT ACT ARTICLE 3 PEDESTRIAN/ BICYCLE PROJECT  
FUNDING**

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### **RECOMMENDATION**

Staff recommends that the City Council adopt a resolution authorizing the filing of a grant application to the Metropolitan Transportation Commission (MTC) for fiscal year (FY) 2020-21 State Transportation Development Act (TDA) funding. Staff proposes to use the funds for the installation of a High intensity Activated crossWALK (HAWK) at Appian Way and Marlesta Road.

### **BACKGROUND**

The MTC distributes transportation funds to Bay Area cities and counties. MTC distributes funds under two programs, among others, called Transportation Development Act (TDA) and State Transit Assistance (STA). These funds can be used to support transit operations; bus and rail projects; special transit services for disabled riders; pedestrian and bicycle facilities; and transportation planning. Transportation Development Act Article 3, or TDA 3, provides funding annually for bicycle and pedestrian projects specifically.

Per MTC Resolution 4108, each agency is notified of the TDA funding opportunity and is required to submit applications in a countywide coordinated effort. Some counties competitively select projects while other counties distribute the funds to jurisdiction based on population. Contra Costa County coordinates a consolidated annual request for projects to be funded in the county. Historically, the grant award process has been very competitive. The TDA program allows the City to submit one application per fiscal year.

### **REVIEW AND ANALYSIS**

In 2016, staff worked with the Traffic and Pedestrian Safety (TAPS) Committee to explore treatments and devices to improve the safety of the intersection at Appian Way and Marlesta Road for pedestrians. The City contracted with Willdan Engineering for an analysis of the roadway conditions and traffic control devices. Willdan Engineering

analyzed the roadway geometrics and traffic volumes and recommended several solutions including the installation of a HAWK warning device. A HAWK beacon is a pedestrian-activated traffic control device used to stop road traffic and allow pedestrians to cross safely. Based on Willdan's analysis, the TAPS Committee made recommendations to the City Council to pursue a HAWK signal for this location and place this project in the City's Capital Improvement Plan. As a result, this project is in the City's current adopted Capital Improvement Plan (CIP Project # RO1714).

City staff would like to submit a request to MTC for TDA funding to support the design and construction of a HAWK beacon and reconstruction of four curb ramps, to comply with current ADA standards, at the intersection. The HAWK will increase pedestrian visibility and safety at the intersection. The proposed project will enhance the community's mobility by creating walkable, pedestrian-friendly access between neighborhoods, and provide improved connectivity to transit stops, parks, schools, and other key destinations in the vicinity. MTC requires that each county and city have a Bicycle Advisory Committee (BAC) to review and prioritize TDA Article 3 bicycle and pedestrian projects and to participate in the development and review of comprehensive bicycle plans. Staff submitted a draft of the grant application to the Contra Costa County Bicycle Advisory Commission, which responded with comments. Staff will address the Commission's comments into a final grant application package, which will be submitted by the January 28, 2021 due date.

### **FISCAL IMPACT**

The total cost of the design and construction for this project is estimated to be \$145,000. The City is requesting TDA grant funds totaling \$116,000. City staff has been encouraged to contribute matching funds and thus propose to contribute 20% of the overall project costs from Fund 325 – City Street Improvements (325-342-47205).

### **ATTACHMENT(S):**

Attachment 1: Resolution with two attachments:

Attachment A: Findings

Attachment B: TDA Article 3 Project Application

# ATTACHMENT 1

## RESOLUTION NO. 2021-

### **RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINOLE, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA APPROVING A REQUEST TO THE METROPOLITAN TRANSPORTATION COMMISSION FOR THE ALLOCATION OF FISCAL YEAR 21-22 TRANSPORTATION ACT ARTICLE 3 PEDESTRIAN/ BICYCLE PROJECT FUNDING**

**WHEREAS**, Article 3 of the Transportation Development Act (TDA), Public Utilities Code (PUC) Section 99200 et seq., authorizes the submission of claims to a regional transportation planning agency for the funding of projects exclusively for the benefit and/or use of pedestrians and bicyclists; and

**WHEREAS**, the Metropolitan Transportation Commission (MTC), as the regional transportation planning agency for the San Francisco Bay region, has adopted MTC Resolution No.4108, entitled “Transportation Development Act, Article 3, Pedestrian and Bicycle Projects,” which delineates procedures and criteria for submission of requests for the allocation of “TDA Article 3” funding; and

**WHEREAS**, MTC Resolution No. 4108 requires that requests for the allocation of TDA Article 3 funding be submitted as part of a single, countywide coordinated claim from each county in the San Francisco Bay region; and

**WHEREAS**, the City of Pinole desires to submit a request to MTC for the allocation of TDA Article 3 funds to support the projects described in Attachment B to this resolution, which are for the exclusive benefit and/or use of pedestrians and/or bicyclists.

#### **NOW, THEREFORE, BE IT RESOLVED,**

- A. that the City of Pinole declares it is eligible to request an allocation of TDA Article 3 funds pursuant to Section 99234 of the Public Utilities Code;
- B. there is no pending or threatened litigation that might adversely affect the project or projects described in Attachment B to this resolution, or that might impair the ability of the City of Pinole to carry out the project;
- C. the project has been reviewed by the countywide Bicycle Advisory Committee and has been approved by MTC to use the countywide BAC and the countywide BAC provides for expanded representation of City of Pinole and the designated representatives are familiar with the bicycle and pedestrian needs of City of Pinole;
- D. the City of Pinole attests to the accuracy of and approves the statements in Attachment A to this resolution;
- E. a certified copy of this resolution and its attachments, and any accompanying supporting materials shall be forwarded to the congestion management agency, countywide transportation planning agency, or county association of

governments, as the case may be, of City of Pinole for submission to MTC as part of the countywide coordinated TDA Article 3 claim.

**PASSED AND ADOPTED** at a regular meeting of the City Council of the City of Pinole held on this 19<sup>th</sup> day of January 2021 by the following vote:

AYES:	COUNCILMEMBERS:
NOES:	COUNCILMEMBERS:
ABSENT:	COUNCILMEMBERS:
ABSTAIN:	COUNCILMEMBERS:

I hereby certify that the foregoing resolution was regularly introduced, passed, and adopted on the 19<sup>th</sup> day of January 2021.

---

Heather Iopu CMC  
City Clerk

Resolution No. ###  
Attachment A

Re: **CITY OF PINOLE REQUEST TO THE METROPOLITAN  
TRANSPORTATION COMMISSION FOR THE ALLOCATION OF  
FISCAL YEAR 21-22 TRANSPORTATION ACT ARTICLE 3  
PEDESTRIAN/ BICYCLE PROJECT FUNDING**

**Findings**

Page 1 of 2

1. That the City of Pinole is not legally impeded from submitting a request to the Metropolitan Transportation Commission for the allocation of Transportation Development Act (TDA) Article 3 funds, nor is the City of Pinole legally impeded from undertaking the project(s) described in "Attachment B" of this resolution.
2. That the City of Pinole has committed adequate staffing resources to complete the project(s) described in Attachment B.
3. A review of the project(s) described in Attachment B has resulted in the consideration of all pertinent matters, including those related to environmental and right-of-way permits and clearances, attendant to the successful completion of the project(s).
4. Issues attendant to securing environmental and right-of-way permits and clearances for the projects described in Attachment B have been reviewed and will be concluded in a manner and on a schedule that will not jeopardize the deadline for the use of the TDA funds being requested.
5. That the project(s) described in Attachment B comply with the requirements of the California Environmental Quality Act (CEQA, Public Resources Code Sections 21000 et seq.).
6. That as portrayed in the budgetary description(s) of the project(s) in Attachment B, the sources of funding other than TDA are assured and adequate for completion of the project(s).
7. That the project(s) described in Attachment B are for capital construction and/or design engineering; and/or for the maintenance of a Class I bikeway which is closed to motorized traffic; and/or for the purposes of restriping Class II bicycle lanes; and/or for the development or support of a bicycle safety education program; and/or for the development of a comprehensive bicycle and/or pedestrian facilities plan, and an allocation of TDA Article 3 funding for such a plan has not been received by the City of Pinole within the prior five fiscal years.
8. That the project(s) described in Attachment B is included in a locally approved bicycle, pedestrian, transit, multimodal, complete streets, or other relevant plan.
9. That any project described in Attachment B that is a bikeway meets the mandatory minimum safety design criteria published in Chapter 1000 of the California Highway Design Manual.

## **Findings**

Page 2 of 2

10. That the project(s) described in Attachment B will be completed before the funds expire.
11. That the City of Pinole agrees to maintain, or provide for the maintenance of, the project(s) and facilities described in Attachment B, for the benefit of and use by the public.

**TDA Article 3 Project Application Form**Fiscal Year of this Claim: **FY 2021/22**Applicant: **City of Pinole**Contact person: **Tamara Miller**Mailing Address: **2131 Pear Street, Pinole, CA 94564**E-Mail Address: **tmiller@ci.pinole.ca.us**Telephone: **510-724-9017**Secondary Contact (in event primary not available): **Misha Kaur**E-Mail Address: **mkaur@ci.pinole.ca.us**Telephone: **510-724-9839****Short Title Description of Project: High intensity Activated crossWALK (HAWK) beacon at Appian Way and Marlesta Rd.**Amount of claim: **\$116,000****Functional Description of Project:**

**The proposed project will install a pedestrian activated HAWK to increase pedestrian visibility and safety at the intersection of Appian Way and Marlesta Road. In addition, four curb ramps will be constructed to meet ADA requirements. Please see attached pages for additional details.**

**Financial Plan:**

List the project elements for which TDA funding is being requested (e.g., planning, engineering, construction, contingency). Use the table below to show the project budget for the phase being funded or total project. Include prior and proposed future funding of the project. Planning funds may only be used for comprehensive bicycle and pedestrian plans. Project level planning is not an eligible use of TDA Article 3.

**Project Elements: Planning, Engineering, Construction, and Contingency.**

Funding Source	All Prior FYs	Application FY	Next FY	Following FYs	Totals
TDA Article 3		<b>\$116,000</b>			<b>\$116,000</b>
list all other sources:					
1. Local	\$4,600	\$24,400			<b>\$29,000</b>
2.					
3.					
4.					
<b>Totals</b>					<b>\$145,000</b>

Project Eligibility:	YES?/NO?
<b>A.</b> Has the project been approved by the claimant's governing body? (If "NO," provide the approximate date approval is anticipated). <b>This project is in the current Capital Improvement Plan which was adopted by the City Council on 09/15/2020. This application will be reviewed by City Council on 01/19/2021.</b>	<b>YES</b>
<b>B.</b> Has this project previously received TDA Article 3 funding? If "YES," provide an explanation on a separate page.	<b>NO</b>
<b>C.</b> For "bikeways," does the project meet Caltrans minimum safety design criteria pursuant to Chapter 1000 of the California Highway Design Manual? (Available on the internet via: <a href="http://www.dot.ca.gov">http://www.dot.ca.gov</a> ).	-
<b>D.</b> Has the project been reviewed by a Bicycle Advisory Committee (BAC)? (If "NO," provide an explanation). Enter date the project was reviewed by the BAC: <u>December 14, 2020</u>	<b>YES</b>
<b>E.</b> Has the public availability of the environmental compliance documentation for the project (pursuant to CEQA) been evidenced by the dated stamping of the document by the county clerk or county recorder? (required only for projects that include construction).	-
<b>F.</b> Will the project be completed before the allocation expires? Enter the anticipated completion date of project (month and year) <b>The completion date is dependent on the project start date. This project is expected to take 9.5 months from initiation to completion.</b>	<b>YES</b>
<b>G.</b> Have provisions been made by the claimant to maintain the project or facility, or has the claimant arranged for such maintenance by another agency? (If an agency other than the Claimant is to maintain the facility provide its name: <b>The City of Pinole will maintain the curb ramps as part of the ongoing infrastructure maintenance program. The City contracts with Contra Costa County for signal maintenance and will add the HAWK signal to the maintenance contract.</b>	<b>YES</b>

## EXECUTIVE SUMMARY

The intent of this application is to obtain funding for the design and construction of a High intensity Activated crossWALK (HAWK) beacon and reconstruction of four curb ramps to comply with current ADA standards at an intersection that experiences high traffic volumes. The City of Pinole has worked with its Traffic and Pedestrian Safety Committee (TAPS) to explore treatments and devices to improve the crosswalk pedestrian safety at Appian Way and Marlesta Road. The City contracted with Willdan Engineering for an analysis of the roadway conditions and traffic control devices to improve the safety of the intersection for pedestrians. Willdan Engineering analyzed the roadway geometrics, traffic volumes, and recommended the installation of a warning device. Based on this analysis, the TAPS committee made recommendations to the City Council to pursue a HAWK signal to aid pedestrians in crossing Appian Way and place this project in the Capital Improvement Plan. As a result, this project is in the City's current adopted Capital Improvement Plan.

The proposed project will install a pedestrian activated HAWK to increase pedestrian visibility and safety at the intersection of Appian Way and Marlesta Road. A HAWK beacon is a traffic control device used to stop road traffic and allow pedestrians to cross safely. The proposed project also includes reconstruction of four curb ramps to comply with current ADA standards and facilitate the use of the HAWK and crosswalk for mobility impaired users. Consequently, the proposed project will provide improved connectivity between two neighborhoods, transit stops, parks, schools, and other key destinations in the vicinity.

In this application, we will first discuss the current situation followed by the steps we took to arrive at our recommended solution. Finally, we will offer an implementation plan, timeline, and budget. Our goal is to demonstrate that the proposed project will improve the safety at the intersection of Appian Way and Marlesta Road and enhance the community's mobility by creating walkable, pedestrian friendly access between neighborhoods and amenities. The installation of the HAWK will increase safe pedestrian opportunities to cross the street and as a result the mobility of pedestrians and livability of the Pinole community will be improved.

## CURRENT SITUATION



Figure 1. Intersection of Appian Way and Marlesta Road in Pinole, CA



Appian Way is a four-lane arterial which allows vehicles, pedestrians, and bicyclists to travel in all directions. Appian Way offers exclusive left turn lanes at Marlesta Road and is stop controlled on Marlesta Road only. Appian Way splits two residential neighborhoods with 61 feet of pavement and has a steep incline traveling to the south. The incline severely reduces clear view for motorists, pedestrians, and bicyclists. The reduced site distance results in unfavorable crossing conditions for pedestrians and cyclists as well as inferior driving conditions for motorists.

There is a high visibility crosswalk on the south side of the intersection to cross Appian Way. Appian Way generally runs north/south in the project area and offer bike lanes on both sides. The traffic volumes on Appian Way are over 15,000 vehicles per day. The posted speed limit is 35 mph on Appian Way, and no on-street parking is offered on both sides. Appian Way has an approximate 10% grade. Marlesta Road is a residential street which offers on street parking on both sides. This road runs east/west with prima facie of 25 mph and has a traffic volume of 2,000 vehicles per day.

The Appian Way and Marlesta Road intersection is located between two signalized intersections which are 0.17 and 0.33 miles away in the northerly and southerly directions, respectively. In the north direction, the signalized intersection is Appian Way and San Pablo Avenue, and in the south direction the signalized intersection is Appian Way and Mann Drive.

There are schools within a mile of this intersection. Pinole Middle School is located at the intersection of Appian Way and Mann Drive, and Shannon Elementary School is located on Marlesta Drive. Western Contra Costa County Transit (WestCAT) offers fixed route in the project area via Routes 16 and 17. Both routes provide service to the Richmond Parkway Transit Center which connects riders to local and regional transit including BART.

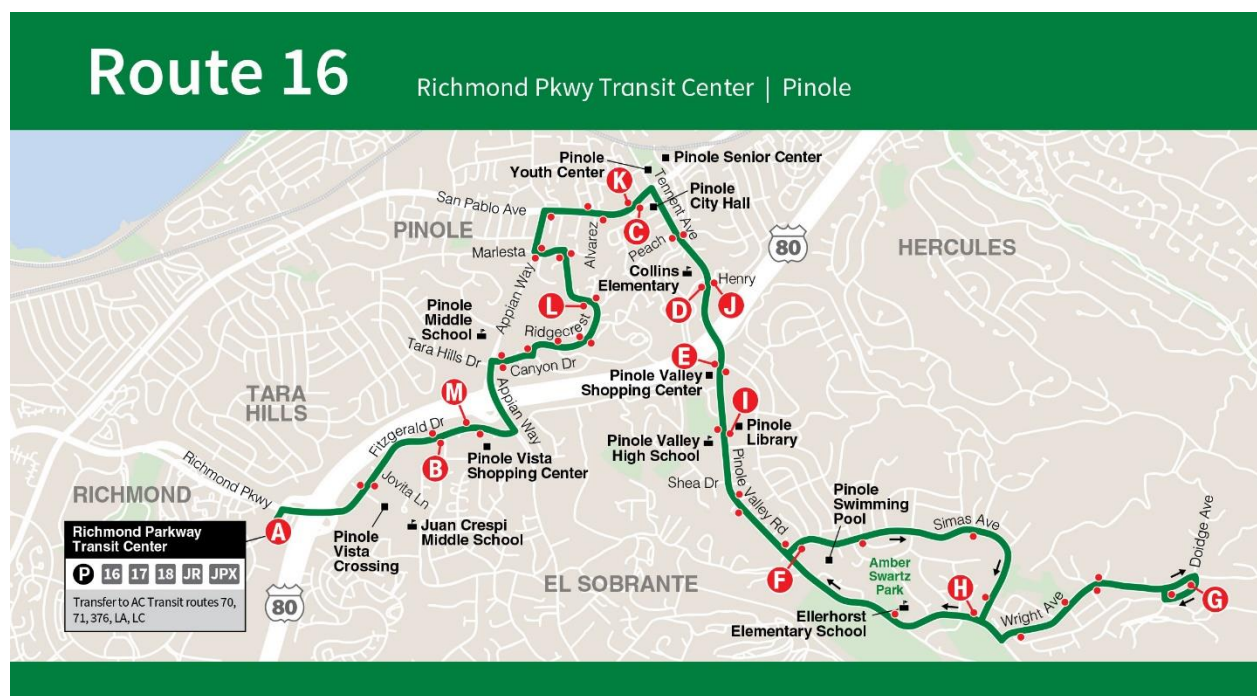


Figure 2. WestCAT Route 16 in Pinole, CA

Based on Figure 2 above, Route 16 offers stops in the east bound and west bound directions on Marlesta Drive at the corner of Appian Way. In addition to serving the Richmond Parkway Transit Center, Route 16 provides services to many key destinations in Pinole including: Pinole Youth Center, Pinole Senior Center, Pinole City Hall, Pinole Library, Pinole Swimming Pool, schools, and shopping centers. In its current configuration, the Appian Way and Marlesta Drive intersection is unfriendly to travelers on the west side of Marlesta Drive due to the unfavorable crossing conditions. Residents on the west side of Marlesta Drive must utilize the existing crosswalk to access the Route 16 WestCAT bustop. The lack of a signal may discourage travelers from utilizing public transit.

Based on Figure 3, the closest Route 17 stop in the northbound direction in the project area is denoted by 'C' which is the intersection of Appian Way and Mann Drive, and in the southbound direction, the stop is denoted by 'E' and stops at the Pinole Middle School. Route 17 is the fastest route to and from the Richmond Parkway Transit Center for riders who reside near Appian Way and Marlesta Drive.

Walking against traffic instead of with it has the potential to decrease the risk of getting hit by the car by an average of 77 percent (1). To walk against traffic, residents on the west side of Marlesta Drive who wish to travel to Richmond Parkway Transit Center via WestCAT Route 17 must utilize the existing unsignalized crosswalk at Appian Way and Marlesta Drive and walk in the south direction. The current design of the Appian Way and Marlesta Drive intersection is a disadvantage to travelers on the west side of Marlesta Drive and may deter the use of public transit.



Figure 3. WestCAT Route 17 in Pinole, CA

High volume and multi lane roadways like Appian Way are barriers to pedestrian mobility. Pedestrians may opt out from a public transit trip that involves crossing a busy roadway, and the safety and mobility issues are magnified for children and users with mobility challenges. Installation of HAWK will provide safe crossings for pedestrians in all directions to safely access public transit, nearby schools, and amenities.

## IMPROVING PEDESTRIAN SAFETY

Signalized intersections with marked crosswalks enhance pedestrian safety by providing the designated right of way to pedestrians (3). The attached analysis (Attachment A) prepared by Willdan Engineering evaluated a variety of solutions to improve pedestrian safety at the Appian Way and Marlesta Road. Willdan Engineering assessed the following options:

- A. Installation of a full traffic signal at the intersection;

- B. Pedestrian signal only at a mid-block location just north or south of Marlesta Rd;
- C. Installation of HAWK for the existing crosswalk;
- D. Pedestrian activated flashing yellow beacons or rapid flashing yellow strobes on both corners and/or overhead;
- E. Option D with the addition of in-pavement flashing lights;
- F. All way Stop control devices at the intersection (create a four way stop); and
- G. Installation of curb extensions (bulb outs) and a center raised median refuge area.

Based on the analysis and engineering judgement, Willdan Engineering recommended either options A or C as preferred safety improvements. Ultimately, Option C was supported by the TAPS Committee due to cost effectiveness. The HAWK is designed to assist in pedestrian crossings, especially at major arterials with minor intersections (2). Furthermore, the Federal Highway Administration (FHWA) offers the following considerations for the installation of HAWKs (5):

- HAWK beacons are candidate treatments for roads with three or more lanes and generally have annual average daily traffic (AADT) above 9,000.
- Strongly consider a HAWK for all midblock and intersection crossings where the roadway speed limits are equal to or greater than 40 miles per hour.
- Works well to counteract multiple threat crashes.
- Can be used at both intersections and midblock locations.

### High intensity Activated crossWALK (HAWK) beacon

The design of the HAWK consists of two horizontally arranged red lenses above a single yellow lens. As shown in Figure 4 below, the signal face for the drivers remains unlit until the pedestrian activates the system. When the signal is unlit, the pedestrian display shows a Don't Walk Indication. To activate the HAWK, the pedestrians push an accessible button located on a pole or a post at the roadside. The actuated beacon then begins to flash yellow to warn motorists that the beacon has been activated. This brief flashing yellow interval is followed by a steady yellow interval, then by a steady red signal indicating motorists need to come to a complete stop and wait at the stop line. While motorists are seeing the steady red indication, the Walk sign is lit for pedestrians, allowing them to cross the roadway. After the pedestrian WALK phase ends, the pedestrian signal indication changes to a flashing DON'T WALK to notify pedestrians not to begin crossing. During the flashing Don't Walk phase, the HAWK displays alternating flashing red lights to drivers. The flashing red indicates to drivers that they are to stop and yield to pedestrians in the crosswalk and can proceed once pedestrians are clear.

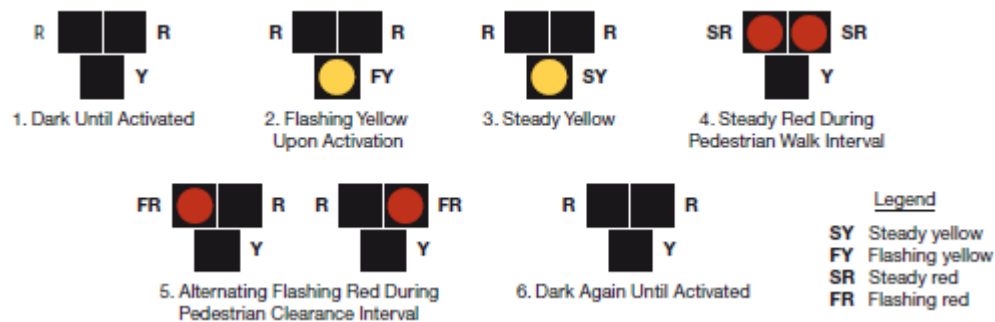


Figure 4. Corresponding Display Sequence for HAWK Signal

The Federal Highway Administration (FHWA) Pedestrian and Bicycle Safety Research Program published a study which evaluated the safety effectiveness of the HAWK using a before-after empirical Bayes (EB) approach (5). The safety benefits of the HAWK treatment were determined by reviewing crash data before and after the HAWKs were installed. The EB method considered nearby intersections without the HAWK treatment as reference site to develop safety performance functions (SPFs). EB uses a crash prediction for the after period assuming the treatment has not been applied and compares this predicted value to the observed crash frequency for the after period with the treatment installed. The researchers developed two crash datasets and counted the crashes if they occurred within the study period, typically 3 years before and 3 years post HAWK installation. Data was collected at 102 unsignalized intersections (reference group), and 21 HAWK sites (treatment sites). The crash types that were examined included total, severe, and pedestrian crashes. After the installation of the HAWK, the researchers concluded the following:

- A 29 percent reduction in total crashes, statistically significant at 95 percent confidence level;
- A 15 percent reduction in severe crashes, not statistically significant; and
- A 69 percent reduction in pedestrian crashes, statistically significant at 95 percent confidence level.

The results of the study indicate that there was a noteworthy decrease in crashes involving pedestrians and significant reductions in total crashes. Unlike a traditional traffic signal, the HAWK beacon delivers quicker service to pedestrians and reduced delay to motorists. In comparison to traditional signalized crossing, the HAWK has the potential to reduce delays at pedestrian crossings by 50 percent (6).

The cost of a traditional traffic signal is almost twice the cost of a HAWK. The HAWK is often best suited for locations where pedestrians need to cross, and vehicle speeds or volumes are high but traffic signal warrants are not met. Over the years, these devices have been proven countermeasures that increase pedestrian safety.

As many as 97% motorists comply with a HAWK beacon, higher than a signalized crossing, or crossings with flashing yellow beacons (6). This demonstrates that drivers are much more likely to stop for pedestrians who want to cross the street at crosswalks equipped with these devices.

## **PROJECT SUPPORT**

The City's General Plan has several goals and policies in place which support this project. The goals and policies include:

Goal CE.7 Support bicycle use as a mode of transportation by enhancing infrastructure to accommodate bicycles and riders.

Policy CS 10.2 The City will update, where possible, the existing roadway network to enhance pedestrian, bicycle and transit circulation while maintaining safer vehicular circulation.

This project has been reviewed by the City's Planning Commission for conformity with the General Plan. Furthermore, the safety concerns related this intersection have been frequently discussed at TAPS Committee meetings. Residents have voiced their concerns regarding access limitations.



The TAPS Committee and the City Council support this project and directed staff to seek funding. This project is in the current five-year Capital Improvement Plan.

## PROJECT PLAN

To initiate this project, the plans and specifications will be prepared for the HAWK, followed by completion of environmental documentation. The City will then advertise and bid the project. The next steps will include contract award and execution. The construction phase will include installation of the HAWK and reconstruction of the four curb ramps to meet ADA standards. As shown in Figure 5 below, the HAWK will be installed in conjunction with the following:

- Overhead beacons with three sections (circular yellow signal indication centered below two horizontally aligned circular red signals) facing both directions on Appian Way.
- Overhead signs labeled “CROSSWALK STOP ON RED” to indicate that the location is associated with a pedestrian crosswalk.
- Countdown pedestrian signal heads to control pedestrian crossings at the crosswalk.
- Pedestrian detectors, such as a pushbutton.

The City will adhere to guidelines provided in the Manual on Uniform Traffic Control Devices (MUTCD) for the installation of the HAWK.

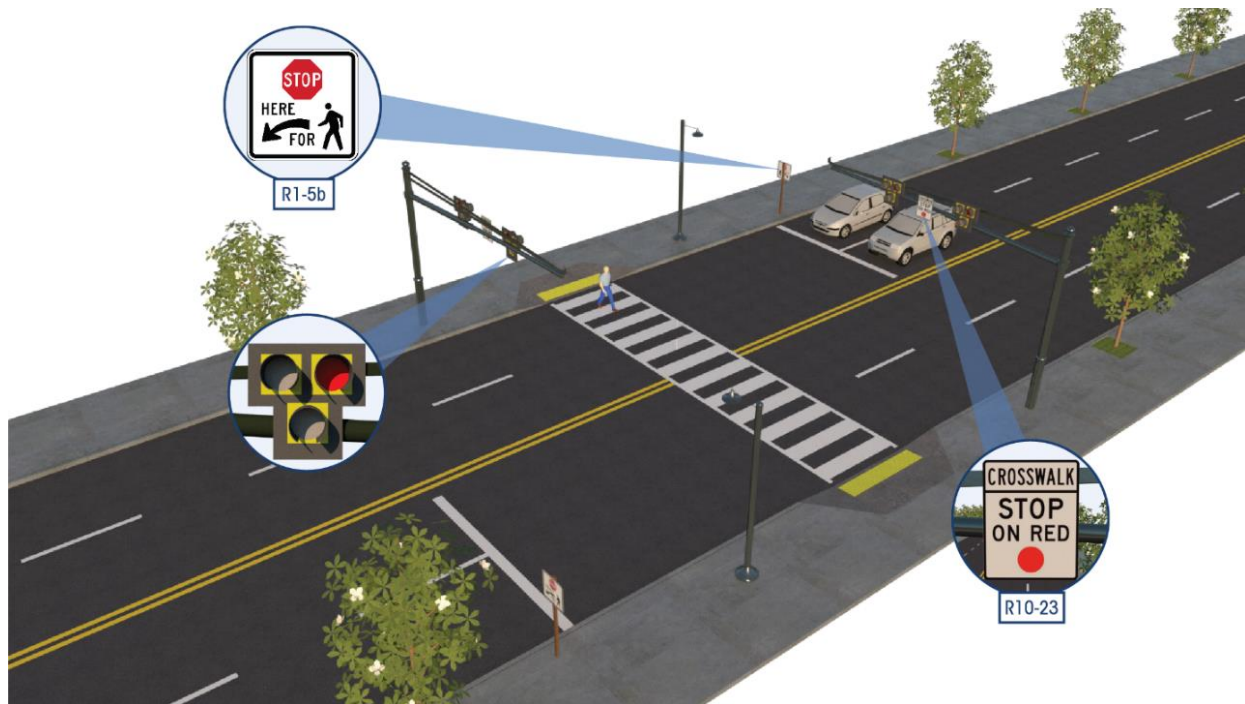


Figure 5. HAWK installation with accompanying signs and pavement markings

Once complete, the City of Pinole will maintain the curb ramps as part of the ongoing infrastructure maintenance program. The City of Pinole currently contract with Contra Costa County for signal maintenance and will add the HAWK at Appian Way and Marlesta Rd. to the maintenance contract with Contra Costa County.

## SCHEDULE

Milestone	Estimate Start Date	Estimate End Date	Status
Studies/Plans		January 31, 2016	Complete
Final Design	July 1, 2021	October 15, 2021	Not Begun
Environmental	August 1, 2021	September 1, 2021	Not Begun
Right of Way	-	-	Complete
Construction	January 15, 2022	April 15, 2022	Not Begun

This project is in the City's right of way. No easements will be required, and no utility relocations are expected.

## BUDGET & FUNDING REQUEST

The City is requesting \$116,000 in TDA Article 3 funds for this project.

Milestone	Project Cost Estimates	Local Funds	Requested TDA funds
Studies/Plans	\$4,600	\$4,600	-
Final Design	\$10,000		\$10,000
Environmental	\$1,000		\$1,000
Right of Way	\$0		\$0
Construction	\$129,400	\$24,400	\$105,000
<b>TOTAL</b>	<b>\$145,000</b>	<b>\$29,000</b>	<b>\$116,000</b>

## BENEFITS

In summary the goal of this project is to increase the safety of the Appian Way and Marlesta Road intersection. This project is consistent with the City's adopted General Plan and Capital Improvement Plan. The installation of a HAWK is a cost-effective approach which will facilitate the safe crossing movement for pedestrians and bicyclists. The reconstruction of ramps will also provide enhanced access to mobility impaired users.

Furthermore, personal sense of safety, security, and comfort along access routes plays a role in an individual's choice to utilize public transportation. The lack of pedestrian facilities at street crossings poses undue risks to transit users and can be mitigated by improving signaling strategies. For transit riders wanting to use, or requiring the use of, any form of wheeled access device something as simple as a broken sidewalk or missing curb ramp is a significant barrier; maintenance and provision of well designed sidewalks and curb ramps improves the experience for these users (7). Installation of a HAWK at Appian Way and Marlesta Road will improve the transit rider experience and facilitate first and last mile connections.

This project supports the concept of "complete streets," where the roadway will be designed and operated with all users in mind: bicyclists, public transportation vehicles and riders, private motor vehicles, and pedestrians of all ages and abilities. The project will connect nearby parks, schools, and neighborhoods through active transportation thereby increasing the quality of life for the Pinole community.

## ATTACHMENT(S)

Attachment A – Crosswalk Device Analysis by Willdan Engineering

## REFERENCES

1. Luoma, J, and H Peltola. "Does Facing Traffic Improve Pedestrian Safety?" *Accident; Analysis and Prevention*. 50 (2013): 1207-10. Print.
2. Nassi, R.B., and M.J. Barton. New Traffic Control for an Old Pedestrian Crossing Safety Problem. *APWA Reporter*, 2008, pp. 44-49.
3. Mukherjee, Dipanjan, and Sudeshna Mitra. "A Comparative Study of Safe and Unsafe Signalized Intersections from the View Point of Pedestrian Behavior and Perception." *Accident Analysis and Prevention*. 132 (2019). Print.
4. *Pedsafe: Pedestrian Safety Guide and Countermeasure Selection System*. Washington, D.C: The Division, 2004. Print.
5. *Safety Effectiveness of the Hawk Pedestrian Crossing Treatment/ Department of Transportation*. McLean, VA, U.S: Department of Transportation DOT, Federal Highway Administration FHWA, Turner-Fairbank Highway Research Center, 2010. Internet resource.
6. Godavarthy, Ranjit P. *Effectiveness of a Pedestrian Hybrid Beacon at Mid-Block Pedestrian Crossings in Decreasing Unnecessary Delay to Drivers and a Comparison to Other Systems*. Manhattan, Kan: Kansas State University, 2010.  
<http://transport.ksu.edu/files/transport/imported/Thesis/RanjitPrasadGodavarthy2010.pdf>.
7. *First Last Mile Strategic Plan*. Los Angeles County Metropolitan Transportation Authority, 2014, [https://www.media.metro.net/docs/First\\_Last\\_Mile\\_Strategic\\_Plan.pdf](https://www.media.metro.net/docs/First_Last_Mile_Strategic_Plan.pdf).

January 31, 2016

Mr. Junior Castro  
City of Pinole  
2131 Pear Street  
Pinole, CA 94564

Subject: Crosswalk Devices Analysis for the Intersection of Appian Way and Marlesta Road

Dear Mr. Castro:

Willdan Engineering is pleased to submit this crosswalk devices analysis for the intersection of Appian Way and Marlesta Road in the City of Pinole, California. We understand there is a concern for pedestrians crossing at the intersection's high-visibility crosswalk, and a desire to implement additional devices to improve pedestrian safety.

**Existing Conditions:**

Appian Way is a four-legged intersection at Marlesta Road and is stop controlled on Marlesta Road only. The adjacent land uses are primarily residential in the area. Appian Way is a four lane arterial roadway with exclusive left turn lanes at Marlesta Road. On-street parking is prohibited on both sides of Appian Way, which has bike lanes. The posted speed limit is 35 miles per hour on Appian Way which runs generally north/south in this area. There is an existing high visibility crosswalk on the south side of the intersection for pedestrians to cross Appian Way. Appian Way has an approximate 10% grade. There is a school on Appian Way at Mann, less than one mile from this intersection.

Marlesta Road is a residential street with a prima facie 25 mile per hour speed limit. On street parking is allowed on both sides of Marlesta Road, which runs generally east/west in this area. There is a school on Marlesta Road within one mile of this intersection.

**Analysis:**

Traffic volumes on Appian Way are over 15,000 vehicles per day, compared to Marlesta Road (estimated) to have less than 2,000 vehicles daily. This ratio suggests that a traffic signal at this intersection would be better suited than all-way stop control.

**Option A** - Consider installing a full traffic signal at the intersection of Appian Way and Marlesta Road.

**Advantages** - This provides controlled access for all pedestrians and drivers. The signal can be interconnected to the existing signals on either side, to minimize delay and interruption of the major street flow.

**Disadvantages** - This device is the costliest option for increasing pedestrian safety, costing approximately \$300,000 including about \$15,000 for design plans and specifications. There would be stopping of the traffic along the major street (Appian Way) on a 24/7 basis, despite the



limited number of hours that pedestrians typically cross. The installation of a signal at Marlesta Road, may increase the use of Marlesta Road by area residents who find accessing Appian Way easier at a signal. There would still be conflicts with vehicles on Marlesta Road turning across the crosswalk during the pedestrian crossing phase.

Because the high visibility crosswalk is at the intersection of Marlesta, and not midblock, the use of a pedestrian signal only is not desirable/allowable. Moving the existing crosswalk to a mid-block location that works well for both pedestrians and bicyclists in all directions is difficult.

**Option B** - Consider a pedestrian signal only at a mid-block location just north or south of Marlesta Road.

*Advantages* - Provides a controlled crossing for pedestrians only with a signal. The signal would rest in green phase on Appian Way until it is activated by a pedestrian or bicyclist. There are no conflicts with turning vehicles.

*Disadvantages* - Cost is approximately \$150,000 to \$180,000 including design plans and specifications for a pedestrian signal and associated work with striping, ADA ramps, etc. Location midblock may not be desirable for adjacent residential homes, and creates a wrong way situation for a short distance for bicyclist, requiring expansion and use of sidewalks to legally access the next intersection.

Since the goal of the Traffic and Pedestrian Safety Committee was to focus on devices at the intersection of Appian Way and Marlesta Road to enhance the safety of pedestrians crossing there, the remaining options will be for the existing crosswalk.

**Option C** - Install a High-Intensity Activated Crosswalk Beacon (HAWK) for the existing crosswalk.

*Advantages* - Unlike other typical warning devices, the HAWK signal will display a red light upon activation by a pedestrian or bicyclist. This signal remains dark until the pedestrian activates it. Upon activation, drivers will see a flashing yellow light, a solid yellow light and then see a red solid light. At that time the pedestrian may begin crossing and will have the benefit of traditional "countdown" pedestrian heads to know how much time is left to cross the roadway. The signal will eventually go dark again and traffic flows freely. The cost of this signal is approximately \$80,000 with another \$10,000 for design plans and specifications. These devices can be solar powered.

*Disadvantages* - Similar to a full traffic signal, there could still be conflicts with left or right turning vehicles from Marlesta Road when crossing during the pedestrian phase.

**Option D** - Consider pedestrian activated flashing yellow beacons or rapid flashing yellow strobes on both corners and/or overhead.

*Advantages* - These devices remain dark until a pedestrian or bicyclist activates. The beacons or rapid strobe flashers (or both) are bright yellow and can be mounted on each corner, in both directions at the 10 foot height, or on a signal pole mast arm at a 17 foot height extended over

the roadway. The cost is less than a HAWK signal (approximately \$60,000 for overhead including design) and they can be solar powered.

*Disadvantages* - Because they are only yellow warning lights, drivers are not required to stop for a solid yellow light. The pedestrian must decide when to activate the flashing lights, before beginning their crossing. Depending on the volume of traffic on the major street, and gaps in the approaching traffic, the warning devices can possibly time out during the pedestrian crossing if activated too soon, leaving the pedestrian a distance to finish crossing without benefit of the flashing lights. There's always a chance that stopped cars on a multi-lane roadway can shield clear view of a pedestrian crossing to drivers in lanes without cars. There could still be conflicts with left or right turning vehicles from Marlesta Road when crossing.

**Option E** - Consider Option D with the addition of in-pavement flashing lights.

*Advantages* - By adding in-pavement flashing lights to option D, the drivers in lanes without cars can have additional notice that a pedestrian may be crossing, despite their view possibly being blocked by a stopped car.

*Disadvantages* - These devices are the size of large raised pavement markers and located within the travel lanes for visibility. However, they take a beating with cars and trucks running over them, shortening their life expectancy. Additionally, when it becomes time to resurface the roadway, these devices are typically removed and replaced new again. The cost for this option is similar to Option C (\$80,000 plus \$10,000 design - \$90,000 total) but do not provide a solid red light for main line traffic as Option C does. There could still be conflicts with left or right turning vehicles from Marlesta Road when crossing.

**Option F** - Consider traditional all way Stop control devices at the intersection (create a four way stop).

*Advantages* - Clearly the lowest cost option for adding to pedestrian safety at less than \$5,000 for stop signs, markings, advance warning signs, and design plans. Provides a controlled crossing for exiting vehicles from Marlesta Road or left turning vehicles on Appian Way entering Marlesta Road.

*Disadvantages* - Stopping all traffic on Appian Way for a much lower volume Marlesta Road on a 24/7 basis, when there may be many hours and long periods without side street or pedestrian traffic. This induces major delays to the main line flow, causing backups, possible blocking of driveways, and additional emissions in the area.

**Option G** - Consider installation of curb extensions (bulb outs) and a center raised median refuge area.

*Advantages* - Does not affect the main line traffic with delays or back up, but provides a shorter, reduced distance for all pedestrians crossing. The median refuge area midway also allows pedestrians to stop, look, and continue again when a gap in the opposing direction of travel occurs. Can be used in conjunction with other options like B, C, D, and E to enhance their effectiveness in reducing main line delays, and minimizing the exposure time for the pedestrian crossing.

*Disadvantages* - On its own, provides no substantial visibility to the crossing as such, primarily shortens the distance the pedestrian has to cross. Cost to install curbs, drains, landscaping, restriping and remove parking can be \$60,000 or more (including design plans) depending on intersection particulars - catch basins, utilities, water meter, etc. There could still be conflicts with left or right turning vehicles from Marlesta Road when crossing

#### Conclusion

Based on this analysis and engineering judgement, it is recommended that either of two options would provide the preferred safety improvements that the Traffic and Pedestrian Safety Committee desires.

Option A is a fully signalized intersection with all pedestrian safety features and would be interconnected with the two other signals along Appian Way. However, the cost for Option A is approximately \$300,000 and as such, Option C is a good candidate for consideration. Option C is a HAWK signal which also stops the mainline traffic with a red light when activated, but can be installed for less than one third of the cost of Option A.

We appreciate this opportunity to serve the City of Pinole and the assistance and cooperation afforded to us during the course of this study. Should you have any questions, please feel free to contact me at (951) 760-3140.

Very truly yours,

WILLDAN ENGINEERING



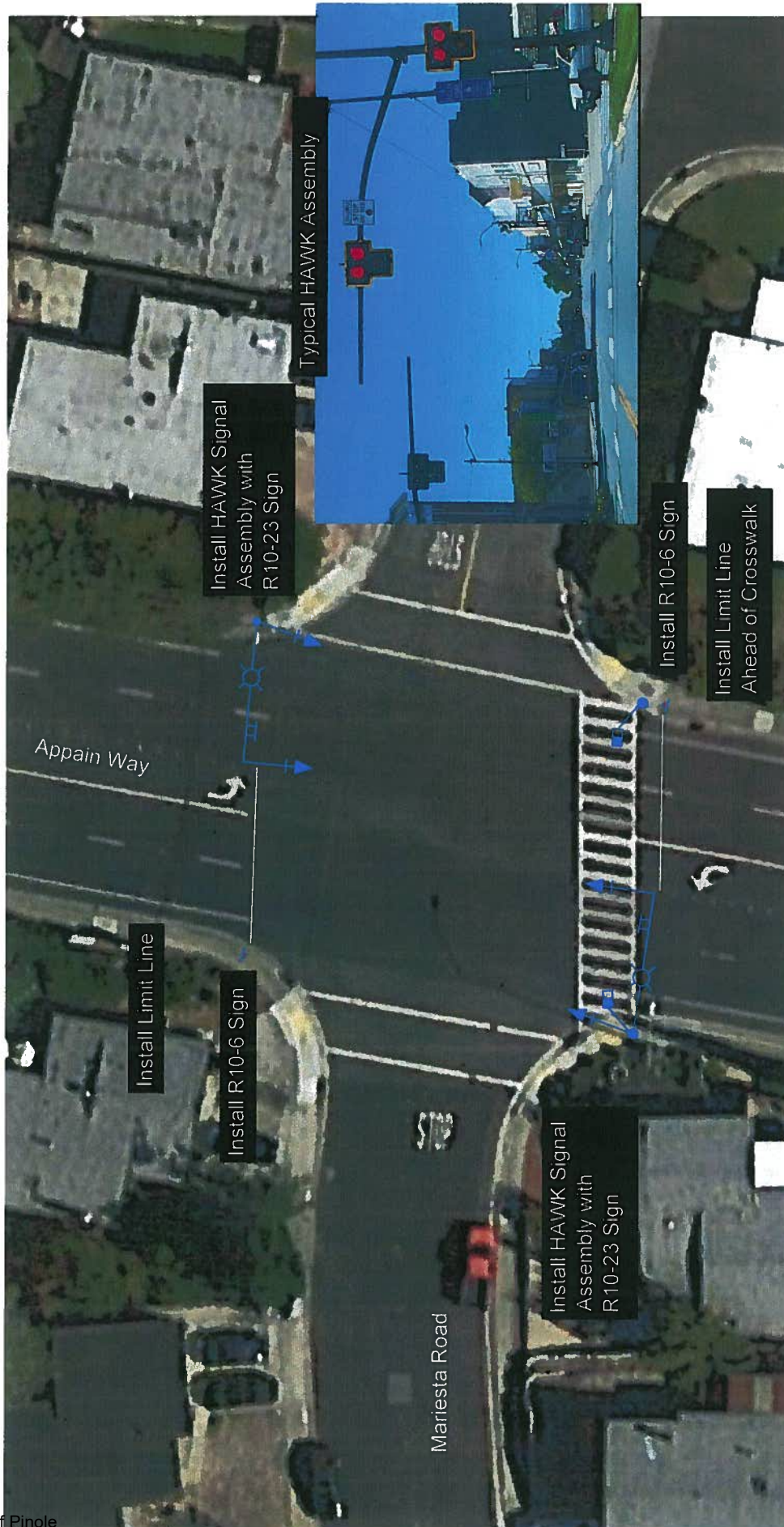
Steve Libring, T.E.  
Traffic Engineer

102370/R01

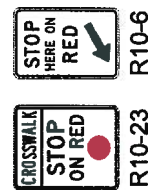
Faith  
rest in green







**Legend:**



**Exhibit 2**  
**Option C- Install a HAWK for the Existing Crosswalk**



## **CITY COUNCIL REPORT**

**7D**

**DATE:** JANUARY 19, 2021

**TO:** MAYOR AND COUNCIL MEMBERS

**FROM:** ANDREW MURRAY, CITY MANAGER

**SUBJECT:** ADOPT A RESOLUTION APPROVING A REVISED COMPENSATION AND BENEFITS PLAN FOR MANAGEMENT AND CONFIDENTIAL EMPLOYEES

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### **RECOMMENDATION**

City staff recommends that the City Council adopt a resolution approving a revised Compensation and Benefits Plan for Management and Confidential Employees.

### **BACKGROUND**

The City Council adopted a City of Pinole Compensation and Benefits Plan for Management and Confidential Employees ("Plan") on November 17, 2020. Prior to that time, all staff in management and confidential job classifications had been employed under individual employment agreements (IEAs). It is the City's intention to transition, over time, all such staff to the Plan.

While implementing the Plan since its adoption, City staff has determined that the Plan should be revised to clarify certain employment matters, including the hourly salary rate for all classifications covered under the Plan and the higher rate of leave accrual for the Fire Battalion Chief classification based on its higher number of annual hours worked.

### **REVIEW AND ANALYSIS**

While implementing the Plan, including during the hire of new employees, City staff recognized that the Plan did not clearly describe certain employment matters, such as the rate of leave accrual of the Fire Battalion Chief. The Plan also did not reflect the hourly salary of classifications covered under the Plan, which is necessary for the calculation of certain pay. These matters should be clarified for the benefit of the City and employees.

### **FISCAL IMPACT**

City staff does not expect there to be any fiscal impact due to the proposed revisions to the Plan as the revisions simply add clarifying language to the Plan to describe current practice more accurately.

## **ATTACHMENTS**

- A. Resolution
- B. Compensation and Benefits Plan for Management and Confidential Employees – Revised January 19, 2021
- C. Compensation and Benefits Plan for Management and Confidential Employees – Revised January 19, 2021 (Redline)

# ATTACHMENT A

## RESOLUTION NO. 2021-\_\_\_\_

### RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINOLE, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, APPROVING A REVISED COMPENSATION AND BENEFITS PLAN FOR MANAGEMENT AND CONFIDENTIAL EMPLOYEES

**WHEREAS**, the City Council adopted a City of Pinole Compensation and Benefits Plan for Management and Confidential Employees ("Plan") on November 17, 2020; and

**WHEREAS**, it is the City's intention to transition, over time, all staff in management and confidential job classifications, whom had previously been employed under individual employment agreements (IEAs), to the Plan; and

**WHEREAS**, while implementing the Plan since its adoption in November 2020, City staff has determined that the Plan should be revised to clarify certain employment matters, including the hourly salary rate for all classifications covered under the Plan and the higher rate of leave accrual for the Fire Battalion Chief classification based on its higher number of annual hours worked;

**NOW, THEREFORE, BE IT RESOLVED**, that the City Council of the City of Pinole does hereby approve the revised City of Pinole Compensation and Benefits Plan for Management and Confidential Employees effective January 19, 2021.

**PASSED AND ADOPTED** at a regular meeting of the Pinole City Council held on the 19th day of January 2021 by the following vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

ABSTAIN: COUNCILMEMBERS:

I hereby certify that the foregoing resolution was regularly introduced, passed, and adopted on the 19<sup>th</sup> day of January 2021.

---

Heather Iopu, CMC  
City Clerk



**CITY OF PINOLE**

**COMPENSATION AND BENEFITS PLAN**

**FOR**

**MANAGEMENT AND CONFIDENTIAL**

**EMPLOYEES**

Effective Date November 17, 2020  
Revised January 19, 2021

**CITY OF PINOLE  
COMPENSATION AND BENEFITS PLAN  
MANAGEMENT AND CONFIDENTIAL EMPLOYEES**

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**CITY OF PINOLE  
MANAGEMENT AND CONFIDENTIAL EMPLOYEES  
COMPENSATION AND BENEFITS PLAN**

**ARTICLE ONE: INTRODUCTION**

**SECTION 1. ESTABLISHMENT AND PURPOSE**

The City of Pinole (“City”) wishes to establish and maintain a plan of compensation and benefits for management and confidential personnel of the City. Accordingly, the City sets forth this “Management and Confidential Employees Compensation and Benefits Plan” (also known as the “Plan”).

The purpose of this Plan is to establish the compensation and benefits applicable to the City’s management and confidential employees beyond those already approved in the Personnel Rules or other legislative actions of the City Council. Should there be any conflicting provisions between this Plan and the Personnel Rules, the Plan shall supersede.

**SECTION 2. ADMINISTRATION OF THE PLAN**

The Plan shall be administered by the City Manager or his/her designee. The City Manager shall have the authority to establish and revise policies and procedures to ensure fair and equitable administration of the Plan.

**SECTION 3. CLASSIFICATIONS**

The following management and confidential classifications are covered by this Plan.

- Assistant City Manager
- Development Services Director / City Engineer
- Finance Director
- Fire Battalion Chief
- Fire Chief
- Human Resources Specialist
- Planning Manager
- Police Chief
- Police Lieutenant
- Public Works Manager
- Recreation Manager
- Wastewater Treatment Plant Manager

#### **SECTION 4. AT-WILL STATUS**

All employees covered by this Plan are employed on an “at will” basis. Accordingly, both the City and the employee have the right to terminate the employment relationship at any time, with or without advance notice, and with or without cause.

#### **SECTION 5. TRANSITION TO THE PLAN**

The terms and conditions regarding compensation and benefits for the employees in classifications covered under this Plan have been set forth in individual employment agreements (“IEA”). This Plan and the provisions herein shall replace any and all IEAs upon the expiration of the IEAs. Conversely, employees may elect to voluntarily transition to the Plan prior to the expiration of their IEA, and may do so in a written document signed by both the employee and the City Manager. The written document will state that the employee has voluntarily terminated their IEA and will be covered under the Plan going forward. When an employee transitions from an IEA to the Plan, the City Manager shall set the employee’s initial salary under the Plan based on the employee’s attainment of the knowledge and skills required by the classification and the employee’s performance to-date in carrying out the duties of the classification. If an employee’s salary under the IEA is less than the minimum annual salary in the Plan, upon transitioning, the employee’s salary shall be at least the minimum annual salary reflected in the Plan. The salaries of all employees in classifications covered under this Plan shall adhere to the ranges for the employee’s respective classification as set by the Plan regardless of whether or not the employee is covered by an IEA or the Plan.

#### **SECTION 6. EFFECTIVE DATE**

This Plan and any revisions will become effective on the Effective Date stated on the Plan’s cover, and will continue to be in effect unless otherwise modified by the City Council.

## **ARTICLE TWO: COMPENSATION**

### **SECTION 7. MANAGEMENT SALARY RANGES**

#### **A. Initial Salary**

For new employees, the City Manager, or their designee, shall set the salary for individual employees covered by this Plan at the time of their initial appointment, within the established salary range for their classification. New hires may be appointed anywhere within the salary range for their classification.

#### **B. Base Compensation Structure**

As provided in Exhibit A, this Plan sets forth the base salary ranges for all classifications covered by this Plan. There shall be no specified or pre-determined “steps” within the salary ranges for employees covered by this Plan. Rather, each classification under this Plan shall be assigned an open salary range containing a 21.6% spread between the minimum and maximum points of the range.

### **SECTION 8. COST OF LIVING AND PAY RANGE ADJUSTMENTS**

At least annually, the City Council will consider a percentage cost of living adjustment to the salary ranges for all classifications covered by this Plan that considers inflationary increases in the cost of living. If the City Council approves a cost of living adjustment and an effective date, the minimum and maximum points of each classification’s range shall be increased by the percentage of the adjustment, and the salary of each individual employee covered by the Plan shall be increased by the percentage of the adjustment effective on the first day of the first pay period on or following the effective date set by the City Council.

### **SECTION 9. MERIT INCREASES AND PERFORMANCE EVALUATIONS**

#### **A. Basis for Merit Increases**

In addition to the cost of living adjustment discussed above, an employee covered by this Plan may receive a merit increase, once per year in relation to their anniversary and annual performance appraisal. Merit increases will be based upon the quality of the employee’s performance in the preceding twelve (12) months. Merit increases shall result in an employee advancing within the established salary range for their classification by the amount of the merit increase.

#### **B. Performance Evaluation Process**

Performance evaluations for all employees covered under this Plan are the responsibility of the City Manager, who normally will delegate the responsibility of performance reviews to the covered employee’s department head. The process for performance

evaluations shall be conducted in accordance with Section 14 in the Personnel Rules, unless expressly provided otherwise below.

A performance evaluation shall be prepared at least annually on each employee's anniversary date.

The evaluation process shall begin with each employee preparing a self-evaluation of their own performance during the prior year. In addition, the employee shall draft proposed goals and objectives for the coming year.

The employee's supervisor shall then evaluate the employee's performance for the prior year. The evaluations of both the employee and supervisor shall focus on:

- (1) the employee's performance of their regular duties and responsibilities; and
- (2) the employee's attainment of specific goals and objectives established for the employee at the beginning of the review period (i.e. one year earlier).

Following completion of the written evaluations, the employee and their supervisor shall meet to discuss both the quality of the employee's performance of their regular duties and responsibilities and the employee's degree of success in accomplishing the specific goals and objectives set for them the previous year. They shall also review the employee's proposed goals and objectives for the coming year.

#### **C. Merit Adjustment Guidelines**

Employees may be granted a merit adjustment of up to five percent each year (5.0%) for exemplary performance.

#### **D. Cap on Merit Increases**

If an employee's salary is at the top of the salary range for their classification, the employee shall not be eligible for a merit increase.

If an employee's salary is below the top of the salary range for their classification, the employee may receive a merit increase in accordance with the provisions set forth above. If the amount of the merit increase awarded would cause the employee's salary to exceed the top of his/her salary range, then the employee shall receive as a merit increase only that portion of the merit increase that will bring his/her salary to the top of his/her range.

### **SECTION 10. EQUITY ADJUSTMENTS**

The City Manager may authorize an increase to an individual employee's salary to address internal or external salary equity issues. Any equity adjustment shall consider relevant internal and external equity data in order to effectuate the intent of this section. Any adjusted salary must adhere to the minimum and maximum amounts of the employee's classification range.



## **SECTION 11. SEVERANCE PAY**

Except as specifically noted otherwise, this section shall apply to all employees covered under this Plan.

In the event that the City terminates the employment of any employee covered by the Plan without cause after the first twelve (12) months of employment, the City shall pay the employee severance, in a sum equal to one (1) month base salary and the value of continuation of health insurance coverage for a period of one (1) month for every year of service, up to a maximum of six (6) months base salary and the value of continuation of health insurance coverage for a period of six (6) months (collectively "Severance"). Such severance is contingent upon the employee signing and delivering a general release of all claims against the City (including without limitation its former and current elected officials, employees, officers and agents). If the employee retires subsequent to separation and receives coverage under the City's retiree health plan within six months of separation, the employee shall reimburse the City for the portion of the Severance associated with the value of continuation of health insurance coverage attributable to post-employment months after which the employee had coverage through the City's retiree health plan. If the employee is terminated for "cause," the City shall not owe any severance under this Plan. The determination of whether there is "cause" for termination shall include but not be limited to those items listed in the Personnel Rules. The term "cause" only relates to the potential to receive severance, and has no bearing on an employee's at-will status.

## **ARTICLE THREE: BENEFITS**

### **SECTION 12. SICK LEAVE**

#### **A. Rate of Sick Leave Earned**

Employees covered under this Plan shall accrue ninety-six (96) hours of sick leave per year, accrued incrementally each pay period. Any employee employed in the Fire Battalion Chief classification shall accrue sick leave at 1.4 times the amount above, as the Fire Battalion Chief's normal work schedule is 2,912 hours annually, 1.4 times the normal work schedule of all other employees covered by the Plan, which is 2,080 hours annually.

#### **B. Sick Leave Incentive**

An employee's sick leave use shall be reviewed by the City at the end of each calendar year. Employees who do not use any sick leave for six (6) consecutive months within the calendar year shall receive an additional four (4) hours of accrued vacation time (5.6 hours for the Fire Battalion Chief). Employees who do not use any sick leave for the entire calendar year (12 months) will receive an additional eight (8) hours of vacation time (11.2 hours for the Fire Battalion Chief).

#### **C. Other Use of Sick Leave**

All other conditions regulating sick leave accruals, usage, and family leave contained within the City's duly adopted Personnel Rules shall apply to all employees covered under this Plan.

### **SECTION 13. HOLIDAYS**

Employees shall receive the following legal paid holidays:

- |                               |                               |
|-------------------------------|-------------------------------|
| • January 1                   | New Year's Day                |
| • Third Monday in January     | Martin Luther King's Birthday |
| • Third Monday in February    | Washington's Birthday         |
| • Last Friday in March        | Caesar Chavez Day             |
| • Last Monday in May          | Memorial Day                  |
| • July 4                      | Independence Day              |
| • First Monday in September   | Labor Day                     |
| • November 11                 | Veteran's Day                 |
| • Fourth Thursday in November | Thanksgiving                  |
| • Fourth Friday in November   | Day after Thanksgiving        |
| • December 25                 | Christmas                     |

In the event that any of the aforementioned days falls on a Saturday, the preceding Friday shall be considered a holiday for pay and leave purposes. In the event that any of the aforementioned days falls on a Sunday, the following Monday shall be considered a

holiday for pay and leave purposes. Every day proclaimed by the President or the Governor as a public fast, Thanksgiving, day of mourning, or holiday shall be observed as a holiday for pay purposes.

The Fire Battalion Chief shall receive 11.2 hours of straight time pay for each holiday listed above in lieu of receiving paid time off.

In addition, employees covered under this Plan shall receive twelve (12) hours of floating holidays each fiscal year. These hours are not vested and must be taken by June 30<sup>th</sup> of each year or they will be lost. These hours may not be cashed out. The Fire Battalion Chief shall receive 16.8 hours of straight time pay in lieu of receiving 12 hours of floating holiday paid time off.

## **SECTION 14. ADMINISTRATIVE LEAVE**

### **A. Department Heads**

The following classifications shall be entitled to receive administrative leave at an accrual rate of ninety-six (96) hours per year, accrued incrementally each pay period, and may cash out no more than sixty-four (64) hours each year. Any balance remaining at the end of each calendar year will automatically be paid out at the employees' hourly base pay in effect on that date.

- Assistant City Manager
- Development Services Director/City Engineer
- Finance Director
- Fire Chief
- Police Chief

### **B. All Other Classifications**

Unless otherwise provided under this section, all other classifications covered by this Plan shall be entitled to receive administrative leave at an accrual rate of sixty (60) hours per year (84 hours for the Fire Battalion Chief), accrued incrementally each pay period, and may cash out no more than forty (40) hours each year (56 hours for the Fire Battalion Chief). Any balance remaining at the end of each calendar year will automatically be paid out at the employees' hourly base pay in effect on that date.

## **SECTION 15. OTHER LEAVES**

Employee covered by this Plan shall receive all other leaves (Bereavement, Family and Medical, Jury Duty, Military, etc.) as provided to other Miscellaneous City employees.

## **SECTION 16. VACATION**

### **A. Rate of Vacation Earned**

Employees shall accrue vacation at the following rates, up to the following maximums, for continuous years of service performed:

<u>Years of Service</u>	<u>Hours Accrued Per Year</u>	<u>Maximum Accrual (Hours)</u>
0 – 4	96	192
5 – 9	144	288
10 – 15	160	320
16+	192	384

The Fire Battalion Chief shall accrue vacation and have a maximum accrual cap at 1.4 times the amounts of employees in other classifications covered under the Plan.

The City Manager may grant a new employee a higher annual accrual rate based on years of public service with other agencies or other appropriate factors. If a new employee is granted a higher initial rate of annual accrual, the employee's rate will stay the same until the employee advances, based on the years of City service, to the higher accrual step.

Employees covered by the Plan may cash out up to 52 hours of vacation annually, provided that he/she has a minimum of 20 days (160 hours) accumulated. The Fire Battalion Chief may cash out 72.8 hours of vacation annually, provided that he/she has a minimum of 224 hours accumulated.

Employees that transition from IEAs to the Plan shall accrue vacation at the rate that the employee receives under their IEA at the time of transition. The employee's rate will stay the same until the employee advances, based on the years of City service, to the higher accrual step per the table above. Employees that transition from IEAs to the Plan shall not have any cap on maximum accrual.

## **SECTION 17. MEDICAL BENEFITS**

### **A. Health Insurance**

The City shall make the following contributions toward the employee's health premium:

- Effective January 1, 2020, the City's contribution toward the employee's health premium will equal the 2019 Kaiser rate at each level of coverage.
- Effective January 1, 2021, and every January 1 thereafter, the City's contribution toward the employee's health premium will equal the Kaiser rate for the prior calendar year at each level of coverage.

## **B. Retiree Medical Insurance**

The City will contribute toward retiree health premiums, at the retiree's preferred family status, as follows:

- Employees hired before July 1, 2010 shall be:
  - eligible to continue in the CalPERS Health Plan and receive a City contribution toward their retiree health premium equal to that provided to current active employees, in accordance with Government Code Section 22892
  - offered the option to elect to participate in the vesting program as defined below (described by Government Code Section 22893) as soon after the program implementation as allowed per CalPERS regulations
- Employees hired on or after July 1, 2010 shall receive a City contribution toward their retiree health premium in an amount as described by Government Code Section 22893 (the PERS vesting schedule).

The percentage of employer contribution toward retiree health premiums is determined annually by CalPERS and shall be based on the member's completed years of credited service (excluding any purchased service credits) at retirement as shown in the table below. Employees must have a minimum of five (5) years of service with the City of Pinole and 10 years of total CalPERS service credit to be eligible for this benefit.

<b>Credited Years of Service</b>	<b>Percentage of Employer Contribution</b>
10	50
11	55
12	60
13	65
14	70
15	75
16	80
17	85
18	90
19	95
20 or more	100

### **C. Medical In-Lieu**

Eligible full-time employees with alternate medical insurance shall be allowed to receive payment in lieu of medical insurance as follows:

- One-party coverage: \$225
- Two-party coverage: \$450
- Family coverage: \$600

An employee must show proof of adequate medical insurance coverage under another health plan before the benefit may be received, and annually thereafter. Employees will be subject to provisions of the City's health plans in the event termination of in-lieu benefits and resumption of medical coverage is desired.

Employees electing the medical in-lieu option shall be entitled to an adjustment in the amount received for this option should their coverage status change. It is the duty of the employee to notify Human Resources of any such changes.

## **SECTION 18. DENTAL INSURANCE**

### **A. Dental Insurance Provided**

The City shall pay for the dental insurance premiums for employees covered by this Plan and their eligible dependents, if desired. Selection of the carrier shall be at the discretion of the City.

The City-provided dental insurance plan provides for a maximum annual dental payout of \$1,500 total for each employee and their eligible dependents.

### **B. Orthodontic Insurance Provided**

The City shall pay for the orthodontic insurance premiums for employees covered by this Plan and their eligible dependents, if desired. Selection of the carrier shall be at the discretion of the City.

The City-provided orthodontic insurance plan provides for a lifetime maximum orthodontic payout of \$1,500 for each employee and for each employee's eligible dependents.

## **SECTION 19. VISION INSURANCE**

### **A. Vision Insurance Provided**

The City agrees to pay the premium for full family vision care coverage that provides for one examination, one set of lenses, and one frame per year. Selection of the carrier shall

be at the discretion of the City. The City provided plan shall provide for a \$20 co-payment for examination and a \$20 co-payment for materials.

## **SECTION 20. LIFE INSURANCE**

### **A. Life Insurance Provided**

The City agrees to provide term life insurance and accidental death and dismemberment insurance in the amount of \$40,000 each per year/per employee. Selection of the carrier shall be at the discretion of the City.

## **SECTION 21. DISABILITY INSURANCE**

### **A. Disability Insurance Provided**

The City agrees to provide the State Disability Insurance program to employees covered by this Plan.

### **B. Disability Insurance Premium Rates**

- **Short Term Disability Rates**

The City shall provide, at its own expense, short-term disability insurance of two-thirds of salary (\$463 per week maximum benefit) with a 29-day waiting period.

- **Long Term Disability Rates**

The City shall provide, at its own expense, long term disability insurance of two-thirds of salary up to \$3,000 per month (\$2,001 maximum benefit) with a 90-day waiting period.

### **C. Disability Insurance Option for Upgrade**

Employees have the option to upgrade the plan to provide two-thirds of salary up to \$5,000 per month at employee expense provided that all employees covered under this Plan opt for this upgraded coverage with said expense taken as a payroll deduction and provided the selected carrier agrees to this change.

## **SECTION 22. DOMESTIC PARTNER MEDICAL COVERAGE**

### **A. Domestic Partnership and Coverage Defined**

A Domestic Partnership is defined pursuant to the California Family Code. The City, in accordance with CalPERS regulations, will allow coverage for registered domestic partners of employees, as qualified dependents, under the medical, dental, and vision health care plans. Prior to any coverage being provided, the employee must provide proof of domestic partnership registration with the California Secretary of State.

## **SECTION 23. INCENTIVE BENEFITS**

### **A. Educational Degree**

During the term of this Plan, the City will pay those employees who have earned degrees from accredited college institutions, additional pay as follows:

- Associate of Art/Science Degree                      \$ 75.00 per month
- Bachelor of Art/Science Degree                      \$150.00 per month
- Master of Art/Science Degree                      \$225.00 per month

An employee is only eligible to receive Educational Degree Pay under this section for one degree. An employee is not eligible to receive this pay for multiple degrees and/or disciplines.

This Educational Degree Pay shall only be paid to employees holding a degree beyond that which is required for their classification, as outlined in the classification description, and if a higher degree is determined to be beneficial by the City Manager, which shall not unreasonably be withheld.

## **SECTION 24. RETIREMENT PLAN FOR EMPLOYEES**

### **A. Retirement Plan Defined**

The City shall contract with the California Public Employees Retirement System (CalPERS) for the purpose of allowing employees to earn retirement benefits.

### **B. CalPERS Contract Benefits – Classic Employees**

For “Classic” Public Safety (3% @ 55 Plan) and Miscellaneous (2.5% @ 55 Plan) Members, the contract offers the following options:

- Military Buy Back - The choice to participate in the CalPERS Military Buy Back program is solely at the discretion and cost of the employee.
- Third Level 1959 Survivors Benefits
- Single Highest Year Compensation Formula
- Service Credit for Unused Sick Leave

### **C. CalPERS Employer Contribution Rate Sharing Formula for Classic Employees**

The total amount owed by the City to CalPERS related to retirement benefits of City employees and annuitants is composed of the plan total normal cost and the plan total amortized cost, which together are the “Plan Total Cost”. City employees pay an “expected” employee contribution toward the plan total normal cost. Unless otherwise established between the City and employees, the City pays to CalPERS the plan total cost less the expected employee contribution, which is paid to CalPERS by the employee through payroll deduction.



Employees covered under the Plan will pay an amount above the expected employee contribution, calculated as described below.

### **Public Safety Employees**

Employees covered by this Plan that participate in CalPERS as public safety plan Tier 1 (“Classic”) employees will contribute 9% of salary (expected employee contribution) and an additional 12.935% of salary (employee’s share of City rate). In the event the Plan Total Cost for the City’s Tier 1 public safety plan employees, when expressed as a percentage of payroll, increases in excess of 5.0% over the prior year’s contribution rate, the additional amount above the 5.0% increase shall be shared equally between the City and the employee. For example, if the employer contribution rate increases from one year to the next by 7%, then the City will pay 5% of that increase. For the remaining 2%, the City will pay 1% and the employee will pay 1%.

### **Miscellaneous Employees**

Employees covered by this Plan that participate in CalPERS as Tier 1 (“Classic”) employees will contribute 8% of salary (expected employee contribution) and an additional 8.388% of salary (employee’s share of City rate). In the event the Plan Total Cost for the City’s Tier 1 employees, when expressed as a percentage of payroll, increases in excess of 4.0% over the prior year’s contribution rate, the additional amount above the 4.0% increase shall be shared equally between the City and the employee. For example, if the employer contribution rate increases from one year to the next by 6%, then the City will pay 4% of that increase. For the remaining 2%, the City will pay 1% and the employee will pay 1%.

## **D. CalPERS Contract Benefits – PEPRA Employees**

Individuals first employed by the City on or after January 1, 2013 who are defined as “new members” by the Public Employees’ Pension Reform Act (PEPRA) of 2013, shall be enrolled in the CalPERS.

Employees classified as PEPRA Public Safety members will be enrolled in a 2.7% @ 57 plan. Employees designated as Local Miscellaneous PEPRA members will be enrolled in a 2% @ 62 plan. Employees covered by the Plan enrolled in CalPERS as PEPRA Public Safety or Local Miscellaneous members will be responsible to pay a contribution to CalPERS equal to 50% of the total normal cost for their defined Plan as determined by CalPERS.

## **SECTION 25. DEFERRED COMPENSATION – 457 PLAN**

The City shall make a 457 plan available for employees covered by the Plan to contribute to through payroll deduction.

## **SECTION 26. CLOTHING AND EQUIPMENT ALLOWANCE**

### **A. Uniform and Safety Equipment Allowance for Public Safety Employees**

Public safety employees covered by this Plan shall receive an annual uniform allowance of \$1,000 for the purchase and maintenance of uniforms and accessories.

The uniform allowance will be paid twice annually, one-half (1/2) in June and one-half (1/2) in December. Newly hired employees shall be eligible for a pro-rated start-up allowance.

Police employees covered by this Plan shall receive an annual safety equipment allowance of \$255 for the purchase of equipment such as a weapon, holster, duty belt, handcuffs, baton, flashlight, etc. The safety equipment allowance shall be paid in the same fashion as the uniform allowance described above.

### **B. Safety Shoe Allowance**

The classifications listed under this section shall receive a safety shoe allowance in the amount of \$200 per year.

- Public Works Manager
- Wastewater Treatment Plant Manager

The allowance provided under this section will be paid twice annually, one-half (1/2) in June and one-half (1/2) in December.

## **SECTION 27. AUTO ALLOWANCE**

### **A. Police and Fire**

The City shall provide the following classifications with a city-owned automobile for use in discharging their duties, subject to all federal and state tax laws. The City shall also provide all expenses related to gasoline, maintenance and insurance of said vehicle. The classifications covered under this subsection shall have the unrestricted use of said vehicle within the State of California and shall not drive outside the state unless receiving prior approval from the City Manager.

- Police Chief
- Police Lieutenant
- Fire Chief
- Fire Battalion Chief

### **B. All Other Employees**

The City shall provide employees with an automobile allowance in the form of a per mile reimbursement per IRS-approved mileage rates. These payments shall be made in

conjunction with the City's normal payroll periods and subject to all federal and state withholding and tax laws.

**C. Elimination of Auto Allowance**

All employees hired on or after November 17, 2020 will not receive an automobile allowance.

**SECTION 28. CELLPHONE ALLOWANCE**

An employee covered under this Plan has the option to obtain a City-issued cellphone for business purposes. If the employee does not elect to receive a City-issued cellphone, the City shall provide the employee with a \$65 monthly stipend. This stipend shall be payable on one pay period each month and be subject to all federal and state withholding and tax laws.

The employee hereby acknowledges and agrees that receipt of this stipend means that any voicemail, text, or e-mail messages received on his or her device that are related to City business are the property of the City and are subject to disclosure in accordance with the Public Records Act and applicable case law. The employee further hereby confirms that he or she will provide authorization for the City to obtain such records from his or her service provider.

**SECTION 29. FIRE BATTALION CHIEF BACKFILL FOR PARTNER AGENCY**

The Fire Battalion Chief classification is distinct among the classifications covered by the Plan in that it performs shift work. The City of Pinole is a party, with the Rodeo-Hercules Fire District and the Contra Costa County Fire Protection District, to the Battalion 7 agreement, through which, among other things, each party provides a Fire Battalion Chief on a rotating shift basis to cover the needs of the entire Battalion 7. From time to time, the Pinole Fire Battalion Chief is required to cover a shift as Battalion Chief for Battalion 7 that is additional to the City's normal shifts. When the City's Fire Battalion Chief covers the Battalion Chief duties for another agency, the Fire Battalion Chief shall receive compensation at a rate of one and one-half times his or her basic hourly salary for the hours worked, not to exceed the amount reimbursed by the other agencies.

**EXHIBIT “A”**

**MANAGEMENT GROUP SALARY RANGES  
EFFECTIVE JANUARY 19, 2021**

Classification	Minimum Annual Salary	Minimum Hourly Rate	Maximum Annual Salary	Maximum Hourly Rate
Assistant City Manager	\$192,893.01	\$92.7370	\$234,463.00	\$112.7226
Police Chief	\$192,893.00	\$92.7370	\$234,463.00	\$112.7226
Development Services Director/City Engineer	\$183,708.00	\$88.3212	\$223,298.00	\$107.3548
Finance Director	\$167,007.00	\$80.2918	\$202,999.00	\$97.5957
Fire Chief	\$167,007.00	\$80.2918	\$202,999.00	\$97.5957
Fire Battalion Chief	\$144,517.00	\$69.6281	\$175,661.00	\$60.3231
Planning Manager	\$144,517.00	\$69.6281	\$175,661.00	\$60.3231
Police Lieutenant	\$131,379.00	\$63.1630	\$159,692.00	\$76.7750
Wastewater Treatment Plant Manager	\$119,436.00	\$57.4212	\$145,174.00	\$69.7952
Public Works Manager	\$106,165.00	\$51.0409	\$129,044.00	\$62.0404
Recreation Manager	\$106,165.00	\$51.0409	\$129,044.00	\$62.0404
Human Resources Specialist	\$67,280.00	\$32.3462	\$81,779.00	\$39.3168

**CITY OF PINOLE**

**COMPENSATION AND BENEFITS PLAN**

**FOR**

**MANAGEMENT AND CONFIDENTIAL**

**EMPLOYEES**

Effective [Date](#) November 17, 2020  
[Revised January 19, 2021](#)

**CITY OF PINOLE  
COMPENSATION AND BENEFITS PLAN  
MANAGEMENT AND CONFIDENTIAL EMPLOYEES**

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**CITY OF PINOLE  
MANAGEMENT AND CONFIDENTIAL EMPLOYEES  
COMPENSATION AND BENEFITS PLAN**

**ARTICLE ONE: INTRODUCTION**

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**SECTION 1. ESTABLISHMENT AND PURPOSE**

The City of Pinole ("City") wishes to establish and maintain a plan of compensation and benefits for management and confidential personnel of the City. Accordingly, the City sets forth this "Management and Confidential Employees Compensation and Benefits Plan" (also known as the "Plan").

The purpose of this Plan is to establish the compensation and benefits applicable to the City's management and confidential employees beyond those already approved in the Personnel Rules or other legislative actions of the City Council. Should there be any conflicting provisions between this Plan and the Personnel Rules, the Plan shall supersede.

**SECTION 2. ADMINISTRATION OF THE PLAN**

~~The Management and Confidential Employees Compensation and Benefits~~ The Plan shall be administered by the City Manager or his/her designee. The City Manager shall have the authority to establish and revise policies and procedures to ensure fair and equitable administration of the Plan.

**SECTION 3. CLASSIFICATIONS**

The following management and confidential classifications are covered by this Plan.

- Assistant City Manager
- Development Services Director / City Engineer
- Finance Director
- Fire Battalion Chief
- Fire Chief
- Human Resources Specialist
- Planning Manager
- Police Chief
- Police Lieutenant
- Public Works Manager
- Recreation Manager
- Wastewater Treatment Plant Manager

#### SECTION 4. AT-WILL STATUS

All employees covered by this Plan are employed on an “at will” basis. Accordingly, both the City and the employee have the right to terminate the employment relationship at any time, with or without advance notice, and with or without cause.

#### SECTION 5. TRANSITION TO THE PLAN

The terms and conditions regarding compensation and benefits for the employees in classifications covered under this Plan ~~are currently have been~~ set forth in individual employment agreements (“IEA”). This Plan and the provisions herein shall replace any and all IEAs upon the expiration of the IEAs. Conversely, employees may elect to voluntarily transition to the Plan prior to the expiration of their IEA, and may do so in a written document signed by both the employee and the City Manager. The written document will state that the employee has voluntarily terminated their IEA and will be covered under the Plan going forward. When an employee transitions from an IEA to the Plan, the City Manager shall set the employee’s initial salary under the Plan based on the employee’s attainment of the knowledge and skills required by the classification and the employee’s performance to-date in carrying out the duties of the classification. If an employee’s salary under the IEA is less than the minimum annual salary in the Plan, upon transitioning, the employee’s salary shall be at least the minimum annual salary reflected in the Plan. The salaries of all employees in classifications covered under this Plan shall adhere to the ranges for the employee’s respective classification as set by the Plan regardless of whether or not the employee is covered by an IEA or ~~has transitioned to~~ the Plan.

#### SECTION 6. EFFECTIVE DATE

This Plan and any revisions will become effective on ~~November 17, 2020~~ the Effective Date stated on the Plan’s cover, and will continue to be in effect unless otherwise modified by the City Council.

## **ARTICLE TWO: COMPENSATION**

### **SECTION 7. MANAGEMENT SALARY RANGES**

#### **A. Initial Salary**

For new employees, the City Manager, or their designee, shall set the salary for individual employees covered by this Plan at the time of their initial appointment, within the established salary range for their classification. New hires may be appointed anywhere within the salary range for their classification.

#### **B. Base Compensation Structure**

As provided in Exhibit A, this Plan sets forth the base salary ranges for all classifications covered by this Plan. There shall be no specified or pre-determined “steps” within the salary ranges for employees covered by this Plan. Rather, each classification under this Plan shall be assigned an open salary range containing a 21.6% spread between the minimum and maximum points of the range.

### **SECTION 8. COST OF LIVING AND PAY RANGE ADJUSTMENTS**

At least annually, the City Council will consider a [percentage](#) cost of living adjustment to the salary ranges for all classifications covered by this Plan that considers inflationary increases in the cost of living. [If the City Council approves a cost of living adjustment and an effective date, the minimum and maximum points of each classification’s range shall be increased by the percentage of the adjustment, and the salary of each individual employee covered by the Plan shall be increased by the percentage of the adjustment effective on the first day of the first pay period on or following the effective date set by the City Council.](#)

### **SECTION 9. MERIT INCREASES AND PERFORMANCE EVALUATIONS**

#### **A. Basis for Merit Increases**

In addition to the cost of living adjustment discussed above, an employee covered by this Plan may receive a merit increase, once per year in relation to their anniversary and annual performance appraisal. Merit increases will be based upon the quality of the employee’s performance in the preceding twelve (12) months. Merit increases shall result in an employee advancing within the established salary range for their classification by the amount of the merit increase.

#### **B. Performance Evaluation Process**

Performance evaluations for all employees covered under this Plan are the responsibility of the City Manager, who normally will delegate the responsibility of performance reviews to the covered employee’s department head. The process for performance

evaluations shall be conducted in accordance with Section 14 in the Personnel Rules, unless expressly provided otherwise below.

A performance evaluation shall be prepared at least annually on each employee's anniversary date.

The evaluation process shall begin with each employee preparing a self-evaluation of their own performance during the prior year. In addition, the employee shall draft proposed goals and objectives for the coming year.

The employee's supervisor shall then evaluate the employee's performance for the prior year. The evaluations of both the employee and supervisor shall focus on:

- (1) the employee's performance of their regular duties and responsibilities; and
- (2) the employee's attainment of specific goals and objectives established for the employee at the beginning of the review period (i.e. one year earlier).

Following completion of the written evaluations, the employee and their supervisor shall meet to discuss both the quality of the employee's performance of their regular duties and responsibilities and the employee's degree of success in accomplishing the specific goals and objectives set for them the previous year. They shall also review the employee's proposed goals and objectives for the coming year.

#### **C. Merit Adjustment Guidelines**

Employees may be granted a merit adjustment of up to five percent each year (5.0%) for exemplary performance.

#### **D. Cap on Merit Increases**

If an employee's salary is at the top of the salary range for their classification, the employee shall not be eligible for a merit increase.

If an employee's salary is below the top of the salary range for their classification, the employee may receive a merit increase in accordance with the provisions set forth above. If the amount of the merit increase awarded would cause the employee's salary to exceed the top of his/her salary range, then the employee shall receive as a merit increase only that portion of the merit increase that will bring his/her salary to the top of his/her range.

### **SECTION 10. EQUITY ADJUSTMENTS**

The City Manager may authorize an increase to an individual employee's salary to address internal or external salary equity issues. Any equity adjustment shall consider relevant internal and external equity data in order to effectuate the intent of this section. Any adjusted salary must adhere to the minimum and maximum amounts of the employee's classification range.

## **SECTION 11. SEVERANCE PAY**

Except as specifically noted otherwise, this section shall apply to all employees covered under this Plan.

In the event that the City terminates the employment of any employee covered by the Plan without cause after the first twelve (12) months of employment, the City shall pay the employee severance, in a sum equal to one (1) month base salary and the value of continuation of health insurance coverage for a period of one (1) month for every year of service, up to a maximum of six (6) months base salary and the value of continuation of health insurance coverage for a period of six (6) months (collectively "Severance"). Such severance is contingent upon the employee signing and delivering a general release of all claims against the City (including without limitation its former and current elected officials, employees, officers and agents). If the employee retires subsequent to separation and receives coverage under the City's retiree health plan within six months of separation, the employee shall reimburse the City for the portion of the Severance associated with the value of continuation of health insurance coverage attributable to post-employment months after which the employee had coverage through the City's retiree health plan. If the employee is terminated for "cause," the City shall not owe any severance under this Plan. The determination of whether there is "cause" for termination shall include but not be limited to those items listed in the Personnel Rules. The term "cause" only relates to the potential to receive severance, and has no bearing on an employee's at-will status.

## **ARTICLE THREE: BENEFITS**

### **SECTION 12. SICK LEAVE**

#### **A. Rate of Sick Leave Earned**

Employees covered under this Plan shall accrue ninety-six (96) hours of sick leave per year, accrued incrementally each pay period. Any employee employed in the Fire Battalion Chief classification shall accrue sick leave at 1.4 times the amount above, as the Fire Battalion Chief's normal work schedule is 2,912 hours annually, 1.4 times the normal work schedule of all other employees covered by the Plan, which is 2,080 hours annually.

#### **B. Sick Leave Incentive**

An employee's sick leave use shall be reviewed by the City at the end of each calendar year. Employees who do not use any sick leave for six (6) consecutive months within the calendar year shall receive an additional four (4) hours of accrued vacation time time- (5.6 hours for the Fire Battalion Chief). Employees who do not use any sick leave for the entire calendar year (12 months) will receive an additional eight (8) hours of vacation time time- (11.2 hours for the Fire Battalion Chief).

#### **C. Other Use of Sick Leave**

All other conditions regulating sick leave accruals, usage, and family leave contained within the City's duly adopted Personnel Rules shall apply to all employees covered under this Plan.

### **SECTION 13. HOLIDAYS**

Employees ~~that do not perform public safety shift work~~ shall receive the following legal paid holidays:

- |                               |                               |
|-------------------------------|-------------------------------|
| • January 1                   | New Year's Day                |
| • Third Monday in January     | Martin Luther King's Birthday |
| • Third Monday in February    | Washington's Birthday         |
| • Last Friday in March        | Caesar Chavez Day             |
| • Last Monday in May          | Memorial Day                  |
| • July 4                      | Independence Day              |
| • First Monday in September   | Labor Day                     |
| • November 11                 | Veteran's Day                 |
| • Fourth Thursday in November | Thanksgiving                  |
| • Fourth Friday in November   | Day after Thanksgiving        |
| • December 25                 | Christmas                     |

In the event that any of the aforementioned days falls on a Saturday, the preceding Friday shall be considered a holiday for pay and leave purposes. In the event that any of the



aforementioned days falls on a Sunday, the following Monday shall be considered a holiday for pay and leave purposes. Every day proclaimed by the President or the Governor as a public fast, Thanksgiving, day of mourning, or holiday shall be observed as a holiday for pay purposes.

The Fire Battalion Chief shall receive 11.2 hours of straight time pay for each holiday listed above in lieu of receiving paid time off.

In addition, employees covered under this Plan shall receive twelve (12) hours of floating holidays each fiscal year. These hours are not vested and must be taken by June 30<sup>th</sup> of each year or they will be lost. These hours may not be cashed out. The Fire Battalion Chief shall receive 16.8 hours of straight time pay in lieu of receiving 12 hours of floating holiday paid time off.  
Employees that perform public safety shift work shall receive 11.2 hours of straight time pay for each holiday listed above in lieu of receiving paid time off.

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## SECTION 14. ADMINISTRATIVE LEAVE

### A. Department Heads

The following classifications shall be entitled to receive administrative leave at an accrual rate of ninety-six (96) hours per year, accrued incrementally each pay period, and may cash out no more than sixty-four (64) hours each year. Any balance remaining at the end of each calendar year will automatically be paid out at the employees' hourly base pay in effect on that date.

- Assistant City Manager
- Development Services Director/City Engineer
- Finance Director
- Fire Chief
- Police Chief

### B. All Other Classifications

Unless otherwise provided under this section, all other classifications covered by this Plan shall be entitled to receive administrative leave at an accrual rate of sixty (60) hours per year- (84 hours for the Fire Battalion Chief), accrued incrementally each pay period, and may cash out no more than forty (40) hours each year- (56 hours for the Fire Battalion Chief). Any balance remaining at the end of each calendar year will automatically be paid out at the employees' hourly base pay in effect on that date.

## SECTION 15. OTHER LEAVES

Employee covered by this Plan shall receive all other leaves (Bereavement, Family and Medical, Jury Duty, Military, etc.) as provided to other Miscellaneous City employees.

## SECTION 16. VACATION

### A. Rate of Vacation Earned

Employees shall accrue vacation at the following rates, up to the following maximums, for continuous years of service performed:

<u>Years of Service</u>	<u>Hours Accrued Per Year</u>	<u>Maximum Accrual (Hours)</u>
0 – 4	96	192
5 – 9	144	288
10 – 15	160	320
16+	192	384

The Fire Battalion Chief shall accrue vacation and have a maximum accrual cap at 1.4 times the amounts of employees in other classifications covered under the Plan.

The City Manager may grant a new employee a higher ~~initial rate of~~ annual accrual rate based on years of public service with other agencies or other appropriate factors. If a new employee is granted a higher initial rate of annual accrual, the employee's rate will stay the same until the employee advances, based on the years of City service, to the higher accrual step.

Employees covered by the Plan may cash out up to 52 hours of vacation annually, provided that he/she has a minimum of 20 days (160 hours) accumulated. The Fire Battalion Chief may cash out 72.8 hours of vacation annually, provided that he/she has a minimum of 224 hours accumulated.

Employees that transition from IEAs to the Plan shall accrue vacation at the rate that the employee receives under their IEA at the time of transition. The employee's rate will stay the same until the employee advances, based on the years of City service, to the higher accrual step per the table above. Employees that transition from IEAs to the Plan shall not have any cap on maximum accrual.

## SECTION 17. MEDICAL BENEFITS

### A. Health Insurance

The City shall make the following contributions toward the employee's health premium:

- Effective January 1, 2020, the City's contribution toward the employee's health premium will equal the 2019 Kaiser rate at each level of coverage.
- Effective January 1, 2021, and every January 1 thereafter, the City's contribution toward the employee's health premium will equal the Kaiser rate for the prior calendar year at each level of coverage.

## B. Retiree Medical Insurance

The City will contribute toward retiree health premiums, at the retiree's preferred family status, as follows:

- Employees hired before July 1, 2010 shall be:
  - eligible to continue in the CalPERS Health Plan and receive a City contribution toward their retiree health premium equal to that provided to current active employees, in accordance with Government Code Section 22892
  - offered the option to elect to participate in the vesting program as defined below (described by Government Code Section 22893) as soon after the program implementation as allowed per CalPERS regulations
- Employees hired on or after July 1, 2010 shall receive a City contribution toward their retiree health premium in an amount as described by Government Code Section 22893 (the PERS vesting schedule).

The percentage of employer contribution toward retiree health premiums is determined annually by CalPERS and shall be based on the member's completed years of credited service (excluding any purchased service credits) at retirement as shown in the table below. Employees must have a minimum of five (5) years of service with the City of Pinole and 10 years of total CalPERS service credit to be eligible for this benefit.

Credited Years of Service	Percentage of Employer Contribution
10	50
11	55
12	60
13	65
14	70
15	75
16	80
17	85
18	90
19	95
20 or more	100

**C. Medical In-Lieu**

Eligible full-time employees with alternate medical insurance shall be allowed to receive payment in lieu of medical insurance as follows:

- One-party coverage: \$225
- Two-party coverage: \$450
- Family coverage: \$600

An employee must show proof of adequate medical insurance coverage under another health plan before the benefit may be received, and annually thereafter. Employees will be subject to provisions of the City's health plans in the event termination of in-lieu benefits and resumption of medical coverage is desired.

Employees electing the medical in-lieu option shall be entitled to an adjustment in the amount received for this option should their coverage status change. It is the duty of the employee to notify Human Resources of any such changes.

**SECTION 18. DENTAL INSURANCE**

**A. Dental Insurance Provided**

The City shall pay for the dental insurance premiums for employees covered by this Plan and their eligible dependents, if desired. Selection of the carrier shall be at the discretion of the City.

The City-provided dental insurance plan provides for a maximum annual dental payout of \$1,500 total for each employee and their eligible dependents.

**B. Orthodontic Insurance Provided**

The City shall pay for the orthodontic insurance premiums for employees covered by this Plan and their eligible dependents, if desired. Selection of the carrier shall be at the discretion of the City.

The City-provided orthodontic insurance plan provides for a lifetime maximum orthodontic payout of \$1,500 for each employee and for each employee's eligible dependents.

**SECTION 19. VISION INSURANCE**

**A. Vision Insurance Provided**

The City agrees to pay the premium for full family vision care coverage that provides for one examination, one set of lenses, and one frame per year. Selection of the carrier shall

be at the discretion of the City. The City provided plan shall provide for a \$20 co-payment for examination and a \$20 co-payment for materials.

## **SECTION 20. LIFE INSURANCE**

### **A. Life Insurance Provided**

The City agrees to provide term life insurance and accidental death and dismemberment insurance in the amount of \$40,000 each per year/per employee. Selection of the carrier shall be at the discretion of the City.

## **SECTION 21. DISABILITY INSURANCE**

### **A. Disability Insurance Provided**

The City agrees to provide the State Disability Insurance program to employees covered by this Plan.

### **B. Disability Insurance Premium Rates**

- **Short Term Disability Rates**

The City shall provide, at its own expense, short-term disability insurance of two-thirds of salary (\$463 per week maximum benefit) with a 29-day waiting period.

- **Long Term Disability Rates**

The City shall provide, at its own expense, long term disability insurance of two-thirds of salary up to \$3,000 per month (\$2,001 maximum benefit) with a 90-day waiting period.

### **C. Disability Insurance Option for Upgrade**

Employees have the option to upgrade the plan to provide two-thirds of salary up to \$5,000 per month at employee expense provided that all employees covered under this Plan opt for this upgraded coverage with said expense taken as a payroll deduction and provided the selected carrier agrees to this change.

## **SECTION 22. DOMESTIC PARTNER MEDICAL COVERAGE**

### **A. Domestic Partnership and Coverage Defined**

A Domestic Partnership is defined pursuant to the California Family Code. The City, in accordance with CalPERS regulations, will allow coverage for registered domestic partners of employees, as qualified dependents, under the medical, dental, and vision health care plans. Prior to any coverage being provided, the employee must provide proof of domestic partnership registration with the California Secretary of State.

## **SECTION 23. INCENTIVE BENEFITS**

### **A. Educational Degree**

During the term of this Plan, the City will pay those employees who have earned degrees from accredited college institutions, additional pay as follows:

- Associate of Art/Science Degree \$ 75.00 per month
- Bachelor of Art/Science Degree \$150.00 per month
- Master of Art/Science Degree \$225.00 per month

An employee is only eligible to receive Educational Degree Pay under this section for one degree. An employee is not eligible to receive this pay for multiple degrees and/or disciplines.

This Educational Degree Pay shall only be paid to employees holding a degree beyond that which is required for their classification, as outlined in the classification description, and if a higher degree is determined to be beneficial by the City Manager, which shall not unreasonably be withheld.

## **SECTION 24. RETIREMENT PLAN FOR EMPLOYEES**

### **A. Retirement Plan Defined**

The City shall contract with the California Public Employees Retirement System (CalPERS) for the purpose of allowing employees to earn retirement benefits.

### **B. CalPERS Contract Benefits – Classic Employees**

For “Classic” Public Safety (3% @ 55 Plan) and Miscellaneous (2.5% @ 55 Plan) Members, the contract offers the following options:

- Military Buy Back - The choice to participate in the CalPERS Military Buy Back program is solely at the discretion and cost of the employee.
- Third Level 1959 Survivors Benefits
- Single Highest Year Compensation Formula
- Service Credit for Unused Sick Leave

**C. CalPERS Employer Contribution Rate Sharing Formula for Classic Employees**

The total amount owed by the City to CalPERS related to retirement benefits of City employees and annuitants is composed of the plan total normal cost and the plan total amortized cost, which together are the “Plan Total Cost”. City employees pay an “expected” employee contribution toward the plan total normal cost. Unless otherwise established between the City and employees, the City pays to CalPERS the plan total cost less the expected employee contribution, which is paid to CalPERS by the employee through payroll deduction.

Employees covered under the Plan will pay an amount above the expected employee contribution, calculated as described below.

**Public Safety Employees**

Employees covered by this Plan that participate in CalPERS as public safety plan Tier 1 (“Classic”) employees will contribute 9% of salary (expected employee contribution) and an additional 12.935% of salary (employee’s share of City rate). In the event the Plan Total Cost for the City’s Tier 1 public safety plan employees, when expressed as a percentage of payroll, increases in excess of 5.0% over the prior year’s contribution rate, the additional amount above the 5.0% increase shall be shared equally between the City and the employee. For example, if the employer contribution rate increases from one year to the next by 7%, then the City will pay 5% of that increase. For the remaining 2%, the City will pay 1% and the employee will pay 1%.

**Miscellaneous Employees**

Employees covered by this Plan that participate in CalPERS as Tier 1 (“Classic”) employees will contribute 8% of salary (expected employee contribution) and an additional 8.388% of salary (employee’s share of City rate). In the event the Plan Total Cost for the City’s Tier 1 employees, when expressed as a percentage of payroll, increases in excess of 4.0% over the prior year’s contribution rate, the additional amount above the 4.0% increase shall be shared equally between the City and the employee. For example, if the employer contribution rate increases from one year to the next by 6%, then the City will pay 4% of that increase. For the remaining 2%, the City will pay 1% and the employee will pay 1%.

**D. CalPERS Contract Benefits – PEPRA Employees**

Individuals first employed by the City on or after January 1, 2013 who are defined as “new members” by the Public Employees’ Pension Reform Act (PEPRA) of 2013, shall be enrolled in the CalPERS.

Employees classified as PEPRA Public Safety members will be enrolled in a 2.7% @ 57 plan. Employees designated as Local Miscellaneous PEPRA members will be enrolled in a 2% @ 62 plan. Employees covered by the Plan enrolled in CalPERS as PEPRA Public Safety or Local Miscellaneous members will be responsible to pay a contribution to

CalPERS equal to 50% of the total normal cost for their defined Plan as determined by CalPERS.

## **SECTION 25. DEFERRED COMPENSATION – 457 PLAN**

The City shall make a 457 plan available for employees covered by the Plan to contribute to through payroll deduction.

## **SECTION 26. CLOTHING AND EQUIPMENT ALLOWANCE**

### **A. Uniform and Safety Equipment Allowance for Public Safety Employees**

Public safety employees covered by this Plan shall receive an annual uniform allowance of \$1,000 for the purchase and maintenance of uniforms and accessories.

The uniform allowance will be paid twice annually, one-half (1/2) in June and one-half (1/2) in December. Newly hired employees shall be eligible for a pro-rated start-up allowance.

Police employees covered by this Plan shall receive an annual safety equipment allowance of \$255 for the purchase of equipment such as a weapon, holster, duty belt, handcuffs, baton, flashlight, etc. The safety equipment allowance shall be paid in the same fashion as the uniform allowance described above.

### **B. Safety Shoe Allowance**

The classifications listed under this section shall receive a safety shoe allowance in the amount of \$200 per year.

- Public Works Manager
- Wastewater Treatment Plant Manager

The allowance provided under this section will be paid twice annually, one-half (1/2) in June and one-half (1/2) in December.

## **SECTION 27. AUTO ALLOWANCE**

### **A. Police and Fire**

The City shall provide the following classifications with a city-owned automobile for use in discharging their duties, subject to all federal and state tax laws. The City shall also provide all expenses related to gasoline, maintenance and insurance of said vehicle. The classifications covered under this subsection shall have the unrestricted use of said vehicle within the State of California and shall not drive outside the state unless receiving prior approval from the City Manager.

- Police Chief
- Police Lieutenant



- Fire Chief
- Fire Battalion Chief

**B. All Other Employees**

The City shall provide employees with an automobile allowance in the form of a per mile reimbursement per IRS-approved mileage rates. These payments shall be made in conjunction with the City's normal payroll periods and subject to all federal and state withholding and tax laws.

**C. Elimination of Auto Allowance**

All employees hired on or after November 17, 2020 will not receive an automobile allowance.

**SECTION 28. CELLPHONE ALLOWANCE**

An employee covered under this Plan has the option to obtain a City-issued cellphone for business purposes. If the employee does not elect to receive a City-issued cellphone, the City shall provide the employee with a \$65 monthly stipend. This stipend shall be payable on one pay period each month and be subject to all federal and state withholding and tax laws.

The employee hereby acknowledges and agrees that receipt of this stipend means that any voicemail, text, or e-mail messages received on his or her device that are related to City business are the property of the City and are subject to disclosure in accordance with the Public Records Act and applicable case law. The employee further hereby confirms that he or she will provide authorization for the City to obtain such records from his or her service provider.

**SECTION 29. FIRE BATTALION CHIEF BACKFILL FOR PARTNER AGENCY**

The Fire Battalion Chief classification is distinct among the classifications covered by the Plan in that it performs shift work. The City of Pinole is a party, with the Rodeo-Hercules Fire District and the Contra Costa County Fire Protection District, to the Battalion 7 agreement, through which, among other things, each party provides a Fire Battalion Chief on a rotating shift basis to cover the needs of the entire Battalion 7. From time to time, the Pinole Fire Battalion Chief is required to cover a shift as Battalion Chief for Battalion 7 that is additional to the City's normal shifts. When the City's Fire Battalion Chief covers the Battalion Chief duties for another agency, the Fire Battalion Chief shall receive compensation at a rate of one and one-half times his or her basic hourly salary for the hours worked, not to exceed the amount reimbursed by the other agencies.

Classification	Minimum Annual Salary	<u>Minimum</u> <u>Hourly Rate</u>	Maximum Annual Salary	<u>Maximum</u> <u>Hourly Rate</u>
Assistant City Manager	\$192,893.01	\$92.7370	\$234,463.00	\$112.7226
Police Chief	\$192,893.00	\$92.7370	\$234,463.00	\$112.7226
Development Services Director/City Engineer	\$183,708.00	\$88.3212	\$223,298.00	\$107.3548
Finance Director	\$167,007.00	\$80.2918	\$202,999.00	\$97.5957
Fire Chief	\$167,007.00	\$80.2918	\$202,999.00	\$97.5957
Fire Battalion Chief	\$144,517.00	\$69.6281	\$175,661.00	\$60.3231
Planning Manager	\$144,517.00	\$69.6281	\$175,661.00	\$60.3231
Police Lieutenant	\$131,379.00	\$63.1630	\$159,692.00	\$76.7750
Wastewater Treatment Plant <del>Operator</del> Manager	\$119,436.00	\$57.4212	\$145,174.00	\$69.7952
Public Works Manager	\$106,165.00	\$51.0409	\$129,044.00	\$62.0404
Recreation Manager	\$106,165.00	\$51.0409	\$129,044.00	\$62.0404
Human Resources Specialist	\$67,280.00	\$32.3462	\$81,779.00	\$39.3168

[illegible]



## **CITY COUNCIL/SUCCESSOR AGENCY REPORT**

**7E**

**DATE: JANUARY 19, 2021**

**TO: EXECUTIVE DIRECTOR AND BOARD MEMBERS FOR THE  
SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY OF  
THE CITY OF PINOLE**

**FROM: MARKISHA GUILLORY, FINANCE DIRECTOR**

**SUBJECT: ADOPT A RESOLUTION APPROVING THE RECOGNIZED  
OBLIGATION PAYMENT SCHEDULE FOR JULY 1, 2021 – JUNE 30,  
2022 (ROPS 21-22) FOR THE SUCCESSOR AGENCY IN THE  
AMOUNT OF \$6,362,692**

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### **RECOMMENDATION**

Staff recommends that the City Council, acting as the governing board of the Successor Agency to the former Pinole Redevelopment Agency, adopt a resolution approving the Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) for the Successor Agency in the amount of \$6,362,692.

### **BACKGROUND**

The City of Pinole became the Successor Agency to the former Pinole Redevelopment Agency (Agency) following the dissolution of redevelopment in California on February 1, 2012 through ABX1 26. The Successor Agency is responsible for winding down and paying off the debts of the former Agency. The Pinole City Council serves as the Successor Agency's governing board.

The Successor Agency is required to prepare a Recognized Obligation Payment Schedule (ROPS) for each twelve-month fiscal period in order to request property tax increment funds to pay down approved enforceable obligations and administrative costs of the Successor Agency. The ROPS must be approved by the Countywide Oversight Board of Contra Costa County and submitted to the California Department of Finance in order for the Successor Agency to receive funds.

The Successor Agency requests the City Council's adoption of the attached resolution approving the ROPS for the period of July 1, 2021 through June 30, 2022. The Countywide Oversight Board will consider the ROPS at its meeting on January 25, 2021.

## **REVIEW & ANALYSIS**

The enclosed ROPS document is a listing of the minimum amounts that are required (scheduled) to be paid by the Successor Agency during the twelve-month period of July 1, 2021 through June 30, 2022 and includes the identification of a proposed funding source for payment of the existing enforceable obligations. This schedule must be reviewed and approved by the County Oversight Board prior to submission to the State Department of Finance (DOF) for final confirmation.

The DOF requires that residual/surplus funding that the Successor Agency received in prior ROPS be applied as an offset for additional distributions from the County Auditor-Controller. The Successor Agency does not have any residual/surplus funding from the most recent prior ROPS for which accounting has been completed, ROPS 18-19, and therefore has no funding to apply to the ROPS 21-22 (refer to "Report of Cash Balances"). As a result, staff is requesting the full amount of \$6,362,692 for the ROPS 21-22 funding period.

Ongoing activities required to wind down the Successor Agency and the various remaining enforceable obligations are listed in the Recognized Obligation Payment Schedule (ROPS 21-22) - ROPS Detail (attached). As of June 30, 2021, the Successor Agency will have remaining obligations of approximately \$16,926,110 that need to be paid off, from property tax increment funds. These obligations are expected to be fully paid off by the fiscal year ending June 30, 2024.

## **FISCAL IMPACT**

Staff anticipates there will be sufficient funding available in the Redevelopment Property Tax Trust Fund (RPTTF) Account held by the Contra Costa County Auditor-Controller to fully fund all Enforceable Obligations identified for the ROPS 21-22 authorization period.

## **ATTACHMENTS**

- A – Resolution
- B – Recognized Obligation Payment Schedule for July 1, 2021 – June 30, 2022 (ROPS 21-22), Successor Agency

**RESOLUTION NO. 2021-xx**

**RESOLUTION OF THE GOVERNING BOARD OF THE SUCCESSOR AGENCY TO THE  
REDEVELOPMENT AGENCY OF THE CITY OF PINOLE, APPROVING  
THE RECOGNIZED OBLIGATION PAYMENT SCHEDULE (ROPS)  
FOR JULY 1, 2021 THROUGH JUNE 30, 2022**

**WHEREAS**, Assembly Bill x1 26 ("ABx1 26") was passed by the California State Legislature, signed by the Governor, and has been codified as part 1.8 of Division 24 of the California Health and Safety Code, commencing with Section 34161; and

**WHEREAS**, AB 26 requires successor agencies to continue to make all scheduled payments for enforceable obligations of their predecessor redevelopment agencies; and

**WHEREAS**, pursuant to HSC section 34179.7(o)(1), commencing with the ROPS covering the period from July 1, 2016 to June 30, 2017 and thereafter, agencies shall submit an Oversight Board approved annual ROPS to the State Department of Finance and the County Auditor-Controller by February 1, 2016 and each February 1 thereafter; and

**WHEREAS**, the annual ROPS listing of obligations must include information for each obligation including:

- A. The payee,
- B. Project description and scope of work, product, or service for which payment is to be made,
- C. Total outstanding debt or obligation,
- D. Payment amount obligated to be made for the next 12-month accounting period,
- E. The funding source for payment of listed enforceable obligation; and

**WHEREAS**, the City Finance Director has prepared the required ROPS, for review by the Pinole Successor Agency prior to submitting to the County Oversight Board.

**NOW THEREFORE, BE IT RESOLVED** that the Governing Board of the Successor Agency of the Redevelopment Agency of the City of Pinole does hereby resolve that the Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022, herein provided as Attachment B, is hereby approved.

**PASSED AND ADOPTED** at a regular meeting of the Governing Board of the Successor Agency to the Redevelopment Agency of the City of Pinole held on the 19<sup>th</sup> day of January 2021 by the following vote:

AYES:	BOARDMEMBERS:
NOES:	BOARDMEMBERS:
ABSENT:	BOARDMEMBERS:
ABSTAIN:	BOARDMEMBERS:

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Heather Iopu, CMC  
Secretary to the Governing Board

**Recognized Obligation Payment Schedule (ROPS 21-22) - Summary**  
**Filed for the July 1, 2021 through June 30, 2022 Period**

**Successor Agency:** Pinole

**County:** Contra Costa

<b>Current Period Requested Funding for Enforceable Obligations (ROPS Detail)</b>	<b>21-22A Total (July - December)</b>	<b>21-22B Total (January - June)</b>	<b>ROPS 21-22 Total</b>
<b>A Enforceable Obligations Funded as Follows (B+C+D)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
B Bond Proceeds	-	-	-
C Reserve Balance	-	-	-
D Other Funds	-	-	-
<b>E Redevelopment Property Tax Trust Fund (RPTTF) (F+G)</b>	<b>\$ 6,143,095</b>	<b>\$ 219,597</b>	<b>\$ 6,362,692</b>
F RPTTF	6,017,255	95,437	6,112,692
G Administrative RPTTF	125,840	124,160	250,000
<b>H Current Period Enforceable Obligations (A+E)</b>	<b>\$ 6,143,095</b>	<b>\$ 219,597</b>	<b>\$ 6,362,692</b>

**Certification of Oversight Board Chairman:**

Pursuant to Section 34177 (o) of the Health and Safety code, I hereby certify that the above is a true and accurate Recognized Obligation Payment Schedule for the above named successor agency.

\_\_\_\_\_  
Name Title

/s/ \_\_\_\_\_  
Signature Date

**Pinole**  
**Recognized Obligation Payment Schedule (ROPS 21-22) - ROPS Detail**  
**July 1, 2021 through June 30, 2022**

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
Item #	Project Name	Obligation Type	Agreement Execution Date	Agreement Termination Date	Payee	Description	Project Area	Total Outstanding Obligation	Retired	ROPS 21-22 Total	ROPS 21-22A (Jul - Dec)					21-22A Total	ROPS 21-22B (Jan - Jun)					21-22B Total
											Fund Sources						Fund Sources					
											Bond Proceeds	Reserve Balance	Other Funds	RPTTF	Admin RPTTF		Bond Proceeds	Reserve Balance	Other Funds	RPTTF	Admin RPTTF	
								\$16,926,110		\$6,362,692	\$-	\$-	\$-	\$6,017,255	\$125,840	\$6,143,095	\$-	\$-	\$-	\$95,437	\$124,160	\$219,597
7	Bond Indenture Agreements	Fees	09/01/2004	08/01/2023	US Bank, National Trust	Trustee, Paying Agent & Dissemination Agent Fees for Bond Indentures	Pinole Vista	7,155	N	\$4,640	-	-	-	2,320	-	\$2,320	-	-	-	2,320	-	\$2,320
20	Housing & Non-housing Professional Services Agreement	Fees	04/03/2007	06/30/2021	AmeriNation Community Services	Monthly loan processing service for outstanding redevelopment loans to both individuals and business entities	Pinole Vista	12,355	N	\$900	-	-	-	450	-	\$450	-	-	-	450	-	\$450
21	Bond Indenture Professional Service Agreement	Fees	09/01/2004	08/01/2023	BLX Group, LLC Inc.	Income Tax Arbitrage Analysis and IRS Tax Filing for Indenture Reserve Investment Accounts	Pinole Vista	28,000	N	\$-	-	-	-	-	-	\$-	-	-	-	-	-	\$-
24	Pinole Vista Restaurant Phase Consulting Services Agreement	Professional Services	12/19/2008	12/13/2025	Shelter Bay Retail Group	Consulting Services for Financial Management for Restaurant Development Project	Pinole Vista	-	N	\$-	-	-	-	-	-	\$-	-	-	-	-	-	\$-
26	Financial Reporting Services Bond Indentures	Fees	09/27/1999	08/01/2023	HdL Coren & Cone	Property Tax consulting/ advisory services related to pledged revenue property	Pinole Vista	28,917	N	\$8,500	-	-	-	4,250	-	\$4,250	-	-	-	4,250	-	\$4,250

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	
Item #	Project Name	Obligation Type	Agreement Execution Date	Agreement Termination Date	Payee	Description	Project Area	Total Outstanding Obligation	Retired	ROPS 21-22 Total	ROPS 21-22A (Jul - Dec)					21-22A Total	ROPS 21-22B (Jan - Jun)					21-22B Total	
											Fund Sources						Fund Sources						
											Bond Proceeds	Reserve Balance	Other Funds	RPTTF	Admin RPTTF		Bond Proceeds	Reserve Balance	Other Funds	RPTTF	Admin RPTTF		
						assessments																	
27	Financial Reporting Services Bond Indentures	Admin Costs	05/16/2018	06/30/2022	Badawi Associates, CPA's	Auditing services for Continuing Financial Disclosure required by Bond Indentures	Pinole Vista	1,680	N	\$1,680	-	-	-	-	1,680	\$1,680	-	-	-	-	-	-	\$-
31	Successor Agency Administrative Cost Allowance	Admin Costs	07/01/2018	06/30/2022	City of Pinole	Payroll Cost Allocations for Administrative Staff Support of the Pinole Successor Agency	Pinole Vista	238,320	N	\$238,320	-	-	-	-	119,160	\$119,160	-	-	-	-	119,160	\$119,160	
33	Legal/Attorney Support Services Agreement	Admin Costs	07/01/2018	06/30/2022	Meyers, Nave, Riback, Silver & Wilson	Legal/ Attorney Support Services	Pinole Vista	10,000	N	\$10,000	-	-	-	-	5,000	\$5,000	-	-	-	-	5,000	\$5,000	
37	Short-term Borrowing Agreement	SERAF/ ERAF	02/16/2010	06/30/2024	City of Pinole	Repayment of SERAF payments (2009-10 & 2010-11) to State of California funding by Housing Set-Aside Fund	Pinole Vista	4,291,575	N	\$1,750,000	-	-	-	1,750,000	-	\$1,750,000	-	-	-	-	-	-	\$-
45	Pinole Vista Redevelopment Project 2015A Tax Allocation Refunding Bond (Tax Exempt)	Refunding Bonds Issued After 6/27/12	08/06/2015	08/01/2023	US Bank, National Trust	Indenture Debt Service Payments for Principle & Interest	Pinole Vista	12,308,108	N	\$4,348,652	-	-	-	4,260,235	-	\$4,260,235	-	-	-	88,417	-	\$88,417	
46	Pinole Vista Redevelopment Project 2015B Tax Allocation Refunding Bond (Taxable)	Refunding Bonds Issued After 6/27/12	08/06/2015	08/01/2020	US Bank, National Trust	Indenture Debt Service Payments for Principle & Interest	Pinole Vista	-	Y	\$-	-	-	-	-	-	\$-	-	-	-	-	-	-	\$-



**Pinole**  
**Recognized Obligation Payment Schedule (ROPS 21-22) - Report of Cash Balances**  
**July 1, 2018 through June 30, 2019**  
 (Report Amounts in Whole Dollars)

Pursuant to Health and Safety Code section 34177 (l), Redevelopment Property Tax Trust Fund (RPTTF) may be listed as a source of payment on the ROPS, but only to the extent no other funding source is available or when payment from property tax revenues is required by an enforceable obligation.													
A	B	C	D	E	F	G	H	Fund Sources		Comments			
								Bond Proceeds			Reserve Balance	Other Funds	RPTTF
								Bonds issued on or before 12/31/10	Bonds issued on or after 01/01/11		Prior ROPS RPTTF and Reserve Balances retained for future period(s)	Rent, grants, interest, etc.	Non-Admin and Admin
	ROPS 18-19 Cash Balances (07/01/18 - 06/30/19)												
1	Beginning Available Cash Balance (Actual 07/01/18) RPTTF amount should exclude "A" period distribution amount.							269,209					
2	Revenue/Income (Actual 06/30/19) RPTTF amount should tie to the ROPS 18-19 total distribution from the County Auditor-Controller						52,339	5,448,993		Other Funds= Loan repayments and interest earned			
3	Expenditures for ROPS 18-19 Enforceable Obligations (Actual 06/30/19)						2,952	4,457,228		Other Funds=Loan repayment administrative fees			
4	Retention of Available Cash Balance (Actual 06/30/19) RPTTF amount retained should only include the amounts distributed as reserve for future period(s)												
5	ROPS 18-19 RPTTF Prior Period Adjustment RPTTF amount should tie to the Agency's ROPS 18-19 PPA form submitted to the CAC			No entry required									
6	Ending Actual Available Cash Balance (06/30/19) C to F = (1 + 2 - 3 - 4), G = (1 + 2 - 3 - 4 - 5)	\$-	\$-	\$-	\$49,387	\$1,260,974							

**Pinole**  
**Recognized Obligation Payment Schedule (ROPS 21-22) - Notes**  
**July 1, 2021 through June 30, 2022**

Item #	Notes/Comments
7	
20	This continues to be an ongoing obligation of the former Redevelopment Agency that was previously approved and later denied.
21	
24	
26	
27	
31	
33	
37	
45	
46	Final payment on 8/1/2020



## **CITY COUNCIL REPORT**

**7F**

**DATE: JANUARY 19, 2021**

**TO: MAYOR AND COUNCIL MEMBERS**

**FROM: TAMARA MILLER, DEVELOPMENT SERVICES DIRECTOR/CITY ENGINEER**

**SUBJECT: ADOPT A RESOLUTION TO ACCEPT THE 2019/20 RESIDENTIAL SLURRY SEAL PROJECT AS COMPLETE AND TO APPROVE FILING OF A NOTICE OF COMPLETION**

---

### **RECOMMENDATION**

Staff recommends that the City Council adopt a resolution to accept the 2019/20 Residential Slurry Seal Project (the "Project") as complete and approve the filing of a Notice of Completion (NOC).

### **BACKGROUND**

Every two to three years, the City, with the assistance of the Metropolitan Transportation Commission, performs an assessment of the condition of all the public street pavement in Pinole. This assessment informs which pavement sections the City treats. The Project was a component of the Pavement Management Program contained in the City's adopted fiscal year (FY) 2019/20 Capital Improvement Plan. The Project is also part of the planning and accountability structure put forth by the State in association with SB1 funds.

City staff prepared the plans and specifications for the Project and assisted with submittal review during the Project. The plans were approved by the Council for bidding on July 7, 2020. On August 12, 2020 the City Council awarded a contract for the Project to Valley Slurry Seal International, Inc. in the amount of \$763,000.

### **REVIEW & ANALYSIS**

The Notice to Proceed for the Project was issued on September 28, 2020. Construction began on September 28, 2020 and was completed on January 5, 2021. The contractor finished the work in accordance with the plans and specifications without incident.

A Notice of Completion (NOC) for the Project was prepared on January 5, 2021 when Valley Slurry Seal International Inc. completed the work. The Notice of Completion was filed with the County Clerk Recorder in accordance with the State Public Contract Code. The Notice of Completion, and the filing of the Notice of Completion with the County Clerk, is required to start the clock for stop notice claims as detailed in the Public Contract Code.

Further, upon acceptance, staff will furnish the Contractor with the proposed final pay amount. The proposed final pay estimate is required to inform the contractor of the City's intent to compensate the Contractor for work performed as detailed by the plans and specifications.

### **FISCAL IMPACT**

The City executed one change order to modify the final quantities to correspond to the field measured completed work. The proposed final contract amount is \$744,361.68. The final cost for the Project falls under the \$763,000 budgeted by the City Council.

The Project was funded by SB1 Gas Tax and local Measure S 2014 Funds.

### **ATTACHMENTS:**

ATTACHMENT A: Resolution

ATTACHMENT B: Notice of Completion

**RESOLUTION NO. 2021\_\_\_\_**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINOLE,  
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA,  
ACCEPTING THE 2019/20 RESIDENTIAL SLURRY SEAL PROJECT AS COMPLETE  
AND APPROVING THE FILING OF THE NOTICE OF COMPLETION**

**WHEREAS**, the City of Pinole adopted the FY2019/20 Capital Improvement Plan; and

**WHEREAS**, the Capital Improvement Plan includes funding for pavement maintenance from gas taxes and local Measure S 2014 funds; and

**WHEREAS**, the City completed the preparation of the plans and specifications for the 2019/20 Residential Slurry Seal Project (Project); and

**WHEREAS**, on July 7, 2020, the City Council authorized the Project for bidding; and

**WHEREAS**, the Project was bid on August 12, 2020; and

**WHEREAS**, the City Council awarded the Project to Valley Slurry Seal International, Inc. in the amount of \$763,000; and

**WHEREAS**, Valley Slurry Seal International, Inc. commenced work on September 28, 2020; and

**WHEREAS**, all work on the Project was completed on time and within budget in accordance with the approved Project plans and specifications; and

**WHEREAS**, all work of the Project was completed on January 5, 2021; and

**WHEREAS**, the proposed final cost of the Project is \$744,361.68; and

**WHEREAS**, the notice of completion has been prepared and forwarded to Contra Costa County for recordation in accordance with the California Public Contract Code.

**NOW, THEREFORE, BE IT RESOLVED THAT**, the City Council of the City of Pinole does hereby accept as complete the 2019/20 Residential Slurry Seal Project and approves the filing of the Notice of Completion.

**PASSED AND ADOPTED** at a regular meeting of the Pinole City Council held on the 19th day of January 2021 by the following vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

ABSTAIN: COUNCILMEMBERS:

I hereby certify that the foregoing resolution was regularly introduced, passed, and adopted on the 19th day of January 2021.

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Heather Iopu, CMC  
City Clerk

Recording Requested By and Return To:

City of Pinole  
Public Works  
2131 Pear Street  
Pinole, CA 94564

***NOTICE OF COMPLETION***

NOTICE IS HEREBY GIVEN of completion of the following public work, generally described as 2019/2020 Residential Slurry Seal Project

1. Description of public work improvement:

Name of Project: 2019/2020 Residential Slurry Seal Project

Contract No.: RO1707

Location of Work: ADOBE ROAD,ALTAMIRANO CIRCLE,AMEND STREET,ANTONIA COURT,BAY VIEW FARM ROAD,BERNARDO COURT,BLUE JAY CIRCLE,BRENDA COURT,BRETT COURT,BUENA VISTA DRIVE,CANYON DRIVE,CLARK COURT,COLINA COURT,COLLINS AVENUE,CORTE CRUZ COURT,DANNY COURT,DOWNER STREET,ENLOW COURT,FERN AVENUE,FLAMINGO COURT,FRANCISCA COURT,FRASER COURT,GALBRETH ROAD,GLEN COURT,HANLEY DRIVE,HAZEL STREET,HENRY AVENUE,HERMOSA STREET,HIGUERA AVENUE,HOKE COURT,HUTCHINSON COURT,IGNACIO COURT,JOHN STREET,LA CANADA COURT,LA REINA STREET,LAUREL AVENUE,LUCAS AVENUE,MARLESTA ROAD,MCDONALD DRIVE,MEADOW AVENUE,MONTCLAIR COURT,MORAGA DRIVE,NOB HILL AVENUE,ORLEANS DRIVE,PARK STREET,PINOLE SHORES DRIVE,PONDEROSA TRAIL,PRIMROSE LANE,RAFAELA STREET,RIDGECREST ROAD,ROGERS WAY,RUFF COURT,SANTA BARBARA DRIVE,SARAH COURT,SILVERCREST COURT,SILVERCREST STREET,SONOMA WAY,SUMMIT COURT,SUMMIT DRIVE,SUNNYVIEW DRIVE,VALLEY VIEW DRIVE,VICTOR STREET,WHIPPOORWILL COURT,WILDE COURT,WOODSIDE COURT

2. Contract for the performance of such work was awarded to

VSS International Inc  
3785 Channel Drive  
West Sacramento, CA 95691

3. Value of the work is \$ 744,361.68

4. Project Owner:

City of Pinole  
2131 Pear Street  
Pinole, CA 94564

5. The real property described herein is owned by the City of Pinole in fee.

6. Construction Lender: None

7. Date of Completion: January 5, 2021

I declare under penalty of perjury that the foregoing is true and correct.

Recording of this document is requested for and on behalf of the City of Pinole pursuant to Section 6103 and 27383 of the Government Code.

CITY OF PINOLE

A Municipal Corporation

A handwritten signature in black ink, appearing to read 'Tamara Miller', is written over a horizontal line.

Tamara Miller

Development Services Manager/ City Engineer





## **CITY COUNCIL REPORT**

**9A**

**DATE: JANUARY 19, 2021**

**TO: MAYOR AND COUNCIL MEMBERS**

**FROM: TAMARA MILLER, DEVELOPMENT SERVICES DIRECTOR/ CITY  
ENGINEER**

**SUBJECT: RECEIVE AN UPDATE ON THE SAN PABLO AVENUE BRIDGE  
REPLACEMENT OVER BNSF RAILROAD PROJECT**

---

### **RECOMMENDATION**

Staff recommends that the City Council receive an update on the San Pablo Avenue Bridge Replacement Over BNSF Railroad project.

### **BACKGROUND**

The San Pablo Avenue Bridge Replacement Over BNSF Railroad project (Bridge Project) is an approved project in the FY 2020/21 Capital Improvement Plan (CIP RO1710) that will replace the current bridge with a new one. The current bridge is an integral part of the area's transportation network and serves as the only major alternate vehicle route to I-80. The new bridge structure will address active transportation by offering improved bicycle and pedestrian facilities through a Complete Street approach.

The City identified the need to replace the bridge in 2015. The project will have 5 primary phases: preliminary design, right of way certification, environmental review, final design, and multi-phased construction. The City selected Quincy Engineering in 2020 to perform preliminary design, right of way certification, environmental review, and final design. Each phase includes Local, State, and federal funds. City staff has requested that Quincy Engineering present the progress in the preliminary design phase to City Council. Quincy will subsequently make a presentation to the Hercules City Council on January 26, 2021 and conduct a community workshop in March.

### **REVIEW AND ANALYSIS**

City staff requested that Quincy provide an update to the Council to show the project's progress and to introduce details of the next steps to fully inform the project description.

The City has included Gray Bowen Scott as part of the City's team to manage this large scale project through to completion. They too will be part of the presentation highlighting the funding and process aspects of the project.

The Project Report (September 2015) valued the project at \$16,766,800. We now know that due to compounding effects of design constraints required by Burlington Northern Santa Fe Railroad and the spatial orientation of the bridge, we expect the project to have an overall cost of nearly \$35,000,000.

On February 18, 2020, the City Council approved a professional services contract to Quincy Engineering. The process of seeking State approval of the contract took some time, but Quincy has started work on the project.

### **FISCAL IMPACT**

The State is expected to provide funding for 88.53% of the replacement cost. The local share is 11.47%. The City was awarded a CCTA Measure J grant and a STMP grant of \$1,600,000 for local share for the design, environmental, and construction phase for this regional asset.

### **ATTACHMENTS**

Attachment A: Presentation



## ATTACHMENT A



# SAN PABLO AVENUE BRIDGE REPLACEMENT PROJECT



# Introduction

**Tamara Miller**, City of Pinole



**Matt Todd**, Gray-Bowen-Scott



**Jason Jurrens**, Quincy Engineering



# Project Goal

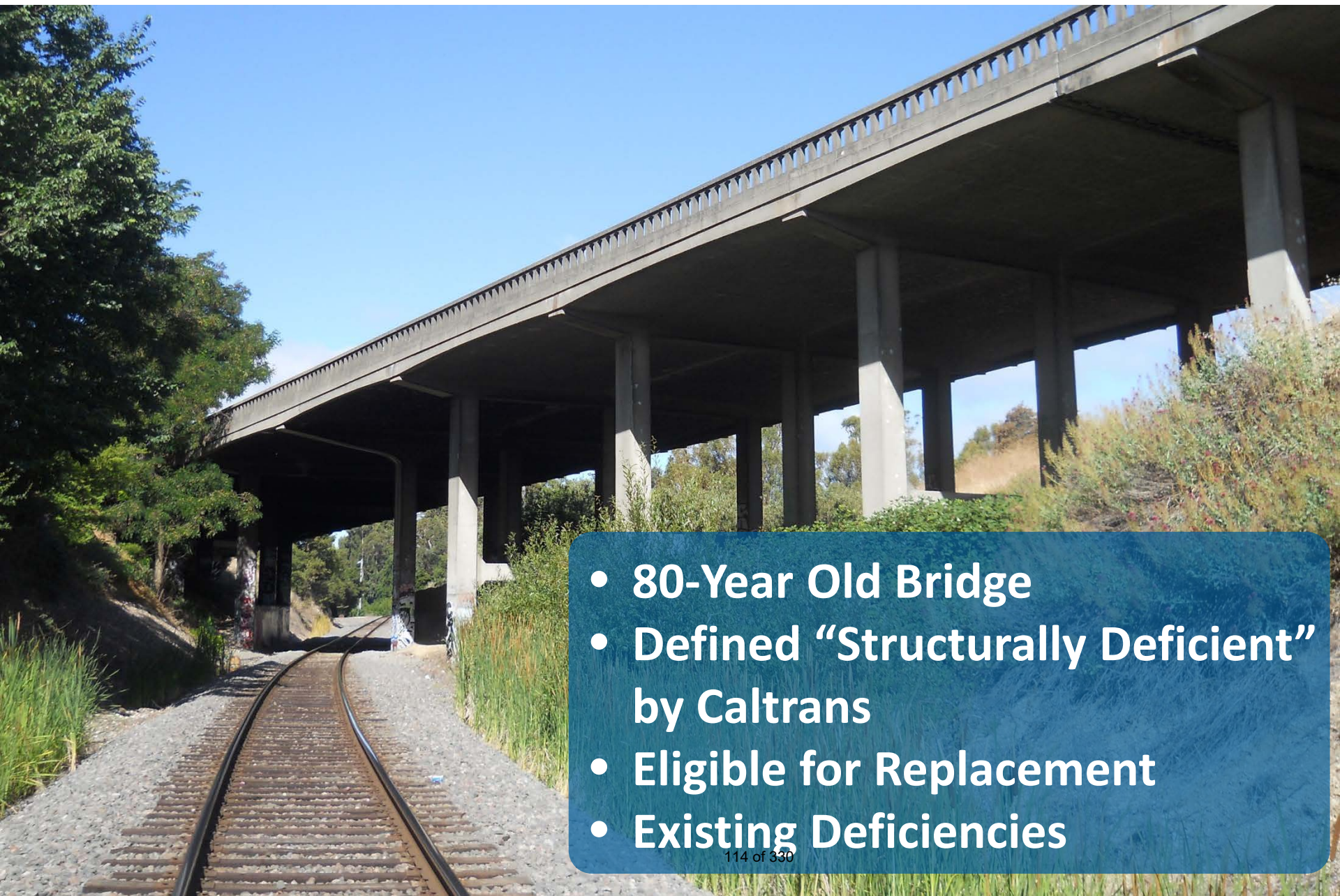
Provide a Safe, Modern  
Bridge and Roadway That  
Enhances and Supports  
Multi-Modal Transportation

Maintain four vehicular lanes  
Bike/pedestrian facilities to current standards





# Existing Bridge



- 80-Year Old Bridge
- Defined “Structurally Deficient” by Caltrans
- Eligible for Replacement
- Existing Deficiencies

# History

- **Project Study Report Completed in 2015**
  - ✓ Documented the “structural deficiencies” of the bridge
- **Highway Bridge Program (HBP) Funding Approved**
  - ✓ Safety program that provides federal funds to local agencies to replace and rehabilitate deficient locally owned public highway bridges
- **Matching Fund Sources Secured Through CCTA and WCCTAC**



# Status

- **Funding Package Includes Federal Funds**
  - ✓ Requires formal consultant procurements
  - ✓ Requires NEPA clearance
- **Quincy Engineering Team Selected to Develop the Project**
- **Started Environmental and Preliminary Engineering Work in Spring 2020**
  - ✓ Working on initial tasks that will be the basis for starting the environmental studies
  - ✓ Agreements with railroad for entry and review





# Project Considerations & Challenges

## Project Challenges & Considerations



**Potential City of Pinole Staging Area**  
Staging area needed for contractor equipment during construction.



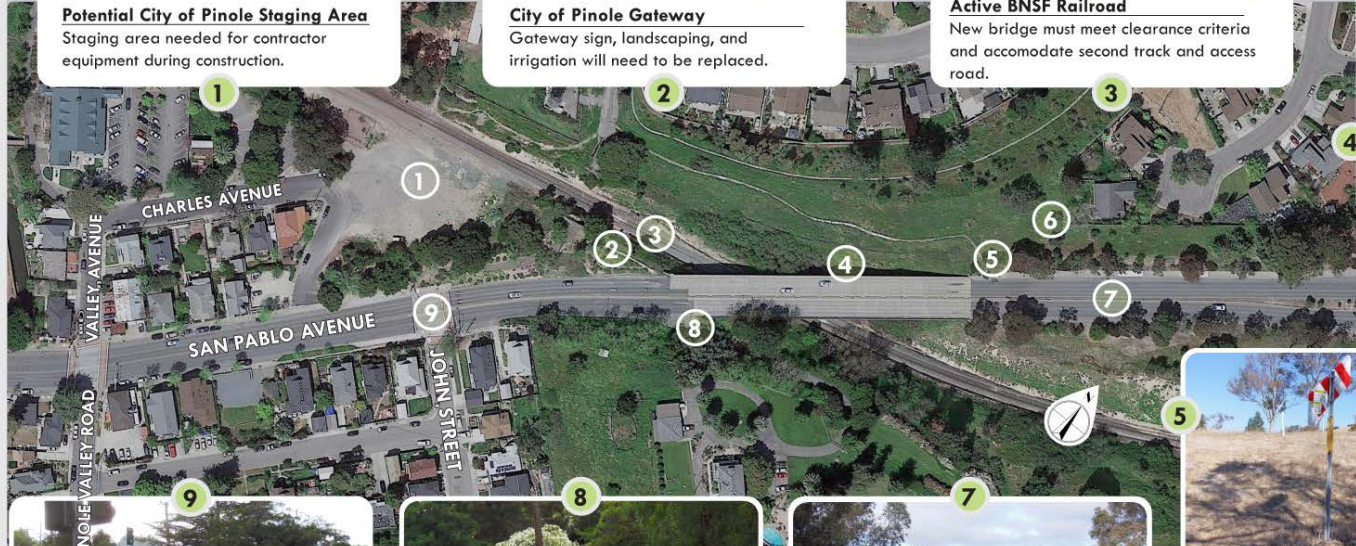
**City of Pinole Gateway**  
Gateway sign, landscaping, and irrigation will need to be replaced.



**Active BNSF Railroad**  
New bridge must meet clearance criteria and accommodate second track and access road.



**Telecommunications on North Side of Existing Bridge**  
Utilities must be protected in place or relocated (temporary or permanent).



**San Pablo Avenue/John Street Intersection & Charles Avenue**  
Modify intersection configuration with Charles Avenue and John Street to improve traffic operations.



**Private Driveway at Southwest Corner of Existing Bridge**  
Driveway needs an improved access off San Pablo Avenue or needs to be relocated to John Street.



**San Pablo Avenue Traffic**  
Bridge construction is disruptive. Minimize disruptions using staged construction, intelligent transportation system (ITS), and/or Accelerated Bridge Construction (ABC).



**Underground Utilities**  
24" PG&E natural gas and 36" EBMUD water line located within City of Hercules parcel. New bridge and approach roadway should avoid these major utilities.



**Pedestrian Access**  
Project should be mindful of multimodal users. Existing trail will be connected to new sidewalk at northeast corner of the bridge.





# Project Location

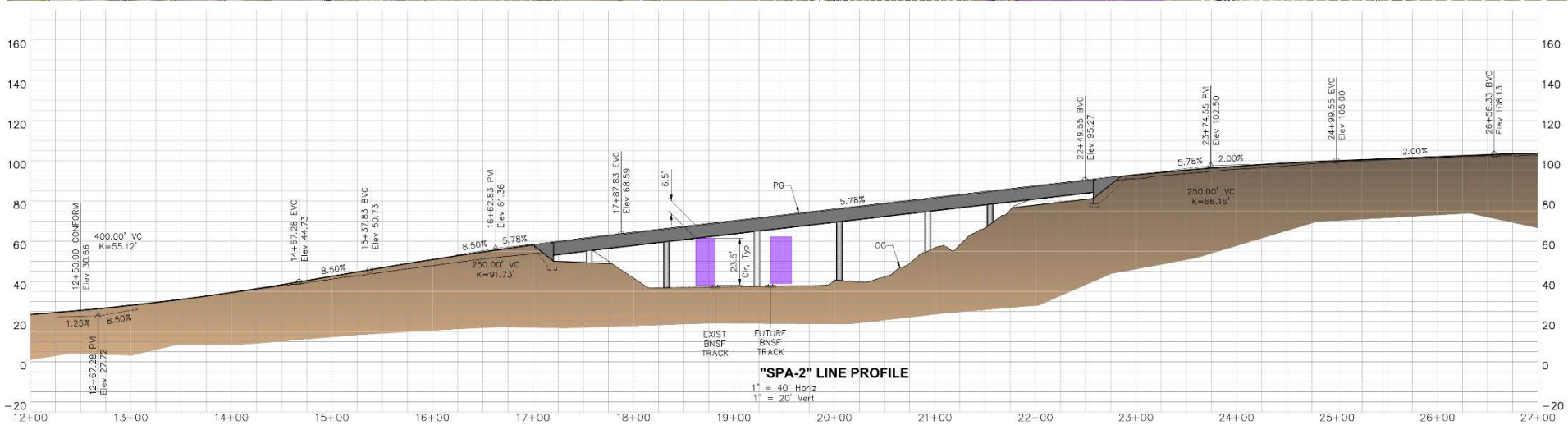
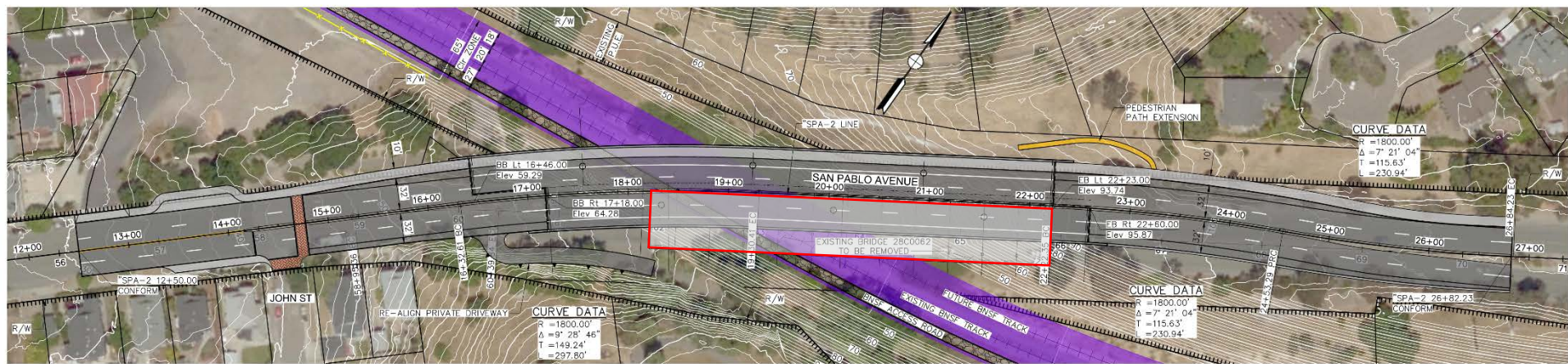


San Pablo Avenue Bridge Replacement Project



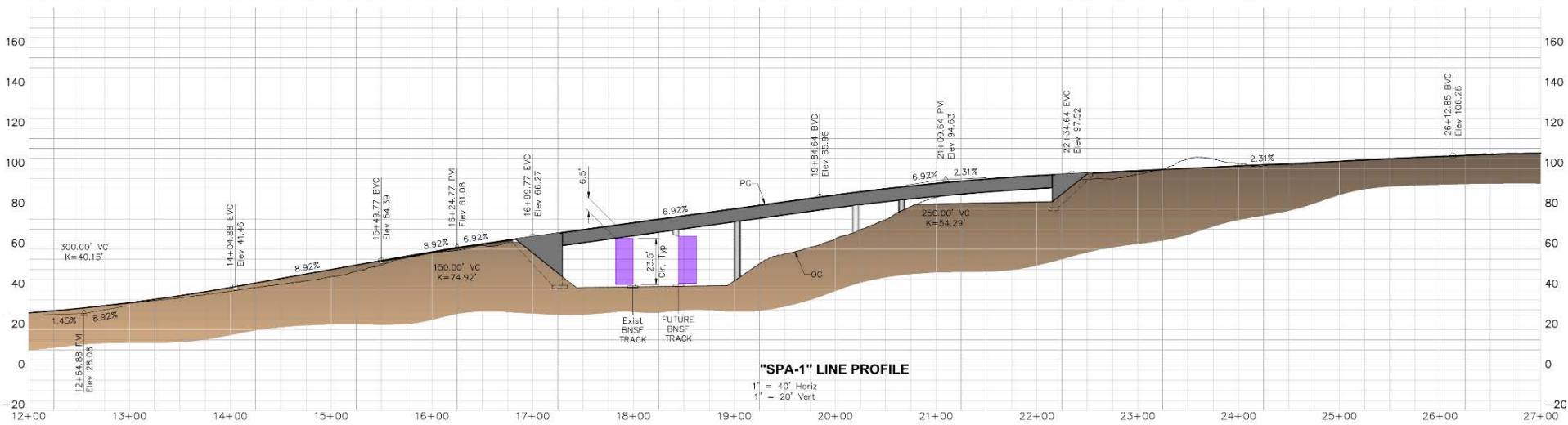
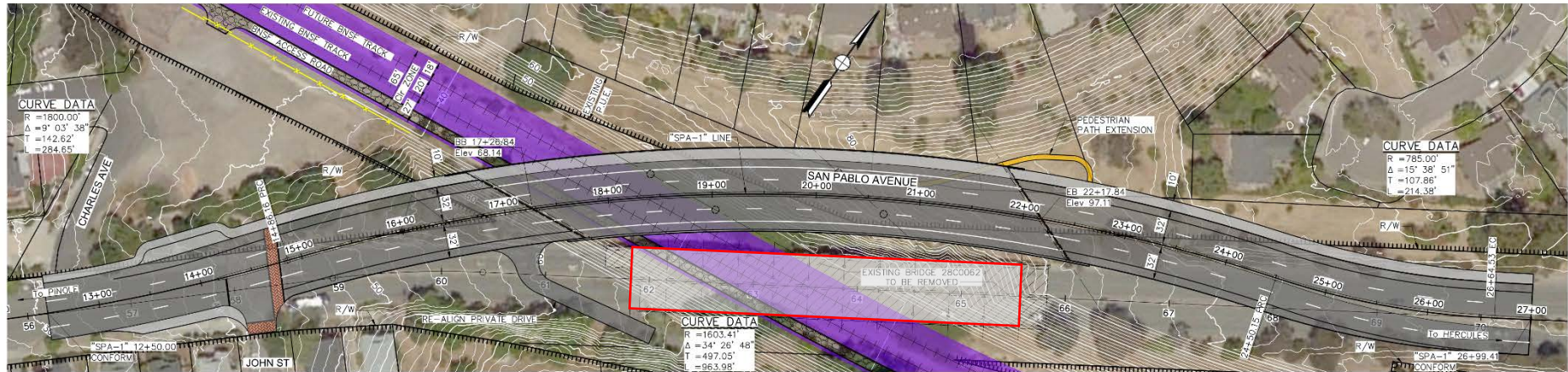


# Preliminary Alignment

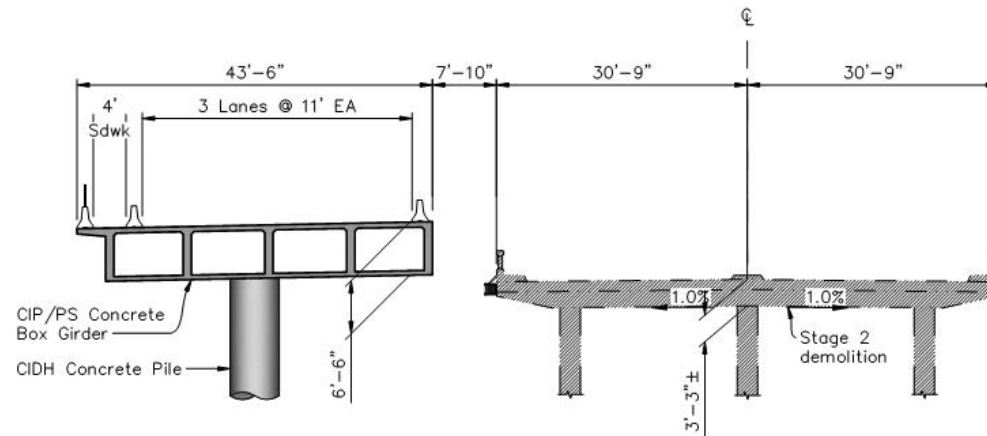




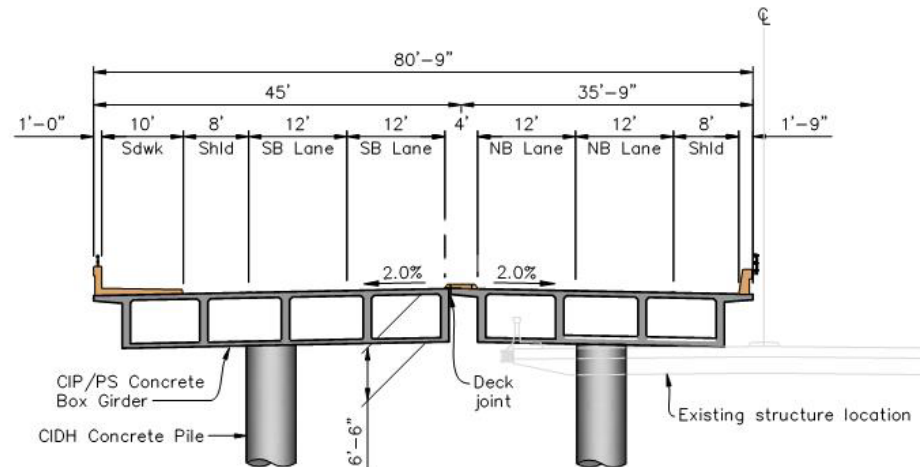
# Preliminary Alignment



# Typical Construction Staging



SPANS 1, 3 & 4  
STAGING TYPICAL SECTION



SPANS 1, 3 & 4  
TYPICAL SECTION



# Bridge Types

ALT. #	# OF TRACKS	# ACCESS ROAD	S.S. TYPE	# OF CONST. STAGES	SKEW	S.S. Depth (ft.)	TEMP. VERT. CLR. (ft.)	IMPACT TO UTILITY CORRIDOR	IMPACT TO R/W	RDWY. SLOPE	COST	COMMENTS
1	2	1	Steel Girder	1	High	6	N/A	All to move	Biggest	Med. Raise	Very High	Highly skewed alt.
2	2	1	Steel Girder	2	High	6	N/A	Partial	Minor	Med. Raise	Very High	Highly skewed alt.
3	2	1	Steel or PC Girder	2	None	9	N/A	Partial	Minor	Steepest	Very High	Girders probably to long to erect
4	2	1	Steel Thru Girder	1	High	3	N/A	All to move	Biggest	Minor Raise	Extremely High	Due to rdwy. curve, bridge needs to be extra wide
5	2	1	Steel Thru Girder	2	High	3	N/A	Partial	Minor	Minor raise	Most Expensive	Due to rdwy. curve, bridge needs to be extra wide
6	1	0	CIP Slab	2	None	2.5	21.5	Partial	Minor	Minor Raise	Least Expensive	Difficult to get BNSF approval
7	2	1	CIP/PC Concrete	2	None	6.5	N/A	Partial	Minor	Med. Raise	High	<b>Likely Bridge Type</b>
8	2	1	Varies	1 or 2	High	Varies	N/A	Varies	Varies	Varies	Varies	Tall abut. eliminates span. Different str. types can be used



# Key Considerations During Construction

## Maintaining Traffic

- Signal modifications
- Pedestrian and bicycle access
- No disruption to bus service
- Maintain driveway access

## Timing of Utility Relocations (if needed)

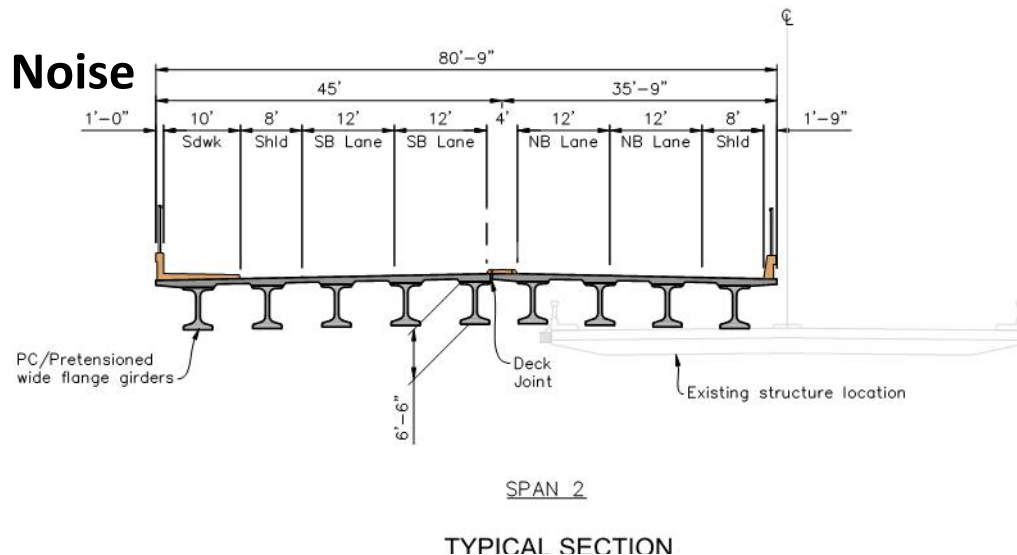
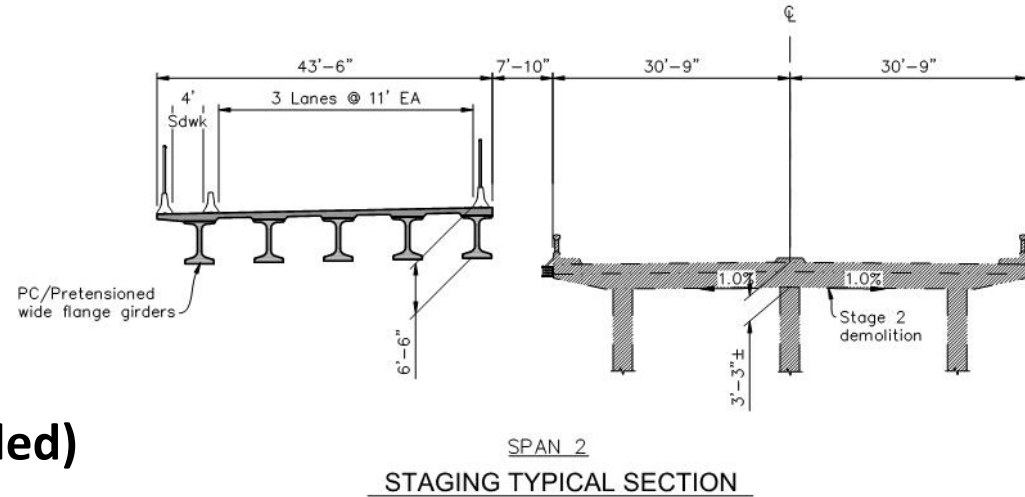
- Temporary relocation of lines on bridge

## Sensitive Receptors to Construction Noise

- Strict work windows

## Staging Area

- Use of BNSF and City parcels



- **Traffic Volumes Will Not Be Collected Due to COVID-Related Travel changes**
- **Historical Traffic Counts Will be Utilized**
- **Reliever Route for I-80**
- **Determine Traffic Impacts During Construction**
  - Five adjacent intersections to be evaluated
    - Four in Pinole
    - One in Hercules
  - Includes possible detours using adjacent roadway segments





# Potential Traffic Staging

## **Two-Lanes (One Lane in Each Direction)**

- Provide information to regional traffic to encourage alternate route (I-80)
- Maintains local traffic by encouraging regional traffic to stay on I-80

## **Two Lanes with Temporary Signals at Each End (Two Lanes in Each Direction)**

- Allow peak direction to have additional cycle time
- Additional delay for local traffic to provide for less impact to regional traffic

## **Three Lanes with Reversible Lane to Provide Two Lanes in Peak Direction (Outside the Box Alternative)**

- Maintains local traffic and provides for regional traffic



# Railroad Challenges & Considerations

**BNSF Requirements will  
Control Many Bridge  
Design Requirements**

- Updated BNSF Design Standards
- Temporary and Permanent Clearances
- Existing & Future Track Configurations
- Access to Tracks





# Environmental Considerations – Bridge Construction

## Cultural Resources

- Subsurface disturbance has potential to expose buried resources
- Tribal notification/consultation

## Hydrology

- Proximity to Pinole Creek
- Stormwater Treatment

## Noise

- Proximity of residences to the new bridge
- Noise from demolition

## Traffic

- Use of existing bridge during construction
- Delays and slower speeds due to staged construction



# Additional Issues & Considerations


- Complete Streets
  - Bicycle, Pedestrians, Vehicles
- Green Infrastructure
- ADA Compliance
- Aesthetics
- Outreach/Communications
- Funding & Value Engineering
- Landscape Architecture

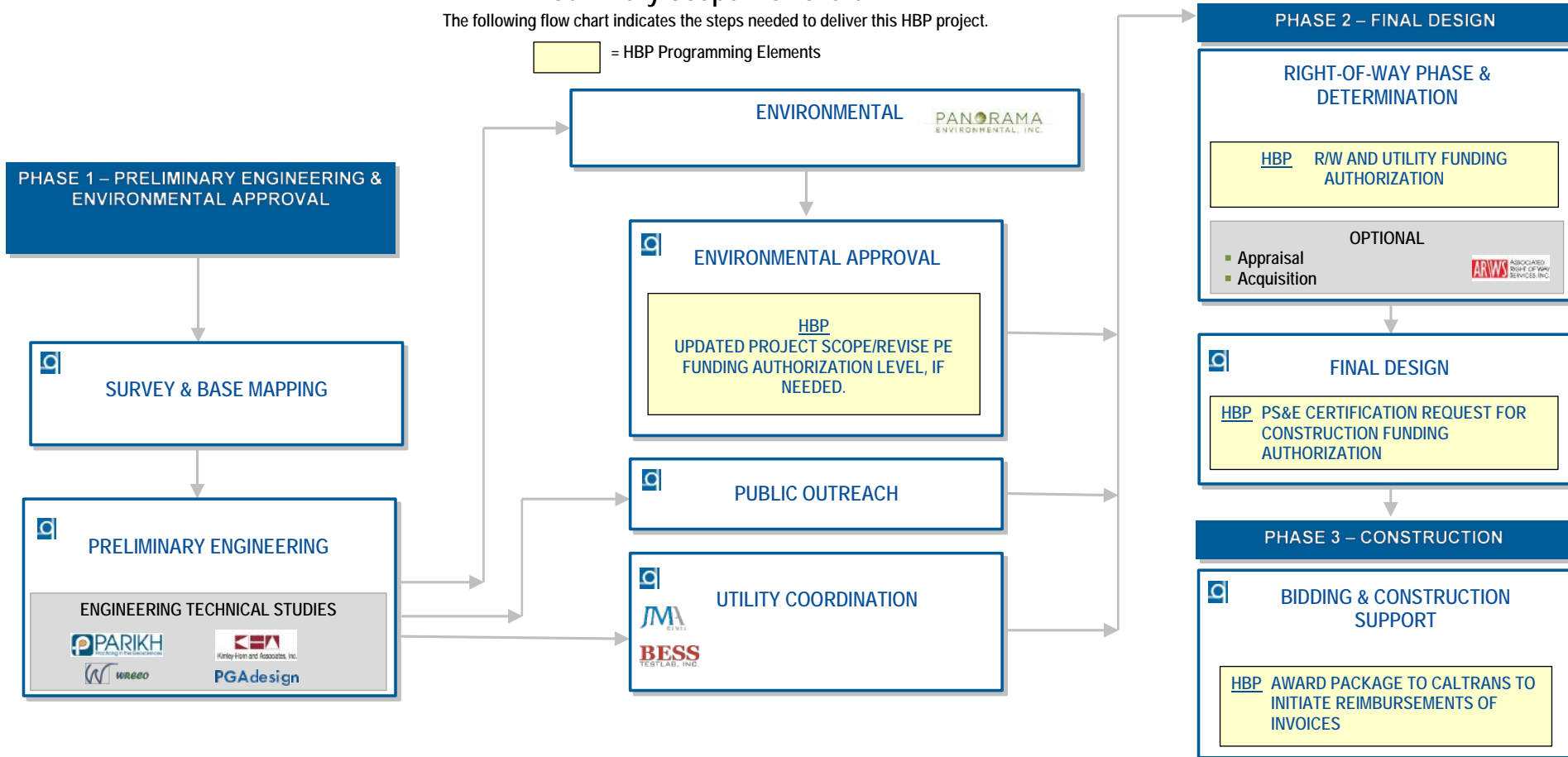


# HBP Process

## HBP Summary Scope Flowchart

The following flow chart indicates the steps needed to deliver this HBP project.

 = HBP Programming Elements





# Funding

- **Caltrans Highway Bridge Program Funding**

- ✓ **\$15.78M**

- ✓ Requires a funding match of a minimum of 11.5%

- **WCCTAC**

- ✓ **\$1.6M** - Subregional Transportation Mitigation Program (STMP)

- **CCTA**

- ✓ **\$387,000** - Measure J TLC

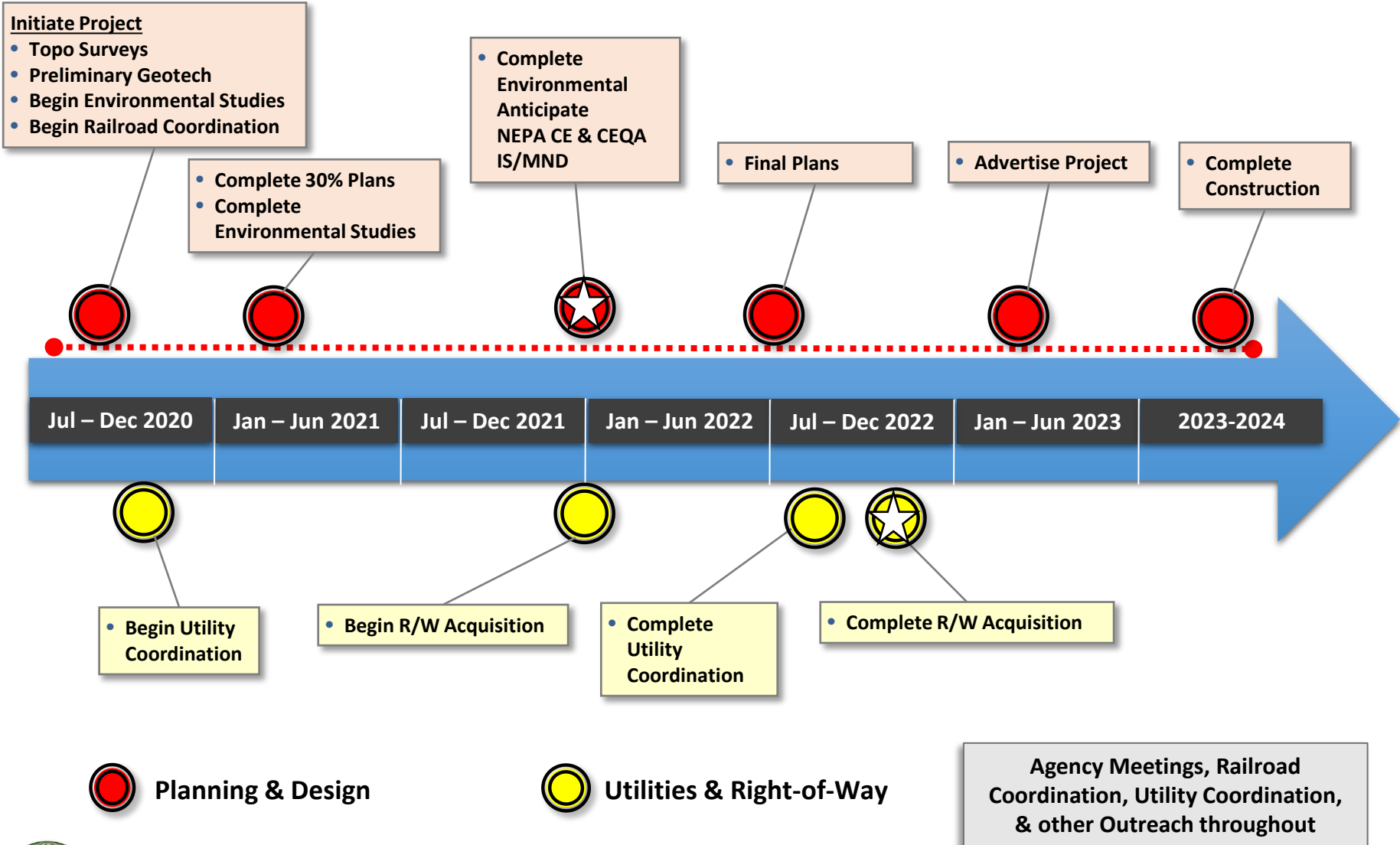


# Funding

- **Project Cost Estimate from Initial PSR - \$17 M – Since 2015:**
  - ✓ High speed rail project development – basing new assumptions on these project discussions
  - ✓ Through initial contact with railroad, assuming clearance for 2 tracks and access road
    - Initial assumption required doubling horizontal clearance, new assumption increases more than 400%
  - ✓ Cascading effect.....  
larger clearances – longer structure – deeper structures → **More \$**
  - ✓ Higher construction cost/Escalation – over 150% increase in cost per sq foot
- **Updated Project Cost Estimate - \$38 M**
  - ✓ Complete preliminary engineering work (i.e. 30% design) and further refine cost estimate
    - Pursue additional federal HBP funds
    - Continue to work with partners to identify matching funds (11.5%)



# Schedule







# Q & A





## **CITY COUNCIL REPORT**

**10A**

**DATE: JANUARY 19, 2021**

**TO: MAYOR AND COUNCIL MEMBERS**

**FROM: MARKISHA GUILLORY, FINANCE DIRECTOR**

**SUBJECT: RECEIVE AND ACCEPT THE COMPREHENSIVE ANNUAL  
FINANCIAL REPORT (CAFR) FOR THE FISCAL YEAR (FY) ENDED  
JUNE 30, 2020**

---

### **RECOMMENDATION**

Staff recommends that the City Council receive and accept the Comprehensive Annual Financial Report (CAFR) for the fiscal year (FY) ended June 30, 2020.

### **BACKGROUND**

Each year, the City publishes the CAFR, which contains the City of Pinole's basic financial statements, auditor's report, and important supplemental information. The CAFR is intended to present the reader with a comprehensive view of the City's financial position and activities.

The Finance Department is responsible for preparation of the CAFR and assumes responsibility for its accuracy, completeness, and fairness. Badawi & Associates Certified Public Accountants, the City's auditors, audited the City's financial statements for the fiscal year ended June 30, 2020 to provide reasonable assurance that the financial statements are free of material misstatement and are fairly presented in accordance with generally accepted accounting principles (GAAP).

Badawi & Associates issued an unmodified opinion, the highest possible rating. This means that the financial statements are presented, in all material respects, in accordance with applicable financial reporting guidelines. Consistent with sound fiscal management practices and prudent public policy, these reports are presented to the City Council for review and acceptance to enhance transparency of local government. A copy of the CAFR is available for public inspection at City Hall, 2131 Pear Street, and has been posted on the City's website at:

[https://www.ci.pinole.ca.us/city\\_government/finance/comprehensive\\_annual\\_financial\\_report](https://www.ci.pinole.ca.us/city_government/finance/comprehensive_annual_financial_report)

## **REVIEW AND ANALYSIS**

The CAFR is organized into five sections:

- An introduction, which includes the Transmittal Letter;
- Management's Discussion and Analysis (MD&A);
- Basic Financial Statements and Notes;
- Supplemental information; and
- Statistical information.

The MD&A section (pages 5-19) of the CAFR presents an overview and analysis of the City's financial activities for the fiscal year ended June 30, 2020. Staff encourages readers to consider the information presented in this section in conjunction with additional information that is furnished in the letter of transmittal (pages i-iv), the City's basic financial statements (pages 25-42), and the notes to the financial statements (pages 44-85). Additionally, the CAFR is supplemented by several auditors reports on the matters of internal controls, compliance, and governance (Attachments B-F).

### **Financial Highlights**

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of FY 2019-20 by \$43.5 million (net position). Of this amount, \$32.0 million is restricted for specific purposes (restricted net position), \$43.2 million is the net investment in capital assets, and \$31.7 million represents a deficit in unrestricted net position.
- The City's net position increased by \$2.6 million at the close of FY 2019-20 as compared to FY 2018-19. This increase is primarily the result of the Wastewater Utility excess revenues. Overall, governmental activities net position increased by \$0.9 million while business-type activities net position increased by \$1.7 million.
- Governmental funds reported ending balances of \$54.6 million, an increase of \$2.7 million in comparison to the prior fiscal year ending June 30, 2019.
- The General Fund balance is \$37.8 million, which has various levels of restrictions. The General Fund as presented in the financial statements comprises the General Fund, Measure S 2006 Fund, Measure S 2014 Fund, General Reserve Fund, Equipment Reserve Fund, and Section 115 Trust Fund. Of the \$37.8 million balance, \$10.8 million is unassigned. The unassigned fund balance represents the portion that is not restricted, committed, or assigned for specific purposes.

All requirements have been met to achieve the highest standard in government accounting and financial reporting for a CAFR, the *Certificate of Achievement for Excellence in Financial Reporting* issued by the Government Finance Officers Association of the United States and Canada (GFOA). The City has received this certificate annually for the last twenty-three consecutive fiscal years.

### **FISCAL IMPACT**

There is no fiscal impact in accepting the FY 2019-20 CAFR.

### **ATTACHMENTS**

- A – City of Pinole Comprehensive Annual Financial Report for the year ended June 30, 2020.
- B – Auditors Report on Internal Control for year ended June 30, 2020.
- C – Auditors Report on Measure S 2006 Agreed upon Procedures - FY 2019-20.
- D – Auditors Report on Measure S 2014 Agreed upon Procedures - FY 2019-20.
- E – Auditors Letter to Governing Body – SAS 114 for FY 2019-20.
- F – Auditors Report on Agreed Upon Procedures Applied to Appropriations Limit Schedule for year ending June 30, 2021.



# CITY OF PINOLE, CALIFORNIA

## Comprehensive Annual Financial Report



For the Fiscal Year Ended  
June 30, 2020



# City of Pinole

## Comprehensive Annual Financial Report

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# City of Pinole

## Comprehensive Annual Financial Report

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# City of Pinole

## Comprehensive Annual Financial Report

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# CITY OF PINOLE

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2131 Pear Street  
Pinole, CA 94564

Phone: (510) 724-9833  
FAX: (510) 724-9826  
[www.ci.pinole.ca.us](http://www.ci.pinole.ca.us)

December 28, 2020

Members of the City Council  
Residents of the City of Pinole

We are pleased to present the Comprehensive Annual Financial Report (CAFR) of the City of Pinole, California for the fiscal year (FY) ended June 30, 2020.

## Introduction

The City is required to issue a complete set of financial statements each year in conformance with generally accepted accounting principles (GAAP) and audited by an independent, certified public accounting firm. The CAFR contains the financial statements as well as supplemental information.

City management assumes full responsibility for the completeness and reliability of all of the information presented in the CAFR. Management has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Badawi and Associates, an independent, certified public accounting firm, has audited the City of Pinole's financial statements for the fiscal year ended June 30, 2020. The objective of the audit was to provide reasonable assurance that the financial statements of the City are free of material misstatement. The audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating overall financial management presentation. Badawi and Associates concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Pinole's financial statements for the year ended June 30, 2020 are fairly presented in conformity with GAAP. Their independent auditor's report is the first component presented in the financial section of the CAFR.

Public agencies that receive federal funding above a certain monetary threshold are required to undergo an annual "Single Audit" that incorporates the audit of financial statements mentioned above as well as an auditor's assessment of the City's internal controls and compliance with legal requirements, particularly internal controls and compliance regarding administration of federal awards. The Single Audit Report is published as a separate document from the CAFR. A Single Audit Report is not required for the City for the fiscal year ended June 30, 2020 because federal expenditures for the year were below the \$750,000 threshold.

GAAP requires that the CAFR include a narrative introduction, overview, and analysis of the City's financial condition, provided by management in the form of the Management's Discussion and Analysis (MD&A), to accompany the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the independent auditors report in the financial section of the CAFR.

## **Profile of the Government**

The City of Pinole was incorporated on June 25, 1903. Pinole is primarily a residential community located in West Contra Costa County, approximately 30 miles northeast of San Francisco and 20 miles north of Oakland along Interstate 80. The City currently has a land area of 5 square miles and a population of 19,505.

The City operates under the Council-Manager form of government, with five Council Members elected citywide on a non-partisan basis. Council Members are elected to four-year staggered terms with three Council Members alternating election with two Council Members at two-year intervals. Each year, the Council appoints one of its members to serve as Mayor. The Council appoints the City Manager, City Attorney, and City Clerk. Policymaking and legislative authorities are vested in the City Council, which among other things, passes ordinances, adopts the budget, and appoints committees. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the City, and for appointing the department directors.

Pinole is a full-service city, with 99 fulltime and 25 part-time authorized personnel in fiscal year 2019-20. The City provides public safety (police and fire), public works (maintenance of streets and facilities), community development (land use and building regulation), recreation programs and parks, wastewater utilities, administration, and fiscal services.

The financial statements included in the CAFR cover the City (the primary government), and its component units if applicable. Component units are legally separate entities for which the primary government is financially accountable. Blended component units, although legally separate entities, are, in substance, part of the City's operations, and data from these units are combined with data from the City. The City's component unit, the City of Pinole Joint Powers Financing Authority is a separate government entity whose purpose is to assist with the financing or refinancing of public capital facilities within the City and is all blended. Discrete component units are reported in a separate column in the basic financial statements to emphasize their separateness from the City. The Successor Agency to the Pinole Redevelopment Agency is not a component unit of the City but is accounted for in a Private Purpose Trust Fund in the Fiduciary Funds segment of the financial report. The former Redevelopment Agency was considered a component unit of the City.

## **The City's Economic Condition**

Since March 2020, Pinole's economy has been impacted by COVID-19 and the related Shelter in Place (SIP) orders. The budgetary impact to the City has primarily involved slightly decreased sales tax revenues. While the City experienced a slight decline in sales tax revenue from the initial SIP, the City does not expect to experience a pronounced or prolonged loss of sales tax due to SIPs. The long-term trend of the City's economy is a strengthening local tax base in both retail sales and real property values. The region has a varied manufacturing, industrial, and commercial

economic base. The City's principal businesses are engaged in merchandising and retail sales. The local unemployment rate in 2020 was 13.2%, higher than the 3.2% in 2019. Contra Costa County, which includes Pinole, has an unemployment rate of 13.4% in 2020, which is less than the state's average rate of 15.1%.

The vacancy rate for commercial properties within the City's business districts held steady during the fiscal year. Ace Hardware opened in August of 2019 in the space formerly occupied by Orchard Supply Hardware. A new CVS Pharmacy also opened in the summer of 2019. Staff is working to identify new businesses to occupy vacant retail spaces and commercial properties.

## **Major City Initiatives**

In February 2020, the City Council adopted a thoughtful and ambitious Strategic Plan 2020 – 2025, which expresses the City's vision, mission, goals, and strategies for the next five years. The Strategic Plan identified four main goals for the City (safe and resilient, financially stable, vibrant and beautiful, and high performance) as well as 22 specific strategies to achieve the goals. City staff has begun work on a number of the strategies, which will improve and enhance City services. In March 2020, the City completed construction of the Pinole-Hercules Wastewater Treatment Plant upgrade project. The project cost of \$53 million was funded 50/50 by the cities of Pinole and Hercules. Although the City has needed to modify some programs and procedures in response to COVID-19, the City has continued to provide most services uninterrupted.

## **Financial Policies and Planning**

The annual budget serves as the foundation of the City's financial planning and control. The budget process begins in February when each department receives a preliminary proposed baseline budget for the upcoming fiscal year. The City Manager, Assistant City Manager, and Finance Director meet with each department director to discuss their budget requests and to make adjustments where necessary. The City Council Finance Subcommittee meets in May to review the draft proposed budget for the upcoming year. The City Council then reviews the revised proposed budget and final proposed budget, and then adopts a final budget prior to July 1. The operating budget includes proposed expenditures and the financing sources. Public meetings are conducted in June to obtain public comments. The budget is legally adopted through passage of a Council resolution no later than June 30. A budget review, which includes recommended additions or changes, is presented to the City Council on a quarterly basis. Any changes as a result of these reviews are legally adopted through Council resolution.

The Council exercises budgetary control at the functional department level. Formal budgetary integration is employed as a management control device during the fiscal year for the General Fund, Special Revenue Funds, Capital Project Funds, Enterprise Funds, and Internal Services Funds. The budgeted funds are adopted on a basis consistent with GAAP in the United States. Expenditures may not legally exceed budgeted appropriations at the fund level. Management does not have the authority to amend the budget without approval of the City Council.

Public funds held by the City Treasury were invested in accordance with the City's Investment Policy that was reviewed and adopted on October 6 2020 and conforms to the California Government Code Section 53601. The permitted investments include U.S. treasury notes, bonds, or bills; instruments issued by a U.S. federal agency or a U.S. government sponsored enterprise; negotiable certificates of deposit (with certain restrictions); medium term corporate notes with a rating category of "AA" or better; commercial paper of "prime quality"; bankers acceptances;

repurchase agreements not to exceed 30 days; money market mutual funds; and with the State of California Local Agency Investment Fund. The objectives of the City's Investment Policy are to invest up to 100% of temporarily idle funds while maintaining safety, liquidity and yield. The Investment Policy is reviewed annually in conjunction with all financial policies to ensure its consistency with respect to the overall objectives, and its relevance to current laws and financial trends.

The City is a member of the Municipal Pooling Authority (MPA). This Joint Powers Authority (JPA) was formed to allow member agencies to pool together to provide cost effective risk management services and programs to member agencies. The MPA provides for general liability, workers compensation, auto-physical damage, all risk fire and property, including earthquake, and boiler and machinery coverage. The City also purchases employee benefit coverage through this pool which includes dental and orthodontic, life and long-term disability coverage.

## **Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the City of Pinole for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019. This was the twenty-second consecutive year that the City has received the prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easy to read and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its continued eligibility for a certificate.

## **Acknowledgements**

The preparation of the CAFR was made possible through the dedicated work of the Finance Department staff. Special thanks and acknowledgement are due to Maria Mata, Anthony Colden, and Jessica Rodriguez for their commitment and effectiveness in the maintenance of the City's financial records.

I wish to acknowledge and thank the City Council for its leadership and commitment to ensuring the long-term fiscal health of the City.

Respectfully submitted,



Markisha Guillory  
Finance Director

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Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**City of Pinole  
California**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

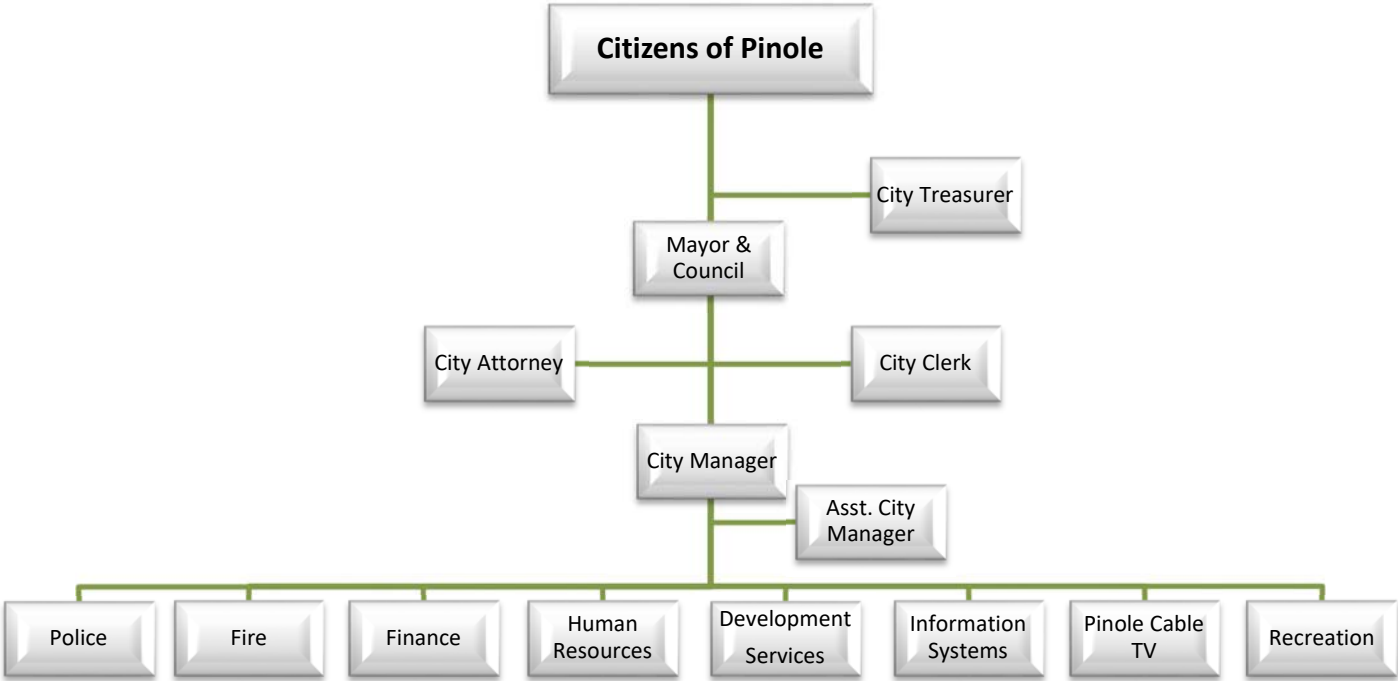
June 30, 2019

*Christopher P. Morill*

Executive Director/CEO



# CITY OF PINOLE – ORGANIZATIONAL CHART



**CITY OF PINOLE**  
**ELECTED OFFICIALS AND**  
**ADMINISTRATIVE PERSONNEL**

**JUNE 30, 2020**

**ELECTED OFFICIALS**

Mayor	Roy Swearingen
Mayor Pro Tem	Norma Martinez-Rubin
Council Member	Vincent Salimi
Council Member	Anthony Tave
Council Member	Peter Murray
City Treasurer	Debbie Long

**ADMINISTRATIVE PERSONNEL**

City Manager	Andrew Murray
Assistant City Manager	Hector De La Rosa
City Attorney (Contract)	Eric Casher
City Clerk	Heather Iopu
Development Services Director	Tamara Miller
Finance Director	Andrea Miller
Fire Chief	Chris Wynkoop
Police Chief	Neil Gang





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## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council  
of the City of Pinole  
Pinole, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Pinole, California (City) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension information, and OPEB information on pages 5-19 and 89-93 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules on pages 96 to 121 and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

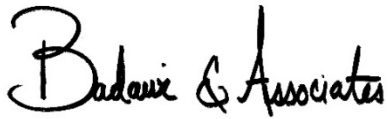
The combining and individual nonmajor fund financial statements, and the budgetary comparison schedules on pages 96 to 121 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financials statements, and the budgetary comparison schedules on pages 96 to 121 are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

To the Honorable Mayor and Members of the City Council  
of the City of Pinole  
Pinole, California  
Page 3

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2020 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi and Associates  
Certified Public Accountants  
Berkeley, California  
December 28, 2020

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

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This section of the City of Pinole's (City) Comprehensive Annual Financial Report presents a narrative overview and analysis of the City's financial activities for the fiscal year ended June 30, 2020 (FY 2019-20). We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal and the City's basic financial statements which follow this section.

### FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of FY 2019-20 by \$43.5 million (net position). Of this amount, \$32.0 million is restricted for specific purposes (restricted net position), \$43.2 million is the net investment in capital assets and \$31.7 million represents a deficit in unrestricted net position.
- The City's net position increased by \$1.6 million, a 3.8% increase at the close of FY 2019-20 as compared to FY 2018-19. This increase is primarily the result of the Wastewater Utility excess revenues. Overall, governmental activities net position decreased by \$.05 million while business-type activities increased by \$1.7 million.
- Governmental funds reported ending balances of \$54.6 million, an increase of \$2.7 million in comparison to the prior fiscal year ending June 30, 2019.
- The General Fund balance is \$37.8 million, of which \$10.8 million is unassigned.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information and related notes, combining statements for non-major governmental funds, and individual fund financial statements and schedules.

#### Government-wide Financial Statements

Government-wide Financial Statements are designed to provide readers with a broad overview of City finances, in a manner similar to a private-sector business. The government-wide financial statements include the City (primary government); the City does not have any component units.

The Statement of Net Position presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as an indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows (accrual basis of accounting). Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future

fiscal periods, such as revenues pertaining to uncollected taxes and expenses pertaining to interest on long-term debt.

Both of these government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a substantial portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public services, recreation, and community development. The business-type activities of the City include wastewater utility. As of February 1, 2012, the activity of the Successor Agency to Pinole Redevelopment Agency (Successor Agency) is reported with the City's fiduciary funds, which is not included in the government-wide statements since the resources of those funds are not available to support the City's own programs. The Successor Agency is included as a fiduciary fund as the activities are under the control of an Oversight Board. The City provides administrative services to the Successor Agency to wind down the affairs of the former Redevelopment Agency.

### **Fund Financial Statements**

Fund Financial Statements use fund accounting to segregate accounts for specific activities or objectives, including demonstrating finance-related legal compliance. All of the funds of the City can be divided into three categories: *governmental funds*, *proprietary funds*, and *fiduciary funds*, as described below.

*Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on *near-term inflows* and *outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year.

The governmental funds focus is narrower than that of the government-wide financial statements. It is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. This comparison facilitates a better understanding of the long-term impact associated with the government's near-term financing decisions. The governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains several individual governmental funds organized according to their type (general, special revenue, debt service, and capital projects). Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the *major funds* (see *Notes to Basic Financial Statements*).

Data from the remaining non-major governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided as supplementary information in the form of *combining statements*.

*Proprietary funds* are generally used to account for services for which the City charges customers – either outside customers or internal units of departments in the City. Proprietary funds provide the same type of information as shown in the government-wide financial statements, only in more detail. The City maintains two types of proprietary funds, *enterprise funds* and *internal service funds*, as described below.

- *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for the wastewater utility.

- *Internal service funds* are used by the City to establish reserves and account for employee benefits, equipment replacement, liability insurance, and retiree medical benefits. These funds serve both governmental and business-type functions and so they are allocated accordingly in the government-wide financial statements. The internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided as supplementary information in the form of *combining statements*.

*Fiduciary funds* are used to account for resources held for the benefit of parties outside the City. Since the resources of these funds are not available to support the City's own programs, they are not reflected in the government-wide financial statements. The fiduciary funds for the City consist of the Successor Agency to the Pinole Redevelopment Agency Private-Purpose Trust Fund.

## **Notes to Basic Financial Statements**

Notes to Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

## **Required Supplementary Information**

Required Supplementary Information includes budgetary comparison schedules that have been provided for the major governmental funds to demonstrate compliance with the budget. Required supplementary information also includes schedules showing the City's progress towards funding its pension plan and other post-employment benefits (OPEB). The City participates in California's Public Employees Retirement System (CalPERS) for its pension plan and provides its employees with post-retirement health care benefits (OPEB).

## **Supplementary Information**

Supplementary Information includes information for non-major governmental, non-major enterprise, internal service, and agency funds, and is presented immediately following the required supplementary information.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following section provides a comparative analysis of government-wide data for FY 2019-20 and FY 2018-19. The Statement of Net Position will be discussed first, followed by a discussion of the Changes in Net Position.

The following table is a summary of the Statement of Net Position as of June 30, 2020 (2020) and June 30, 2019 (2019).

### Summary of Net Position (in millions)

	Governmental Activities		Business-type Activities		Totals		Total % Change
	2020	2019	2020	2019	2020	2019	
<b>Assets:</b>							
Current and other assets	\$55.9	\$53.5	\$19.5	\$15.6	\$75.4	\$69.1	9.1%
Capital assets	30.8	30.2	44.9	42.1	75.7	72.3	4.7%
<b>Total assets</b>	<b>86.7</b>	<b>83.7</b>	<b>64.4</b>	<b>57.7</b>	<b>151.1</b>	<b>141.4</b>	<b>6.9%</b>
Deferred outflows of resources	9.3	7.8	1.0	0.9	10.3	8.7	18.4%
<b>Liabilities:</b>							
Current liabilities	1.4	2.1	2.4	1.4	3.8	3.5	8.6%
Long-term liabilities	67.0	63.6	39.6	35.5	106.6	99.1	7.6%
<b>Total liabilities</b>	<b>68.4</b>	<b>65.7</b>	<b>42.0</b>	<b>36.9</b>	<b>110.4</b>	<b>102.6</b>	<b>7.6%</b>
Deferred inflows of resources	6.7	5.9	0.7	0.7	7.4	6.6	12.1%
<b>Net position:</b>							
Invested in capital assets, net of debt	30.8	29.9	12.4	13.1	43.2	43.0	0.5%
Restricted	32.0	31.1			32.0	31.1	2.9%
Unrestricted	(42.0)	(41.1)	10.3	7.9	(31.7)	(33.2)	-4.5%
<b>Total net position</b>	<b>\$ 20.8</b>	<b>\$ 19.9</b>	<b>\$ 22.7</b>	<b>\$ 21.0</b>	<b>\$ 43.5</b>	<b>\$ 40.9</b>	<b>6.4%</b>

## Analysis of Net Position

Net position may serve as a useful indicator of a government's financial position. The City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows by \$43.5 million at the close of FY 2019-20. The City's combined net position increased 6.4%, or \$2.6 million from the prior fiscal year. This is primarily a result of changes in governmental activities due to the property tax and investment revenues.

- *Net investment in capital assets* (e.g. infrastructure, land, buildings, improvements other than buildings, construction in progress, and equipment), less any related debt used to acquire assets still outstanding, is \$43.2 million (99% of the total). The City uses these capital assets to provide services to the community; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since generally capital assets are not used to liquidate these liabilities. The City's net investment in capital assets increased by \$.2 million (Note 5).
- *Restricted net position* of \$32.0 million (72% of the total) represents resources that are subject to external restrictions on how they may be used. Of this amount, \$7.8 million represents housing net position with \$1.2 million of that amount representing properties held for housing resale or redevelopment (Note 4).
- *Unrestricted net position*, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, decreased by \$1.5 million to negative \$31.7 million. Governmental activities unrestricted net position was a negative \$42.0 million (primarily as a result of implementing GASB Statement Nos. 68, 71 and 75), and business-type activities net position was a positive \$10.3 million.

## Analysis of Activities

The following table reflects the summary of changes in net position for governmental and business-type activities as of June 30, 2020 (2020) and June 30, 2019 (2019).

	Governmental Activities		Business-type Activities		Totals		
	2020	2019	2020	2019	2020	2019	Total % Change
<b>Revenues:</b>							
Program revenues:							
Charges for services	\$3,371,242	\$5,137,896	\$7,093,734	\$7,211,834	\$10,464,976	\$12,349,730	-15.3%
Operating grants and contributions	1,790,729	2,136,212			1,790,729	2,136,212	-16.2%
Capital grants and contributions							
Total program revenue	5,161,971	7,274,108	7,093,734	7,211,834	12,255,705	14,485,942	-15.4%
General revenues:							
Taxes:							
Property tax	4,473,828	3,775,074			4,473,828	3,775,074	18.5%
Sales tax	7,875,223	8,483,537			7,875,223	8,483,537	-7.2%
Franchise tax	750,002	735,311			750,002	735,311	2.0%
Utility tax	2,215,084	2,192,427			2,215,084	2,192,427	1.0%
Transient occupancy tax	444,453	485,499			444,453	485,499	-8.5%
Other taxes	452,815	491,186			452,815	491,186	-7.8%
Motor Vehicle in Lieu	1,922,881	1,806,640			1,922,881	1,806,640	6.4%
Gain on disposal of asset	3,231				3,231		
Investment Earnings	1,899,190	1,704,964	284,574	129,641	2,183,764	1,834,605	19.0%
Miscellaneous	590,928	29,163			590,928	29,163	1926.3%
Total general revenues	20,627,635	19,703,801	284,574	129,641	20,912,209	19,833,442	5.4%
Total revenues	25,789,606	26,977,909	7,378,308	7,341,475	33,167,914	34,319,384	-3.4%
<b>Expenses:</b>							
General government	4,596,909	4,931,705			4,596,909	4,931,705	-6.8%
Public safety	14,937,597	12,060,171			14,937,597	12,060,171	23.9%
Public services	3,488,882	3,416,574			3,488,882	3,416,574	2.1%
Recreation	1,146,587	1,069,375			1,146,587	1,069,375	7.2%
Community development	1,365,580	2,338,177			1,365,580	2,338,177	-41.6%
Interest and fiscal charges	304,844	287,729			304,844	287,729	5.9%
Wastewater utility			5,704,747	4,930,113	5,704,747	4,930,113	15.7%
Total expenses	25,840,399	24,103,731	5,704,747	4,930,113	31,545,146	29,033,844	8.6%
Revenues over (under) expenses	(50,793)	2,874,178	1,673,561	2,411,362	1,622,768	5,285,540	-69.3%
Changes in Net Position	(50,793)	2,874,178	1,673,561	2,411,362	1,622,768	5,285,540	-69.3%
Net position, beginning of year, restated	20,886,328	17,047,281	21,022,373	18,561,003	41,908,701	35,608,284	17.7%
Net position, end of year	\$20,835,535	\$19,921,459	\$22,695,934	\$20,972,365	\$43,531,469	\$40,893,824	6.4%

## ***Governmental Activities***

Governmental activities net position decreased by \$0.05 million accounting for negative 0.03% of the total increase in net position of \$1.6 million. Key elements of the change in net position are as follows:

- Program revenue, charges for services reflected a decrease of \$2.1 million (28.5%) over FY 2018-19. This is the result of decreased permit and fee revenue from development activity. Permit fees for a significant development project were received in the prior year.
- General revenue reflected an increase of \$1.0 million (4.8%) over FY 2018-19. This is largely attributable to an increase Miscellaneous Revenue of \$0.58 primarily due to the receipt of proceeds from the loan repayment and Investment Earnings of \$.25 million (15.2%) over FY2018-19 as a result of increased earnings in the Section 115 Pension Fund which is recorded as restricted cash in the General Fund.

Expenses increased by \$1.7 million (7.2%) in FY 2019-20. The most significant changes were in public safety with an increase of \$2.9 million (23.9%), and community development with a decrease of \$1.0 million (41.6%). Public Safety costs increase were due to increase pension costs, overtime and the filling of a vacant position in the Fire Department. The Community Development expenditure decrease was the result a significant development project in the prior year.

## ***Business-type Activities***

Business-type activities increased the City's net position by \$1.67 million accounting for 103% of the total increase in net position of \$1.62 million. Key elements of the change in net position are as follows:

- The City's sole business-type activity is the operation of its Water Pollution Control Plant (WPCP) Wastewater Utility, which is accounted for in a proprietary-type enterprise fund. The WPCP accounts for the collection, treatment and disposal of wastewater generated by city residents and businesses. The operation and maintenance of the City's Wastewater Utility should be a self-supporting enterprise that is paid for by monthly service charges to all residential and commercial users. The City's business-type activities provide the same type of information as the proprietary fund financial statements, but are presented in a more summarized format.
- Program revenues decreased \$0.1 million (1.6%) over the prior fiscal year.
- There was an increase in expenses over the prior fiscal year of \$0.8 million (15.7%). Depreciation expense is considered a cost of service in proprietary funds, which accounted for \$0.7 million in FY 2019-20 (Note 5).
- The City of Pinole is financing its share of the Water Pollution Control Plant Upgrade project through a low interest loan from the State Revolving Loan Fund. The City has been approved for a loan in the amount of \$26.6 million by the State Water Resources Control Board. In order to repay the loan, the City Council approved Resolution Number 2013-47 with scheduled rate increases over a five-year period, beginning July 1, 2013. The rate plan was amended July 17, 2018 by Resolution Number 2018-66. The 2020 monthly rate for single family residents was \$67.37.

## Fund Financial Analysis

The City uses ***fund accounting*** to segregate accounts for specific activities or objectives, including demonstrating finance-related legal compliance.

### Governmental Funds

The following table presents the Governmental Funds' balances as of June 30, 2020:

**Governmental Fund Balances**

	General Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable	\$ 463,067	\$ 315,552	\$ 778,619
Restricted	18,255,487	13,756,007	32,011,494
Committed	579,257		579,257
Assigned	7,672,065	2,751,350	10,423,415
Unassigned	10,828,936	(35,900)	10,793,036
<b>Total Fund Balances</b>	<b>\$ 37,798,812</b>	<b>\$ 16,787,009</b>	<b>\$ 54,585,821</b>

The City implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* in fiscal year 2010-11 (Note 11). This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent.

At June 30, 2020, the City's governmental funds reported combined fund balances of \$54.6 million, which is an increase of \$2.7 million (5.2%) when compared to the prior fiscal year, FY 2018-19. This increase is increased investment interest and the proceeds from loan repayment.

*Nonspendable fund balances* constitute \$778 thousand, (1.4%) of the combined governmental fund balance and cannot be spent either because the underlying resources are not in a spendable form or because the government is legally or contractually required to maintain the resources intact.

*Restricted fund balances* constitute \$32.0 million, (58.6%) of the combined governmental fund balance and are constrained for a specific purpose by external parties, constitutional provision, or enabling legislation.

*Committed fund balances* constitute \$579 thousand (1.1%) of the combined governmental fund balance and designated for encumbrances.

*Assigned fund balances* constitute \$10.4 million (19.1%) of the combined governmental fund balance and are constrained by City Council for reserves for economic uncertainty as well as certain capital projects. *Assigned fund balances* are intended to be used for specific purposes and have been identified as such by the City Council or the City Manager who has been delegated authority by the City Council to assign amounts.

*Unassigned fund balances* constitute \$10.8 million (19.8%) of the combined governmental fund balance and consist of amounts that have not been classified as *nonspendable*, *restricted*, or *assigned*.



## Analysis of Governmental Funds

### General Fund

The designated major Governmental funds in FY 2019-20 are the General Fund and the Housing Fund. A **major fund** is defined as those funds whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

The **General Fund** is the primary operating fund of the City. The General Fund is used to report the financial results of the daily operations of the City. The major revenue sources are Property Tax, Sales Tax, and Utility Users' Tax. The major expenditures are salaries and administrative expenses.

The fund balance for the General Fund increased by \$1.5 million, as the result revenues in excess of expenditures in the current fiscal year of \$2.7 million, offset by other financing uses in the amount of \$1.2 million as a result of operating contributions to other operating funds.

General Fund revenue increased by \$1.0 million (4.9%) this fiscal year. The largest components of this increase are loan repayment and charges for services as the result of increase development projects.

General Fund expenditures increased \$1.7 million this fiscal year (10.3%). This is primarily attributed to a \$1.1 million increase in public safety costs for salary and benefits. Capital outlay costs increased by \$250 thousand due to additional vehicle purchases. General administration costs increase by \$280 thousand due to cost allocation changes.

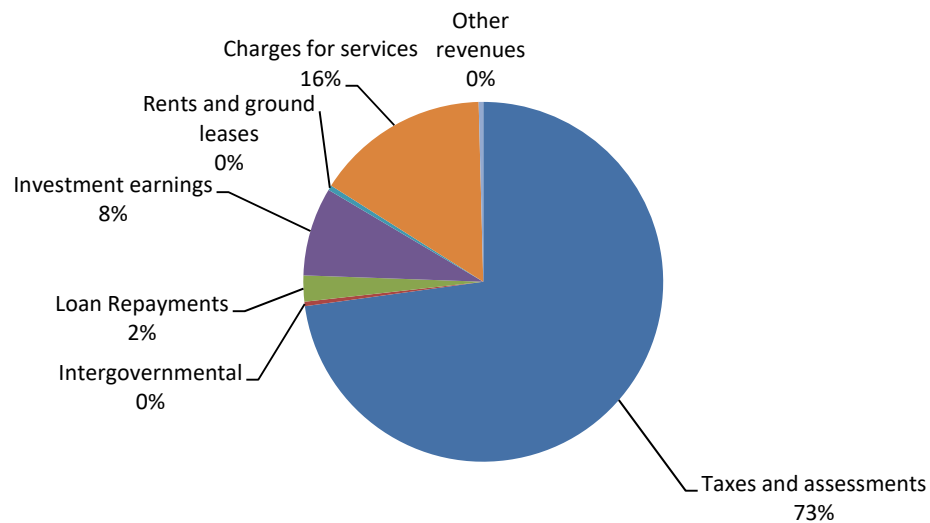
## Revenue

The following table highlights the General Fund revenue by source as of June 30, 2020.

### Revenue by Source

	% of Total	FY 2019-20
Taxes and assessments	73%	15,620,846
Intergovernmental	0%	87,219
Loan Repayments	2%	500,000
Investment earnings	8%	1,619,465
Rents and ground leases	0%	93,448
Charges for services	16%	3,352,041
Other revenues	0%	86,468
Total	100%	21,359,487

### Revenue by Source



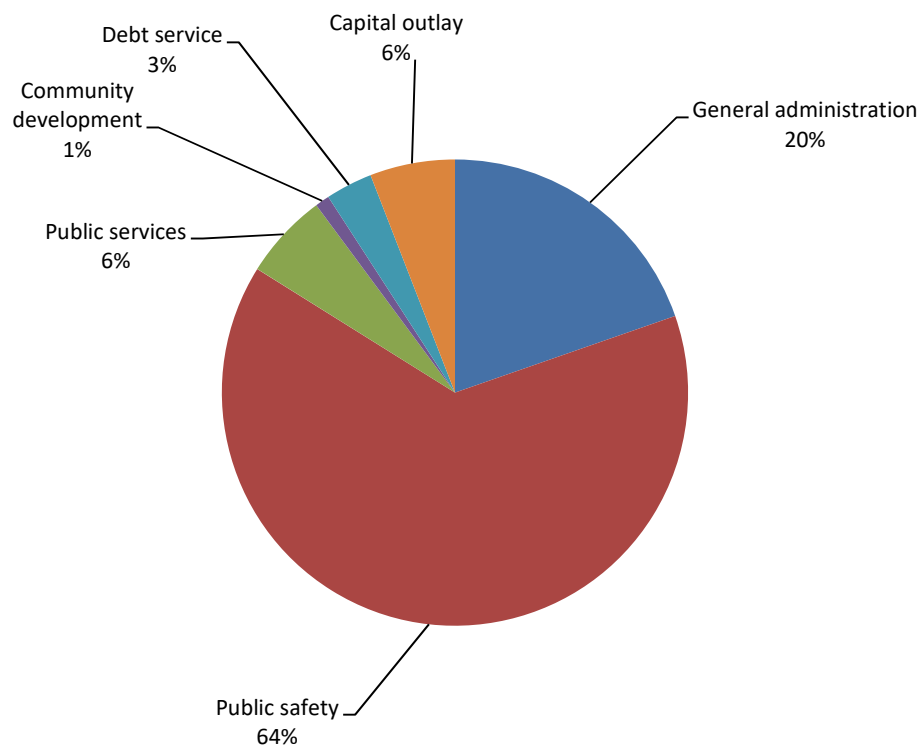
## Expenditures

The following table highlights the General Fund expenditures by function as of June 30, 2020.

### Expenditures by Function

	% of Total	FY 2019-20
General administration	20%	3,680,454
Public safety	64%	12,009,857
Public services	6%	1,116,723
Community development	1%	187,722
Debt service	3%	606,553
Capital outlay	6%	1,103,715
Total	100%	<u>18,705,024</u>

### Expenditures by Function



## **Other Governmental Funds**

These funds are not presented separately in the Basic Financial statements, but are presented individually as Supplemental Information.

Other governmental funds revenue decreased by \$0.49 million this fiscal year as compared to the prior fiscal year. This is largely the result of charges for services associated with new development in the prior year and intergovernmental revenues.

Other governmental funds expenditures decreased by \$0.17 million this fiscal year as compared to the prior fiscal year. This is largely in the community development and capital outlay category as a result of infrastructure projects completed this fiscal year.

## ***Proprietary Fund***

### **Wastewater Utility**

The Wastewater Utility Funds net position increased by \$1.7 million 8.2% over the prior fiscal year to a total of \$22.7 million. Operating income for FY 2019-20 was \$2.0 million, as revenues increased \$0.04 million, while expenses increased \$0.8 million.

The Fund's Net Position is comprised of \$12.4 million net investment in capital assets and \$10.3 million in unrestricted net assets at June 30, 2020. The increased rates for the sewage collection and treatment fees have successfully restored positive cash flows to the City's Business-type Activities, stabilizing the fiscal condition of this enterprise activity.

## ***Fiduciary Fund***

### **The Successor Agency to the Pinole Redevelopment Agency Private Purpose Trust Fund**

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1x-26 ("the Bill") that provides for the dissolution of all redevelopment agencies in the State of California. In accordance with the timeline set forth in the bill, all redevelopment agencies in the State of California were dissolved and ceased to operate as legal entity as of February 1, 2012.

The Successor Agency is a separate legal entity which was formed to hold the assets of the former Redevelopment Agency pursuant to City Council action. The activity of the Successor Agency is overseen by an Oversight Board comprised of individuals appointed by various government agencies (Note 1).

Recognizing the need for short-term borrowing to finance the General Fund cash flow (Working Capital) needs following the fiscal distress resulting from the Economic Recession of 2008, internal borrowing between the City and its former Redevelopment Agency was authorized in April of 2008. The amounts advanced (\$2.5 million) by the Redevelopment Agency was to be repaid with interest over a period of no more than fifteen years commencing the 2013-14 fiscal year. Repayment of the debt was secured with a collateralized investment agreement pledging City assets (real property and facilities having commercial value in excess of the amount authorized for the borrowing) against the borrowing. The initial repayment of \$263,300 was made in 2014. The City repaid the remaining balance of the Note Payable during fiscal year 2019-20, and the balance remaining at June 30, 2020 is \$0 (Note 6).

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets:

The City's net investment in capital assets for its governmental and business-type activities as of June 30, 2020 was \$43.2 million. This investment in capital assets includes: infrastructure, land, construction-in-progress, buildings, and improvements, equipment, vehicles, streets and roads, storm drains, bridges, parks, and sewer lines. Infrastructure assets are items that are normally immovable and of value to the City such as roads, bridges, streets and sidewalks, drainage systems, lighting systems, and similar items (Note 5).

Capital assets for the governmental and business-type activities are presented below to illustrate changes from the prior year:

#### Capital Assets at Year-end

	2020	2019	Net Change
<b><i>Governmental Activities</i></b>			
Land (and Construction-in-progress)	\$ 6,489,814	\$ 6,429,163	\$ 60,651
Buildings & Improvements	15,962,147	15,451,561	510,586
Equipment	5,726,634	5,336,050	390,584
Vehicles	3,409,645	3,255,976	153,669
Streets & Roads	51,462,868	51,462,868	-
Storm Drains	2,880,999	2,880,999	-
Bridges	3,117,473	3,117,473	-
Parks	2,502,680	2,502,680	-
Less accumulated depreciation	(60,778,144)	(59,310,453)	(1,467,691)
			\$
<b>Totals</b>	<b>\$ 30,774,116</b>	<b>\$ 31,126,317</b>	<b>(352,201)</b>
<b><i>Business-type activities</i></b>			
Construction in Progress	\$ -	\$ 27,537,192	\$ (27,537,192)
Sewer Lines	7,650,185	7,650,185	-
Buildings & Improvements	51,748,278	20,758,152	30,990,126
Vehicles	578,652	578,652	-
Equipment	3,259,400	3,279,275	(19,875)
Less accumulated depreciation	(18,359,192)	(17,645,351)	(713,841)
<b>Totals</b>	<b>\$ 44,877,323</b>	<b>\$ 42,158,105</b>	<b>\$ 2,719,218</b>

## Debt Administration:

Each of the City's debt issues is discussed in detail in Note 7 to the financial statements. At June 30, 2020 the City's remaining long-term debt is comprised of a Pension Obligation Bond bearing interest rates ranging from 5.67% to 6.12%, and capital equipment leases, as follows:

Outstanding Debt			
	Balance	Balance	
Governmental Activity Debt:	June 30, 2020	June 30, 2019	Net Change
Pension Obligation bonds	\$ 2,961,839	\$ 3,194,853	\$ (233,014)
Capital Lease Obligations	-	68,695	(68,695)
<b>Total Debt</b>	<b>\$ 2,961,839</b>	<b>\$ 3,263,548</b>	<b>\$ (301,709)</b>

Other long-term liabilities include accrued payroll obligations (vested compensated absences accrued).

Other Long-term Liabilities			
	Balance	Balance	
Other Long-term Liabilities:	June 30, 2020	June 30, 2019	Net Change
Compensated Absences	\$ 870,392	\$ 664,632	\$ 205,760
<b>Total Other Long-term Liabilities</b>	<b>\$ 870,392</b>	<b>\$ 664,632</b>	<b>\$ 205,760</b>

## ECONOMIC OUTLOOK AND MAJOR INITIATIVES

The economy of the City and its major initiatives for the coming year are discussed in detail in the accompanying Transmittal Letter (page i-v). The most significant financial initiatives facing the City are, as follows:

- **Covid-19 impacts** to the community and the region continue to be monitored. Although there has been no direct significant fiscal impact to the City to date, management is continuing to evaluate the financial effect it may potentially have on the revenues and city programs.
- **City's Strategic Plan** adopted in February 2020.
- **Capital Facility and Public Infrastructure projects** are progressing according to construction scheduling, with primary focus on repairs to City streets/roadways and renovation of the joint use Wastewater Treatment Plant operated cooperatively with the City of Hercules. The City adopted a Five-Year Capital Improvement Plan on September 15, 2020 which identifies capital needs and funding for the next five years.
- **Redevelopment Dissolution** activities are progressing with the submission of a Long-Range Property Management Plan and annual Recognized Obligation Payment Schedules to the State Department of Finance. The City's legal complaint against the State regarding Asset Transfers was resolved in May of 2014, based on a Court Ruling. Despite strong language from the Court regarding the unfair consequences of the adopted dissolution legislation, the Judicial Decision was not favorable to the City. In June (2014), the City Council decided that it would not appeal the Court's decision in this matter.

## REQUESTS FOR INFORMATION

This financial report is designed to provide our residential and business community, taxpayers, customers, investors, and creditors with a general overview of the City's finances. Questions concerning any information provided in this report or requests for additional information should be addressed to the City of Pinole, Finance Department, 2131 Pear Street, Pinole, CA 94564. Alternatively, you may send your inquiries via email to [Finance@ci.pinole.ca.us](mailto:Finance@ci.pinole.ca.us).

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# BASIC FINANCIAL STATEMENTS

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# GOVERNMENT-WIDE FINANCIAL STATEMENTS

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**City of Pinole**  
**Statement of Net Position**  
**June 30, 2020**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and investments	\$ 28,462,403	\$ 17,575,238	\$ 46,037,641
Accounts receivable	3,068,952	849,564	3,918,516
Prepaid items	-	1,089,184	1,089,184
Inventory	18,857	7,687	26,544
Prepaid bond insurance	759,763	-	759,763
Land held for redevelopment	1,222,070	-	1,222,070
Due from private-purpose trust fund	4,325,536	-	4,325,536
Restricted cash - pension	18,088,811	-	18,088,811
Capital assets:			
Land and construction in progress	6,489,814	-	6,489,814
Capital assets being depreciated, net	24,284,302	44,877,323	69,161,625
<b>Total assets</b>	<b>86,720,508</b>	<b>64,398,996</b>	<b>151,119,504</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension related amounts	6,716,698	746,391	7,463,089
OPEB related amounts	2,555,613	283,958	2,839,571
<b>Total deferred outflows of resources</b>	<b>9,272,311</b>	<b>1,030,349</b>	<b>10,302,660</b>
<b>LIABILITIES</b>			
Accounts Payable	1,193,155	2,365,051	3,558,206
Unearned revenue	45,601	-	45,601
Deposits payable	121,812	-	121,812
Long-term liabilities:			
Due within one year	374,146	1,023,004	1,397,150
Due in more than one year	3,458,085	31,571,547	35,029,632
Other postemployment benefits:			
Due in more than one year	32,741,653	3,637,962	36,379,615
Net pension liability:			
Due in more than one year	30,523,154	3,391,441	33,914,595
<b>Total liabilities</b>	<b>68,457,606</b>	<b>41,989,005</b>	<b>110,446,611</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension related amounts	2,123,886	235,985	2,359,871
OPEB related amounts	4,575,792	508,421	5,084,213
<b>Total deferred inflows of resources</b>	<b>6,699,678</b>	<b>744,406</b>	<b>7,444,084</b>
<b>NET POSITION</b>			
Net investment in capital assets	30,774,116	12,452,490	43,226,606
Restricted for:			
Streets & roads	2,433,466	-	2,433,466
Capital projects	2,598,732	-	2,598,732
Public safety	1,054,541	-	1,054,541
Storm sewer	16,431	-	16,431
Housing activities	7,819,515	-	7,819,515
Pension	18,088,811	-	18,088,811
Unrestricted	(41,950,077)	10,243,444	(31,706,633)
<b>Total net position</b>	<b>\$ 20,835,535</b>	<b>\$ 22,695,934</b>	<b>\$ 43,531,469</b>

**City of Pinole**  
**Statement of Activities**  
**For the year ended June 30, 2020**

Functions/Programs	Expenses	Program Revenues			Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
Governmental activities:					
General government	\$ 4,596,909	\$ 678,065	\$ 76,280	\$ -	\$ 754,345
Public safety	14,937,597	1,388,295	665,348	-	2,053,643
Public services	3,488,882	66,676	1,049,101	-	1,115,777
Recreation	1,146,587	501,860	-	-	501,860
Community development	1,365,580	736,346	-	-	736,346
Interest and fiscal charges	304,844	-	-	-	-
Total governmental activities	25,840,399	3,371,242	1,790,729	-	5,161,971
Business-type activities:					
Wastewater utility	5,704,747	7,093,734	-	-	7,093,734
Total business-type activities	5,704,747	7,093,734	-	-	7,093,734
Total primary government	\$ 31,545,146	\$ 10,464,976	\$ 1,790,729	\$ -	\$ 12,255,705

**General Revenues:**

Taxes:

Property taxes

Sales taxes

Franchise taxes

Utility taxes

Transient occupancy taxes

Other taxes

Unrestricted motor vehicle in lieu

Gain on disposal of assets

Investment earnings

Miscellaneous

Total general revenues

**Change in net position**

**Net position - beginning of year, as restated**

**Net position - end of year**

Primary Government		
Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
\$ (3,842,564)	\$ -	\$ (3,842,564)
(12,883,954)	-	(12,883,954)
(2,373,105)	-	(2,373,105)
(644,727)	-	(644,727)
(629,234)	-	(629,234)
(304,844)	-	(304,844)
(20,678,428)	-	(20,678,428)
-	1,388,987	1,388,987
-	1,388,987	1,388,987
(20,678,428)	1,388,987	(19,289,441)
4,473,828	-	4,473,828
7,875,223	-	7,875,223
750,002	-	750,002
2,215,084	-	2,215,084
444,453	-	444,453
452,815	-	452,815
1,922,881	-	1,922,881
3,231	-	3,231
1,899,190	284,574	2,183,764
590,928	-	590,928
20,627,635	284,574	20,912,209
(50,793)	1,673,561	1,622,768
20,886,328	21,022,373	41,908,701
\$ 20,835,535	\$ 22,695,934	\$ 43,531,469

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# FUND FINANCIAL STATEMENTS

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*Governmental Fund Financial Statements*

*Proprietary Fund Financial Statements*

*Fiduciary Funds Financial Statements*

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## GOVERNMENTAL FUND FINANCIAL STATEMENTS

*General Fund* is used for all the general revenues of the City not specifically levied or collected for other City funds, and the related expenditures. The major revenue sources for this fund are property taxes, sales taxes, utility users tax, franchise fees, business licenses, unrestricted revenues from the State, fines and forfeitures and interest income. Expenditures are made for public safety, recreation, and the other services described above.

*Housing Programs Fund* receives tax increment funds through Redevelopment Property Tax Trust Funds, representing 20% set-aside for housing activities. Funds are expended for approved housing activities.

**City of Pinole**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2020**

	Major Funds			
	General	Housing Programs Special Revenue	Non-Major Governmental	Totals
	Fund	Fund	Funds	
<b>ASSETS</b>				
Cash and investments	\$ 17,713,884	\$ 2,305,697	\$ 8,442,822	\$ 28,462,403
Accounts receivable	2,245,918	423	822,611	3,068,952
Due from other funds	218,271	-	-	218,271
Due from private-purpose trust	33,961	4,291,575	-	4,325,536
Prepaid items and supplies	444,211	-	315,552	759,763
Inventory	18,856	-	-	18,856
Land held for redevelopment	-	1,222,070	-	1,222,070
Restricted cash - Pension	18,088,811	-	-	18,088,811
<b>Total assets</b>	<b>\$ 38,763,912</b>	<b>\$ 7,819,765</b>	<b>\$ 9,580,985</b>	<b>\$ 56,164,662</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 891,024	\$ 250	\$ 301,881	\$ 1,193,155
Unearned revenue	38,151	-	7,450	45,601
Deposits payable	35,924	-	85,887	121,811
Due to other funds	-	-	218,271	218,271
<b>Total liabilities</b>	<b>965,099</b>	<b>250</b>	<b>613,489</b>	<b>1,578,838</b>
<b>Fund Balances:</b>				
Nonspendable	463,067	-	315,552	778,619
Restricted	18,255,487	7,819,515	5,936,494	32,011,496
Committed	579,257	-	-	579,257
Assigned	7,672,065	-	2,751,350	10,423,415
Unassigned	10,828,937	-	(35,900)	10,793,037
<b>Total fund balances</b>	<b>37,798,813</b>	<b>7,819,515</b>	<b>8,967,496</b>	<b>54,585,824</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 38,763,912</b>	<b>\$ 7,819,765</b>	<b>\$ 9,580,985</b>	<b>\$ 56,164,662</b>

## City of Pinole

### Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position June 30, 2020

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<b>Total Fund Balances - Total Governmental Funds</b>	<b>\$ 54,585,824</b>
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Amounts reported for governmental activities in the Statement of Net Position are different from those reported in the governmental funds above because of the following:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds, net of accumulated depreciation of \$60,778,143	30,774,116
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The assets and liabilities below are not due and payable in the current period and therefore are not reported in the Funds:

Long-term debt	(3,832,231)
Deferred outflows related to pension	6,716,698
Deferred outflows related to OPEB	2,555,613
Net OPEB liability	(32,741,653)
Net pension liability	(30,523,154)
Deferred inflows related to pension	(2,123,886)
Deferred inflows related to OPEB	(4,575,792)

<b>Net Position of Governmental Activities</b>	<b>\$ 20,835,535</b>
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# City of Pinole

## Statement of Revenues, Expenditures and Changes in Fund Balances

### Governmental Funds

For the year ended June 30, 2020

	Major Funds			
	General Fund	Housing Programs Special Revenue Fund	Non-Major Governmental Funds	Totals
<b>REVENUES:</b>				
Taxes and assessments	\$ 15,620,846	\$ -	\$ 253,885	\$ 15,874,731
Intergovernmental revenues	87,219	-	1,773,380	1,860,599
Loan repayments	500,000	44,892	-	544,892
Contributions	5,630	-	19,259	24,889
Investment earnings	1,619,465	62,291	108,984	1,790,740
Rents and ground leases	93,448	-	92,146	185,594
Charges for services	3,352,041	-	1,374,634	4,726,675
Fines, forfeitures and penalties	16,874	-	51,702	68,576
Other revenues	63,964	751	644,962	709,677
<b>Total revenues</b>	<b>21,359,487</b>	<b>107,934</b>	<b>4,318,952</b>	<b>25,786,373</b>
<b>EXPENDITURES:</b>				
Current:				
General government	3,680,454	-	349,527	4,029,981
Public safety	12,009,857	-	965,916	12,975,773
Public services	1,116,723	-	563,894	1,680,617
Recreation	-	-	1,000,400	1,000,400
Community development	187,722	69,688	1,076,066	1,333,476
Capital outlay	1,103,715	-	362,949	1,466,664
Debt service:				
Principal	301,709	-	-	301,709
Interest and fiscal charges	304,844	-	-	304,844
<b>Total expenditures</b>	<b>18,705,024</b>	<b>69,688</b>	<b>4,318,752</b>	<b>23,093,464</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,654,463</b>	<b>38,246</b>	<b>200</b>	<b>2,692,909</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from sale of asset	13,855	-	-	13,855
Transfers in	-	-	1,170,058	1,170,058
Transfers out	(1,170,058)	-	-	(1,170,058)
<b>Total other financing sources (uses)</b>	<b>(1,156,203)</b>	<b>-</b>	<b>1,170,058</b>	<b>13,855</b>
<b>Net change in fund balances</b>	<b>1,498,260</b>	<b>38,246</b>	<b>1,170,258</b>	<b>2,706,764</b>
<b>FUND BALANCES:</b>				
Beginning of year, as restated	36,300,553	7,781,269	7,797,238	51,879,060
End of year	\$ 37,798,813	\$ 7,819,515	\$ 8,967,496	\$ 54,585,824

## City of Pinole

### Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities For the year ended June 30, 2020

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$</b>	<b>2,706,764</b>
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Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:

Capital outlay	\$	1,466,664	
Expenditures not subject to capitalization		(287,016)	
Gain on disposal of assets		3,231	
Proceed from sale of assets		(13,855)	
Depreciation expense		(1,521,225)	
		<u></u>	
Total capital assets	\$	(352,201)	(352,201)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:

Capital lease obligation principal payments	\$	68,695	
Bond principal payments		233,014	
		<u></u>	
Total	\$	301,709	301,709

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:

Accrued compensated absences		(205,760)	
Net difference between OPEB expense and contributions subsequent at the measurement date		(167,276)	
Net difference between pension expense and contributions subsequent at the measurement date		(2,334,029)	
		<u></u>	
Total	\$	(2,707,065)	(2,707,065)

<b>Change in Net Position of Governmental Activities</b>	<b>\$</b>	<b>(50,793)</b>
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## PROPRIETARY FUND FINANCIAL STATEMENTS

*Wastewater Utility fund* this fund accounts for wastewater utility services provided by the City and it is the City's intent that the cost of providing these services be financed primarily through user charges.

**City of Pinole**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2020**

	Business-type Activities Wastewater Utility Enterprise Fund
<b>ASSETS</b>	
Current assets:	
Cash and investments	\$ 17,575,238
Cash and investments with fiscal agents	
Accounts receivable	849,564
Prepaid items	1,089,184
Inventory	7,687
Total current assets	19,521,673
Noncurrent assets:	
Capital assets being depreciated, net	44,877,323
<b>Total assets</b>	64,398,996
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension and OPEB related amounts	1,030,349
<b>Total deferred inflows of resources</b>	1,030,349
<b>LIABILITIES</b>	
Current liabilities:	
Accounts Payable	\$ 2,365,051
Compensated absences - current	22,146
Bonds payable - current	318,000
Notes payable - current	682,858
Total current liabilities	3,388,055
Noncurrent liabilities:	
Compensated absences - noncurrent	147,572
Net OPEB liability	3,637,962
Bonds payable - noncurrent	6,650,000
Notes payable - noncurrent	24,773,975
Net Pension liability	3,391,441
Total noncurrent liabilities	38,600,950
<b>Total liabilities</b>	41,989,005
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension and OPEB related amounts	744,406
<b>Total deferred inflows of resources</b>	744,406
<b>NET POSITION</b>	
Net investment in capital assets	12,452,490
Unrestricted	10,243,444
<b>Total net position</b>	\$ 22,695,934

# City of Pinole

## Statement of Revenues, Expenses and Changes in Fund Net Position

### Proprietary Funds

For the year ended June 30, 2020

	Business-type Activities Wastewater Utility Enterprise Fund
<b>OPERATING REVENUES:</b>	
Charges for services	\$ 7,093,734
<b>Total operating revenues</b>	<u>7,093,734</u>
<b>OPERATING EXPENSES:</b>	
Sewer treatment plant	4,183,095
Sewer maintenance	175,165
Depreciation	718,310
<b>Total operating expenses</b>	<u>5,076,570</u>
<b>OPERATING INCOME (LOSS):</b>	<u>2,017,164</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>	
Loss on disposal of assets	(15,686)
Interest revenue	284,574
Interest expense	(612,491)
<b>Total nonoperating revenues (expenses)</b>	<u>(343,603)</u>
<b>Change in net position</b>	1,673,561
<b>NET POSITION:</b>	
Beginning of year, as restated	<u>21,022,373</u>
End of year	<u>\$ 22,695,934</u>

**City of Pinole**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the year ended June 30, 2020**

	Business-type Activities Wastewater Utility Enterprise Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Cash received from customers	\$ 7,508,436
Cash paid to suppliers	(4,144,173)
Cash paid to employees	297,780
<b>Net cash provided by operating activities</b>	<b>3,662,043</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Capital debt drawdowns	3,715,262
Acquisition and construction of capital assets	(3,453,212)
Principal paid on capital debt	(310,000)
Interest paid on capital debt	(612,491)
<b>Net cash used in capital and related financing activities</b>	<b>(660,441)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>	
Interest and dividends	284,574
<b>Net cash provided by investing activities</b>	<b>284,574</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>3,286,176</b>
<b>CASH AND CASH EQUIVALENTS:</b>	
Beginning of year	14,289,062
End of year	<u><u>\$ 17,575,238</u></u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>	
Operating income (loss)	\$ 2,017,164
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation	718,310
(Increase) decrease in assets:	
Accounts receivables	414,702
Prepaid items	(1,089,184)
Inventory	4,937
Deferred outflows of resources	(167,066)
Increase (decrease) in liabilities:	
Accounts payable	1,298,334
Compensated absences	19,857
Net OPEB liability	104,371
Net Pension Liability	249,854
Deferred inflows of resources	90,764
<b>Net cash provided by (used in) operating activities</b>	<b><u><u>\$ 3,662,043</u></u></b>
<b>NONCASH ITEMS:</b>	
Capital assets transferred from RDA	50,008
	<u><u>\$ 50,008</u></u>

**City of Pinole**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2020**

	Private-Purpose Trust Fund	Agency Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 5,854,545	\$ 157,134
Accounts receivable	4,618	-
Notes receivable, net of allowance	275,998	-
Land held for redevelopment	3,151,254	-
Capital assets not being depreciated	2,504,793	-
Capital assets being depreciated, net	8,088,084	-
<b>Total assets</b>	<b>19,879,292</b>	<b>\$ 157,134</b>
<b>LIABILITIES</b>		
Accounts payable	\$ 58,878	\$ -
Deposits payable	5,764	-
Funds held in trust	-	157,134
Due to City	4,325,536	-
Due to County	391,880	-
Interest Payable	140,945	-
Bonds payable:		
Due within one year	3,035,000	-
Due in more than one year	11,915,000	-
<b>Total liabilities</b>	<b>19,873,003</b>	<b>\$ 157,134</b>
<b>NET POSITION</b>		
Held in trust for dissolution of RDA	6,289	
<b>Total net position</b>	<b>\$ 6,289</b>	

**City of Pinole**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the year ended June 30, 2020**

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	Private-Purpose Trust Fund
<b>ADDITIONS:</b>	
Property taxes	\$ 3,217,414
Investment income	82,725
Other revenues	14,450
<b>Total additions</b>	<b>3,314,589</b>
<b>DEDUCTIONS:</b>	
Operating cost	300,640
Depreciation	260,282
Debt interest	350,597
Land sale proceeds transfer to Contra Costa County	435,402
Loss on disposal of assets	145,824
<b>Total Deductions</b>	<b>1,492,745</b>
<b>Change in fiduciary net position</b>	<b>1,821,844</b>
<b>NET POSITION:</b>	
Beginning of year, as restated	(1,815,555)
End of year	\$ 6,289

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# NOTES TO BASIC FINANCIAL STATEMENTS

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# City of Pinole

## Notes to Basic Financial Statements

### For the year ended June 30, 2020

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#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Pinole was incorporated June 25, 1903. The City is primarily a residential community located in Contra Costa County, twenty-four miles east of San Francisco on Interstate 80. The City provides the following services: public safety (police and fire), parks, streets and highways, sanitation and health services, culture-recreation, public improvements, planning and zoning, and general administration services. The City's population has remained relatively stable for some years; population at June 30, 2020 was 19,505.

The City operates under the Council-Manager form of government, with five elected Council members served by a full-time City Manager and staff. At June 30, 2020, the City's staff comprised 100 full-time and 26 part-time employees who are responsible for the following City-provided services:

Public Safety - The City employs 28 sworn and 22 non-sworn police personnel to provide round-the-clock police services from a central station, and 15 personnel to provide round-the-clock fire services from one fire station.

Sanitation and Health Service - The City maintains a sewage treatment plant with 13 employees, the plant provides wastewater treatment services to the residents of the City of Pinole and the City of Hercules.

Parks, Streets and Highways - The City builds and maintains its streets, curbs, gutters, parks and related public property with a force of 12 employees. Major projects may be contracted out to reduce costs.

Recreation, Public Improvements, Planning, Zoning, Administration - Recreation, Public Improvements, Planning, Zoning, Administration and other services are provided by a total of 36 employees.

The financial statements and accounting policies of the City conform with generally accepted accounting principles applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Significant accounting policies are summarized below:

##### A. *The Reporting Entity*

The accompanying basic financial statements present the financial activities of the City along with the financial activities of its blended component unit, which is an entity for which the City is financially accountable. Together these entities comprise the primary government for reporting purposes. Although they are separate legal entities, a blended component unit is in substance part of the City's operations and is reported as an integral part of the City's financial statements. The City's component unit, which is described below, is all blended.

##### City of Pinole Joint Powers Financing Authority

The Pinole Joint Powers Financing Authority (Authority) is a separate government entity whose purpose is to assist with the financing or refinancing of public capital facilities within the City. The Authority has the power to purchase bonds issued by any local agency and may sell such bonds to public or private purchasers. The Authority is controlled by the City and has the same governing body as the City, which also performs all accounting and administrative functions for the Authority. The financial activities of the Authority are included in the Wastewater Utility Fund and the Private-Purpose Trust Fund.



**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***B. Basis of Presentation***

The City's basic financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

These statements require that the financial statements described below be presented.

*Government-wide Financial Statements:*

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include the activities of the overall City government except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated. The statements distinguish between governmental and business-type activities of the City. The City's net position is reported in three parts - net investment in capital assets; restricted net position; and unrestricted net position. The City first utilizes restricted resources to finance qualifying activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients for goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program and (c) fees, grants and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

*Fund Financial Statements:*

The fund financial statements provide information about the City's funds, including fiduciary funds and its blended component unit. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditure/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories with each major fund displayed in a separate column. A fund is considered major if it is the primary operating fund of the City or meets the criteria described on the following page:

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***B. Basis of Presentation, Continued***

- a. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

All remaining governmental funds are aggregated and reported as nonmajor funds in a single column, regardless of their fund type.

The funds of the financial reporting entity are described below:

*Governmental Funds:*

*General Fund* - The general fund is the general operating fund of the City and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

*Special Revenue Funds* - Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purpose other than debt service or capital projects.

*Debt Service Fund* - Debt service funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

*Capital Project Funds* - Capital project funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

*Proprietary Funds:*

*Enterprise Funds* - Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.

*Fiduciary Funds (not included in government-wide statements):*

*Agency Fund* - Agency Funds are clearing type funds for the collection of taxes or deposits held in trust, on behalf of individuals, private organizations and other governments. The funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

*Private-Purpose Trust Funds* - Private purpose trust funds are used to report all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***B. Basis of Presentation, Continued***

Major Funds

The City reports the following major governmental funds in the accompanying financial statements:

General Fund - This is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Housing Programs Fund - This fund receives tax increment funds from the Successor Agency representing 20% set-aside restricted for housing activities; funds are expended for approved housing activities.

Wastewater Utility Fund - The City has one enterprise fund, which is a major fund. This fund is used to account for the collection of sewer service fees and the related cost of maintenance and repair of the sewer treatment plant.

The City also reports the following fund types:

Agency Funds - These funds are custodial in nature and do not involve measurement of the results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. These funds account for assets held by the City as an agent for other governmental units or individuals.

Private Purpose Trust Fund - This fund was created as a result of the State order to dissolve California Redevelopment Agencies. As a Successor Agency, this fund is used to track the activity by the Oversight Board and the State Department of Finance to dissolve the Agency. Separate audited financial statements for the Successor Agency may be obtained from the City.

***C. Basis of Accounting and Measurement Focus***

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined in item "b" below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***C. Basis of Accounting and Measurement Focus, Continued***

- a. All governmental funds are accounted for using a "current financial resources" measurement focus. With this measurement focus, only current assets and current liabilities generally are included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The government-wide financial statements utilize an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources (whether current or noncurrent) are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned, while expenses are recognized in the period in which the liability is incurred.
- c. As agency funds report only assets and liabilities, they do not have a measurement focus. However, they use the accrual basis of accounting to recognize receivables and payables. The "economic resources" measurement focus and the accrual basis of accounting is used for trust funds.

*Basis of Accounting*

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the accrual basis of accounting. In addition, all fiduciary funds use the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when "measurable and available". Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The City defines available to be within 60 days of year-end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due. Governmental capital asset acquisitions are reported as expenditures in governmental funds. Proceeds for governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

Those revenues susceptible to accrual include taxes, intergovernmental revenues, interest and charges for services. Certain indirect costs are included in program expenses reported for individual functions and activities.

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**C. Basis of Accounting and Measurement Focus, Continued**

*Basis of Accounting, Continued*

Grant revenues are recognized in the fiscal year in which all eligibility requirements are met. Under the terms of grant agreements, the City may fund certain programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net position are available to finance program expenditures. The City's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Proprietary funds distinguish operating revenues and expenses from Nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary funds' principal operations. The principal operating revenues of the sewer and enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as Nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

**D. Property Taxes**

California Constitution Article XIII A, limits the combined property tax rate to one percent of a property's assessed valuation. Additional taxes may be imposed with voter approval. Assessed value is calculated at one hundred percent of a property's fair value, as defined by Article XIII A, and may be increased no more than two percent per year unless a change in ownership occurs. The state legislature has determined the method of distributing the one percent tax levy among the various taxing jurisdictions.

Property tax revenues are recognized in the fiscal year for which taxes and assessments are levied. The County of Contra Costa levies, bills and collects property taxes and special assessments for the City under the County's "Teeter Plan." The County remits the entire amount levied and handles all delinquencies, retaining interest and penalties.

Tax collections are the responsibility of the County Tax Collector. Taxes and assessments on secured and utility rolls which constitute a lien against the property, may be paid in two installments; the first is due November 1 of the fiscal year and is delinquent if not paid by December 10; and the second is due on February 1 of the fiscal year and is delinquent if not paid by April 10. Unsecured personal property taxes do not constitute a lien against real property unless the tax becomes delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the County for late payment.

Tax levy dates are attached annually on January 1 preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and unsecured and personal property, as it exists at that time. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***E. Cash and Investments***

The City pools the cash of all funds, except for monies deposited with fiscal agents in accordance with related bond indentures. The cash and investments balance in each fund represents that fund's equity share of the City's cash and investment pool. As the City places no restrictions on the deposit or withdrawal of a particular fund's equity in the pool, the pool operates like a demand deposit account for the participating funds.

Interest income earned on pooled cash and investments is allocated quarterly to the various funds based on month-end balances and is adjusted at fiscal year-end. Interest income on restricted cash and investments with fiscal agents is credited directly to the related funds.

The City's investments are carried at fair value. The fair value of equity and debt securities is determined based on sales prices or bid-and-asked quotations from SEC-registered securities exchanges or NASDAQ dealers. LAIF determines the fair value of their portfolio quarterly and reports a factor to the City; the City applies that factor to convert its share of LAIF from amortized cost to fair value. This amount is included in cash and cash equivalents in the balance sheet of the governmental funds. Changes in fair value are allocated to each participating fund.

For purposes of the statement of cash flows, the City has defined cash and cash equivalents to be change and petty cash funds, equity in the City's cash and investment pool, and restricted non-pooled investments with initial maturities of three months or less.

***F. Accounts and Interest Receivable***

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Receivables are recorded in the financial statements net of any allowance for doubtful accounts if applicable, and estimated refunds due. Major receivable balances for the governmental activities include sales and use taxes, franchise taxes, grants, police fines and other fees. Federal and state grants are considered receivable and accrue as revenue when reimbursable costs are incurred. Business-type activities report utilities and interest earnings as their major receivables.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as sales tax, franchise tax, and grants and other similar intergovernmental revenues since they are usually both measurable and available. Nonexchange transactions collectible but not available are recorded as deferred inflows of resources in the fund financial statements in accordance with modified accrual, but not in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. Long-term loans in governmental funds are treated as expenditures in the year advanced and as revenues in the year repayment is measurable and available. Proprietary fund material receivables consist of all revenues earned at year-end and not yet received. Utility accounts receivable and interest earnings compose the majority of proprietary fund receivables.

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***G. Prepaid Expenses and Inventory***

Inventories are stated at cost (average cost per unit) for governmental and proprietary funds. Supplies of the General Fund consist of expendable supplies held for consumption. The cost is recorded as an expenditure/expense in the General Fund at the time individual items are consumed, rather than purchased. Inventories of governmental funds are offset by nonspendable fund balance to indicate they do not constitute resources available for future appropriation. Enterprise Fund supplies consist primarily of items held for internal use.

Prepaid items are also recognized under the consumption method. Payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

***H. Capital Assets***

The accounting treatment over property, plant and equipment depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

*Government-wide Statements:*

In the government-wide financial statements, capital assets with a historical cost over \$5,000 are accounted for as capital assets. All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable. Contributed capital assets are valued at their estimated fair market value on the date contributed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value on the date donated.

Depreciation is provided using the straight line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The amount charged to depreciation expense each year represents that year's pro rata share of the cost of capital assets. Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, while accumulated depreciation is reflected in the Statement of Net Position. The City has assigned the useful lives listed below to capital assets:

Buildings	50 years
Equipment	5-10 years
Vehicles	5-10 years
Streets and roads	50 years
Bridges	75 years
Street drainage	100 years
Parks	70 years
Wastewater infrastructure	50 years

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***H. Capital Assets, Continued***

*Fund Financial Statements*

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

***I. Long Term Liabilities***

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term liabilities, and other long term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Initial issue bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. The difference between the reacquisition price of refunding bonds and the net carrying amount of refunded debt (deferred amount on refunding) is amortized over the shorter of the lives of the refunding debt or remaining life of the refunded debt. Bond issuance costs, except for insurance, are expensed in the period incurred. Amortization of bond premiums or discounts, insurance costs, and deferred amounts on refunding is included in interest expense.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and issuance costs during the period issued. The face amount of debt issued is reported as other financing sources. Premiums received are reported as other financing sources, while discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

***J. Compensated Absences***

Compensated absences comprise unused vacation leave and compensatory time off, which are accrued as earned. The City's liability for compensated absences is recorded in the government-wide Statement of Net Position for governmental funds and the Statement of Net Position for proprietary funds as appropriate. A liability is calculated for all the costs of compensated absences based upon benefits earned by employees in the current period for which there is a probability of payment at termination. The salary and related payroll costs are those in effect at June 30, 2020. The amount of accrued sick pay is not due upon termination and therefore is not recorded as a liability for the City. The liability for compensated absences is determined annually.

***K. Deferred Outflows/Inflows of Resources***

In addition to assets, the Statement of Net Position or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.



**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***K. Deferred Outflows/Inflows of Resources, Continued***

In addition to liabilities, the Statement of Net Position or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

***L. Pension***

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

***M. Other Postemployment Benefits (OPEB)***

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2019
Measurement Period	July 1, 2018 to June 30, 2019

***N. Interfund Transactions***

Interfund transactions are reflected as either loans, services provided, reimbursements, or transfers. Loans are reported as receivables and payables as appropriate, and are subject to elimination upon consolidation and are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances". Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***O. Net Position and Fund Equity***

*Government-wide Statements*

Net position is the excess of all the City's assets and deferred outflows of resources over all its liabilities and deferred inflows of resources, regardless of fund. Net position is divided into three categories. These categories apply only to net position, which is determined at the government-wide level, and are described below:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets".

*Fund Statements*

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- a. Nonspendable - Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- b. Restricted - Amounts that are restricted for specific purposes when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, laws, or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- c. Committed - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (Resolution) of the government's highest level of decision-making authority (City Council).
- d. Assigned - Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Pursuant to City Council Resolution 2011-71, the designation of assignments of fund balance is determined by the City Manager.
- e. Unassigned - Amounts representing the residual classification for the general fund and residual negative fund balance of special revenue and capital project funds.

Further detail about the City's fund balance classification is described in Note 11.

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***P. Grant Funding***

Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. The City's policy is to first apply cost-reimbursement grant resources to such programs, followed by general revenues.

***Q. Revenues for Enterprise Activities***

Operating revenues for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue not related to capital and related financing, noncapital financing or investing activities.

***R. Deferred Compensation***

City employees may defer a portion of their compensation under a City sponsored Deferred Compensation Plan created in accordance with Internal Revenue Code Section 457. Under these Plans, participants are not taxed on the deferred portion of their compensation until distributed to them; distributions may be made only at termination, retirement, death or in an emergency as defined by the Plan.

The laws governing deferred compensation plan assets require plan assets to be held by a trust for the exclusive benefit of plan participants and their beneficiaries. Since the assets held under these plans are not the City's property and are not subject to City control, they have been excluded from these financial statements.

***S. Use of Estimates***

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**2. CASH AND INVESTMENTS**

The City maintains a cash and investment pool for all funds. Certain restricted funds that are held and invested by independent outside custodians through contractual agreements are not pooled. These restricted funds include cash and investment held by trustees.

**A. Summary of Cash and Investments**

Cash and investments as of June 30, 2020 were classified in the accompanying financial statements as follows:

	<b>Cash &amp; Investments</b>	<b>Restricted cash &amp; Investments</b>	<b>Total</b>
Governmental activities	\$ 28,462,403	\$ 18,088,811	\$ 46,551,214
Business-type activities	17,575,238	-	17,575,238
Total government-wide cash and investments	46,037,641	18,088,811	64,126,452
Fiduciary activities	6,011,679	-	6,011,679
Total cash and investments	\$ 52,049,320	\$ 18,088,811	\$ 70,138,131

Cash and investments were carried at fair value as of June 30, 2020 and consisted of the following:

Cash on hand	\$ 280
Deposits with financial institution	2,369,552
Total cash on hand and deposits	2,369,832
Money Market	7,916,883
Local Agency Investment Funds	27,346,329
CalTrust	3,354,428
Investments held by custodian	7,449,020
Restricted cash - PARS	18,088,811
Total investments	64,155,471
Restricted cash - other	3,612,828
Total cash and investments	\$ 70,138,131

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**2. CASH AND INVESTMENTS, Continued**

***B. Deposits***

The carrying amount of the City's cash deposit was \$2,369,552 at June 30, 2020. Balance before reconciling amounts were a positive amount of \$2,659,205 at June 30, 2020. The City has waived collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation. The remaining amount was collateralized with securities pledged by the pledging financial institution in the City's name.

The California Government Code (Code) requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. The Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City's name.

The market value of pledged securities must equal at least 110% of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total cash deposits.

The City follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash and investments is allocated to the various funds based on the period-end cash and investment balances. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

***C. Investments Authorized by the California Government Code and the City's Investment Policy***

Investments are reported at fair value. California statutes authorize Cities to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The table below identifies the investment types that are authorized for the City by the California Government Code (or the City's investment policy, where more restricted) that address interest rate risk, credit risk, and concentration of credit risk. The table does not address investments of debt proceeds held by the bond trustee that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy. The City's permissible investments described on the following page.

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**2. CASH AND INVESTMENTS, Continued**

***C. Investments Authorized by the California Government Code and the City's Investment Policy, Continued***

<b>Authorized Investment Type</b>	<b>Maximum Maturity</b>	<b>Maximum Percentage of Portfolio</b>	<b>Maximum Investment in One Issuer</b>
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	40%	None
Repurchases Agreements	30 days	10%	None
Banker's Acceptances	180 days	40%	10%
Commercial Paper (Minimum rating of "A" or higher)	180 days	15%	None
Medium Term corporate Notes (Minimum rating of "AA" or higher)	5 years	15%	5%
Negotiable Certificates of Deposit issued in California	5 years	10%	None
Negotiable Certificates of Deposit	5 years	30%	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Insured savings account or money market account	N/A	None	None
Mutual Funds	N/A	15%	None
Restricted Real Estate Asset Sale rated "AAA" or higher	10 years	15%	None

***D. Investments Authorized by Debt Agreements***

Investment of debt issuances held by bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy. The table below identifies the investment types that are authorized by bond trustees. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

<b>Authorized Investment Type</b>	<b>Maximum Maturity</b>	<b>Maximum Percentage of Portfolio</b>	<b>Maximum Investment in One Issuer</b>
U.S. Treasury Obligations	None	None	None
U.S. Agency Securities	None	None	None
State of Municipal Bonds or Notes rated "AA" or better	None	None	None
Repurchase Agreements rated "A" or better	30 days	None	None
Investment Agreements and Contracts	None	None	None
Money Market Funds rated "AA-m" or better	N/A	None	None
Certificates of Deposit	None	None	None
Commercial Paper rated "A-1" or better	None	None	None
Federal Funds or Bankers Acceptances	1 year	None	None
Local Agency Investment fund (LAIF)	None	None	None

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**2. CASH AND INVESTMENTS, Continued**

**E. Investment Valuation**

Investments (except money market accounts that are included as part of restricted cash and investments) are measured at fair value on a recurring basis. Recurring fair value measurements are those that GASB Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments' fair value measurements are as follows at June 30, 2020:

Investments	Total Fair Value	Fair Value Measurements Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Federal agency securities	\$ 500,095	\$ -	\$ 500,095	\$ -
Corporate notes	2,321,475	-	2,321,475	-
Certificates of Deposit	4,330,789	-	4,330,789	-
Restricted Cash - PARS	18,088,811	-	18,088,811	-
Total subject to levelling	25,241,170	\$ -	\$ 25,241,170	\$ -
<i>Investments not subject to levelling</i>				
Money Market	8,213,544			
Local Agency Investment Fund	27,346,329			
Caltrust	3,354,428			
Total	\$ 64,155,471			

Level 2 inputs are valued based on matrix pricing which use observable market inputs such as yield curves and market indices that are derived principally from or corroborated by observable market data by correlation to other means.

**F. Disclosure Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City's interest rate risk is mitigated is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**2. CASH AND INVESTMENTS, Continued**

**F. Disclosure Relating to Interest Rate Risk, Continued**

The sensitivity of the fair values of the City's investments (including investments held by bond trustees) to market rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity as of June 30, 2020:

	Remaining Maturity		Total Fair Value
	12 Months or less	1-5 years	
Money Market	\$ 7,916,883	\$ -	\$ 7,916,883
Local Agency Investment Fund	27,346,329	-	27,346,329
Caltrust	3,354,428	-	3,354,428
Securities of U.S. Government:			
Federal agency securities	-	500,095	500,095
Corporate notes	-	2,321,475	2,321,475
Certificates of deposit	627,978	3,702,811	4,330,789
Mutual funds	296,661	-	296,661
Restricted cash - PARS	18,088,811	-	18,088,811
Total	<u>\$ 57,631,090</u>	<u>\$ 6,524,381</u>	<u>\$ 64,155,471</u>

**G. Disclosures Relating to Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code or debt agreements, and the actual rating as of the fiscal year for each investment type.

		Rating as of Fiscal Year End		
		S&P	Moody's	N/A
Money Market	\$ 7,916,883			Not rated
Local Agency Investment Fund	27,346,329			Not rated
Caltrust	3,354,428	Aaf/S1		
Securities of U.S. Government				
Federal Agency Securities	500,095	AA+	Aaa	
Corporate Notes	505,490	AA+	Aa1	
Corporate Notes	1,297,065	AAA	Aaa	
Corporate Notes	518,920	A+	Aa2	
Certificates of Deposit	4,330,789			Not rated
Mutual funds	296,661			Not rated
Restricted cash - PARS	18,088,811			Not rated
Total	<u>\$ 64,155,471</u>			



**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**2. CASH AND INVESTMENTS, Continued**

***H. Disclosures Relating to Credit Risk***

Concentration of Credit Risk - The City complies with the limitations on the amount that can be invested in any one issuer as stipulated by the California Government Code. There were no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total City investments at June 30, 2020.

Custodial Credit Risk - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value for its investment or collateral securities that are in the possession of another party.

***I. Investment in State and County Investment Pools***

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City's investments with LAIF at June 30, 2020 and 2019, include a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

Structured Notes - are debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or have embedded forwards or options.

Asset-Backed Securities - the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2020, the City had \$27,346,329 invested in LAIF, which had invested 3.37% of the pool investment funds in Structured Notes and Asset-Backed Securities as compared to 1.77% in the previous year. The LAIF fair value factor of 1.004912795 was used to calculate the fair value of the investments in LAIF.

Interest income from pooled investments is allocated to those funds which are required by law or administrative action to receive interest. Interest is allocated quarterly based on the average ending cash balances for the previous three months in each fund receiving interest.

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**3. NOTES AND LOANS RECEIVABLE**

The City engages in programs designed to encourage construction or improvement in low-to-moderate income housing or other projects. Under these programs, grants or loans are provided under favorable terms to businesses, homeowners or developers who agree to spend these funds in accordance with the City's terms.

These notes and loans receivable, including interest, comprised of the following at June 30, 2020 and are explained in detail below:

	Notes Receivable	Less: Allowance for Doubtful Notes
Housing Rehabilitation	\$ 59,903	\$ (59,903)
First Time Home-Buyer	297,205	(297,205)
Bridge Housing Loan	1,010,763	(1,010,763)
Alvarez Court	1,733,457	(1,733,457)
Eastbuff Apartment Loan	1,071,735	(1,071,735)
Total	<u>\$ 4,173,063</u>	<u>\$ (4,173,063)</u>

**A. Housing Rehabilitation**

The City has provided loans to various homeowners for rehabilitation of property. These loans are secured by second deeds of trust on the property and have a range of interest rates from 2% to 6% with a maximum fifteen-year term. The balance of these notes receivable totaled \$59,903 at June 30, 2020.

**B. First Time Home-Buyer**

In 1995, the City implemented a first time homebuyer program designed to encourage home ownership among low-income persons by providing down payment assistance. Under this program, loans are provided at no interest and are due upon sale or transfer of the property, refinance or payoff of the first mortgage, recordation of a third mortgage or default of the first mortgage. At the time of the loan repayment, the City shares in equity appreciation based on the City's loan share of the original purchase price. The balance of the notes receivable arising from this program at June 30, 2020 was \$297,205.

**C. Bridge Housing**

The Agency assisted Bridge Housing Corporation with its acquisition and development of the Pinole Grove Senior Housing Project by providing \$900,000 in the form of land and cash in return for a note bearing simple interest at a rate of 3% per year, secured by a deed of trust on the Project.

Principal and interest are due annually, but are payable only from surplus cash flow as defined in the note. The Project is not expected to generate a surplus cash flow and under the terms of the note, any unpaid principal and interest remaining at the expiration of the note in the year 2024 will be forgiven if Bridge Housing maintains the affordability of the project for an additional nineteen years. As of June 30, 2020, the outstanding balance was \$1,010,763.

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**3. NOTES AND LOANS RECEIVABLE, Continued**

***D. Alvarez Court***

In August 2000, the City approved a loan of up to \$609,000 to assist the Resources for Community Development with the development of a housing project for persons with disabilities. In August 2002 the City amended the loan agreement, increasing the loan amount to \$988,000. The term of the loan is 40 years from the date of final closing by Housing and Urban Development, bearing a simple interest at a rate of 4% and is secured by first deed of trust. As of June 30, 2020, the total outstanding balance was \$1,733,457.

***E. Eastbluff Apartments***

In 1996, the Pinole Redevelopment Agency assisted Eastbluff Associates with its development of the Eastbluff Apartments by providing \$975,000 in exchange for a note. The note was renegotiated in April 2016 and is secured by a deed of trust. The note bears an annual compound interest rate of 2.25% for a term of 55 years or until full repayment of the principal balance of the loan. Payments are the greater of \$63,375 per year or 50% of the surplus cash flow as defined in the terms of the Note. As of June 30, 2020, the outstanding balance was \$1,071,735.

***F. Allowance for Doubtful Notes***

The City has several programs under which it extends loans to qualifying individuals or groups for the purpose of improving the City's housing stock and/or its supply of low-and-moderate income housing. Some of these loans provide for the eventual forgiveness of the loan balance if the borrower complies with all the terms of the loan over its full term. The City has provided a 100% allowance for all notes receivable subject to long-term deferral and/or payment from future refinancing as well as all notes receivable having subordination provisions, except for those accounts that have current payment activity and are not delinquent at June 30, 2020.

**4. LAND HELD FOR HOUSING**

At June 30, 2020, the City held the following properties for resale or redevelopment with a total value of \$1,222,070:

811	San Pablo Avenue
612	Tennent Avenue
2100/2150	San Pablo Avenue

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**5. CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2020 was as follows:

	Balance July 1, 2019 (restated)	Additions	Retirements	Transfers	Balance June 30, 2020
<b><i>Governmental activities:</i></b>					
<b>Nondepreciable assets:</b>					
Land	\$ 6,313,620	\$ -	\$ -	\$ (278,251)	\$ 6,035,369
Construction in progress	115,543	338,902	-	-	454,445
<b>Total nondepreciable assets</b>	<b>6,429,163</b>	<b>338,902</b>	<b>-</b>	<b>(278,251)</b>	<b>6,489,814</b>
<b>Capital assets being depreciated</b>					
Buildings and improvements	15,451,561	232,335	-	278,251	15,962,147
Equipment	5,336,050	454,742	(64,158)	-	5,726,634
Vehicles	3,255,976	153,669	-	-	3,409,645
Streets and roads	51,462,868	-	-	-	51,462,868
Storm drains	2,880,999	-	-	-	2,880,999
Bridges	3,117,473	-	-	-	3,117,473
Parks	2,502,680	-	-	-	2,502,680
<b>Total capital assets being depreciated</b>	<b>84,007,607</b>	<b>840,746</b>	<b>(64,158)</b>	<b>278,251</b>	<b>85,062,446</b>
<b>Accumulated depreciation</b>					
Buildings and improvements	10,642,091	238,762	-	-	10,880,853
Equipment	4,389,011	234,985	(53,534)	-	4,570,462
Vehicles	2,388,944	265,923	-	-	2,654,867
Streets and roads	37,545,011	721,706	-	-	38,266,717
Storm drains	1,369,742	23,066	-	-	1,392,808
Bridges	1,882,180	36,783	-	-	1,918,963
Parks	1,093,474	-	-	-	1,093,474
<b>Total accumulated depreciation</b>	<b>59,310,453</b>	<b>1,521,225</b>	<b>(53,534)</b>	<b>-</b>	<b>60,778,144</b>
<b>Net depreciable assets</b>	<b>24,697,154</b>	<b>(680,479)</b>	<b>(10,624)</b>	<b>278,251</b>	<b>24,284,302</b>
<b>Total net capital assets</b>	<b>\$31,126,317</b>	<b>\$ (341,577)</b>	<b>\$ (10,624)</b>	<b>\$ -</b>	<b>\$30,774,116</b>

Depreciation expense for capital assets was charged to functions as follows:

General administration	\$ 70,481
Public safety	425,883
Public services	934,756
Recreation	88,397
Community development	1,708
<b>Total depreciation expense</b>	<b>\$ 1,521,225</b>

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**5. CAPITAL ASSETS, Continued**

	Balance July 1, 2019 (restated)	Additions	Retirements	Transfers	Balance June 30, 2020
<b><i>Business-type activities</i></b>					
<b>Nondepreciable assets:</b>					
Construction in progress	\$ 27,537,192	\$ 1,118,544	\$ -	\$ (28,655,736)	\$ -
<b>Total nondepreciable assets</b>	<b>27,537,192</b>	<b>1,118,544</b>	<b>-</b>	<b>(28,655,736)</b>	<b>-</b>
<b>Depreciable assets:</b>					
Buildings and improvements	20,758,152	2,334,670	(20,155)	28,675,611	51,748,278
Sewer lines	7,650,185	-	-	-	7,650,185
Equipment	3,279,275	-	-	(19,875)	3,259,400
Vehicles	578,652	-	-	-	578,652
<b>Total depreciable assets</b>	<b>32,266,264</b>	<b>2,334,670</b>	<b>(20,155)</b>	<b>28,655,736</b>	<b>63,236,515</b>
<b>Accumulated depreciation</b>					
Buildings and improvements	7,414,066	507,583	(4,469)	-	7,917,180
Sewer lines	7,860,296	157,768	-	-	8,018,064
Equipment	1,792,337	52,959	-	-	1,845,296
Vehicles	578,652	-	-	-	578,652
<b>Total accumulated depreciation</b>	<b>17,645,351</b>	<b>718,310</b>	<b>(4,469)</b>	<b>-</b>	<b>18,359,192</b>
<b>Net depreciable assets</b>	<b>14,620,913</b>	<b>1,616,360</b>	<b>(15,686)</b>	<b>28,655,736</b>	<b>44,877,323</b>
<b>Total net capital assets</b>	<b>\$ 42,158,105</b>	<b>\$ 2,734,904</b>	<b>\$ (15,686)</b>	<b>\$ -</b>	<b>\$ 44,877,323</b>

Depreciation expense for capital assets was charged to functions as follows:

Wastewater Utility	\$ 718,310
	<u>\$ 718,310</u>

**6. ADVANCES TO/ADVANCES FROM PRIVATE-PURPOSE TRUST FUND**

On May 6, 2008 the City Council and former Pinole Redevelopment Agency approved a resolution for the former Pinole Redevelopment Agency to advance the City \$2,500,000 to provide sufficient working capital to address the structural deficit in the City's General Fund. The terms of the advance, as amended in April of 2011, provide for the payment of interest at the rate of 3.8% over 15 years and additional one-year deferral of commencement of payments to fiscal year 2014. The agreement terms allow for a capitalized interest payment deferral period of three years followed by amortization of the principal and interest in equal annual payments of \$263,300 for the succeeding twelve years. As of June 30, 2020 the balance outstanding on the advance was \$0.

An advance of \$4,325,536 from the Housing Program Fund was to assist the Successor Agency with administrative, operation, program cost, repay SERAF payments (2009-10 and 2010-11) to the State of California funded by Housing Set Aside Fund.

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**7. LONG-TERM LIABILITIES**

**A. Governmental Activities**

The following is a summary of changes in the City's long-term liabilities related to governmental activities for the fiscal year ended June 30, 2020:

	Balance July 1, 2019	Addition	Retirements	Balance June 30, 2020	Current Portion
<b>Governmental Activity Debt:</b>					
2006 Pension Obligation Bond	\$ 3,194,853	\$ -	\$ (233,014)	\$ 2,961,839	\$ 227,389
Capital Lease Obligations	68,695	-	(68,695)	-	-
Compensated Absences	664,632	725,462	(519,702)	870,392	146,757
<b>Total Governmental Activity Debt</b>	<b>\$ 3,928,180</b>	<b>\$ 725,462</b>	<b>\$ (821,411)</b>	<b>\$ 3,832,231</b>	<b>\$ 374,146</b>

A description of the long-term liabilities related to governmental activities at June 30, 2020 follows:

Pension Obligation Bonds

In June 2006 the City authorized the issuance of \$16,800,000 of 2006 Series A-1 and A-2 Bonds. The Taxable Pension Obligation Bonds in the aggregate principal of \$6,214,630 were issued to finance the City's unfunded accrued actuarial liability with CalPERS. Repayment on the Bonds will be from General Fund revenues Non voter-approved debt. Principal payments are due annually in June until 2036. Future debt service payments are as follows:

Year Ending June 30,	2006 Pension Obligation Bond	
	Principal	Interest
2021	\$ 227,389	\$ 327,611
2022	221,565	353,435
2023	215,586	379,414
2024	207,790	402,210
2025	203,321	431,679
2026-2030	929,280	2,555,719
2031-2035	808,705	3,291,296
2036	148,203	751,797
Total	<u>\$ 2,961,839</u>	<u>\$ 8,493,161</u>
Due within one year	\$ 227,389	\$ 327,611
Due after one year	2,734,450	8,165,550
Total	<u>\$ 2,961,839</u>	<u>\$ 8,493,161</u>

Capital Lease Obligations

The City has entered into lease agreements as lessee for financing the acquisition of capital assets. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of inception date.

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**7. LONG-TERM LIABILITIES, Continued**

**A. Governmental Activities, Continued**

The assets acquired through the capital lease for governmental activities are as follows:

Equipment	\$	402,514
Less: Accumulated amortization		(402,514)
Net Book Value	\$	-

The City's capital lease obligations were fully paid off during the year ended June 30, 2020.

Compensated Absences

Compensated absences comprise unused vacation leave and compensatory time off, which are accrued as earned. No compensation is payable for sick leave. The City's liability for compensated absences is recorded in various governmental funds as appropriate. The liability for compensated absences is determined annually.

The net changes of the long-term portion of accrued vacation and sick leave liabilities are allocated among departments on the statement of activities as follows:

	Balance July 1, 2019	Additions	Retirements	Balance June 30, 2020	Current Portion	
General Administration	\$ 138,450	\$ 93,052	\$ (56,718)	\$ 174,784	\$ 52,532	A
Public Safety	446,313	526,596	(388,002)	584,907	79,133	A
Public Services	45,665	72,525	(53,803)	64,387	12,017	B
Recreation	34,204	27,969	(18,576)	43,597	2,849	B
Community Development	-	5,320	(2,603)	2,717	226	B
<b>Total</b>	<b>\$ 664,632</b>	<b>\$ 725,462</b>	<b>\$ (519,702)</b>	<b>\$ 870,392</b>	<b>\$ 146,757</b>	

The following funds have been used to liquidate compensated absences:

**A - General Fund B - Non-Major Funds**

**City of Pinole**  
**Notes to Basic Financial Statements**  
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**7. LONG-TERM LIABILITIES, Continued**

**B. Business-type Activities**

The following is a summary of changes in the City's long-term liabilities related to business-type activities for the fiscal year ended June 30, 2020.

	Balance July 1, 2019	Addition	Retirements	Balance June 30, 2020	Current Portion
<b>Business-type Activity Debt:</b>					
2016 Wastewater Revenue Refunding Bond	\$ 7,278,000	\$ -	\$ (310,000)	\$ 6,968,000	\$ 318,000
2016 Clean Water State Revolving Fund	21,741,571	3,715,262	-	25,456,833	682,858
Compensated Absences	149,861	117,699	(97,842)	169,718	22,146
<b>Total Business-Type Activity Debt</b>	<b>\$ 29,169,432</b>	<b>\$ 3,832,961</b>	<b>\$ (407,842)</b>	<b>\$ 32,594,551</b>	<b>\$ 1,023,004</b>

A description of the long-term liabilities related to business-type activities at June 30, 2020 is as follows:

2016 Wastewater Revenue Refunding Bonds

On June 30, 2016, the City of Pinole issued an \$8,251,000 2016 Wastewater Revenue Refunding Bond (Bank Qualified) to redeem its 2006 Wastewater Revenue Bonds. The bonds bear annual interest at 2.95% which is payable semi-annually on March 1 and September 1 of each year through 2036. Principal payments are due annually beginning on September 1, 2016 through 2036. The bond is secured with pledged net wastewater revenues. Future debt service payments are as follows:

Year Ending June 30,	2016 Wastewater Revenue	
	Principal	Interest
2021	\$ 318,000	\$ 200,866
2022	329,000	191,322
2023	341,000	181,440
2024	347,000	171,292
2025	362,000	160,834
2026-2030	1,968,000	635,607
2031-2035	2,287,000	322,656
2036-2037	1,016,000	30,238
Total	<u>\$ 6,968,000</u>	<u>\$ 1,894,255</u>
Due within one year	\$ 318,000	\$ 200,866
Due after one year	6,650,000	1,693,389
Total	<u>\$ 6,968,000</u>	<u>\$ 1,894,255</u>



**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**7. LONG-TERM LIABILITIES, Continued**

**B. Business-type Activities, Continued**

2016 Clean Water State Revolving Fund

In May 2016, the City entered into a loan agreement with the State of California Water Resources Control Board to provide funding for its 50% share of upgrades to the Pinole-Hercules Wastewater Pollution Control Plant to achieve compliance with Regional Water Quality Board NPDES. Funds are drawn on the agreement as work is completed up to a maximum amount of \$26.7 million plus any construction period interest. The loan accrues interest at a rate of 1.7 percent annually. Annual principal payments are due each August 31, commencing August 31, 2019. Final payment is due August 2048. Net revenues, defined as all sewer enterprise fund revenues less operations and maintenance costs (excluding depreciation and amortization expenses), is pledged for future debt service. As of June 30, 2020, the total debt outstanding on the loan is \$25,456,833. Additional loan principal of \$3,715,262 was added to the outstanding loan balance during the fiscal year ended June 30, 2020, and as such, the table below includes future debt service requirements related to this amount.

Year Ending June 30,	2016 Clean Water State Revolving	
	Principal	Interest
2021	\$ 682,858	\$ 406,326
2022	668,026	421,158
2023	679,383	409,801
2024	690,932	398,252
2025	702,678	386,506
2026-2030	3,696,687	1,749,232
2031-2035	4,021,772	1,424,147
2036-2040	4,375,445	1,070,475
2041-2045	4,760,220	685,700
2046-2049	5,178,832	267,088
Total	<u>\$ 25,456,833</u>	<u>\$ 7,218,685</u>
Due within one year	\$ 682,858	\$ 406,326
Due after one year	24,773,975	6,812,359
Total	<u>\$ 25,456,833</u>	<u>\$ 7,218,685</u>

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**8. INTERFUND TRANSACTIONS**

**A. Interfund Transfers to/from Other Funds**

Transfers between funds during the fiscal year ended June 30, 2020 were as follows:

<b>Transfer From</b>	<b>Transfer To</b>	<b>Description of Transfer</b>	<b>Amount</b>
General Fund	Cable Television Fund	Cable TV contributions	\$ 147,804
General Fund	Recreation Fund	Recreation operating contributions	477,254
		Swim center contributions	45,000
General Fund	Public Works Capital Projects Fund	Funding for street projects	250,000
		Funding for streets rehabilitation	250,000
			<u>\$ 1,170,058</u>

Intra-fund transfers are not presented on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the governmental funds as they are presented on a net basis.

**B. Due to/from Other Funds**

Current interfund balances arise from one fund advancing monies to another fund with the intent of being repaid in the next fiscal year. The composition of interfund balances at June 30, 2020, is as follows:

<b>Due To</b>	<b>Due From</b>	<b>Description of Due From/Due to</b>	<b>Amount</b>
General Fund	Storm Water Fund	Deficit cash balance	\$ 62,187
General Fund	Public Works Capital Projects Fund	Deficit cash balance	81,521
General Fund	Cable Television Fund	Deficit cash balance	74,540
			<u>\$ 218,248</u>

**9. DEFINED BENEFIT PENSION PLAN**

**A. General Information about the Pension Plans**

Plan Description - All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors five rate plans (two miscellaneous and three safety).

Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**9. DEFINED BENEFIT PENSION PLAN, Continued**

**A. General Information about the Pension Plans, Continued**

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 (age 52 for Miscellaneous Plan members if membership date is on or after January 1, 2013) with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 5 years of service. The death benefit is one of the following: the Special Death Benefit (Safety only), the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The rate plan provisions and benefits in effect for the year ended June 30, 2020, are summarized as follows:

	Miscellaneous-Classic	Miscellaneous-PEPRA
Hire Date	Prior to July 1, 2013	On or after July 1, 2013
Benefit vesting schedule	5 years service	5 years service
Benefit payment	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits, as a % of annual salary	2.5%	2.0%
Required employee contribution rates	8.00%	6.250%
Required employer contribution rates*	11.432%	6.985%
Required UAL payment	\$ 1,042,581	\$ 2,337
	Safety-Classic	Safety-PEPRA (Fire)
Hire Date	Prior to July 1, 2013	On or after January 1, 2013
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	57
Monthly benefits, as a % of annual salary	3.0%	2.7%
Required employee contribution rates	9.000%	11.500%
Required employer contribution rates (Police)*	20.073%	13.034%
Required UAL payment (Police)	\$ 1,130,805	\$ 1,838
		Safety-PEPRA (Police)
Hire Date		On or after January 1, 2013
Benefit vesting schedule		5 years service
Benefit payments		Monthly for life
Retirement age		57
Monthly benefits, as a % of annual salary		2.7%
Required employee contribution rates		11.500%
Required employer contribution rates (Police)*		13.034%
Required UAL payment (Police)		\$ 3,211

\* The employer contribution rate reflects the employer's normal cost rate and does not include unfunded accrued liability.

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**9. DEFINED BENEFIT PENSION PLAN, Continued**

**A. General Information about the Pension Plans, Continued**

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

The City's contribution to the Plan for the measurement period ended June 30, 2019 was \$2,886,708.

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions**

As of June 30, 2020, the City reported net pension liability for its proportionate share of the net pension liability of the Plan of \$33,914,595.

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2018, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2018 and 2019 was as follows:

Proportion - June 30, 2018	0.32602 %
Proportion - June 30, 2019	<u>0.33097 %</u>
Change - Increase (Decrease)	0.00495 %

For the year ended June 30, 2020, the City recognized pension expense of \$5,960,698. At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 3,367,332	\$ -
Differences between actual and expected experience	2,224,159	28,261
Changes in assumptions	1,491,362	405,937
Net differences between projected and actual earnings on plan investments	-	522,903
Change in employer's proportion	380,236	68,633
Differences between actual contributions and proportionate share of contributions	-	1,334,137
Total	<u>\$ 7,463,089</u>	<u>\$ 2,359,871</u>

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**9. DEFINED BENEFIT PENSION PLAN, Continued**

***B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions, Continued***

\$3,367,332 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending June 30:	
2021	\$ 1,880,026
2022	(486,581)
2023	241,718
2024	103,723
Thereafter	-

Actuarial Assumptions- The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return (1)	7.15%
Mortality (2)	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

(1) Net of pension plan investment expenses.

(2) The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**9. DEFINED BENEFIT PENSION PLAN, Continued**

***B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions, Continued***

Changes in Assumptions - There were no changes of assumptions during the measurement period ended June 30, 2019. Deferred inflows of resources for changes in assumptions presented in the deferred outflows/inflows table above represents the portion of the changes of assumptions related to prior measurement periods.

Discount Rate - The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. The tests revealed the assets would not run out. Therefore, the current 7.15 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees' Retirement Fund (PERF). The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund (Public Employees' Retirement Fund) cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. The target allocation shown was adopted by the Board effective July 1, 2015.

**City of Pinole**  
**Notes to Basic Financial Statements**  
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**9. DEFINED BENEFIT PENSION PLAN, Continued**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions, Continued**

Asset Class <sup>(1)</sup>	Assumed Asset Allocation	Real Return Years 1 - 10 <sup>(2)</sup>	Real Return Years 11+ <sup>(3)</sup>
Global equity	50.00%	4.80%	5.98%
Fixed income	28.00%	1.00%	2.62%
Inflation assets	0.00%	0.77%	1.81%
Private equity	8.00%	6.30%	7.23%
Real assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	100%		

<sup>(1)</sup> In the System's CAFR, Fixed Income is included in Global Debt Securities;  
Liquidity is included in Short-Term Investments; Inflation Assets are included in  
both Global Equity Securities and Global Debt Securities.

<sup>(2)</sup> An expected inflation of 2.00% used for this period.

<sup>(3)</sup> An expected inflation of 2.92% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the City's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease		6.15%
Net Pension Liability	\$	50,477,133
Current Discount Rate		7.15%
Net Pension Liability	\$	33,914,595
1% Increase		8.15%
Net Pension Liability	\$	20,299,220

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payables to the Pension Plan - At June 30, 2020, the City reported \$0 for outstanding amounts of contributions for the CalPERS Cost Sharing Multiple-Employer Plan.

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**10. OTHER POST EMPLOYMENT BENEFITS (OPEB)**

**A. Description of the Plan**

The City sponsors and administers a single-employer health care plan for its employees. The plan includes healthcare coverage to long-service retirees. At retirement, City employees can elect Blue Shield, Kaiser, PERS Care, or PERS Choice medical coverage through the City at the City's expense. As the City's OPEB benefits are administered by City personnel, no separate financial statements are issued.

**B. Employees Covered**

The City currently pays health insurance premiums of \$2,028 per month per family. For the year ended June 30, 2020, the City had 104 retired employees. The City currently has 95 active employees who may become eligible to retire and receive benefits in the future. Eligibility requirements include retirement directly from the City under CalPERS at age 55 years CalPERS service or disability.

Inactive employees or beneficiaries currently receiving benefits	91
Inactive entitled to but not yet receiving benefits	13
Active employees	95
Total	<u>199</u>

**C. Contributions**

Employees hired before July 1, 2010 receive a City contribution toward their retiree health premium equal to that provided to current active employees. Employees shall be offered the option to opt into the vesting program as soon after the program implementation as allowed per CalPERS regulations.

Employees hired on or after July 1, 2010 receive a City contribution toward their retiree health premium in an amount as described by Government Code Section 22893 (the PERS vesting schedule). Government Code Section 22893 currently reads that the percentage of employer contribution payable for postretirement health benefits for an employee of a contracting agency subject to this section shall, except as provided in subdivision (b) be based on the member's completed years of credited state service at retirement as shown in the following table:

Credited Years of Service	Percentage of Employer Contributions
10	50
11	55
12	60
13	65
14	70
15	75
16	80
17	85
18	90
19	95
20 or more	100



**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**10. OTHER POST EMPLOYMENT BENEFITS (OPEB), Continued**

***D. Net OPEB Liability***

The City's net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019. The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement date.

Valuation Date	June 30, 2019
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	3.50% at June 30, 2019
Inflation	2.75% annually
Salary Increases	3% - Aggregated
Mortality, Retirement, Disability, Termination	CalPERS 1997-2015 Experience Study
Mortality Improvement	Mortality projected fully generational with Scale MP-2019
Healthcare cost trend rates	Non-Medicare - 7.25% for 2021, decreasing to an ultimate rate of 4.0% in 2076 and later years Medicare - 6.3% for 2021, decreasing to an ultimate rate of 4.0% in 2076 and later years

***E. Discount Rate***

The discount rate used to measure the total OPEB liability was 3.50%. The City's OPEB Plan is an unfunded plan, therefore the discount rate was set to the rate of tax-exempt, high quality 20-year municipal bonds, as of the valuation date.

***F. Changes in the Total OPEB Liability***

	Total OPEB Liability
Balance at June 30, 2019	\$ 35,335,912
Changes in the year:	
Service cost	1,227,488
Interest on the total pension liability	1,391,794
Differences between actual and expected experience	(2,333,030)
Changes in assumptions	1,956,937
Changes in benefit terms	-
Benefit payments	(1,199,486)
Net changes	1,043,703
Balance at June 30, 2020	\$ 36,379,615

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**10. OTHER POST EMPLOYMENT BENEFITS (OPEB), Continued**

***F. Changes in the Total OPEB Liability, Continued***

*Sensitivity of the Total OPEB liability to Changes in the Discount Rate* – The following presents the total OPEB liability of the City for the Plan, calculated using the discount rate for the Plan, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease - 2.50%	
Total OPEB liability	\$ 31,189,393
Current Discount Rate - 3.50%	
Total OPEB liability	\$ 36,379,615
1% Increase - 4.50%	
Total OPEB liability	\$ 43,070,763

*Sensitivity of the Total OPEB liability to Changes in the Healthcare Cost Trend Rate* – The following presents the total OPEB liability of the City for the Plan, calculated using the healthcare cost trend rate for the Plan, as well as what the City's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease	
Total OPEB liability	\$ 30,890,429
Current Healthcare Trend Rate	
Total OPEB liability	\$ 36,379,615
1% Increase	
Total OPEB liability	\$ 43,466,966

***G. Recognition of Deferred Outflows and Deferred Inflows of Resources***

Gains and losses related to changes in total OPEB liability are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The recognition period differs depending on the source of the gain or loss:

All amounts	Expected average remaining service lifetime (EARSL) (5.7 years at July 1, 2018)
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**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**10. OTHER POST EMPLOYMENT BENEFITS (OPEB), Continued**

**H. OPEB Expenses and Deferred Outflows/Inflows of Resources Related to OPEB**

For the fiscal year ended June 30, 2020, the City recognized OPEB expense of \$1,411,818. For the fiscal year ended June 30, 2020, the City reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 1,225,956	\$ -
Changes in assumptions	1,613,615	3,160,487
Differences between expected and actual experience	-	1,923,726
Total	<u>\$ 2,839,571</u>	<u>\$ 5,084,213</u>

The \$1,225,956 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2019 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2021. Other amounts reported as deferred inflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ending June 30:	Deferred Outflows / (Inflows) of
2021	\$ (1,209,979)
2022	(1,209,979)
2023	(787,979)
2024	(216,478)
2025	(46,183)
Thereafter	-

**11. FUND BALANCE**

GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent.

The City of Pinole has established the following fund balance policies:

**Committed Fund Balance:** Only the City Council may have the authority to create or change a fund balance commitment. Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally.

**Assigned Fund Balance:** Amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. The policy hereby delegates the authority to assign amounts to be used for specific purposes to the City Manager and the Finance Director for the purpose of reporting these amounts in the annual financial statements.

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**11. FUND BALANCE, Continued**

The accounting policies of the City consider restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers committed amounts to be reduced first, followed by assigned amounts, and unassigned amounts.

As of June 30, 2020, fund balances consisted of the following:

	General Fund	Housing Programs	Nonmajor Governmental Funds	Total
Fund Balances				
<b>Nonspendable fund balance:</b>				
Inventory	\$ 18,856	\$ -	\$ -	\$ 18,856
Prepaid items and supplies	444,211	-	315,552	759,763
Total Nonspendable	463,067	-	315,552	778,619
<b>Restricted fund balance for:</b>				
Housing Redevelopment	-	7,819,515	-	7,819,515
Real estate maintenance	166,676	-	-	166,676
Police	-	-	967,979	967,979
Growth impact	-	-	108,925	108,925
Gas Tax	-	-	927,445	927,445
Measure C	-	-	1,506,021	1,506,021
Parkland Dedication	-	-	88,070	88,070
Storm Water	-	-	16,431	16,431
Refuse Management	-	-	335,177	335,177
Capital projects	-	-	321,004	321,004
Solid Waste	-	-	1,558,131	1,558,131
CASP Certification	-	-	20,749	20,749
Adjudicated Asset Seizure	-	-	86,562	86,562
Pension Fund	18,088,811	-	-	18,088,811
Total Restricted	18,255,487	7,819,515	5,936,494	32,011,496
<b>Committed fund balance for:</b>				
Encumbrance	579,257	-	-	579,257
Total Assigned fund balance	579,257	-	-	579,257
<b>Assigned fund balance for:</b>				
Capital projects	-	-	2,532,670	2,532,670
General reserve	7,457,116	-	-	7,457,116
Emergency reserve	100,000	-	-	100,000
Equipment reserve	114,949	-	-	114,949
Police	-	-	2,147	2,147
Recreation	-	-	58,143	58,143
Building & Planning	-	-	158,390	158,390
Total Assigned fund balance	7,672,065	-	2,751,350	10,423,415
<b>Unassigned fund balance</b>				
Minimum fund balance reserve	10,828,937	-	(35,900)	10,793,037
	10,828,937	-	(35,900)	10,793,037
<b>Total Fund Balances</b>	<b>\$ 37,798,813</b>	<b>\$ 7,819,515</b>	<b>\$ 8,967,496</b>	<b>\$ 54,585,824</b>

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**12. RISK MANAGEMENT**

The City manages risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters by participating in the public entity risk pools described below and by retaining certain risks.

Public entity risk pools are formally organized and separate entities established under the Joint Exercise of Powers Act of the State of California which exercise full powers and authorities within the scope of the related Joint Powers Agreements including the preparation of annual budgets, accountability for all funds, the power to make and execute contracts and the right to sue and be sued. Each risk pool is governed by a board consisting of representatives from member municipalities. Each board controls the operations of the respective risk pool, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on that board. Obligations and liabilities of these risk pools are not the member's responsibility.

Risk Coverage - The City is a member of the Municipal Pooling Authority of Northern California (MPA). MPA provides coverage against the following types of loss risks under terms of joint-powers agreement with the City and several other cities and governmental agencies as follows:

Type of Coverage (Deductible)	Coverage Limits
Liability (\$25,000) including errors and omissions for Public Officials	\$ 29,000,000
All Risk Fire and Property (\$5,000)	1,000,000,000
Workers' Compensation (no deductible)	50,000,000
Vehicle Physical Damage (\$3,000 for police, \$2,000 all others)	250,000

The MPA is governed by a Board consisting of representatives from member municipalities. The Board controls the operations of the MPA, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on the Board.

The City's deposits with the MPA are in accordance with formulas established by the MPA. Actual surpluses or losses are shared according to a formula developed from overall loss costs and spread to member entities on a percentage basis after a retrospective rating.

During the fiscal year ended June 30, 2020, the City contributed \$1,275,425 for coverage.

Financial statements may be obtained from Municipal Pooling Authority of Northern California, 1911 San Miguel Drive, Suite 200, Walnut Creek, CA 94596.

**13. DEFICIT FUND BALANCES AND NET POSITION**

As of June 30, 2020, the following funds had a fund deficit:

Fund	Deficit
Cable TV	\$ (35,235)
Development Services	(665)

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**14. SUCCESSOR AGENCY PRIVATE PURPOSE TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY**

The Pinole Redevelopment Agency (the "former RDA") was formed in 1972 to finance redevelopment projects in the Agency of Pinole pursuant to the State of California Health and Safety Code, Section 3300. On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 that provided for the dissolution of all redevelopment agencies in the State of California as of February 1, 2012, at which time the City of Pinole elected to take over as the Successor Agency (the "Agency").

The asset and liabilities of the former RDA were transferred to the Successor Agency on February 1, 2012 as a result of the dissolution. The Successor Agency acts in a fiduciary capacity to wind down affairs of the former RDA which includes disposing of the assets and liabilities, and its activities are reported in the fiduciary private-purpose trust fund.

**A. Capital Assets**

Capital asset activity for the fiscal year ended June 30, 2020 was as follows:

	Balance July 1, 2019 (restated)	Additions	Retirements	Transfers	Balance June 30, 2020
<b>Fiduciary Activities:</b>					
<b>Capital assets not being depreciated:</b>					
Land	\$ 3,086,020	\$ -	\$ (581,227)	\$ -	\$ 2,504,793
<b>Total assets not being depreciated</b>	<b>3,086,020</b>	<b>-</b>	<b>(581,227)</b>	<b>-</b>	<b>2,504,793</b>
<b>Capital assets being depreciated:</b>					
Buildings and improvements	9,478,371	-	-	-	9,478,371
Streets and roads	3,024,010	-	-	-	3,024,010
Bridges	433,276	-	-	-	433,276
Parks	159,935	-	-	-	159,935
<b>Total capital assets being depreciated</b>	<b>13,095,592</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,095,592</b>
<b>Accumulated depreciation:</b>					
Buildings and improvements	3,130,658	193,566	-	-	3,324,224
Streets and roads	1,385,208	57,438	-	-	1,442,646
Bridges	71,425	9,278	-	-	80,703
Parks	159,935	-	-	-	159,935
<b>Total accumulated depreciation</b>	<b>4,747,226</b>	<b>260,282</b>	<b>-</b>	<b>-</b>	<b>5,007,508</b>
<b>Net depreciable assets</b>	<b>8,348,366</b>	<b>(260,282)</b>	<b>-</b>	<b>-</b>	<b>8,088,084</b>
<b>Total fiduciary activities capital assets, net</b>	<b>\$ 11,434,386</b>	<b>\$ (260,282)</b>	<b>\$ (581,227)</b>	<b>\$ -</b>	<b>\$ 10,592,877</b>

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**14. SUCCESSOR AGENCY PRIVATE PURPOSE TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY, Continued**

**B. Long-term Liabilities**

The following is a summary of changes in the Agency's long-term liabilities related to governmental activities for the fiscal year ended June 30, 2020:

	Balance July 1, 2019	Addition	Retirements	Balance June 30, 2020	Current Portion
<b>Tax Allocation Bonds:</b>					
2015 Series A Bonds	\$ 16,005,000	\$ -	\$ (1,430,000)	\$ 14,575,000	\$ 2,660,000
2015 Series B Bonds	3,835,000	-	(3,460,000)	375,000	375,000
<b>Total long-term debt</b>	<b>\$ 23,605,000</b>	<b>\$ -</b>	<b>\$ (4,890,000)</b>	<b>\$ 14,950,000</b>	<b>\$ 3,035,000</b>

A description of the long-term liabilities related to fiduciary activities at June 30, 2019 follows:

**Bonds Payable**

On August 6, 2015, the Successor Agency to the Pinole Redevelopment Agency issued \$29,735,000 of tax allocation refunding bonds to redeem bonds held by the former Pinole Redevelopment Agency (1998A, 1998B, 1999, 2003A, 2003B, 2004 (Housing), 2004B (2<sup>nd</sup> Subordinate), 2004A (2<sup>nd</sup> Subordinate), 2004A (3<sup>rd</sup> Subordinate). The 2015A Tax Allocation Refunding Bond (Tax-Exempt) in the amount of \$19,810,000 bears an interest rate of 2.270% which is payable semi-annually on February 1 and August 1 of each year through 2023. Principal payments are due annually on August 1 through 2023. The 2015B Tax Allocation Refunding Bond (Taxable) bears an interest rate of 2.340% which is payable semi-annually on February 1 and August 1 of each year through 2020. Principal payments are due annually on August 1 through 2020.

**2015 Series A Tax Allocation Bond**

Debt service requirements are shown below for bonds payable long-term debt:

	For the Year Ending June 30	Principal	Interest
2021	\$	2,660,000	\$ 300,662
2022		4,125,000	223,652
2023		4,220,000	128,936
2024		3,570,000	40,520
Total	\$	14,575,000	\$ 693,770

**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

**14. SUCCESSOR AGENCY PRIVATE PURPOSE TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY, Continued**

**B. Long-term Liabilities, Continued**

2015 Series B Tax Allocation Bond

Debt service requirements are shown below for bonds payable long-term debt:

	For the Year Ending June 30	Principal	Interest
2021	\$	375,000	\$ 4,387
Total	\$	375,000	\$ 4,387

**15. CONTINGENCIES AND COMMITMENTS**

The City is subject to litigation arising in the normal course of business. In the opinion of the City Attorney there is no pending litigation which is likely to have a material adverse effect on the financial position of the City.

Grant Awards - The City participates in certain Federal and State assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

**16. PRIOR PERIOD ADJUSTMENTS**

The City prior period adjustments to correct PALC repayment on loan receivables, to correct capital assets incurred in prior years which were not capitalized and record transfer of assets from successor agency.

	Net Position, as Previously Reported at June 30, 2019	Prior Period Adjustments		Net Position, as Restated at June 30, 2019
		Capital Assets	Cash and Investments	
<b><i>Governmental-Wide Financial Statements</i></b>				
Governmental activities	\$ 19,921,459	\$ 964,869	\$ -	\$ 20,886,328
Business-type activities	\$ 20,972,365	\$ 50,008	\$ -	\$ 21,022,373
Fiduciary activities	\$ (1,123,370)	\$ (692,185)	\$ -	\$ (1,815,555)

	Fund Balance, as Previously Reported at June 30, 2019	Prior Period Adjustments		Fund Balance, as Restated at June 30, 2019
		Capital Assets	Cash and Investments	
<b><i>Fund Financial Statements</i></b>				
General Fund	\$ 34,800,553	\$ -	\$ 1,500,000	\$ 36,300,553
Housing Program SRF	\$ 9,281,269	\$ -	\$ (1,500,000)	\$ 7,781,269
Wastewater Fund	\$ 20,972,365	\$ 50,008	\$ -	\$ 21,022,373
Private-Purpose Trust Fund	\$ (1,123,370)	\$ (692,185)	\$ -	\$ (1,815,555)



**City of Pinole**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2020**

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**17. COVID-19 PANDEMIC**

During December 2019, the Novel Corona Virus Disease (COVID-19) was discovered. The COVID-19 was subsequently declared a world-wide pandemic by the World Health Organization on March 11, 2020. On March 4, 2020, California State Governor Gavin Newsom proclaimed a State of Emergency as a result of the threat of the COVID-19 in the State of California which led to a mandated shelter in place order. Although there has been no direct significant financial impact on the City so far, management are continuing to monitor the financial effect it may potentially have on the coming years.

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# REQUIRED SUPPLEMENTARY INFORMATION

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# City of Pinole

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### General Fund

For the year ended June 30, 2020

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES:</b>				
Taxes and assessments	\$ 15,119,078	\$ 15,130,582	\$ 15,620,846	\$ 490,264
Intergovernmental revenues	92,026	82,830	87,219	4,389
Loan repayments	-	500,000	500,000	-
Contributions	-	5,630	5,630	-
Investment earnings	250,000	226,500	1,619,465	1,392,965
Rents and ground leases	115,450	126,848	93,448	(33,400)
Charges for services	3,141,482	3,268,411	3,352,041	83,630
Fines, forfeitures and penalties	41,550	17,683	16,874	(809)
Other revenues	18,500	22,905	63,964	41,059
<b>Total revenues</b>	<b>18,778,086</b>	<b>19,381,389</b>	<b>21,359,487</b>	<b>1,978,098</b>
<b>EXPENDITURES:</b>				
Current:				
General administration	3,320,580	3,715,396	3,680,454	34,942
Public safety	12,571,923	12,052,080	12,009,857	42,223
Public works	1,110,395	1,152,826	1,116,723	36,103
Community development	382,061	187,723	187,722	1
Capital outlay	2,122,998	2,767,424	1,103,715	1,663,709
Debt service:				
Principal	347,809	301,709	301,709	-
Interest and fiscal charges	307,406	303,724	304,844	(1,120)
<b>Total expenditures</b>	<b>20,163,172</b>	<b>20,480,882</b>	<b>18,705,024</b>	<b>1,775,858</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,385,086)</b>	<b>(1,099,493)</b>	<b>2,654,463</b>	<b>3,753,956</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from sale of asset	11,000	1,400	13,855	12,455
Transfers out	(1,420,137)	(1,340,058)	(1,170,058)	170,000
<b>Total other financing sources (uses)</b>	<b>(1,409,137)</b>	<b>(1,338,658)</b>	<b>(1,156,203)</b>	<b>182,455</b>
<b>Net change in fund balances</b>	<b>\$ (2,794,223)</b>	<b>\$ (2,438,151)</b>	<b>1,498,260</b>	<b>\$ 3,936,411</b>
<b>FUND BALANCES:</b>				
Beginning of year, as restated			36,300,553	
End of year			<u>\$ 37,798,813</u>	

# City of Pinole

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Housing Programs Special Revenue Fund

For the year ended June 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Loan Repayments	\$ 55,000	\$ 30,200	\$ 44,892	\$ 14,692
Investment earnings	135,000	64,600	62,291	(2,309)
Rents and ground leases	72,253	-	-	-
Other revenues	-	750	751	1
<b>Total revenues</b>	<b>262,253</b>	<b>95,550</b>	<b>107,934</b>	<b>12,384</b>
<b>EXPENDITURES:</b>				
Current:				
Community development	211,107	69,776	69,688	88
<b>Total expenditures</b>	<b>211,107</b>	<b>69,776</b>	<b>69,688</b>	<b>88</b>
<b>Net change in fund balances</b>	<b>\$ 51,146</b>	<b>\$ 25,774</b>	<b>38,246</b>	<b>\$ 12,472</b>
<b>FUND BALANCES:</b>				
Beginning of year, as restated			7,781,269	
End of year			<u>\$ 7,819,515</u>	

**City of Pinole**  
**Notes to Required Supplementary Information**  
**For the year ended June 30, 2020**

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**1. BUDGETARY CONTROL AND BUDGETARY ACCOUNTING**

**A. *Budgetary Control and Budgetary Accounting***

Annually, the City Manager submits to the City Council a proposed operating budget for the following fiscal year. This budget includes proposed expenditures, by fund and department, and the revenues expected to finance them. Public hearings are conducted to obtain taxpayer comments and the budget is legally enacted through passage of a resolution. Any revisions which alter total expenditures of any fund must be approved by the City Council.

Budgets are adopted on a basis consistent with generally accepted accounting principles. Budget to actual comparisons in this report use this budgetary basis. Unexpended appropriations lapse at year-end and must be re-appropriated in the following year.

Budgeted amounts are as originally adopted, or as amended by the City Council.

**City of Pinole**  
**Notes to Required Supplementary Information**  
**For the year ended June 30, 2020**

**2. DEFINED BENEFIT PENSION PLAN**

**A. Schedule of the City's Proportionate Share of the Net Pension Liability - Last 10 Years\***

Fiscal year:	2020	2019	2018	2017	2016	2015
Measurement date:	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
Proportion of the net pension liability	0.33097%	0.32602%	0.31631%	0.31346%	0.30817%	0.30594%
Proportionate share of the net pension liability	\$ 33,914,595	\$ 31,416,057	\$ 31,369,644	\$ 27,123,752	\$ 21,152,634	\$ 18,565,336
Covered payroll	\$ 7,893,697	\$ 7,579,208	\$ 7,156,301	\$ 6,936,049	\$ 7,566,201	\$ 7,588,896
Proportionate Share of the net pension liability as percentage of covered payroll	429.64%	414.50%	438.35%	391.05%	279.57%	244.64%
Plan fiduciary net position as a percentage of the total pension liability	73.31%	73.31%	73.31%	74.06%	78.40%	79.82%

**Notes to Schedule:**

\* Fiscal year 2015 was the 1st year of implementation.

**B. Schedule of Contributions - Last 10 Years\***

Fiscal year	2020	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 3,367,332	\$ 2,886,708	\$ 2,298,114	\$ 2,067,225	\$ 1,529,134	\$ 1,403,576
Contribution in relation to the actuarially determined contributions	3,367,332	2,886,708	2,298,114	2,067,225	1,529,134	1,470,096
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (66,520)
Covered payroll	\$ 8,364,125	\$ 7,893,697	\$ 7,579,208	\$ 7,156,301	\$ 6,936,049	\$ 7,566,201
Contributions as a percentage of covered payroll	-40.26%	-36.57%	-30.32%	-28.89%	-22.05%	-19.43%

**Note to Schedule**

Valuation date:**	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013
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\* Fiscal year 2015 was the 1st year of implementation.

\*\* Date of actuarial valuation used to determine the contractually required contribution.



**City of Pinole**  
**Notes to Required Supplementary Information**  
**For the year ended June 30, 2020**

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**3. OTHER POST EMPLOYMENT BENEFITS (OPEB)**

**A. Schedule of the City's Net OPEB Liability and Related Ratios for the Measurement Periods Ended June 30 <sup>(1)</sup>**

<i>Measurement Period</i>	2019	2018
<b>Total OPEB Liability</b>		
Service Cost	\$ 1,227,488	\$ 1,274,335
Interest on the total OPEB liability	1,391,794	1,298,734
Changes in benefit terms	-	-
Differences between expected and actual experience	(2,333,030)	-
Changes of assumptions	1,956,937	(1,655,481)
Benefit payments, including refunds of employee contributions	(1,199,486)	(1,169,676)
<b>Net change in total OPEB liability</b>	<b>1,043,703</b>	<b>(252,088)</b>
<b>Total OPEB liability - beginning</b>	<b>35,335,912</b>	<b>35,588,000</b>
<b>Total OPEB liability - ending</b>	<b>\$ 36,379,615</b>	<b>\$ 35,335,912</b>
Covered-employee payroll	\$ 10,199,027	\$ 9,399,404
Total OPEB liability as a percentage of covered-employee payroll	356.70%	375.94%

**Notes to Schedule:**

(1) Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

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# SUPPLEMENTARY INFORMATION

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**City of Pinole**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2020**

	Capital Projects Fund	Special Revenue Funds	
	Public Works Capital Projects	Growth Impact	Gas Tax
<b>ASSETS</b>			
Cash and investments	\$ 2,980,580	\$ 108,925	\$ 910,405
Accounts receivables	-	-	51,569
Prepaid and supplies	-	-	-
<b>Total assets</b>	<u>\$ 2,980,580</u>	<u>\$ 108,925</u>	<u>\$ 961,974</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable and accrued liabilities	\$ 45,385	\$ -	\$ 34,529
Deposits payable	-	-	-
Due to other funds	81,521	-	-
<b>Total liabilities</b>	<u>126,906</u>	<u>-</u>	<u>34,529</u>
<b>Fund Balances:</b>			
Nonspendable	-	-	-
Restricted	321,004	108,925	927,445
Assigned	2,532,670	-	-
Unassigned	-	-	-
<b>Total fund balances</b>	<u>2,853,674</u>	<u>108,925</u>	<u>927,445</u>
<b>Total liabilities and fund balances</b>	<u>\$ 2,980,580</u>	<u>\$ 108,925</u>	<u>\$ 961,974</u>

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Special Revenue Funds

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Parkland Dedication	Measure C	Storm Water	Refuse Management	Adjudicated Asset Seizure	Police
\$ 88,070	\$ 1,112,236	\$ -	\$ 330,170	\$ 102,446	\$ 847,369
-	400,685	91,203	5,007	-	122,757
-	315,552	-	-	-	-
<u>\$ 88,070</u>	<u>\$ 1,828,473</u>	<u>\$ 91,203</u>	<u>\$ 335,177</u>	<u>\$ 102,446</u>	<u>\$ 970,126</u>
\$ -	\$ 6,900	\$ 3,846	\$ -	\$ 15,884	\$ -
-	-	8,716	-	-	-
-	-	62,210	-	-	-
<u>-</u>	<u>6,900</u>	<u>74,772</u>	<u>-</u>	<u>15,884</u>	<u>-</u>
-	315,552	-	-	-	-
88,070	1,506,021	16,431	335,177	86,562	967,979
-	-	-	-	-	2,147
-	-	-	-	-	-
<u>88,070</u>	<u>1,821,573</u>	<u>16,431</u>	<u>335,177</u>	<u>86,562</u>	<u>970,126</u>
<u>\$ 88,070</u>	<u>\$ 1,828,473</u>	<u>\$ 91,203</u>	<u>\$ 335,177</u>	<u>\$ 102,446</u>	<u>\$ 970,126</u>

**City of Pinole**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2020**

		Special Revenue Funds		
		Cable TV	Recreation	Building & Planning
<b>ASSETS</b>				
Cash and investments		\$ -	\$ 101,540	\$ 300,950
Accounts receivables		44,409	5,063	9,905
Prepaid and supplies		-	-	-
<b>Total assets</b>		<u>\$ 44,409</u>	<u>\$ 106,603</u>	<u>\$ 310,855</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities		\$ 1,404	\$ 31,520	\$ 154,787
Deposits payable		-	13,190	(2,322)
Due to other funds		74,540	-	-
<b>Total liabilities</b>		<u>79,644</u>	<u>48,460</u>	<u>152,465</u>
<b>Fund Balances:</b>				
Nonspendable		-	-	-
Restricted		-	-	-
Assigned		-	58,143	158,390
Unassigned		(35,235)	-	-
<b>Total fund balances</b>		<u>(35,235)</u>	<u>58,143</u>	<u>158,390</u>
<b>Total liabilities and fund balances</b>		<u>\$ 44,409</u>	<u>\$ 106,603</u>	<u>\$ 310,855</u>

Special Revenue Funds					Total
Development Services	Fire Department Grants	Solid Waste Fund	CASP Certification & Training	Nonmajor Governmental Funds	
\$ 73,220	\$ -	\$ 1,466,158	\$ 20,753	\$ 8,442,822	
-	-	91,973	40	822,611	
-	-	-	-	315,552	
<u>\$ 73,220</u>	<u>\$ -</u>	<u>\$ 1,558,131</u>	<u>\$ 20,793</u>	<u>\$ 9,580,985</u>	
\$ 7,582	\$ -	\$ -	\$ 44	\$ 301,881	
66,303	-	-	-	85,887	
-	-	-	-	218,271	
<u>73,885</u>	<u>-</u>	<u>-</u>	<u>44</u>	<u>613,489</u>	
-	-	-	-	315,552	
-	-	1,558,131	20,749	5,936,494	
-	-	-	-	2,751,350	
(665)	-	-	-	(35,900)	
<u>(665)</u>	<u>-</u>	<u>1,558,131</u>	<u>20,749</u>	<u>8,967,496</u>	
<u>\$ 73,220</u>	<u>\$ -</u>	<u>\$ 1,558,131</u>	<u>\$ 20,793</u>	<u>\$ 9,580,985</u>	

# City of Pinole

## Statement of Revenues, Expenditures and Changes in Fund Balances

### Nonmajor Governmental Funds

For the year ended June 30, 2020

	Capital Projects Fund	Special Revenue Funds	
	Public Works Capital Projects	Growth Impact	Gas Tax
<b>REVENUES:</b>			
Taxes and assessments	\$ 39,746	\$ -	\$ -
Intergovernmental revenues	535	-	789,998
Contributions	-	-	-
Investment earnings	520	1,842	18,025
Rents and ground leases	15,000	-	-
Charges for services	-	33,716	-
Fines, forfeitures and penalties	18	-	-
Other revenues	-	-	-
<b>Total revenues</b>	<b>55,819</b>	<b>35,558</b>	<b>808,023</b>
<b>EXPENDITURES:</b>			
Current:			
General administration	-	-	-
Public safety	-	-	-
Public works	53,531	-	447,320
Recreation	-	-	-
Community development	-	-	-
Capital outlay	170,874	-	129,781
<b>Total expenditures</b>	<b>224,405</b>	<b>-</b>	<b>577,101</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(168,586)</b>	<b>35,558</b>	<b>230,922</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	500,000	-	-
<b>Total other financing sources (uses)</b>	<b>500,000</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>331,414</b>	<b>35,558</b>	<b>230,922</b>
<b>FUND BALANCES:</b>			
Beginning of year	2,522,260	73,367	696,523
End of year	\$ 2,853,674	\$ 108,925	\$ 927,445



Special Revenue Funds					
Parkland Dedication	Measure C	Storm Water	Refuse Management	Adjudicated Asset Seizure	Police
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,306
-	405,252	-	111,950	-	465,645
-	-	-	-	-	-
1,505	23,857	(190)	7,175	2,139	15,892
-	-	-	-	-	-
26,227	-	-	-	-	-
-	-	-	-	5,000	46,684
-	-	259,103	-	-	-
27,732	429,109	258,913	119,125	7,139	713,527
-	-	-	-	-	-
-	-	-	-	15,000	548,894
-	82,819	289,103	93,143	-	-
-	-	-	-	-	-
-	-	-	-	-	-
799	18,651	-	-	8,079	1,438
799	101,470	289,103	93,143	23,079	550,332
26,933	327,639	(30,190)	25,982	(15,940)	163,195
-	-	-	-	-	-
-	-	-	-	-	-
26,933	327,639	(30,190)	25,982	(15,940)	163,195
61,137	1,493,934	46,621	309,195	102,502	806,931
\$ 88,070	\$ 1,821,573	\$ 16,431	\$ 335,177	\$ 86,562	\$ 970,126

# City of Pinole

## Statement of Revenues, Expenditures and Changes in Fund Balances

### Nonmajor Governmental Funds

For the year ended June 30, 2020

	Special Revenue Funds		
	Cable TV	Recreation	Building & Planning
<b>REVENUES:</b>			
Taxes and assessments	\$ 28,833	\$ -	\$ -
Intergovernmental revenues	-	-	-
Contributions	2,700	16,559	-
Investment earnings	-	(3,301)	12,265
Rents and ground leases	-	77,146	-
Charges for services	191,537	387,431	728,441
Fines, forfeitures and penalties	-	-	-
Other revenues	300	2,899	6,911
<b>Total revenues</b>	<b>223,370</b>	<b>480,734</b>	<b>747,617</b>
<b>EXPENDITURES:</b>			
Current:			
General administration	341,547	7,980	-
Public safety	-	-	-
Public works	-	-	-
Recreation	-	1,000,400	-
Community development	-	-	1,076,066
Capital outlay	33,327	-	-
<b>Total expenditures</b>	<b>374,874</b>	<b>1,008,380</b>	<b>1,076,066</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(151,504)</b>	<b>(527,646)</b>	<b>(328,449)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	147,804	522,254	-
<b>Total other financing sources (uses)</b>	<b>147,804</b>	<b>522,254</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(3,700)</b>	<b>(5,392)</b>	<b>(328,449)</b>
<b>FUND BALANCES:</b>			
Beginning of year	(31,535)	63,535	486,839
End of year	<u>\$ (35,235)</u>	<u>\$ 58,143</u>	<u>\$ 158,390</u>

Special Revenue Funds				Total
Development Services	Fire Department Grants	Solid Waste Fund	CASP Certification & Training	Nonmajor Funds Totals
\$ -	\$ -	\$ -	\$ -	\$ 253,885
-	-	-	-	1,773,380
-	-	-	-	19,259
1,627	-	27,628	-	108,984
-	-	-	-	92,146
-	-	-	7,282	1,374,634
-	-	-	-	51,702
-	-	375,749	-	644,962
1,627	-	403,377	7,282	4,318,952
-	-	-	-	349,527
-	-	-	-	563,894
-	-	-	-	965,916
-	-	-	-	1,000,400
-	-	-	-	1,076,066
-	-	-	-	362,949
-	-	-	-	4,318,752
1,627	-	403,377	7,282	200
-	-	-	-	1,170,058
-	-	-	-	1,170,058
1,627	-	403,377	7,282	1,170,258
(2,292)	-	1,154,754	13,467	7,797,238
\$ (665)	\$ -	\$ 1,558,131	\$ 20,749	\$ 8,967,496

# City of Pinole

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Public Works Capital Projects

For the year ended June 30, 2020

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES:</b>				
Taxes and assessments	\$ -	\$ 39,250	\$ 39,746	\$ 496
Intergovernmental revenues	-	-	535	535
Investment earnings	-	-	520	520
Rents and ground leases	15,000	15,000	15,000	-
Fines, forfeitures and penalties	-	-	18	18
<b>Total revenues</b>	<b>15,000</b>	<b>54,250</b>	<b>55,819</b>	<b>1,569</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	52,042	54,447	53,531	916
Capital outlay	2,675,314	3,164,399	170,874	2,993,525
<b>Total expenditures</b>	<b>2,727,356</b>	<b>3,218,846</b>	<b>224,405</b>	<b>2,994,441</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(2,712,356)</b>	<b>(3,164,596)</b>	<b>(168,586)</b>	<b>2,996,010</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	500,000	500,000	500,000	-
<b>Total other financing sources (uses)</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ (2,212,356)</b>	<b>\$ (2,664,596)</b>	<b>331,414</b>	<b>\$ 2,996,010</b>
<b>FUND BALANCES:</b>				
Beginning of year			2,522,260	
End of year			<u>\$ 2,853,674</u>	

# City of Pinole

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Growth Impact Special Revenue Fund

For the year ended June 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Investment earnings	\$ -	\$ -	\$ 1,842	\$ 1,842
Charges for services	-	-	33,716	33,716
<b>Total revenues</b>	-	-	35,558	35,558
<b>EXPENDITURES:</b>				
Capital outlay	-	39,500	-	39,500
<b>Total expenditures</b>	-	39,500	-	39,500
<b>Net change in fund balances</b>	\$ -	\$ (39,500)	35,558	\$ 75,058
<b>FUND BALANCES:</b>				
Beginning of year			73,367	
End of year			\$ 108,925	

# City of Pinole

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Gas Tax Special Revenue Fund

For the year ended June 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Intergovernmental revenues	\$ 827,289	\$ 825,545	\$ 789,998	\$ (35,547)
Investment earnings	5,000	12,700	18,025	5,325
<b>Total revenues</b>	<b>832,289</b>	<b>838,245</b>	<b>808,023</b>	<b>(30,222)</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	447,547	404,865	447,320	(42,455)
Capital outlay	55,000	872,118	129,781	742,337
<b>Total expenditures</b>	<b>502,547</b>	<b>1,276,983</b>	<b>577,101</b>	<b>699,882</b>
<b>Net change in fund balances</b>	<b>\$ 329,742</b>	<b>\$ (438,738)</b>	<b>230,922</b>	<b>\$ 669,660</b>
<b>FUND BALANCES:</b>				
Beginning of year			696,523	
End of year			<u>\$ 927,445</u>	

# City of Pinole

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Parkland Dedication Special Revenue Fund

For the year ended June 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Investment earnings	\$ -	\$ -	\$ 1,505	\$ 1,505
Charges for services	-	-	26,227	26,227
<b>Total revenues</b>	-	-	27,732	27,732
<b>EXPENDITURES:</b>				
Capital outlay	15,509	15,509	799	14,710
<b>Total expenditures</b>	15,509	15,509	799	14,710
<b>Net change in fund balances</b>	<u>\$ (15,509)</u>	<u>\$ (15,509)</u>	<u>26,933</u>	<u>\$ 42,442</u>
<b>FUND BALANCES:</b>				
Beginning of year			61,137	
End of year			<u>\$ 88,070</u>	

# City of Pinole

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Measure C Special Revenue Fund

For the year ended June 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Intergovernmental revenues	\$ 360,000	\$ 365,000	\$ 405,252	\$ 40,252
Investment earnings	8,000	19,200	23,857	4,657
<b>Total revenues</b>	<b>368,000</b>	<b>384,200</b>	<b>429,109</b>	<b>44,909</b>
<b>EXPENDITURES:</b>				
Current:				
General administration	48,930	48,930	-	48,930
Public works	119,668	81,086	82,819	(1,733)
Capital outlay	17,000	224,650	18,651	205,999
<b>Total expenditures</b>	<b>185,598</b>	<b>354,666</b>	<b>101,470</b>	<b>253,196</b>
<b>Net change in fund balances</b>	<b>\$ 182,402</b>	<b>\$ 29,534</b>	<b>327,639</b>	<b>\$ 298,105</b>
<b>FUND BALANCES:</b>				
Beginning of year			1,493,934	
End of year			<u>\$ 1,821,573</u>	



# City of Pinole

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Storm Water Special Revenue Fund

For the year ended June 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Investment earnings	\$ 150	\$ 150	\$ (190)	\$ (340)
Other revenues	266,470	272,000	259,103	(12,897)
<b>Total revenues</b>	<b>266,620</b>	<b>272,150</b>	<b>258,913</b>	<b>(13,237)</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	367,444	286,912	289,103	(2,191)
<b>Total expenditures</b>	<b>367,444</b>	<b>286,912</b>	<b>289,103</b>	<b>(2,191)</b>
<b>Net change in fund balances</b>	<b>\$ (100,824)</b>	<b>\$ (14,762)</b>	<b>(30,190)</b>	<b>\$ (15,428)</b>
<b>FUND BALANCES:</b>				
Beginning of year			46,621	
End of year			<u>\$ 16,431</u>	

# City of Pinole

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Refuse Management Special Revenue Fund

For the year ended June 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Intergovernmental revenues	\$ 60,060	\$ 111,899	\$ 111,950	\$ 51
Investment earnings	6,000	5,650	7,175	1,525
<b>Total revenues</b>	<b>66,060</b>	<b>117,549</b>	<b>119,125</b>	<b>1,576</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	125,347	93,145	93,143	2
<b>Total expenditures</b>	<b>125,347</b>	<b>93,145</b>	<b>93,143</b>	<b>2</b>
<b>Net change in fund balances</b>	<b>\$ (59,287)</b>	<b>\$ 24,404</b>	<b>25,982</b>	<b>\$ 1,578</b>
<b>FUND BALANCES:</b>				
Beginning of year			309,195	
End of year			<u>\$ 335,177</u>	

# City of Pinole

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Adjudicated Asset Seizure Special Revenue Fund

For the year ended June 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Investment earnings	\$ -	\$ -	\$ 2,139	\$ 2,139
Fines, forfeitures and penalties	-	-	5,000	5,000
<b>Total revenues</b>	-	-	7,139	7,139
<b>EXPENDITURES:</b>				
Current:				
Public safety	-	15,000	15,000	-
Capital outlay	-	8,079	8,079	-
<b>Total expenditures</b>	-	23,079	23,079	-
<b>Net change in fund balances</b>	\$ -	\$ (23,079)	(15,940)	\$ 7,139
<b>FUND BALANCES:</b>				
Beginning of year			102,502	
End of year			\$ 86,562	

# City of Pinole

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Police Special Revenue Fund

For the year ended June 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Taxes and assessments	\$ 177,375	\$ 170,863	\$ 185,306	\$ 14,443
Intergovernmental revenues	400,000	465,645	465,645	-
Investment earnings	5,600	11,500	15,892	4,392
Fines, forfeitures and penalties	42,330	40,000	46,684	6,684
<b>Total revenues</b>	<b>625,305</b>	<b>688,008</b>	<b>713,527</b>	<b>25,519</b>
<b>EXPENDITURES:</b>				
Current:				
Public safety	660,766	544,224	548,894	4,670
Capital outlay	7,500	-	1,438	(1,438)
<b>Total expenditures</b>	<b>668,266</b>	<b>544,224</b>	<b>550,332</b>	<b>3,232</b>
<b>Net change in fund balances</b>	<b>\$ (42,961)</b>	<b>\$ 143,784</b>	<b>163,195</b>	<b>\$ 28,751</b>
<b>FUND BALANCES:</b>				
Beginning of year			806,931	
End of year			\$ 970,126	

# City of Pinole

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Cable TV Special Revenue Fund

For the year ended June 30, 2020

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES:</b>				
Taxes and assessments	\$ 35,000	\$ 29,130	\$ 28,833	\$ (297)
Contributions	3,600	2,700	2,700	-
Charges for services	206,963	169,138	191,537	22,399
Other revenues	-	300	300	-
<b>Total revenues</b>	<b>245,563</b>	<b>201,268</b>	<b>223,370</b>	<b>22,102</b>
<b>EXPENDITURES:</b>				
Current:				
General administration	394,140	341,412	341,547	(135)
Capital outlay	74,750	33,327	33,327	-
<b>Total expenditures</b>	<b>468,890</b>	<b>374,739</b>	<b>374,874</b>	<b>(135)</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(223,327)</b>	<b>(173,471)</b>	<b>(151,504)</b>	<b>21,967</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	205,125	137,270	147,804	10,534
<b>Total other financing sources (uses)</b>	<b>205,125</b>	<b>137,270</b>	<b>147,804</b>	<b>10,534</b>
<b>Net change in fund balances</b>	<b>\$ (18,202)</b>	<b>\$ (36,201)</b>	<b>(3,700)</b>	<b>\$ 32,501</b>
<b>FUND BALANCES:</b>				
Beginning of year			(31,535)	
End of year			<u>\$ (35,235)</u>	

# City of Pinole

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Recreation Special Revenue Fund

For the year ended June 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Contributions	\$ 14,861	\$ 19,073	\$ 16,559	\$ (2,514)
Investment earnings	-	-	(3,301)	(3,301)
Rents and ground leases	83,100	69,385	77,146	7,761
Charges for services	543,698	390,332	387,431	(2,901)
Other revenues	500	2,849	2,899	50
<b>Total revenues</b>	<b>642,159</b>	<b>481,639</b>	<b>480,734</b>	<b>(905)</b>
<b>EXPENDITURES:</b>				
Current:				
General administration	-	-	7,980	(7,980)
Recreation	1,184,073	1,013,879	1,000,400	13,479
Capital outlay	10,000	-	-	-
<b>Total expenditures</b>	<b>1,194,073</b>	<b>1,013,879</b>	<b>1,008,380</b>	<b>5,499</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(551,914)</b>	<b>(532,240)</b>	<b>(527,646)</b>	<b>4,594</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	545,012	590,012	522,254	(67,758)
<b>Total other financing sources (uses)</b>	<b>545,012</b>	<b>590,012</b>	<b>522,254</b>	<b>(67,758)</b>
<b>Net change in fund balances</b>	<b>\$ (6,902)</b>	<b>\$ 57,772</b>	<b>(5,392)</b>	<b>\$ (63,164)</b>
<b>FUND BALANCES:</b>				
Beginning of year			63,535	
End of year			<u>\$ 58,143</u>	

# City of Pinole

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Building and Planning Special Revenue Fund

For the year ended June 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Investment earnings	\$ 7,000	\$ 10,200	\$ 12,265	\$ 2,065
Charges for services	769,550	677,952	728,441	50,489
Other revenues	21,000	7,360	6,911	(449)
<b>Total revenues</b>	<b>797,550</b>	<b>695,512</b>	<b>747,617</b>	<b>52,105</b>
<b>EXPENDITURES:</b>				
Current:				
Community development	1,149,772	1,076,043	1,076,066	(23)
Capital outlay	2,000	-	-	-
<b>Total expenditures</b>	<b>1,151,772</b>	<b>1,076,043</b>	<b>1,076,066</b>	<b>(23)</b>
<b>Net change in fund balances</b>	<b>\$ (354,222)</b>	<b>\$ (380,531)</b>	<b>(328,449)</b>	<b>\$ 52,082</b>
<b>FUND BALANCES:</b>				
Beginning of year			486,839	
End of year			\$ 158,390	

# City of Pinole

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Development Services Special Revenue Fund

For the year ended June 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Investment earnings	\$ -	\$ -	\$ 1,627	\$ 1,627
<b>Total revenues</b>	-	-	1,627	1,627
<b>Net change in fund balances</b>	\$ -	\$ -	1,627	\$ 1,627
<b>FUND BALANCES:</b>				
Beginning of year			(2,292)	
End of year			\$ (665)	



# City of Pinole

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Solid Waste Special Revenue Fund

For the year ended June 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Investment earnings	\$ 8,000	\$ 20,300	\$ 27,628	\$ 7,328
Other revenues	240,000	373,776	375,749	1,973
<b>Total revenues</b>	<b>248,000</b>	<b>394,076</b>	<b>403,377</b>	<b>9,301</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	22,000	-	-	-
Capital outlay	20,000	-	-	-
<b>Total expenditures</b>	<b>42,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ 206,000</b>	<b>\$ 394,076</b>	<b>403,377</b>	<b>\$ 9,301</b>
<b>FUND BALANCES:</b>				
Beginning of year			1,154,754	
End of year			<u>\$ 1,558,131</u>	

# City of Pinole

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### CASP Certification & Training Special Revenue Fund

For the year ended June 30, 2020

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Charges for services	\$ -	\$ -	\$ 7,282	\$ 7,282
<b>Total revenues</b>	-	-	7,282	7,282
<b>Net change in fund balances</b>	\$ -	\$ -	7,282	\$ 7,282
<b>FUND BALANCES:</b>				
Beginning of year			13,467	
End of year			\$ 20,749	

**City of Pinole**  
**Combining Balance Sheet**  
**Agency Fund**  
**June 30, 2020**

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<b>ASSETS</b>				
Cash and equivalents	\$ 161,731	\$ 6,820	\$ 11,417	\$ 157,134
<b>Total Assets</b>	<b>\$ 161,731</b>	<b>\$ 6,820</b>	<b>\$ 11,417</b>	<b>\$ 157,134</b>
<b>LIABILITIES</b>				
Fund held in trust	\$ 161,731	6,820	11,417	157,134
<b>Total liabilities</b>	<b>\$ 161,731</b>	<b>\$ 6,820</b>	<b>\$ 11,417</b>	<b>\$ 157,134</b>

**City of Pinole**  
**Section 115 Pension Fund Schedule**  
**(General Fund)**  
**June 30, 2020**

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		Section 115 Pension Fund	*
	<b>ASSETS</b>		
Restricted cash - Pension		\$ 18,088,811	
<b>Total assets</b>		<u>\$ 18,088,811</u>	
	<b>FUND BALANCES</b>		
Restricted		\$ 18,088,811	
<b>Total fund balances</b>		<u>\$ 18,088,811</u>	

\* The City's Section 115 Pension Fund is included as part of the General Fund and is being separately reported above on stand-alone basis for informational purposes only. Interfund activities between the Section 115 Pension Fund and other internal-use funds included in the General Fund have been eliminated for reporting in the Basic Financial Statements.

**City of Pinole**  
**Section 115 Pension Fund Schedule**  
**(General Fund)**  
**For the year ended June 30, 2020**

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	Section 115 * Pension Fund
<b>REVENUES:</b>	
Investment earnings	\$ 1,011,547
<b>Total revenues</b>	<u>1,011,547</u>
<b>EXPENDITURES:</b>	
Current:	
General government	<u>81,434</u>
<b>Total expenditures</b>	<u>81,994</u>
<b>Net change in fund balances</b>	929,553
<b>FUND BALANCES:</b>	
Beginning of year	<u>17,159,258</u>
End of year	<u><u>\$ 18,088,811</u></u>

\* The City's Section 115 Pension Fund is included as part of the General Fund and is being separately reported above on stand-alone basis for informational purposes only. Interfund activities between the Section 115 Pension Fund and other internal-use funds included in the General Fund have been eliminated for reporting in the Basic Financial Statements.

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## **STATISTICAL SECTION (UNAUDITED)**

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## STATISTICAL SECTION

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This part of the City's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health. In contrast to the financial section, the statistical section information is not subject to independent audit.

### ***Financial Trends***

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time:

1. Net Position by Component
2. Changes in Net Position
3. General Fund Tax Revenue by Source
4. Fund Balances of Governmental Funds
5. Changes in Fund Balance of Governmental Funds

### ***Revenue Capacity***

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax:

1. Assessed and Estimated Actual Value of Taxable Property
2. Property Tax Rates, All Direct and Overlapping Governments
3. Principal Property Taxpayers
4. Property Tax Levies and Collections
5. Taxable Sales by Category
6. Sales Tax Rates, All Direct and Overlapping Governments
7. Top 25 Sales Tax Producers

### ***Debt Capacity***

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future:

1. Ratio of Outstanding Debt by Type
2. Ratio of General Bonded Debt Outstanding
3. Computation of Direct and Overlapping Debt
4. Computation of Legal Bonded Debt Margin
5. Revenue Bond Coverage – 2016 Wastewater Revenue Refunding Bond

### ***Demographic and Economic Information***

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place:

1. Demographic and Economic Statistics
2. Principal Employers

### ***Operating Information***

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs:

1. Full-Time Equivalent City Government Employees by Function
2. Operating Indicators by Function/Program
3. Capital Asset Statistics by Function/Program

### ***Sources***

Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

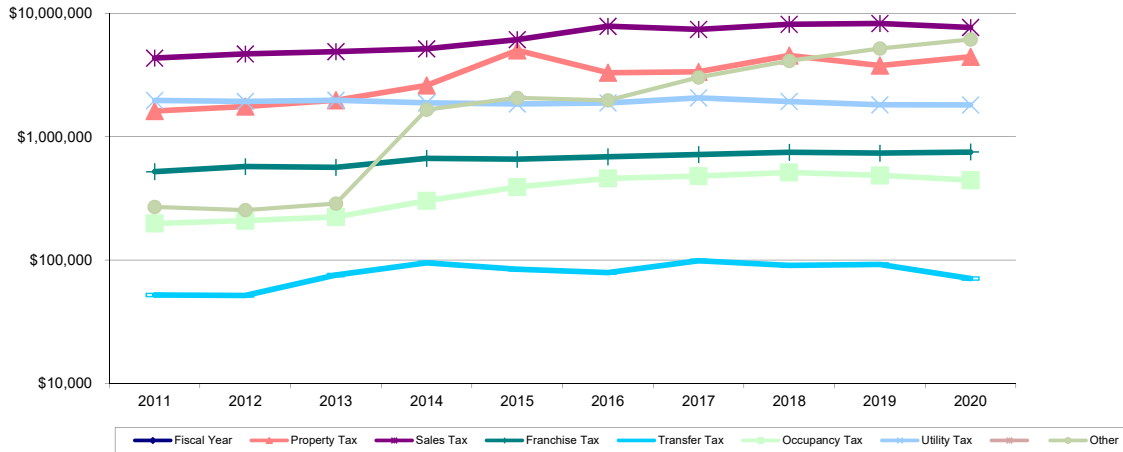
**CITY OF PINOLE**  
NET POSITION BY COMPONENT, Last Ten Fiscal Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Governmental activities</b>										
Net investment in capital assets	\$ 43,395,278	\$ 35,021,089	\$ 35,773,981	\$ 36,296,765	\$ 34,962,909	\$ 33,764,294	\$ 32,700,833	\$ 31,758,414	\$ 29,977,958	\$ 30,774,116
Restricted	32,539,587	11,286,730	11,530,930	2,591,393	2,591,393	2,591,393	17,755,625	17,938,328	31,048,458	32,011,496
Unrestricted	(30,862,961)	14,727,078	11,842,896	(2,498,114)	(21,819,095)	(17,014,950)	(31,148,654)	(34,044,994)	(41,104,957)	(41,950,077)
Total governmental activities net position	\$ 45,071,904	\$ 61,034,897	\$ 59,147,807	\$ 36,390,044	\$ 15,735,207	\$ 19,340,737	\$ 19,307,804	\$ 15,661,748	\$ 19,921,459	\$ 20,835,535
<b>Business-type activities</b>										
Net investment in capital assets	\$ 10,302,367	\$ 9,444,118	\$ 9,051,860	\$ 9,921,073	\$ 11,223,296	\$ 13,869,394	\$ 14,364,860	\$ 13,381,134	\$ 13,088,528	\$ 12,452,490
Unrestricted	1,848,906	3,395,880	4,546,425	5,205,241	4,984,154	4,584,135	5,649,110	6,241,700	7,883,837	10,243,444
Total business-type activities net position	\$ 12,151,273	\$ 12,839,998	\$ 13,598,285	\$ 15,126,314	\$ 16,207,450	\$ 18,453,529	\$ 20,013,970	\$ 19,622,834	\$ 20,972,365	\$ 22,695,934
<b>Primary government</b>										
Net investment in capital assets	\$ 53,697,645	\$ 44,465,207	\$ 44,825,841	\$ 46,217,838	\$ 46,186,205	\$ 47,633,688	\$ 47,065,693	\$ 45,139,548	\$ 43,066,486	\$ 43,226,606
Restricted	32,539,587	11,286,730	11,530,930	2,591,393	2,591,393	2,591,393	17,755,625	17,938,328	31,048,458	32,011,496
Unrestricted	(29,014,055)	18,122,958	16,389,321	2,707,127	(16,834,941)	(12,430,815)	(25,499,544)	(27,803,294)	(33,221,120)	(31,706,633)
Total primary government net position	\$ 57,223,177	\$ 73,874,895	\$ 72,746,092	\$ 51,516,358	\$ 31,942,657	\$ 37,794,266	\$ 39,321,774	\$ 35,274,582	\$ 40,893,824	\$ 43,531,469

**CITY OF PINOLE**  
CHANGES IN NET POSITION, Last Ten Fiscal Years  
(accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Expenses</b>										
Governmental Activities:										
General government	\$ 9,176,401	\$ 6,644,902	\$ 5,996,378	\$ 4,718,160	\$ 4,373,166	\$ 4,368,671	\$ 5,952,688	\$ 3,482,534	\$ 4,931,705	\$ 4,596,909
Public safety	9,937,972	9,153,942	8,855,816	9,281,461	9,321,934	10,086,963	10,326,947	12,202,527	12,060,171	14,937,597
Public services	2,395,243	2,472,400	1,488,713	2,685,493	2,673,746	3,878,498	2,568,265	3,217,759	3,416,574	3,488,882
Recreation	1,334,530	1,527,911	1,467,915	1,074,585	1,150,267	1,067,952	1,151,760	1,145,227	1,069,375	1,146,587
Community development	2,904,417	3,218,191	654,535	779,147	833,061	1,184,385	1,065,848	1,642,031	2,338,177	1,365,580
Interest and fiscal changes	2,625,791	1,345,952	149,097	280,173	290,860	305,569	338,507	331,464	287,729	304,844
Total government activity expenses	\$ 28,374,354	\$ 24,363,298	\$ 18,612,454	\$ 18,819,019	\$ 18,643,034	\$ 20,892,038	\$ 21,404,015	\$ 22,021,542	\$ 24,103,731	\$ 25,840,399
Business-type activities:										
Wastewater utility	5,081,468	4,998,178	5,427,396	4,859,118	4,883,256	5,316,022	4,597,454	5,193,994	4,930,113	5,704,747
Total business-type activities expenses	5,081,468	4,998,178	5,427,396	4,859,118	4,883,256	5,316,022	4,597,454	5,193,994	4,930,113	5,704,747
Total primary government expenses	\$ 33,455,822	\$ 29,361,476	\$ 24,039,850	\$ 23,678,137	\$ 23,526,290	\$ 26,208,060	\$ 26,001,469	\$ 27,215,536	\$ 29,033,844	\$ 31,545,146
<b>Program Revenues</b>										
Governmental Activities:										
Charges for services:										
General government	\$ 269,339	\$ 1,068,236	\$ 286,722	\$ 502,094	\$ 590,359	\$ 236,512	\$ 354,357	\$ 648,409	\$ 643,524	\$ 678,065
Public safety	177,931	102,560	146,658	586,131	534,095	461,330	640,785	1,435,741	1,186,008	1,388,295
Public services	311,922	705,701	461,578	946,387	573,320	545,273	310,073	153,810	169,758	66,676
Recreation	860,274	1,163,599	927,758	1,195,728	998,792	871,497	783,783	846,822	770,397	501,860
Community development	1,990,099	534,533	1,083,517	527,441	666,863	244,449	162,634	1,153,907	2,368,209	736,346
Operating grants and contributions	1,025,928	2,127,097	948,062	1,026,339	1,203,058	1,464,456	227,164	11,483,081	2,136,212	1,790,729
Capital grants and contributions	2,597,866	96,886	755,433	640,884	1,068,087	1,094,371	1,262,813	-	-	-
Total governmental program revenues	7,233,359	5,798,612	4,609,728	5,425,004	5,634,574	4,917,888	3,741,629	15,721,770	7,274,108	5,161,971
Business-type activities:										
Charges for services:										
Wastewater utility	5,462,798	5,633,904	5,961,605	6,473,147	6,912,213	7,541,964	6,315,563	6,524,537	7,211,834	7,093,734
Capital grants and contributions	218,193	-	-	-	-	-	-	-	-	-
Total business-type program revenues	5,462,798	5,633,904	5,961,605	6,473,147	6,912,213	7,541,964	6,315,563	6,524,537	7,211,834	7,093,734
Total primary government program revenues	\$ 12,696,157	\$ 11,432,516	\$ 10,789,526	\$ 11,898,151	\$ 12,546,787	\$ 12,459,852	\$ 10,057,192	\$ 22,246,307	\$ 14,485,942	\$ 12,255,705
<b>Net (Expense)/Revenue</b>										
Net (Expense)/Revenue Governmental	(21,140,995)	(18,564,686)	(14,002,726)	(13,394,015)	(13,008,460)	(15,974,150)	(17,662,386)	(6,299,772)	(16,829,623)	(20,678,428)
Net (Expense)/Revenue Business-type	381,330	635,726	752,402	1,614,029	2,028,957	2,225,942	1,718,109	1,330,543	2,281,721	1,388,987
Total primary government net expense	(20,759,665)	(17,928,960)	(13,250,324)	(11,779,986)	(10,979,503)	(13,748,208)	(15,944,277)	(4,969,229)	(14,547,902)	(19,289,441)
<b>Change in Net Position</b>										
Governmental activities	(1,429,606)	15,894,132	(1,887,090)	(22,757,764)	(4,193,825)	(2,388,176)	(32,933)	12,710,019	2,874,178	(50,793)
Business-type activities	314,554	688,725	758,287	1,602,798	(2,037,223)	(2,246,079)	1,721,679	1,389,501	2,411,362	1,673,561
Total primary government	(1,115,052)	16,582,857	(1,128,803)	(21,154,966)	(6,231,048)	(4,634,255)	1,688,746	14,099,520	5,285,540	1,622,768

**CITY OF PINOLE**  
GENERAL FUND TAX REVENUE BY SOURCE  
LAST TEN FISCAL YEARS



Fiscal Year	(b)			(a)			(c)	Total
	Property Tax	Sales Tax	Franchise Tax	Transfer Tax	Occupancy Tax	Utility Tax	Other	
2011	1,616,403	4,341,619	520,446	52,049	198,027	1,966,077	269,339	8,963,960
2012	1,757,441	4,688,836	572,499	51,630	208,498	1,930,758	254,140	9,463,802
2013	1,974,485	4,896,120	565,095	75,542	223,413	1,975,666	286,721	9,997,042
2014	2,606,245	5,164,841	667,030	94,992	302,329	1,880,224	1,657,596	12,373,257
2015	5,016,239	6,120,157	656,564	84,136	391,165	1,843,618	2,063,629	16,175,509
2016	3,302,472	7,859,195	687,737	79,181	459,393	1,876,318	1,971,889	16,236,185
2017	3,354,479	7,411,905	717,013	98,593	478,940	2,066,623	3,025,352	17,152,904
2018	4,555,300	8,162,816	747,625	90,328	513,368	1,926,796	4,120,151	20,116,384
2019	3,775,074	8,281,048	735,311	91,954	485,499	1,812,844	5,188,089	20,369,819
2020	4,443,991	7,689,917	750,002	70,764	444,453	1,809,832	6,150,528	21,359,487

(a) City of Pinole utility tax went into effect July 1991. This tax was repealed by the voters in November 1997 and reinstated in November 1998, and reaffirmed by voters in November 2004, November 2012, and November 2018.

(b) Voter ratification November 2006 of 1/2-cent local user tax applied to retail sales effective April 2007. Voter ratification November 2014 of additional 1/2-cent local user tax applied to retail sales effective April 2015.

(c) Includes Business License Taxes

Source: City of Pinole Finance

**CITY OF PINOLE**  
**FUND BALANCES, GOVERNMENTAL FUNDS, Last Ten Fiscal Years**  
*(modified accrual basis of accounting)*

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Fund</b>										
Nonspendable	\$ 27,912,972	\$ 11,299,227	\$ 8,950,035	\$ 11,157	\$ -	\$ 7,275	\$ 6,712	\$ 12,669	\$ 13,178	\$ 463,067
Restricted	1,128,091	-	-	-	-	-	-	133,586	17,346,090	18,255,487
Assigned	-	1,587,255	2,209,430	2,899,585	1,030,000	-	-	2,531,677	2,531,677	7,672,065
Committed	244,040	-	12,599,292	-	-	-	-	-	-	579,257
Unassigned	(4,808,526)	20,730,658	(3,464,498)	(2,914,406)	4,261,995	9,062,287	11,700,289	23,249,204	14,909,608	10,828,937
<b>Total General Fund</b>	<b>\$ 24,476,577</b>	<b>\$ 33,617,140</b>	<b>\$ 20,294,259</b>	<b>\$ (3,664)</b>	<b>\$ 5,291,995</b>	<b>\$ 9,069,562</b>	<b>\$ 11,707,001</b>	<b>\$ 25,927,136</b>	<b>\$ 34,800,553</b>	<b>\$ 37,798,813</b>
<b>All Other Governmental Funds</b>										
Nonspendable	\$ 3,213,536	\$ -	\$ 7,023,664	\$ 2,591,393	\$ -	\$ 2,591,393	\$ 6,882,968	\$ -	\$ -	\$ 315,552
Restricted	19,333,368	3,060,465	6,787,458	15,103,453	14,074,122	11,665,834	10,872,657	18,250,952	14,306,945	13,756,009
Assigned	-	-	1,340,327	783,083	3,661,477	-	-	2,366,429	2,800,614	2,751,350
Committed	-	-	-	-	-	-	2,304,515	-	-	-
Unassigned reported in:										
Special revenue funds	-	-	-	-	(611,270)	4,248,108	(371,162)	(43,673)	(29,052)	(35,900)
Capital project funds	(3,651,080)	-	933,006	(24,842)	(265,778)	-	-	-	-	-
Debt service funds	-	-	-	(3,018,401)	-	-	-	-	-	-
<b>Total all other governmental funds</b>	<b>\$ 18,895,824</b>	<b>\$ 3,060,465</b>	<b>\$ 16,084,455</b>	<b>\$ 15,434,686</b>	<b>\$ 16,858,551</b>	<b>\$ 18,505,335</b>	<b>\$ 19,688,978</b>	<b>\$ 20,573,708</b>	<b>\$ 17,078,507</b>	<b>\$ 16,787,011</b>

[1]

Notes:

[1] Fund balance increased as a result of revenue in excess of expenditures at fiscal year-end. Sale of property in General Fund.

**CITY OF PINOLE**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS, Last Ten Fiscal Years**  
*(modified accrual basis of accounting)*

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Revenues</b>										
Taxes	\$ 18,011,799	\$ 13,474,038	\$ 10,373,826	\$ 11,456,712	\$ 15,111,311	\$ 15,111,374	\$ 15,453,213	\$ 16,599,387	\$ 15,853,006	\$ 15,874,731
Intergovernmental	4,483,867	3,427,388	2,745,954	3,426,928	3,313,973	3,462,621	877,090	1,460,655	2,188,347	1,860,599
Loan repayments	371,220	109,343	48,484	108,021	45,666	85,849	145,457	15,023	1,656,645	544,889
Contributions	487,733	96,886	174,153	94,032	51,313	65,317	146,112	30,595	22,746	24,882
Investment earnings	386,330	22,214	113,723	595,808	311,168	188,790	16,188	88,092	1,529,630	1,790,740
Rents and ground leases	935,524	821,723	301,537	273,435	264,301	224,952	300,441	303,618	274,153	185,594
Charges for service	2,601,486	2,694,734	2,543,872	2,645,656	2,929,952	3,892,535	3,997,423	5,307,234	4,616,561	4,726,675
Fines, forfeitures and penalties	72,555	58,172	50,170	60,734	58,863	41,564	48,442	75,670	89,911	68,576
Gain (loss) on sale of property	(324,000)	(1,192,929)						-	-	-
Other revenues	189,455	451,942	405,411	137,713	778,737	365,857	532,173	834,086	746,909	709,677
Total revenues	27,215,969	19,963,511	16,757,110	18,799,039	22,865,284	23,438,859	21,516,539	24,714,360	26,977,908	25,786,373
<b>Expenditures</b>										
General administration	6,256,560	3,689,592	2,903,879	2,506,878	2,411,271	3,007,506	3,035,822	3,257,220	3,802,406	4,029,981
Public safety	9,795,550	9,051,515	8,807,959	9,206,393	9,165,922	9,635,264	10,067,977	10,535,903	11,801,897	12,975,773
Public services	699,286	904,149	696,343	1,822,928	1,628,204	2,460,827	1,712,315	1,485,090	1,648,377	1,680,617
Recreation	1,265,595	1,467,895	1,439,933	1,038,572	1,107,168	906,302	1,042,006	960,325	1,069,375	1,000,400
Community development	2,791,106	584,483	1,520,667	742,413	818,580	945,646	935,276	1,596,240	1,237,892	1,333,476
Debt service - Principal	3,141,278	3,148,966	334,287	381,144	373,007	369,177	363,151	361,674	356,117	301,709
Debt service - Interest	2,678,865	1,345,952	149,097	280,173	290,860	305,569	338,507	331,464	287,729	304,844
Capital outlay	3,065,250	1,002,678	1,209,901	1,598,513	368,007	1,289,967	200,403	1,098,789	1,419,264	1,466,664
Total expenditures	29,693,490	21,195,230	17,062,066	17,577,014	16,163,019	18,920,258	17,695,457	19,626,705	21,623,057	23,093,464
<b>Other financing sources (uses)</b>										
Bond, note and loan proceeds	-	296,926	-	458,000	-	-	-	-	-	-
Capital lease financing	-	-	-	-	-	-	-	-	-	-
Gain (loss) on sale of property	-	-	6,064	6,559	17,259	1,909	-	10,017,210	3,140	13,855
Transfers in	-	-	-	-	447,050	446,000	671,364	826,926	7,135,205	1,170,058
Transfers out	-	-	-	-	(447,050)	(446,000)	(671,364)	(826,926)	(7,135,205)	(1,170,058)
Transfers from enterprise fund	100,000	-	-	-	-	-	-	-	-	-
Extraordinary item	-	(5,828,864)	-	(22,634,276)	-	-	-	-	-	-
Total other financing sources	100,000	(5,531,938)	6,064	(22,169,717)	17,259	1,909	-	10,017,210	3,140	13,855
Net change in fund balance	\$ (2,377,521)	\$ (6,763,657)	\$ (298,892)	\$ (20,947,692)	\$ 6,719,524	\$ 4,520,510	\$ 3,821,082	\$ 15,104,865	\$ 5,357,991	\$ 2,706,764
<b>Debt service as a % of noncapital expenditures</b>										
	21.9%	22.3%	3.0%	4.1%	4.2%	3.8%	4.0%	3.7%	3.2%	2.8%

**CITY OF PINOLE**  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**

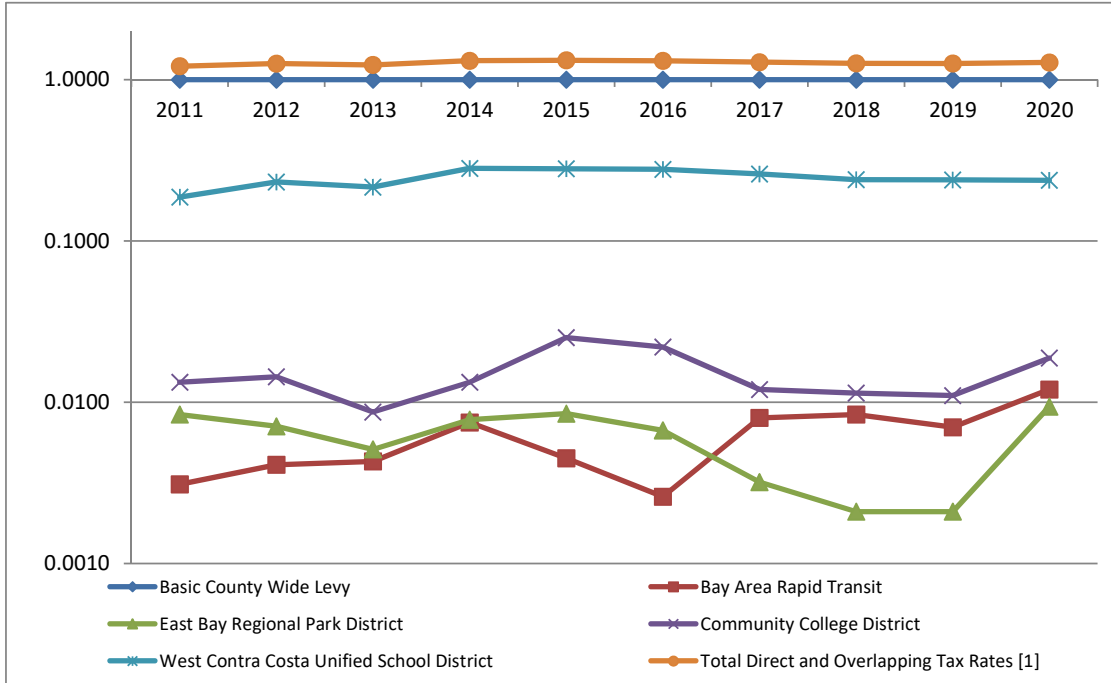
Fiscal Year	Real Property				Total Real Secured Property	Unsecured Property	Total Assessed (a)	Estimated Full Market (a)	Total Direct Tax Rate
	Residential Property	Commercial Property	Industrial Property	Other					
2011	1,355,128,439	347,394,282	17,133,761	39,988,606	1,759,645,088	52,456,924	1,812,102,012	2,153,502,031	0.1884%
2012	1,307,568,620	344,375,136	2,504,602	32,746,389	1,687,194,747	54,954,754	1,742,149,501	2,070,370,467	0.1884%
2013	1,260,099,385	336,541,044	2,554,690	32,245,615	1,631,440,734	51,157,272	1,682,598,006	1,999,599,470	0.1884%
2014	1,322,470,290	326,179,820	2,605,779	53,249,619	1,704,505,508	55,296,246	1,759,801,754	2,091,348,404	0.1884%
2015	1,496,137,773	339,520,240	2,617,605	72,710,914	1,910,986,532	63,501,588	1,974,488,120	2,346,481,682	0.1884%
2016	1,607,057,208	373,896,531	2,669,901	71,708,925	2,055,332,565	57,423,148	2,112,755,713	2,510,798,889	0.1884%
2017	1,712,024,334	424,465,946	2,710,613	40,142,846	2,179,343,739	52,646,667	2,231,990,406	2,652,497,398	0.1884%
2018	1,815,946,452	437,410,538	2,764,822	52,717,127	2,308,838,939	50,669,026	2,359,507,965	2,804,039,266	0.1884%
2019	1,930,860,892	481,974,623	21,572,321	17,844,755	2,452,252,591	54,318,451	2,506,571,042	2,978,809,026	0.1884%
2020	2,054,262,264	510,162,994	22,004,780	17,718,345	2,604,148,383	55,881,828	2,660,030,211	3,161,179,903	0.1884%

Source: Contra Costa County Assessor Combined Tax Rolls-HdL Coren & Cone report.

[a] The State Constitution requires property to be assessed at one hundred percent of the most recent purchase price, plus an increment of no more than two percent annually, plus any local overrides. These values are considered to be full market values.

[b] California cities do not set their own direct tax rate. The State Constitution establishes the rate at 1% and allocates a portion of that amount, by an annual calculation, to all the taxing entities within a tax rate area.

**CITY OF PINOLE**  
**PROPERTY TAX RATES**  
**DIRECT AND OVERLAPPING GOVERNMENTS**  
**PER \$100 OF ASSESSED VALUE**  
**LAST TEN FISCAL YEARS**



Fiscal Year	Basic County Wide Levy	Bay Area Rapid Transit	East Bay Regional Park District	Community College District	West Contra Costa Unified School District	Total Direct and Overlapping Tax Rates [1]
2011	1.0000	0.0031	0.0084	0.0133	0.1869	1.2117
2012	1.0000	0.0041	0.0071	0.0144	0.2322	1.2578
2013	1.0000	0.0043	0.0051	0.0087	0.2157	1.2338
2014	1.0000	0.0075	0.0078	0.0133	0.2818	1.3104
2015	1.0000	0.0045	0.0085	0.0252	0.2803	1.3185
2016	1.0000	0.0026	0.0067	0.0220	0.2781	1.3094
2017	1.0000	0.0080	0.0032	0.0120	0.2604	1.2836
2018	1.0000	0.0084	0.0021	0.0114	0.2397	1.2616
2019	1.0000	0.0070	0.0021	0.0110	0.2390	1.2591
2020	1.0000	0.0120	0.0094	0.0188	0.2379	1.2781

Source : Contra Costa County Auditor-Controller Office

[1] Rates are per \$100 of assessed value.



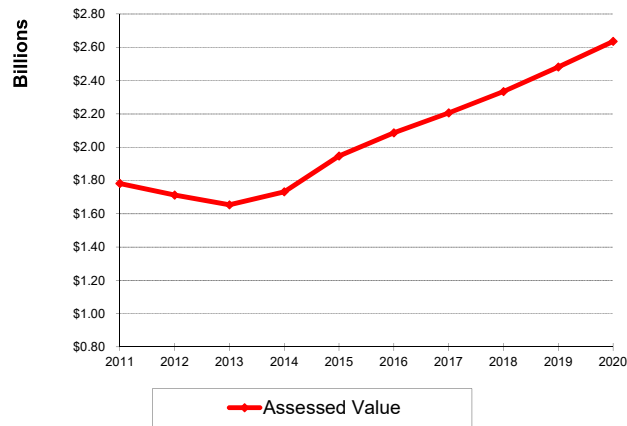
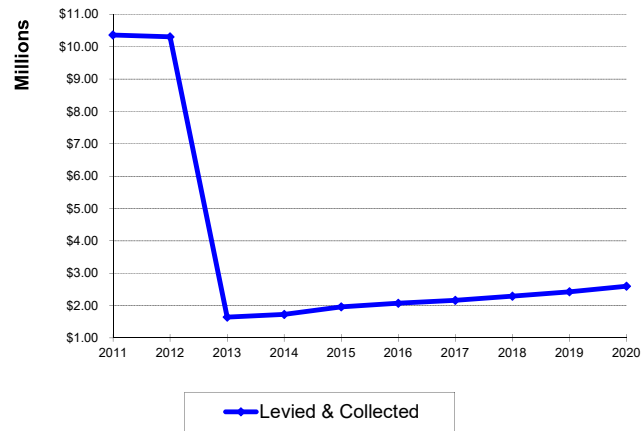
**CITY OF PINOLE**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**CURRENT AND NINE YEARS PRIOR**

Taxpayer	2019-20		2010-11	
	Taxable Assessed Value	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Percent of Total City Taxable Assessed Value
1030 Bayview Far Road LLC	\$ 16,640,135	0.63%		
Che Chen and Shu Fen Liu Trust	\$ 22,824,266	0.86%	\$ 19,850,491	1.10%
Gateway Pinole Vista LLC	\$ 71,060,337	2.67%		
Fairfield Bayside LLC	\$ 37,910,882	1.43%		
Kaiser Foundation Health Plan	\$ 38,489,717	1.45%	\$ 35,886,132	1.98%
NHI-Reit of Next House LLC	\$ 18,738,466	0.70%		
Pinole Ridge Mall LLC	\$ 19,922,870	0.75%		
ROIC Pinole Vista LLC	\$ 40,895,825	1.54%		
SCG Pinole Valley Shopping Center	\$ 41,906,338	1.58%		
Target Corporation	\$ 21,280,768	0.80%	\$ 18,501,632	1.02%
Alpha Beta Company			\$ 14,216,728	0.78%
Appian Associates			\$ 14,698,386	0.81%
Jackson Retail Venture LLC			\$ 15,263,738	0.84%
KW Pinole			\$ 17,760,000	0.98%
Pinole RDA			\$ 60,469,018	3.34%
Pinole Vista LLC			\$ 23,316,885	1.29%
Thomas Fitzgerald Trust			\$ 13,213,614	0.73%
	<u>\$ 329,669,604</u>	<u>12.41%</u>	<u>\$ 233,176,624</u>	<u>12.87%</u>
Total Net Assessed Valuation:				
Fiscal Year 2019-20	\$ 2,776,475,265			
Fiscal Year 2010-11	\$ 1,812,102,012			

Source: Contra Costa County Assessor Combined Tax Rolls-HdL Coren & Cone reports.

Note: Information is shown in alphabetical order.

# **CITY OF PINOLE** **PROPERTY TAX LEVIES AND COLLECTIONS** **LAST TEN FISCAL YEARS**



Fiscal Year	City Property Tax Levied & Collected	Redevelopment/ Successor Agency Property Tax Levied & Collected	Total Property Tax Levied & Collected	Percent of Levy Collected [3]	Value of City Property Subject to Local Tax Rate	Value of Redevelopment Property Subject to Local Tax Rate	Local Tax Rate Applied to Assessed Value	Effective Taxrate for City Levy	Effective Taxrate for Redevelopment Agency Levy
2011	1,708,156	8,652,264	10,360,420	100%	882,752,227	899,021,556	1,781,773,783	0.19%	0.96%
2012	1,578,328	8,724,669	10,302,997	100%	859,343,223	853,177,005	1,712,520,228	0.18%	1.02%
2013	1,538,826	105,121	1,643,946	100%	824,577,292	829,059,723	1,653,637,015	0.19%	0.01%
2014	1,622,419	105,121	1,727,540	100%	868,918,982	862,888,372	1,731,807,354	0.19%	0.01%
2015	1,856,378	105,121	1,961,498	100%	990,967,092	956,240,628	1,947,207,720	0.19%	0.01%
2016	1,967,011	105,121	2,072,131	100%	1,048,130,045	#####	2,085,916,313	0.19%	0.01%
2017	2,059,786	104,251	2,164,037	100%	1,105,435,408	#####	2,205,694,206	0.19%	0.01%
2018	2,185,033	104,295	2,289,328	100%	1,170,940,384	#####	2,333,724,165	0.19%	0.01%
2019	2,321,597	104,321	2,425,918	100%	1,242,741,110	#####	2,481,298,242	0.19%	0.01%
2020	2,493,410	104,354	2,597,764	100%	1,332,924,560	#####	2,635,232,011	0.19%	0.01%

Source: Contra Costa County

Notes:

- [1] Redevelopment Agency [Component Financial Unit] dissolved effective 02/01/2012 pursuant to State Law (ABx1-26)
- [2] The City of Pinole serves as the Successor Agency to the Pinole Redevelopment Agency which dissolved effective 02/01/2012 pursuant to State Law (ABx1-26)
- [3] Pursuant to Revenue & Taxation Code 4701 all property taxes levied are distributed by County Costa County to the City (reference Footnote 1)

**CITY OF PINOLE**  
TAXABLE SALES BY CATEGORY  
LAST TEN FISCAL YEARS

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
				[a]	[b]					
Major Business Groups										
Autos and Transportation	\$ 120,748	\$ 121,195	\$ 127,938	\$ 124,234	\$ 128,585	\$ 143,531	\$ 142,634	\$ 129,758	\$ 149,328	\$ 125,285
Building and Construction	178,788	177,786	194,806	205,843	228,851	235,399	256,743	252,433	248,668	240,333
Business and Industry	94,315	90,571	114,078	90,046	74,621	74,664	69,064	68,148	81,173	80,562
Food and Drugs	318,983	322,851	327,071	332,824	369,426	354,347	366,064	376,151	408,251	422,665
Fuel and Service Stations	370,647	392,505	428,169	426,327	431,453	393,583	355,390	362,450	482,117	370,686
General Consumer Goods	1,107,978	1,147,145	1,182,031	1,182,294	1,229,774	1,298,176	1,343,309	1,347,691	1,323,599	1,110,168
Restaurants and Hotels	480,453	533,913	576,500	618,795	660,763	711,659	715,966	715,885	813,411	724,290
Adjustments & Others	-	-	-	35,173	(50,925)	24,448	-	506	5,972	1,211
Point of Sale s/totals	2,671,912	2,785,966	2,950,593	3,015,536	3,072,548	3,235,807	3,249,170	3,253,022	3,512,519	3,075,200
County Pool Allocations	336,207	320,353	311,692	366,939	408,386	431,500	499,708	490,660	519,400	747,782
State Pool Allocations	1,200	1,000	1,571	2,064	2,129	2,400	2,637	1,903	1,829	1,710
Local Transaction Tax [a]	1,530,888	1,592,160	1,684,995	1,796,832	1,894,578	3,789,711	3,953,872	4,089,586	4,402,698	3,944,917
Administrative Cost - SBE	(47,160)	(48,012)	(49,811)	(54,106)	(58,890)	(82,268)	(95,537)	(90,183)	(87,797)	(79,691)
Fiscal Year Totals	\$ 4,493,047	\$ 4,651,467	\$ 4,899,040	\$ 5,127,265	\$ 5,318,751	\$ 7,377,150	\$ 7,609,850	\$ 7,744,988	\$ 8,348,649	\$ 7,689,918

City Direct Sales Tax Rate

Notes:

[a] "Adjustment" reflects "True-up" reconciliation payment for "Triple-Flip" Reimbursement for State Fiscal Recovery Bond Financing Program.

[b] Effective 04/01/15 additional 1/2% local transaction tax (Measure "S" 2014) authorized

Source: HdL Coren & Cone

**CITY OF PINOLE**  
**DIRECT AND OVERLAPPING SALES TAX RATES**  
**LAST TEN FISCAL YEARS**

Taxing Jurisdiction / Purpose	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	[c]									
Overlapping Sales Taxes										
State General Fund	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
State Fiscal Recovery Fund	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.00%	0.00%	0.00%	0.00%
State Education Protection Account	0.00%	0.00%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
County Health & Welfare Programs	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
[a] City/County Public Safety Programs	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Contra Costa Transportation Authority	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Bay Area Rapid Transit	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
West County Transit Authority	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Overlapping Sales Taxes	7.50%	7.50%	7.75%	7.75%	7.75%	7.75%	7.50%	7.50%	7.50%	7.50%
City Direct Sales Taxes										
Bradley Burns Authority	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
[b] Measure "S" Authority - 2006	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
[c] Measure "S" Authority - 2014	0.00%	0.00%	0.00%	0.00%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Direct Sales Taxes	1.25%	1.25%	1.25%	1.25%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
[d] Total Sales Tax Levy - City of Pinole	8.75%	8.75%	9.00%	9.00%	9.50%	9.50%	9.25%	9.25%	9.25%	9.25%

**Notes:**

- [a] Effective 01/01/94 SCA-1 (Proposition-172) additional 1/2% statewide sales tax restricted to public safety programs
- [b] Effective 04/01/07 additional 1/2% local transaction tax (Measure "S" 2006) authorized
- [c] Effective 04/01/15 additional 1/2% local transaction tax (Measure "S" 2014) authorized
- [d] The City direct sales tax rate may only be changed with ratification by the electors of the City. The maximum levy permitted by the State Legislature for combined direct and overlapping sales tax is 9.5%

Source: California State Board of Equalization

**CITY OF PINOLE**  
**TOP 25 SALES TAX PRODUCERS**  
**YEAR ENDED JUNE 30, 2020**

BUSINESS NAME	BUSINESS CATEGORY
APPIAN CHEVRON	SERVICE STATIONS
BEST BUY	ELECTRONICS/APPLIANCE STORES
BEVMO	CONVENIENCE STORES/LIQUOR
BURLINGTON COAT FACTORY	FAMILY APPAREL
DOLAN'S PINOLE LUMBER	BUILDING MATERIALS
FOOD MAXX	GROCERY STORES
IN-N-OUT BURGER	QUICK-SERVICE RESTAURANTS
MICHAELS ARTS & CRAFTS	ART/GIFT/NOVELTY STORES
O'REILLY AUTO PARTS	AUTOMOTIVE SUPPLY STORES
OUTBACK STEAKHOUSE	CASUAL DINING
PETSMART	SPECIALTY STORES
PINOLE CHEVRON	SERVICE STATIONS
PINOLE SHELL	SERVICE STATIONS
PINOLE VALLEY ARCO	SERVICE STATIONS
SAFEWAY	GROCERY STORES
SMART STOP	SERVICE STATIONS
STAPLES	OFFICE SUPPLIES/FURNITURE
SUGAR CITY BUILDING MATERIALS	BUILDING MATERIALS
TARGET	DISCOUNT DEPARTMENT STORES
THE PUMP HOUSE	SERVICE STATIONS
TJ MAXX	FAMILY APPAREL
TRADER JOES	GROCERY STORES
ULTA	SPECIALTY STORES
VALERO CORNER STORE	SERVICE STATIONS
WESTLAKE ACE HARDWARE	BUILDING MATERIALS

**PERCENT OF FISCAL YEAR TOTAL PAID BY TOP 25 ACCOUNTS = 61.63%**

Source: State Board of Equalization (HdL Companies)

Note: Information is shown in alphabetical order.

**CITY OF PINOLE**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS YEARS**

Fiscal Year	Governmental Activities				Business-type Activities				Total Primary Government	Percentage of Personal Income	Per Capita
	Redevelopment Bonds	Pension		Notes and Mortgages	Capital Leases	Wastewater Revenue Bonds	Clean Water State Revolving Fund				
		Obligation Bonds									
2011	48,115,000	5,344,171		-	9,620,000			63,711,038	7.9%	\$ 3,451	
2012	45,315,000	5,047,180		296,925	9,420,000			61,066,490	7.3%	\$ 3,308	
2013	[a]	4,750,189	[a]	259,630	9,220,000			14,229,819	1.7%	\$ 762	
2014	[a]	4,478,467	[a]	608,209	9,005,000			14,091,676	1.7%	\$ 755	
2015	[a]	4,206,695	[a]	506,973	8,775,000			13,488,668	1.4%	\$ 718	
2016	[a]	3,941,977	[a]	402,514	8,251,000			12,595,491	1.3%	\$ 665	
2017	[a]	3,686,615	[a]	294,724	7,866,000		6,786,599	18,633,938	1.7%	\$ 982	
2018	[a]	3,436,175	[a]	183,490	7,576,000		15,164,357	26,360,022	2.3%	\$ 1,370	
2019	[a]	3,194,853	[a]	68,695	7,278,000		21,741,571	32,283,119	2.6%	\$ 1,656	
2020	[a]	2,961,839	[a]	-	6,968,000		25,456,833	35,386,672	2.5%	\$ 1,814	

Notes: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

[a] Due to the dissolution of Redevelopment Agencies effective February 1, 2012, these bonds and notes were transferred to the Successor Agency to the Pinole Redevelopment Agency.

Sources:

City of Pinole Finance Department  
State of California Department of Finance  
US Department of Commerce, Bureau of Economic Analysis

**CITY OF PINOLE**  
**RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING,**  
**LAST TEN FISCAL YEARS YEARS**

General Bonded Debt Outstanding

Fiscal Year	Redevelopment Bonds	Pension Obligation Bonds	Bonds Paid with Restricted Redevelopment Tax Increments	Total - Net of Bonds Paid with Restricted Tax Levies	Percentage of Taxable Value of Property	Per Capita
2011	48,115,000	5,344,171	\$ (48,115,000)	5,344,171	0.61% [a]	\$ 290
2012	45,315,000	5,047,180	\$ (45,315,000)	5,047,180	0.59% [a]	\$ 272
2013	[b]	4,750,189	\$ -	4,750,189	0.58% [a]	\$ 254
2014	[b]	4,478,467	\$ -	4,478,467	0.52% [a]	\$ 238
2015	[b]	4,206,695	\$ -	4,206,695	0.42% [a]	\$ 222
2016	[b]	3,941,977	\$ -	3,941,977	0.38% [a]	\$ 210
2017	[b]	3,986,615	\$ -	3,986,615	0.36% [a]	\$ 210
2018	[b]	3,436,175	\$ -	3,436,175	0.29% [a]	\$ 179
2019	[b]	3,194,853	\$ -	3,194,853	0.26% [a]	\$ 164
2020	[b]	2,961,839	\$ -	2,961,839	0.22% [a]	\$ 152

Notes: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

[a] Based on Assessment Value net of restricted Redevelopment Tax Increment

[b] Due to the dissolution of Redevelopment Agencies effective February 1, 2012, these bonds and notes were transferred to the Successor Agency to the Pinole Redevelopment Agency.

Sources:

City Finance Department

Contra Costa County Office of the Auditor-Controller

**CITY OF PINOLE**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**JUNE 30, 2020**

2019-20 Assessed Valuation:                      \$    2,660,030,211

	Total Debt 6/30/2020	[1] % Applicable	City's Share of Debt 6/30/20
<b><u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u></b>			
Bay Area Rapid Transit District	\$ 1,282,740,000	0.331%	\$ 4,245,869
Contra Costa Community College District	513,955,000	1.237%	6,357,623
West Contra Costa Unified School District	1,244,226,187	7.921%	98,555,156
West Contra Costa Healthcare District Parcel Tax Obligations	51,577,000	7.408%	3,820,824
East Bay Regional Park District	155,835,000	0.527%	821,250
<b>TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT</b>			<b>113,800,722</b>
<b><u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u></b>			
Contra Costa County General Fund Obligations	\$ 232,484,653	1.232%	\$ 2,864,211
Contra Costa County Pension Obligation Bonds	85,690,000	1.232%	1,055,701
Contra Costa County Fire Protection Pension Obligations	40,915,000	0.012%	4,910
West Contra Costa Unified School District Certificates of Participation	8,160,000	7.921%	646,354
<b>City of Pinole Pension Obligation Bonds</b>	<b>2,961,838</b>	<b>100.000%</b>	<b>2,961,838</b>
Alameda-Contra Costa Transit District Authority	11,655,000	0.036%	4,196
<b>GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT</b>			<b>\$ 7,537,210</b>
Less: Contra Costa County obligations supported from revenue funds			1,142,149
<b>NET DIRECT AND OVERLAPPING GENERAL FUND DEBT</b>			<b>\$ 6,395,061</b>
<b><u>OVERLAPPING TAX INCREMENT DEBT (Successor Agency):</u></b>	<b>\$ 14,950,000</b>	<b>100.000%</b>	<b>\$ 14,950,000</b>
<b>TOTAL DIRECT DEBT</b>			<b>\$ 2,961,838</b>
<b>TOTAL GROSS OVERLAPPING DEBT</b>			<b>\$ 133,326,094</b>
<b>TOTAL NET OVERLAPPING DEBT</b>			<b>\$ 132,183,945</b>
 <b>GROSS COMBINED TOTAL DEBT</b>			 <b>\$ 136,287,932</b>
<b>NET COMBINED TOTAL DEBT</b>			<b>\$ 135,145,783</b>

Ratios to 2019-20 Assessed Valuation:

Total Gross Direct and Overlapping Tax and Assessment Debt.....	4.28%
<b>Total Direct Debt (\$2,961,838).....</b>	<b>0.11%</b>
Gross Combined Total Debt.....	5.12%
Net Combined Total Debt .....	5.08%

Ratios to Redevelopment Successor Agency Incremental Valuation (\$1,302,307,451):

Total Overlapping Tax Increment Debt .....	1.15%
--	-------

Notes:

[1] The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

[2] Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Source : California Municipal Statistics, Inc.



**CITY OF PINOLE**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**LAST TEN FISCAL YEARS**

**ASSESSED VALUATION:**

Secured property assessed value, net of exempt re \$ 2,635,232,011

BONDED DEBT LIMIT (3.75% OF ASSESSED VALUE) [a] \$ 98,821,200

AMOUNT OF DEBT SUBJECT TO LIMIT: \$ (2,685,223)

LEGAL BONDED DEBT MARGIN: \$ 96,135,978

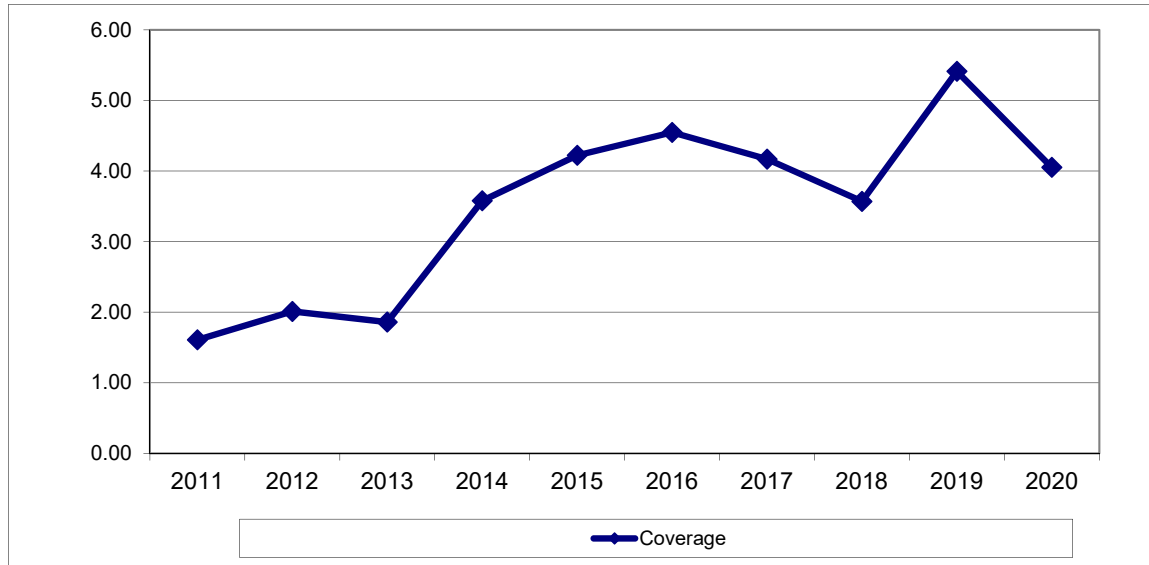
Fiscal Year	Total assessed value of all real and personal property	Debt Limit [a]	Total Net Debt Applicable to Limit	Legal Debt Margin	Total net Debt applicable to the limit as a percentage of debt limit
2011	\$ 1,781,773,783	\$ 66,816,517	\$ (302,892)	\$ 67,119,409	-0.45%
2012	\$ 1,712,520,228	\$ 64,219,509	\$ (599,882)	\$ 64,819,391	-0.93%
2013	\$ 1,653,637,015	\$ 62,011,388	\$ (889,728)	\$ 62,901,116	-1.43%
2014	\$ 1,731,807,354	\$ 64,942,776	\$ (1,168,596)	\$ 66,111,372	-1.80%
2015	\$ 1,947,207,720	\$ 73,020,290	\$ (1,440,367)	\$ 74,460,657	-1.97%
2016	\$ 2,085,916,313	\$ 78,221,862	\$ (1,705,085)	\$ 79,926,947	-2.18%
2017	\$ 2,205,694,206	\$ 82,713,533	\$ (1,960,448)	\$ 84,673,980	-2.37%
2018	\$ 2,333,724,165	\$ 87,514,656	\$ (2,210,887)	\$ 89,725,543	-2.53%
2019	\$ 2,481,298,242	\$ 93,048,684	\$ (2,452,209)	\$ 95,500,893	-2.64%
2020	\$ 2,635,232,011	\$ 98,821,200	\$ (2,685,223)	\$ 101,506,423	-2.72%

**Note:**

[a] California Government Code, Section 43605 sets the debt limit at 15%. The Code section was enacted prior to the change in basing assessed value to full market value when it was previously 25 % of market value. Thus, the limit shown as 3.75% is one-fourth the limit to account for the adjustment of showing assessed valuation at full cash value.

Source: City of Pinole Finance Department

**CITY OF PINOLE  
REVENUE BOND COVERAGE  
WASTEWATER REVENUE BONDS  
LAST TEN FISCAL YEARS**



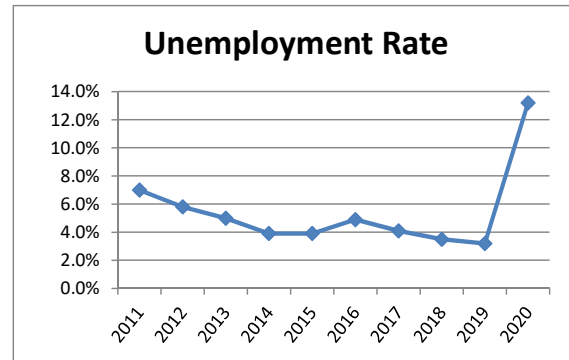
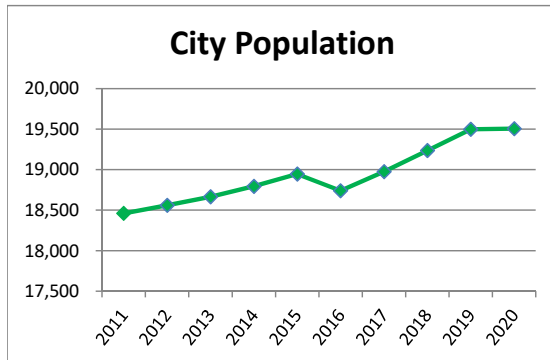
Fiscal Year	Gross Revenue [a]	Operating Expenses [b]	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2011	5,462,798	4,454,696	1,008,103	190,000	436,773	626,773	1.61
2012	5,633,904	4,369,206	1,264,699	200,000	428,973	628,973	2.01
2013	5,961,605	4,806,424	1,155,182	200,000	420,973	620,973	1.86
2014	6,473,147	4,232,789	2,240,358	215,000	411,329	626,329	3.58
2015	6,912,213	4,253,609	2,658,605	230,000	399,648	629,648	4.22
2016	7,541,964	4,688,712	2,853,252	240,000	387,310	627,310	4.55
2017	6,315,563	4,055,187	2,260,376	385,000	157,267	542,267	4.17
2018	6,524,537	4,676,225	1,848,313	290,000	227,770	517,770	3.57
2019	7,211,834	4,413,017	2,798,818	298,000	219,097	517,097	5.41
2020	7,093,734	4,986,437	2,107,297	310,000	210,129	520,129	4.05

**Notes:**

- [a] Includes all wastewater operating revenue, non-operating interest revenue, connection fees and other non-operating revenue.  
[b] Includes all wastewater operating expenses less depreciation.

Source: City of Pinole Finance

**CITY OF PINOLE  
DEMOGRAPHIC STATISTICS  
LAST TEN FISCAL YEARS**



Fiscal Year	City Population [a]	Personal Income [b]	Median Household Income [c]	Per Capita Personal Income	School Enrollment [d]	Unemployment Rate [e]
2011	18,460	1,046,737,380	92,300	56,703	3,740	7.0%
2012	18,560	1,029,430,400	93,500	55,465	3,543	5.8%
2013	18,665	1,064,110,315	93,500	57,011	3,603	5.0%
2014	18,794	1,158,424,572	93,500	61,638	3,483	3.9%
2015	18,946	1,207,845,392	93,500	63,752	3,348	3.9%
2016	18,739	1,007,052,599	93,600	53,741	3,260	4.9%
2017	18,975	1,069,696,650	97,400	56,374	3,192	4.1%
2018	19,236	1,150,235,856	104,400	59,796	3,123	3.5%
2019	19,498	1,239,234,386	111,700	63,557	3,118	3.2%
2020	19,505	1,419,281,325	119,200	72,765	3,118	13.2%

**Data Sources:**

- (a) State of California Department of Finance, estimated population.
- (b) Bureau of Economic Analysis, U.S. Department of Commerce.
- (c) State of California, Department of Housing and Community Development, Division of Housing Policy Development.
- (d) State of California Department of Education. (updated numbers are not available for FY20)
- (e) State of California Employment Development Department

**CITY OF PINOLE**  
**PRINCIPAL EMPLOYERS**  
**CURRENT AND NINE YEARS AGO**

Employer	2020		Employer	2011	
	Employee Count	Percentage of City Total		Employee Count	Percentage of City Total
Target	180	3.72%	West Contra Costa USD	290	6.74%
Kaiser Health Center	141	2.91%	Lucky's / Food Max	171	3.97%
West Contra Costa USD	130	2.68%	Burlington Coat Factory	141	3.28%
City of Pinole	123	2.54%	Target	137	3.18%
MV Public Transportation, Inc.	108	2.23%	City of Pinole	124	2.88%
Sprouts Farmers Market	105	2.17%	Best Buy	106	2.46%
In-N-Out Burger	90	1.86%	K-Mart	105	2.44%
Best Buy	88	1.82%	Safeway	79	1.84%
Trader Joe's	88	1.82%	Trader Joe's	62	1.44%
Lucky	81	1.67%	Round Table Pizza	61	1.42%
Top 10 Employer Count	1,134			1,276	
Total Workforce	4,840	23.43%		4,302	29.66%

NOTE: "Total Workforce" as used above represents the total of all employers located within City limits.

Data Sources:

City of Pinole (Business Licensing)  
California Department of Education  
United States Census Bureau

**CITY OF PINOLE**  
**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS YEARS**

Function / Program [a]	2011	[b] 2012	2013	2014	2015	2016	2017	2018	2019	2020
General government										
Administration	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.5	5.5
Finance	4.0	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Planning	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Building	2.0	1.0	1.0	2.0	2.0	2.0	2.5	3.5	3.5	4.0
Other	2.0	2.0	4.0	4.0	4.0	3.0	3.0	3.0	3.0	2.8
Police										
Sworn	28.0	28.0	27.0	27.0	27.0	27.0	27.0	28.0	28.0	28.0
Non-sworn	21.0	13.0	13.0	13.0	13.0	14.5	14.5	17.5	18.0	18.0
Fire										
Sworn	17.0	15.0	15.0	15.0	15.0	15.0	14.0	14.0	14.0	14.0
Non-sworn	-	-	-	-	-	0.5	1.0	1.0	1.0	1.0
Public Works										
Engineering	4.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Maintenance	7.0	6.0	6.0	6.0	6.0	10.0	10.0	10.0	10.0	11.3
Redevelopment	3.0	3.0	-	-	-	-	-	-	-	-
Parks and recreation	14.0	8.0	8.0	11.0	11.0	13.0	13.0	13.0	13.0	11.5
Wastewater collection and treatment	15.0	13.0	13.0	13.0	13.0	10.5	10.5	10.5	10.5	10.5
Total	124.0	101.5	99.5	103.5	103.5	108.0	108.0	113.0	114.0	114.0

**Notes:**

[a] Paid employees only (excluding reserves and volunteers)

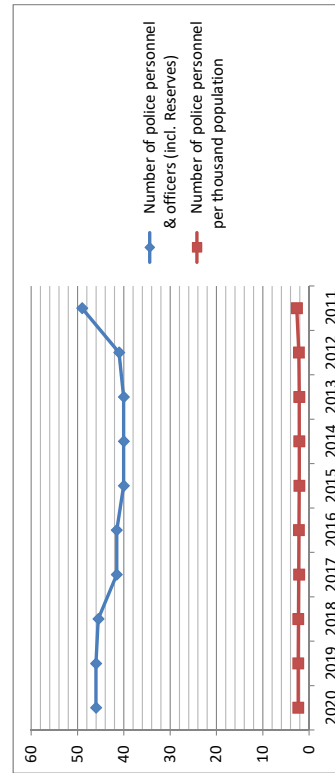
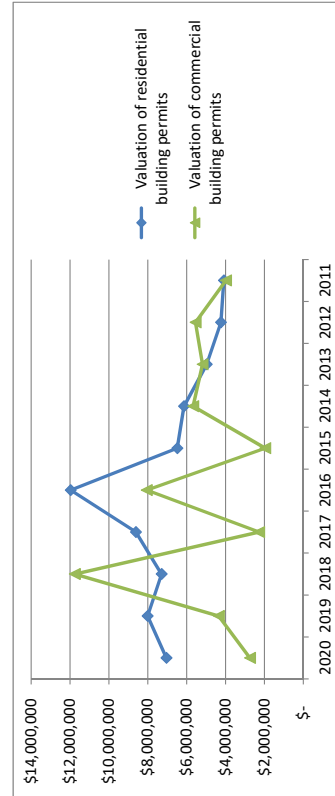
[b] Redevelopment Staffing eliminated effective 02/01/2012, following dissolution of Agency pursuant to new State Legislation (ABx1-26)

Source: City of Pinole Annual Budget Documents

**CITY OF PINOLE**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**

Date of Incorporation	1903										
Form of Government	Council-Manager										
Number of Employees(Including police & fire)											
Full-time	99										
Part-time	25										
Area in square miles	5 square miles										
<b>Statistics by Fiscal Year</b>											
<b>Fire Protection :</b>		2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Number of fire personnel & officers (incl. Reserves)		15	15	15	15	15	15	17	15	15	17
Number of calls answered		2,574	2,493	2,515	2,647	2,406	1,908	2,205	2,250	2,000	2,134
Number of inspections conducted		231	168	89	45	404	60	7	48	55	515
Number of building plan reviews		29	28	21	34	66	50	25	32	61	76
Number of fire investigations		Not Available	Not Available	Not Available	Not Available	Not Available	2	Not Available	Not Available	51	98
<b>Police Protection :</b>											
Number of police personnel & officers (incl. Reserves)		46	46	45.5	41.5	41.5	40	40	40	41	49
Number of police personnel per thousand population		2.36	2.36	2.37	2.19	2.21	2.11	2.13	2.14	2.21	2.65
<b>Community Development:</b>											
Number of residential building permits		843	749	690	777	1027	1061	800	651	608	674
Valuation of residential building permits		\$ 7,043,338	\$ 8,012,647	\$ 7,293,429	\$ 8,613,376	\$ 11,969,126	\$ 6,485,860	\$ 6,140,140	\$ 4,974,080	\$ 4,240,627	\$ 4,090,024
Number of commercial building permits		43	153	84	92	46	22	43	59	46	21
Valuation of commercial building permits		\$ 2,749,091	\$ 4,354,070	\$ 11,752,779	\$ 2,275,774	\$ 8,053,064	\$ 1,961,346	\$ 5,671,577	\$ 5,187,465	\$ 5,547,362	\$ 3,982,285
<b>Sewer System:</b>											
Daily average treatment in gallons		2,255,055	2,277,331	2,151,096	2,914,000	2,381,151	2,449,863	2,579,625	2,776,986	2,907,205	3,147,397
Maximum daily capacity of treatment plant in gallons		4,060,000	4,060,000	4,060,000	4,060,000	4,060,000	4,060,000	4,060,000	4,060,000	4,060,000	4,060,000

Source: City of Pinole Finance



**CITY OF PINOLE**  
**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**

<b>City Streets:</b>											
Miles of streets	63										
Number of street lights	373 (city owned)										
	971 (electric & private utility)										
<b>Statistics by Fiscal Year</b>		<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
<b>Fire Protection :</b>											
Number of stations	1	1	1	1	1	1	1	1	1	1	1
<b>Police Protection :</b>											
Number of stations	1	1	1	1	1	1	1	1	1	1	1
Number of patrol units	13	13	13	13	13	13	13	13	13	13	13
Number of security units	2	2	2	2	2	2	2	2	2	2	2
<b>Recreation and culture :</b>											
Swim Center	1	1	1	1	1	1	1	1	1	1	1
Community Theater	1	1	1	1	1	1	1	1	1	1	1
Senior Center	1	1	1	1	1	1	1	1	1	1	1
Youth Center	1	1	1	1	1	1	1	1	1	1	1
Pre-school Center	1	1	1	1	1	1	1	1	1	1	1
Number of parks & park acreage	15; 64 total acres	15; 64 total acres	15; 64 total acres	15; 64 total acres	15; 64 total acres	15; 64 total acres	15; 64 total acres	15; 64 total acres	15; 64 total acres	15; 64 total acres	15; 64 total acres
<b>Sewer System:</b>											
Sanitary sewers	50 miles	50 miles	50 miles	50 miles	50 miles	50 miles	50 miles	50 miles	50 miles	50 miles	50 miles
Miles of storm drains	34 miles	34 miles	34 miles	34 miles	34 miles	34 miles	34 miles	34 miles	34 miles	34 miles	34 miles
Number of treatment plants	1	1	1	1	1	1	1	1	1	1	1
Number of service connections	5,416	5,416	5,416	5,416	5,416	5,416	5,416	5,414	5,414	5,423	5,401
<b>Schools:</b>											
Elementary-public	4	4	4	4	4	4	4	4	4	4	4
Elementary-private	1	1	1	1	1	1	1	1	1	1	1
Junior High School-public	1	1	1	1	1	1	1	1	1	1	1
High School-public	1	1	1	1	1	1	1	1	1	1	1

Source: City of Pinole Finance

# City of Pinole

Pinole, California

*Independent Auditor's Report on Internal  
Control over Financial Reporting and on  
Compliance and Other Matters based on  
an Audit of Financial Statements  
Performed in Accordance with  
Government Auditing Standards*

*For the year ended June 30, 2020*





**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

**Independent Auditor's Report**

To the Honorable Mayor and Members of the City Council  
of the City of Pinole  
Pinole, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Pinole, California (City), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated December 28, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

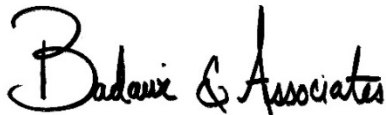
To the Honorable Mayor and Members of the City Council  
of the City of Pinole  
Pinole, California  
Page 2

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi and Associates  
Certified Public Accountants  
Berkeley, California  
December 28, 2020

# City of Pinole

2006 Measure S Fund

Pinole, California

*Independent Accountants' Report on  
Agreed-Upon Procedures Applied to  
Schedule of Measure S Revenues and  
Expenditures*

*For the year ended June 30, 2020*





**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Mayor and Members of the City Council  
of the City of Pinole  
Pinole, California

We have performed the procedures enumerated below, which were agreed to by the City of Pinole (City), solely to assist you with respect to the attached schedule of Measure S revenues and expenditures (schedule) for the year ended June 30, 2020. The City's management is responsible for the Measure S tax revenue and expenditures. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Verify that Measure S transactions were accounted for separately in the accounting records to allow for accountability.

*Finding:* No exceptions were noted as a result of our procedures.

2. Verify that Measure S tax revenue was deposited in total into the City's accounts by obtaining remittance advices from the State of California for amounts deposited into the Measure S Fund.

*Finding:* No exceptions were noted as a result of our procedures.

3. Review salary reports and expenditure details to verify that the fund was charged for the purpose that was specified to the registered voters of the City through election materials and City resolutions distributed to the voters.

*Finding:* No exceptions were noted as a result of our procedures.

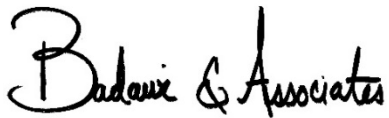
4. Compare actual revenues and expenses to budgeted amounts to determine that variances were appropriate.

*Finding:* No exceptions were noted as a result of our procedures.

To the Honorable Mayor and Members of the City Council  
of the City of Pinole  
Pinole, California

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an audit or review, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commission and management of the Commission and is not intended to be and should not be used by anyone other than those specified parties.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi and Associates  
Certified Public Accountants  
Berkeley, California  
January 11, 2021

**City of Pinole Measure S Fund**  
**Schedule of Revenues and Expenditures**  
**For the year ended June 30, 2020**

---

REVENUES:

Sales and use taxes	\$ 1,951,039
Investment earnings	35,471
Other revenue	77,878
Total revenues	<u>2,064,388</u>

EXPENDITURES:

Salary	1,596,577
Benefits	619,423
Equipment	151,991
Insurance	76,256
Professional Services	60,405
Admin expense	2,378
Debt service	70,433
Total expenditures	<u>\$ 2,577,463</u>

\*This schedule is prepared using the modified accrual basis of accounting.



# City of Pinole

2014 Measure S Fund

Pinole, California

*Independent Accountants' Report on  
Agreed-Upon Procedures Applied to  
Schedule of Measure S Revenues and  
Expenditures*

*For the year ended June 30, 2020*





**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Mayor and Members of the City Council  
of the City of Pinole  
Pinole, California

We have performed the procedures enumerated below, which were agreed to by the City of Pinole (City), solely to assist you with respect to the attached schedule of Measure S revenues and expenditures (schedule) for the year ended June 30, 2020. The City's management is responsible for the Measure S tax revenue and expenditures. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Verify that Measure S transactions were accounted for separately in the accounting records to allow for accountability.

*Finding:* No exceptions were noted as a result of our procedures.

2. Verify that Measure S tax revenue was deposited in total into the City's accounts by obtaining remittance advices from the State of California for amounts deposited into the Measure S Fund.

*Finding:* No exceptions were noted as a result of our procedures.

3. Review salary reports and expenditure details to verify that the fund was charged for the purpose that was specified to the registered voters of the City through election materials and City resolutions distributed to the voters.

*Finding:* No exceptions were noted as a result of our procedures.

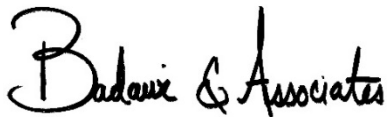
4. Compare actual revenues and expenses to budgeted amounts to determine that variances were appropriate.

*Finding:* No exceptions were noted as a result of our procedures.

To the Honorable Mayor and Members of the City Council  
of the City of Pinole  
Pinole, California

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an audit or review, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commission and management of the Commission and is not intended to be and should not be used by anyone other than those specified parties.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi and Associates  
Certified Public Accountants  
Berkeley, California  
January 11, 2021

**City of Pinole Measure S Fund**  
**Schedule of Revenues and Expenditures**  
**For the year ended June 30, 2020**

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REVENUES:

Sales and use taxes	\$ 1,950,798
Investment earnings	77,760
Total revenues	<u>2,028,558</u>

EXPENDITURES:

Salary	425,590
Benefits	49,716
Improvements	1,369,575
Insurance	34,213
Professional Services	135,194
Admin expense	123,825
Travel and training	1,620
Total expenditures	<u>\$ 2,139,733</u>

\*This schedule is prepared using the modified accrual basis of accounting.

# City of Pinole

Pinole, California

*Auditors' Communication with  
Those Charged with Governance*

*For the year ended June 30, 2020*





December 28, 2020

To The Honorable Mayor and Members  
of the City Council of the City of Pinole  
Pinole, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Pinole, California (City) for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter dated April 15, 2020, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of the City. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning internal control.

As part of obtaining reasonable assurance about whether the financial statements are free from material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involves judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the city and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

We performed the audit according to the timing previously communicated to you on the engagement letter.



### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the City changed accounting policies related to financial reporting by adopting the following Statements of Governmental Accounting Standards (GASB Statement) in 2020:

- GASB No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

- Depreciable lives and estimated residual value of property and equipment
- Investments valuations
- Allowance for uncollectible accounts
- Accumulated depreciation
- Pension plans (actuarial assumptions)
- Net Other Post-employment Benefits (OPEB) plan (actuarial assumptions)

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements were:

- Summary of Significant Accounting Policies
- Cash and Investments
- Long Term Debt
- Capital Assets
- Employee Retirement Plans
- Other Postemployment Benefits (OPEB) Plan
- Commitments and Contingencies
- Successor Agency
- Prior Period Adjustment

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes the material misstatements detected as a result of audit procedures that were corrected by management.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 28, 2020.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and budgetary comparison schedules which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting

To The Honorable Mayor and Members  
of the City Council of the City of Pinole  
Pinole, California  
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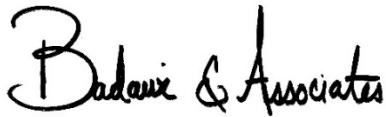
principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of City Council and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi and Associates  
Certified Public Accountants  
Berkeley, California  
December 28, 2020

### **Corrected Misstatements**

<b>Audit Adjusting Journal Entries JE # 9</b>				
To adjust Due To/From Other Funds as of June 30, 2019 (Client JE# 2425).				
100-10100	CLAIM ON CASH - General Fund	1,065.00		
317-20502	Due to Other Funds	1,065.00		
100-10502	Due from Other Funds		1,065.00	
317-10100	CLAIM ON CASH - PV Caretaker's House Improvements		1,065.00	
<b>Total</b>		<b>2,130.00</b>	<b>2,130.00</b>	
<b>Audit Adjusting Journal Entries JE # 12</b>				
To adjust for fiscal year Q4 Dispatch Service Credits (Client JE #2424).				
100-223-36113	Public Safety Chg/Communications	48,573.00		
100-223-36113	Public Safety Chg/Communications	15,330.63		
100-10401	Miscellaneous Receivables		48,573.00	
100-10401	Miscellaneous Receivables		15,330.63	
<b>Total</b>		<b>63,903.63</b>	<b>63,903.63</b>	
<b>Audit Adjusting Journal Entries JE # 19</b>				
To fix GASB 68 allocation in enterprise fund.				
500-19000	Deferred Outflow	454,249.00		
500-29530	Fund Balance/Unassigned	1,375,298.00		
500-25304	Deferred Comp Benefits Payable/PERS Net Pens. Liab		1,706,509.00	
500-25901	Deferred Inflow of Resources		123,038.00	
<b>Total</b>		<b>1,829,547.00</b>	<b>1,829,547.00</b>	
<b>Audit Adjusting Journal Entries JE # 21</b>				
To accrue loan receivable interest.				
285-15110	Note receivable/Bridge Housing	4,775.00		
285-000-37180	Investment Earnings		4,775.00	
<b>Total</b>		<b>4,775.00</b>	<b>4,775.00</b>	

# City of Pinole

Pinole, California

*Independent Accountants' Report on  
Agreed-Upon Procedures Applied to  
Appropriations Limit Schedule*

*For the year ending June 30, 2021*





City of Pinole  
Appropriations Limit Schedule  
For the year ending June 30, 2021

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**INDEPENDENT ACCOUNTANTS' REPORT ON LIMITED  
PROCEDURES REVIEW OF APPROPRIATIONS LIMIT UNDER  
ARTICLE XIII-B OF THE CALIFORNIA CONSTITUTION**

To the Honorable Mayor and City Council  
of the City of Pinole  
Pinole, California

We have performed the procedures enumerated below to the accompanying Appropriations Limit Schedule of the City of Pinole (City) for the fiscal year ending June 30, 2021. These procedures, which were agreed to by the City and the League of California Cities (as presented in the publication entitled *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution*), were performed solely to assist you in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. The City management is responsible for the Appropriations Limit Schedule. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or any other purpose.

The procedures performed and our findings are described below:

1. We obtained the completed worksheets used by the City to calculate its appropriations limit for the fiscal year ending June 30, 2021, and determined that the limit and annual calculation factors were adopted by resolution of City Council. We also determined that the population and inflation options were selected by a recorded vote of City Council.

*Finding:* No exceptions were noted as a result of our procedures.

2. For the accompanying Appropriations Limit Schedule, we added the prior year's limit to the total adjustments, and agreed the resulting amount to the current year's limit.

*Finding:* No exceptions were noted as a result of our procedures.

3. We agreed the current year information presented in the accompanying Appropriations Limit Schedule to corresponding information in worksheets used by the City.

*Finding:* No exceptions were noted as a result of our procedures.

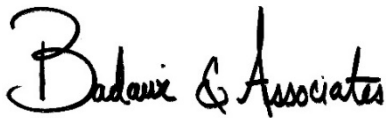
4. We agreed the prior year appropriations limit presented in the accompanying Appropriations Limit Schedule to the prior year appropriations limit adopted by the City Council during the prior year.

*Finding:* No exceptions were noted as a result of our procedures.

To the Honorable Mayor and Members of City Council  
of the City of Pinole  
Pinole, California

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion on the accompanying Appropriation Limit Schedule. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by Article XIII-B of the California Constitution.

This report is intended solely for the information and use of the City Council and management of the City and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi and Associates  
Certified Public Accountants  
Berkeley, California  
January 11, 2021

**City of Pinole**  
**Appropriations Limit Schedule**  
**For the year ending June 30, 2021**

	Amount	Source
A. Appropriations limit for the year ended June 30, 2020	\$ 133,388,745	Prior year schedule
B. Calculation factors:		
1. Population increase ratio	1.0026	State Department of Finance
2. Inflation increase ratio	1.0373	State Department of Finance
3. Total adjustment factor ratio	1.0400	B1 * B2
C. Annual adjustment increase	5,335,147	[(B3-1)*A]
D. Other adjustments:		
Loss responsibility (-)	-	N/A
Transfers to private (-)	-	N/A
Transfers to fees (-)	-	N/A
Assumed responsibility (+)	-	N/A
E. Total adjustments	5,335,147	(C+D)
F. Appropriations limit for the year ending June 30, 2021	\$ 138,723,892	(A+E)

**City of Pinole**  
**Notes to Appropriations Limit Schedule**  
**For the year ending June 30, 2021**

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**1. PURPOSE OF LIMITED PROCEDURES REVIEW**

Under Article XIII B of the California Constitution (the Gann Spending Limitation Initiative), California governmental agencies are restricted as to the amount of annual appropriations from proceeds of taxes. Effective for years beginning on or after July 1, 1990, under Section 1.5 of Article XIII B, the annual calculation of the appropriations limit is subject to this agreed upon procedures engagement.

**2. METHOD OF CALCULATION**

Under Section 10.5 of Article XIII B, for fiscal years beginning on or after July 1990, the appropriations limit is required to be calculated based on the limit for the fiscal year 1986-1987, adjusted for the inflation and population factors discussed in Notes 3 and 4 below.

**3. INFLATION FACTORS**

A California governmental agency may use as its inflation factor either the annual percentage change in the 4<sup>th</sup> quarter per capita personal income (which percentage is supplied by the State Department of Finance), or the percentage change in the local assessment roll from the preceding year due to the change of local nonresidential construction. The factor adopted by the City of Pinole for the fiscal year 2020-2021 represents the percentage growth in the State of California per capita personal income.

**4. POPULATION FACTORS**

A California governmental agency may use as its population factor either the annual percentage change of the jurisdiction's own population, or the annual percentage change in population in the County where the jurisdiction is located. The factor adopted by the City of Pinole for fiscal year 2020-2021 represents the population change for the County of Contra Costa during calendar year 2019.

**5. OTHER ADJUSTMENTS**

A California government agency may be required to adjust its appropriations limit when certain events occur, such as the transfer of responsibility for municipal services to, or from, another government agency or private entity. There were no adjustments made for the fiscal year ending June 30, 2021.



## **CITY COUNCIL REPORT**

**10B**

**DATE: JANUARY 19, 2021**

**TO: MAYOR AND COUNCIL MEMBERS**

**FROM: ERIC CASHER, CITY ATTORNEY**

**SUBJECT: DISCUSSION OF REQUEST TO AMEND THE CITY COUNCIL  
MEETING PROCEDURES TO INCLUDE AN INDIGENOUS LAND  
ACKNOWLEDGEMENT AT THE BEGINNING OF CITY COUNCIL  
MEETINGS**

---

### **RECOMMENDATION**

Staff recommends the City Council discuss amending the City Council Meeting Procedures to add an indigenous land acknowledgement at the beginning of City Council meetings.

### **BACKGROUND**

On December 15, 2020, at the request of Councilmember Murphy, the City Council approved a future agenda item directing staff to prepare a presentation for the City Council to consider amending the City Council Meeting Procedures to add an indigenous land acknowledgement. A land acknowledgement is a formal statement that recognizes and respects indigenous people as traditional stewards of the land, and the enduring relationship that exists between indigenous people and their traditional territories.

Some local agencies have adopted a land acknowledgement as part of their meeting procedures. When adopted by a City Council a land acknowledgment will typically be read into the record by the Mayor at the beginning of a City Council meeting. The City and County of San Francisco, for example, formally incorporated a land acknowledgement statement into their Board of Supervisors meetings. Following the call to order and roll call, the President of the Board of Supervisors reads a land acknowledgement statement that recognizes the indigenous peoples who lived on the land that is now San Francisco.

It is a common practice in land acknowledgements to recognize the specific peoples who occupied the land, include an ongoing objective to remain aware of the historical and

current cultural significance of the land, as well as create accountability to indigenous people.

Staff recommends that City Council consider the following language that was drafted by Councilmember Murphy to serve as the City of Pinole's land acknowledgement statement:

*Before we begin, we would like to acknowledge the Ohlone people, who are the traditional custodians of this land. We pay our respects to the Ohlone elders, past, present, and future, who call this place, Ohlone Land, the land that Pinole sits upon, their home. We are proud to continue their tradition of coming together and growing as a community. We thank the Ohlone community for their stewardship and support, and we look forward to strengthening our ties as we continue our relationship of mutual respect and understanding.*

If approved, the proposed language above would be read by the Mayor at the beginning of every regular meeting of the City Council, and memorialized in the form of an amendment to the City Council Meeting Procedures. Staff seeks direction from the City Council regarding approval of the proposed language, and if approved, Staff will return with a Resolution and an amendment to the City Council Meeting Procedures to include the land acknowledgement.

### **FISCAL IMPACT**

There is no direct fiscal impact other than the staff time required to prepare a Resolution, and amendment to the City Council Meeting Procedures.

### **ATTACHMENT(S)**

None.