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CITY COUNCIL

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

**PINOLE CITY COUNCIL
SPECIAL MEETING AGENDA**

**TUESDAY
March 29, 2022
6:00 P.M**

Please note: HYBRID MEETING FORMAT

**Attend in person : PINOLE CITY COUNCIL CHAMBERS - 2131 PEAR STREET
OR**

Attend VIA ZOOM TELECONFERENCE – Details provided below

Please note: Updated COVID-19 safety protocols will be posted outside the City Council Chambers. Please review this information before entering the Council Chambers.

How to Submit Public Comments:

In Person: Attend meeting at the Pinole City Council Chambers, fill out a yellow public comment card and submit it to the City Clerk.

Via Zoom:

Members of the public may submit a live remote public comment via Zoom video conferencing. Download the Zoom mobile app from the Apple Appstore or Google Play. If you are using a desktop computer, you can test your connection to Zoom by clicking [here](#). Zoom also allows you to join the meeting by phone.

From a PC, Mac, iPad, iPhone or Android:

<https://us02web.zoom.us/j/89335000272>

Webinar ID: 893 3500 0272

By phone: +1 (669) 900-6833 or +1 (253) 215-8782 or +1 (346) 248-7799

- Speakers will be asked to provide their name and city of residence, although providing this is not required for participation.
- Each speaker will be afforded up to 3 minutes to speak (subject to modification by the Mayor)
- Speakers will be muted until their opportunity to provide public comment.

When the Mayor opens the comment period for the item you wish to speak on, please use the “raise hand” feature (or press *9 if connecting via telephone) which will alert staff that you have a comment to provide and press *6 to unmute. **To comment with your video enabled, please let the City Clerk know you would like to turn your camera on once you are called to speak.**

Written Comments: All comments received **before 3:00 pm the day of the meeting** will be posted on the City's website on the agenda page ([Agenda Page Link](#)) and provided to the City Council prior to the meeting. **Written comments will not be read aloud during the meeting.** Email comments to comment@ci.pinoles.ca.us Please indicate which item on the agenda you are commenting on in the subject line of your email.

Please note: Updated COVID-19 safety protocols will be posted outside the City Council Chambers. Please review this information before entering the Council Chambers.

OTHER 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.

VIDEO-STREAMED LIVE ON THE CITY'S WEBSITE, 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 City Clerk, Heather Bell at (510) 724-8928 or hbelle@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. You may also contact the City Clerk via e-mail at hbelle@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. LAND ACKNOWLEDGMENT

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.

3. 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.

4. CITIZENS TO BE HEARD (Public Comments)

Citizens may speak under any item not listed on the Agenda. *The time limit is 3 minutes for City Council items 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 meeting.*

5. STUDY SESSION ITEM

- A. Special City Council Meeting to Provide an Overview of the City's Revenue Sources [Action: Receive Report (Guillory)]**

6. ADJOURNMENT to the Regular City Council Meeting of April 5, 2022 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, on the City's website, not less than 72 hours prior to the meeting date set forth on this agenda.

POSTED: March 24, 2022 at 5:00 P.M.

Heather Bell, CMC
City Clerk



CITY COUNCIL REPORT

5A

DATE: MARCH 29, 2022

TO: MAYOR AND COUNCIL MEMBERS

FROM: MARKISHA GUILLORY, FINANCE DIRECTOR

**SUBJECT: SPECIAL CITY COUNCIL MEETING TO PROVIDE AN OVERVIEW
OF THE CITY'S REVENUE SOURCES**

RECOMMENDATION

City staff recommends that the City Council receive information on the City's revenue sources, focusing on tax revenues.

BACKGROUND

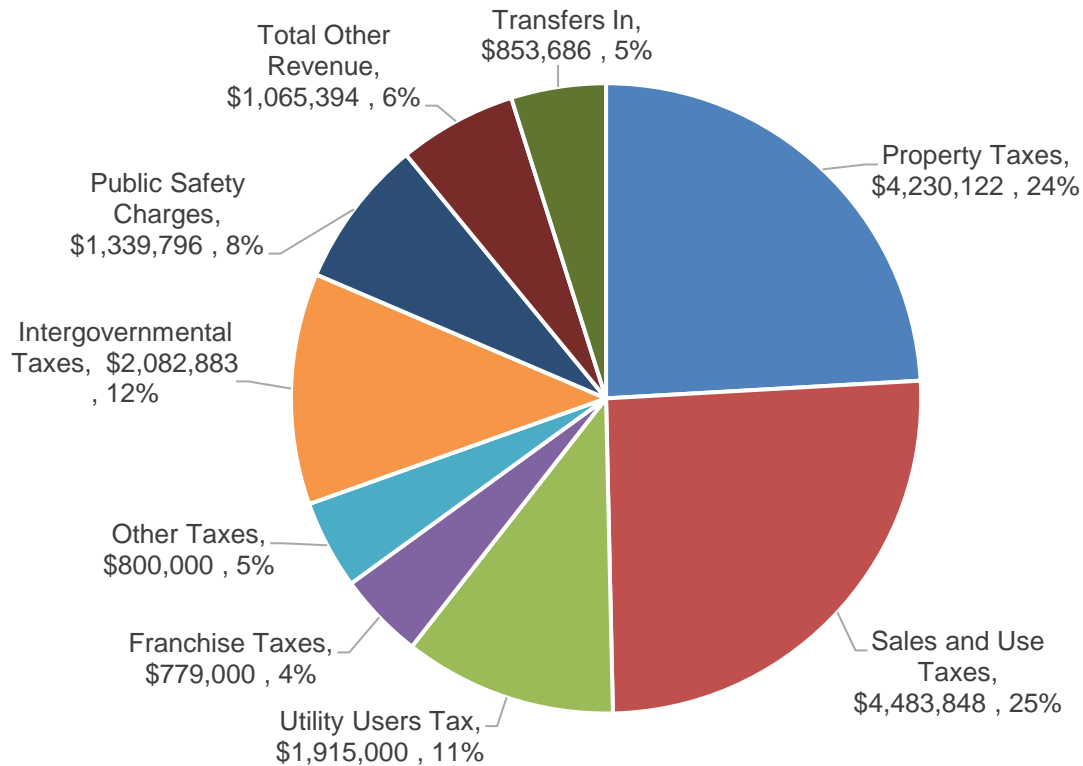
The City Council directed staff to hold a special City Council meeting to provide an overview of the City's various revenue sources, with a specific focus on local tax revenues. The meeting is intended to be informational and to provide more context on each tax.

REVIEW AND ANALYSIS

The City receives revenues from various sources, which are used to fund the services that it provides to the community. Pinole is a full-service city that provides the following services: police, fire, public works including water treatment, building and planning, economic development, parks and recreation, public community television, and administrative services.

As shown in the chart below, tax revenues make up 81% of total General Fund revenues, making these revenues a vital source of funding for City services. Taxes, unlike fees, are imposed by a government without the taxpayer receiving any direct benefits, such as a sales tax. A fee, on the other hand, is applied for the use of a service by the individual or business and provides a direct benefit to the payer, such as a plan review fee.

FY 2021/22 General Fund Revenue Budget: \$17,549,729



The City's default general revenues are comprised of taxes; intergovernmental revenues; fees and fines; and miscellaneous revenues. Revenues are categorized as either general or special depending on the source and use of funds. General revenues are generated from ordinary sources, such as property tax and sales tax, and can be used for any general purpose, such as public safety and parks. Special revenues are generated, commonly from special tax measures, for specific purposes, such as the City's lighting and landscape district. Following are descriptions of the City's tax revenues.

General Tax Revenues

- Property tax – an ad valorem (value-based) tax imposed on real property (land and permanently attached improvements such as buildings) and tangible personal property (movable property). The fixed statutory rate is 1% of assessed valuation. Assessed value is based on the 1975 property values with subsequent increases limited to 2% or CPI growth, whichever is less. Prior to Proposition 13 of 1978, property tax rates were controlled by local governments and city councils could change the rates themselves, on an annual basis, and increase of assessed valuation wasn't capped. Following the passage of

Proposition 13 and other limiting propositions, Pinole, like many other jurisdictions, responded to revenue losses by enacting tax measures to control and stabilize revenues at the local level.

- Sales tax – imposed as a percentage of the dollar amount of a purchase. Services are generally exempt from sales tax as well as certain items like groceries and medicine. Pinole's sales rate is 9.75% which includes the 1% regular sales tax and the two local sales taxes—Measure S 2006 (0.5%) and Measure S 2014 (0.5%).
- Utility Users' Tax (UUT) – an 8% tax levied in accordance with Chapter 3.26 of the Municipal Code, amended in 2018, on the value of public utilities services consumed within the City limits for electricity, natural gas, and telecommunications.
- Franchise tax – an average 5% tax levied on public utilities and other corporations who furnish gas, electric, water, cable, refuse or other similar services to citizens living within city boundaries. The various fees are defined in the franchise agreements.
- Motor Vehicle License Fee (VLF) – a tax on the ownership of registered motor vehicles which takes the place of taxation of this personal property. The City's share (an intergovernmental transfer) of VLF is levied, collected, and apportioned by the State.
- Gas tax – a tax generated from the Highway Users Tax (HUTA) which imposes an excise tax on gasoline and diesel fuel sales. The City's share (an intergovernmental transfer) of gas tax is levied, collected, and apportioned by the State.
- Business license tax – assessed on all businesses doing business within City limits in accordance with Municipal Code Title 5. The City charges business license tax in accordance with the provisions of Government Code 37101. Pinole's tax is computed based on a flat tax of per year (currently \$152) combined with a variable tax component based on number of employees engaged in each business.
- Transient Occupancy Tax (TOT) – a 10% tax levied by the City for the privilege of occupying quarters on a transient basis (Chapter 3.24 of Municipal Code). This tax is imposed upon persons staying 30 days or less in a motel or lodging facility.

Special Tax Revenues

- Tax assessment district – a special tax assessed on properties within the district to maintain median lighting and lighting in the Pinole Valley Road North and South areas.

Important to note that in addition to its default general revenues, the City receives revenues from the local tax measures that it enacted. Measure S 2006 and Measure

S 2014 increased sales tax revenues. Measure M 2018 extended the Utility Users' Tax (UUT) indefinitely. The original UUT was established in 1998 and extended in 2004, 2012, and 2018. The table below summarizes the local taxes that the City enacted.

Tax Measure	Implementation Year	Purpose
Sales Tax – Measure S 2006 (0.5%)	2006	To provide adequate staff and service levels, to maintain staff in the Police Department to address the significant increase in crime since the expansion of the Pinole Vista Shopping Center and the opening of Richmond Parkway in 1995, and to maintain public facilities such as roadways, storm drains and other water control and discharge infrastructure in a first class manner.
Sales Tax – Measure S 2014 (0.5%)	2014	To maintain essential police and fire services, to prevent the reduction in maintenance of City parks and streets, and to prevent the reduction of youth, family and senior recreational services.
Utility Users' Tax (UUT) (8%)	1998; extended in 2004, 2012, 2018	To maintain City services including Police and Fire protection, 9-1-1 emergency services, park maintenance and repair, youth and senior recreation services, other community services, and for unrestricted general revenue purposes.

FISCAL IMPACT

There is no fiscal impact as a result of this item.

ATTACHMENTS

None