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

PLEASE NOTE EARLY START TIME

TUESDAY
JANUARY 21, 2020

5:00 P.M.

2131 Pear Street, Pinole, California

Roy Swearingen, Mayor
Norma Martinez-Rubin, Mayor Pro Tem
Peter Murray, Council Member
Vincent Salimi, Council Member
Anthony Tave, Council Member

Public Comment: The public is encouraged to address the City Council on any matter listed on the agenda or on any other matter within its jurisdiction subject to the rules of decorum described in Council Resolution 2019-03. If you wish to address the City Council, please complete the gold card that is provided at the rear entrance to the Council Chambers and hand the card to the City Clerk. City Council will hear public comment on items listed on the agenda during discussion of the matter and prior to a vote. City Council will hear public comment on matters **not** listed on the agenda during Citizens to be Heard, Agenda Item 5.

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. Assisted listening devices are available at this meeting. Ask the City Clerk if you desire to use this device.

Note: Staff reports are available for inspection at the Office of the City Clerk, City Hall, 2131 Pear Street during regular business hours, 8:00 a.m. to 4:30 p.m. Monday – Thursday, and on the City Website at www.ci.pinole.ca.us. You may also contact the City Clerk via e-mail at hiopu@ci.pinole.ca.us

COUNCIL MEETINGS ARE TELEVISED 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.pinole.ca.us. City Council meetings are video-streamed live on the City's website, and remain archived on the site for five (5) years.

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.*

A. PUBLIC EMPLOYMENT
Gov. Code § 54957
Title: City Manager

B. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION
Gov. Code § 54956.9(d)(2)
Number of Potential Cases: 1

C. CONFERENCE WITH LABOR NEGOTIATORS
Gov. Code § 54957.6
Agency designated representatives: City Manager Andrew Murray, Assistant City Manager Hector De La Rosa
Employee organizations: PPEA & IAFF

D. CONFERENCE WITH LABOR NEGOTIATORS
Gov. Code § 54957.6
Agency designated representatives: City Manager Andrew Murray, Assistant City Manager Hector De La Rosa, Legal Counsel Cepideh Roufougar
Employee organizations: IAFF

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. 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

B. Presentations / Recognitions

1. Introduction of Senior Project Manager Misha Kaur & Code Enforcement Officer Justine Sidie

2. PG&E Community Wildfire Safety Program Presentation by Pamela Perdue

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. Approve The Minutes Of The Meeting Of December 17, 2019

B. Receive the December 7, 2019 – January 17, 2020 List Of Warrants In the Amount Of $1,438,695.62; the December 13, 2019 Payroll In The Amount Of $520,775.04; the December 27, 2019 Payroll In the Amount Of $407,395.58; And the January 10, 2020 Payroll In The Amount Of $537,420.01

C. Approve And Authorize The City Manager To Execute A Settlement Agreement Between The City Of Pinole And Fire Department Employees **[Action: Adopt Resolution per Staff Recommendation (De La Rosa)]**

D. Adopt A Resolution To Authorize The City Manager To Execute An Amendment To The Contract With Raney Planning & Management Inc. For Environmental Review In An Amount Not To Exceed $46,097.00 **[Action: Adopt Resolution per Staff Recommendation (T. Miller)]**

SUCCESSOR AGENCY ITEM (Item 7E Only)

E. Adopt A Resolution Approving The Recognized Obligation Payment Schedule For July 1, 2020 – June 30, 2021 (ROPS 20-21) For The Pinole Successor Agency In The Amount Of $3,603,904 **[Action: Adopt Resolution per Staff Recommendation (A. Miller)]**

F. Receive And Accept The Comprehensive Annual Financial Report (CAFR) For The Fiscal Year (FY) Ended June 30, 2019 **[Action: Receive and File Report (A.Miller)]**

G. Adopt A Resolution Authorizing The Filing Of An Application For Allocation Of Fiscal Year 20-21 Transportation Act Article 3 Pedestrian/ Bicycle Project Funding **[Adopt Resolution per Staff Recommendation (T. Miller)]**

Adjournment of the meeting of the **Successor Agency to the Redevelopment Agency of the City of Pinole** upon approval of Item 7E

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.

A. Ordinance Amending The Pinole Zoning Code To Change The Approval Authority For Design Review Of Single Family Homes. **[Action: Conduct Public Hearing and Approve First Reading of Ordinance (Casher)]**

9. OLD BUSINESS

A Provide Direction On Initial Draft Charter And Process For Public Outreach **[Action: Discuss and Provide Direction (Mog)]**

10. NEW BUSINESS

A. Review, Discuss, And Provide Direction To Staff On Awarding Grants Related To The Farmers' Market To Local Pinole Non-Profit Organizations **[Action: Discuss and provide direction (De La Rosa)]**

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 4, 2019 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 16, 2020 at 4:00 P.M.

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Heather Iopu, CMC
City Clerk

Return to Agenda

Community Wildfire Safety Program

City of Pinole

January 21, 2020

PG&E

Return to Agenda

Community Wildfire Safety Program

REAL-TIME MONITORING AND INTELLIGENCE

- Coordinating prevention and response efforts by monitoring wildfire risks in real time from our **Wildfire Safety Operations Center**
- **Expanding our network of PG&E weather stations** to enhance weather forecasting and modeling
- Supporting the **installation of new high-definition cameras** in high fire-threat areas

NEW AND ENHANCED SAFETY MEASURES

- Further enhancing vegetation management efforts to **increase focus on vegetation that poses a higher potential for wildfire risk**
- **Conducting accelerated safety inspections** of electric infrastructure in high fire-threat areas
- **Disabling automatic reclosing of circuit breakers and reclosers** in high fire risk areas during wildfire season
- **Proactively turning off electric power for safety (Public Safety Power Shutoff)** when gusty winds and dry conditions combine with a heightened fire risk

SYSTEM HARDENING AND RESILIENCY

- Installing **stronger and more resilient poles** and **covered power lines**, along with **targeted undergrounding**
- **Upgrading and replacing electric equipment and infrastructure** to further reduce wildfire risks
- **Working with communities to develop new resilience zones** to provide electricity to central community resources during a Public Safety Power Shutoff event

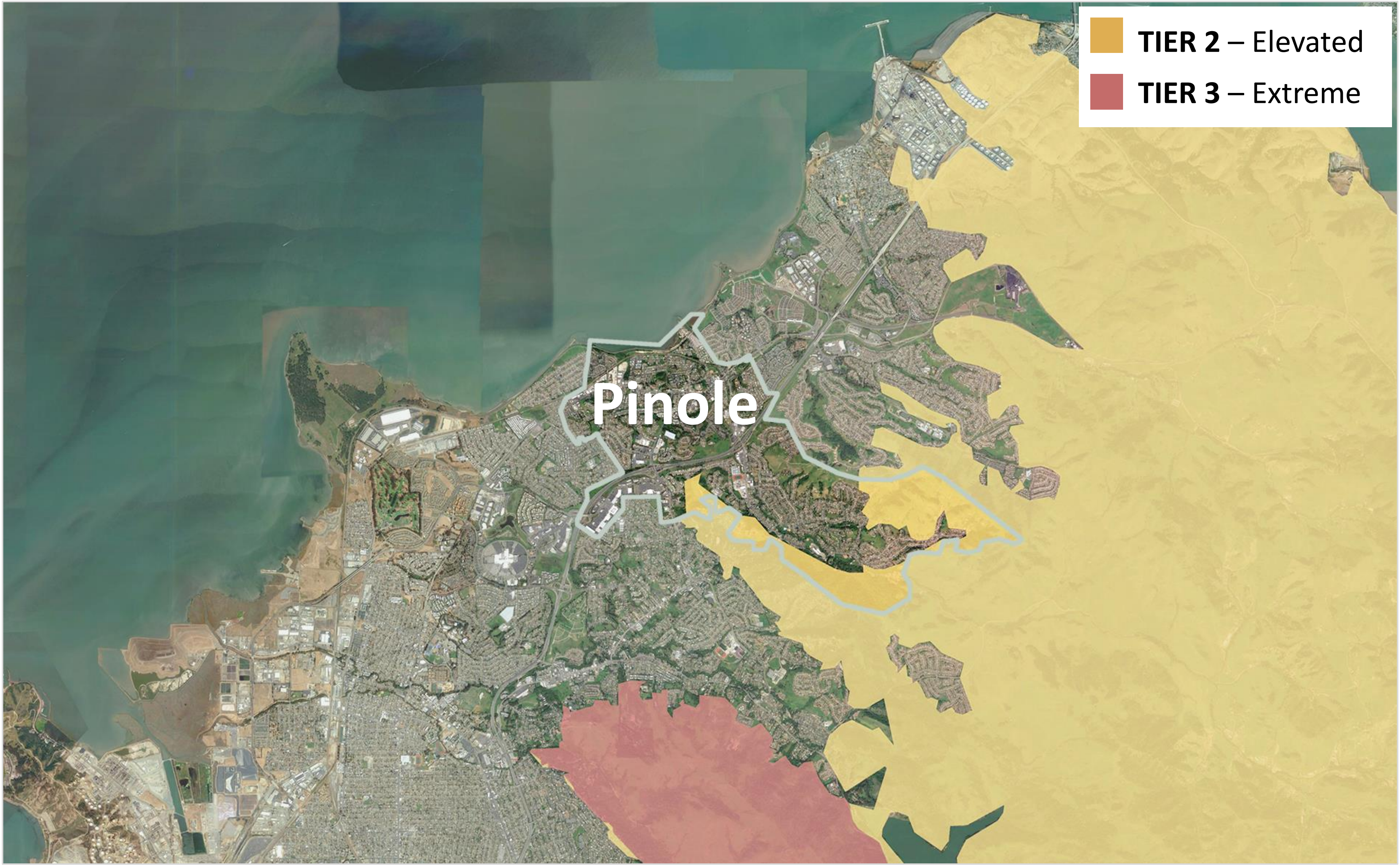
Following the wildfires in 2017 and 2018, some of the changes included in this presentation are contemplated as additional precautionary measures intended to further reduce future wildfire risk.

Return to Agenda

6B2

Item 6B2

CPUC High Fire-Threat District Map
City of Pinole



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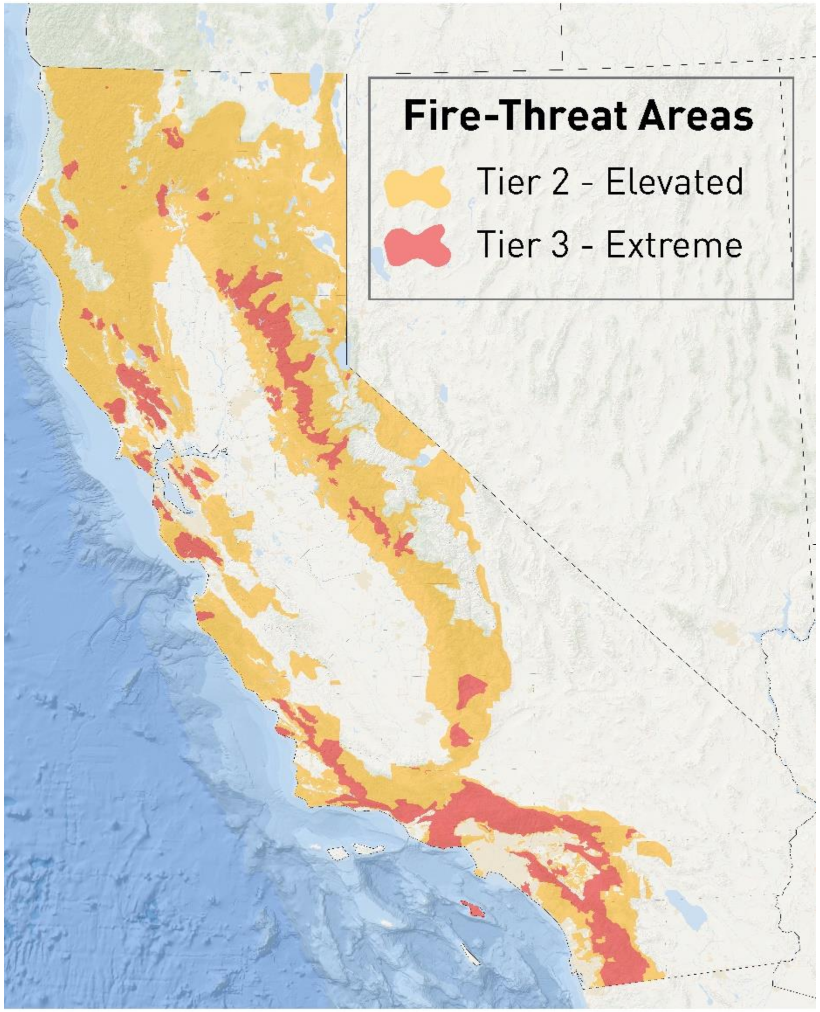
Public Safety Power Shutoff (PSPS)



Source: California Public Utilities Commission

- Beginning with the 2019 wildfire season, we expanded our Public Safety Power Shutoff program to include **all electric lines that pass through high fire-threat areas – both distribution and transmission.**

- The most likely electric lines to be considered for shutting off for safety are those that pass through **areas that have been designated by the CPUC as at elevated (Tier 2) or extreme (Tier 3)** risk for wildfire.

- The **California Public Utilities Commission's (CPUC) High Fire-Threat District Map** was adopted in January 2018 and can be accessed at **cpuc.ca.gov/FireThreatMaps**.

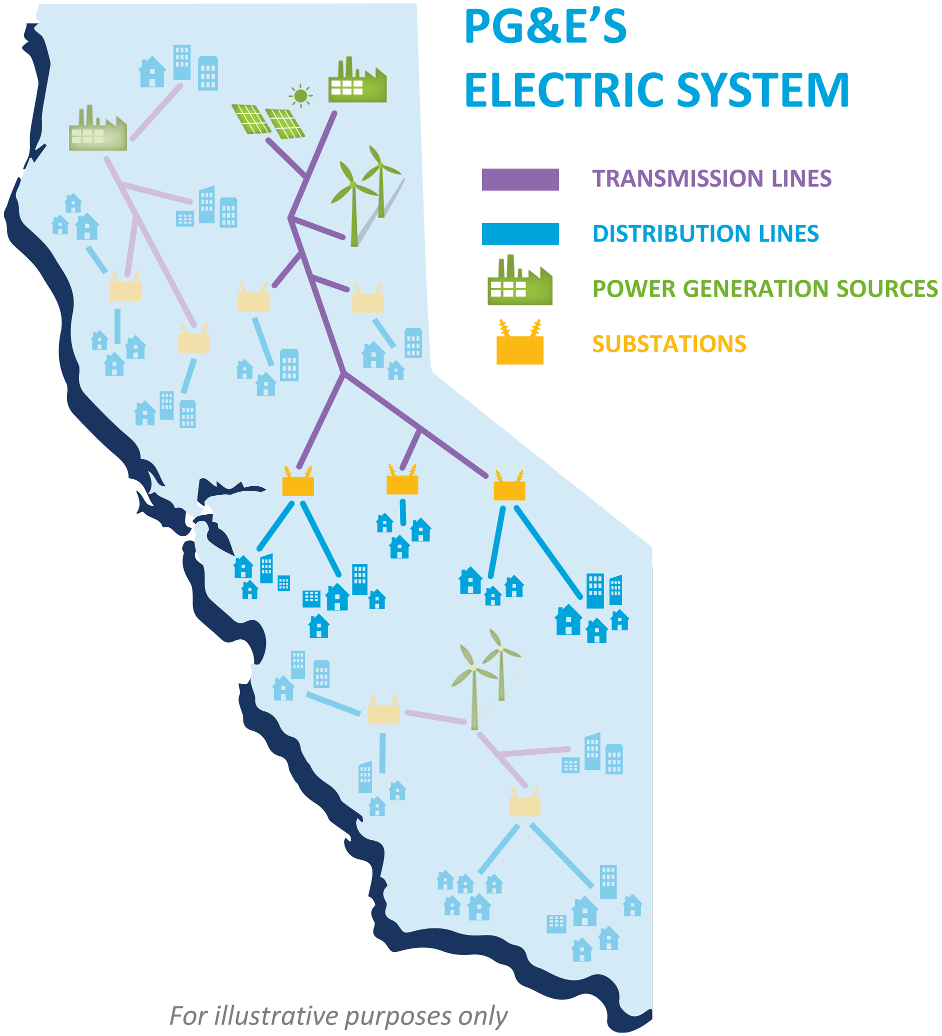
Following the wildfires in 2017 and 2018, some of the changes included in this presentation are contemplated as additional precautionary measures intended to further reduce future wildfire risk.

Public Safety Power Shutoff (PSPS)

PG&E's energy system relies on power lines working together to provide electricity across cities, counties and regions.

This means power may be shut off, **even if you do not live or work in an area experiencing extreme weather conditions.**

While the most likely electric lines to be considered for shutting off for safety will be those that pass through high fire-threat areas, **any PG&E electric customer could be affected and should be prepared**.



For illustrative purposes only

Following the wildfires in 2017 and 2018, some of the changes included in this presentation are contemplated as additional precautionary measures intended to further reduce future wildfire risk.

PSPS Criteria

We **monitor conditions** across our system and evaluate whether to proactively turn off electric lines for safety **when gusty winds and dry conditions combine with a heightened fire risk.**

While no single factor will drive a Public Safety Power Shutoff, some factors include:

A RED FLAG WARNING declared by the National Weather Service

LOW HUMIDITY LEVELS generally 20% and below

FORECASTED SUSTAINED WINDS GENERALLY ABOVE 25 MPH AND WIND GUSTS IN EXCESS OF APPROXIMATELY 45 MPH, depending on location and site-specific conditions such as temperature, terrain and local climate

CONDITION OF DRY FUEL on the ground and live vegetation (moisture content)

ON-THE-GROUND, REAL-TIME OBSERVATIONS from PG&E's Wildfire Safety Operations Center and field observations from PG&E crews

Following the wildfires in 2017 and 2018, some of the changes included in this presentation are contemplated as additional precautionary measures intended to further reduce future wildfire risk.

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October 2019 PSPS Overview
Contra Costa County

6B2
Item 6B2

	OCT 9-12	OCT 26-NOV 1
CUSTOMERS IMPACTED	~37,500	~43,300
COMMUNITY RESOURCE CENTERS	1 ~45 visitors	4 ~1,900 visitors
PEAK WIND GUSTS RECORDED	75 MPH	70 MPH
DAMAGE/HAZARD INCIDENTS	~4	~16
AVERAGE OUTAGE DURATION	~18 HOURS	~45 HOURS

Note: All numbers are approximate. Majority of data is current as of 12/3 but is subject to change based on ongoing data reconciliation.

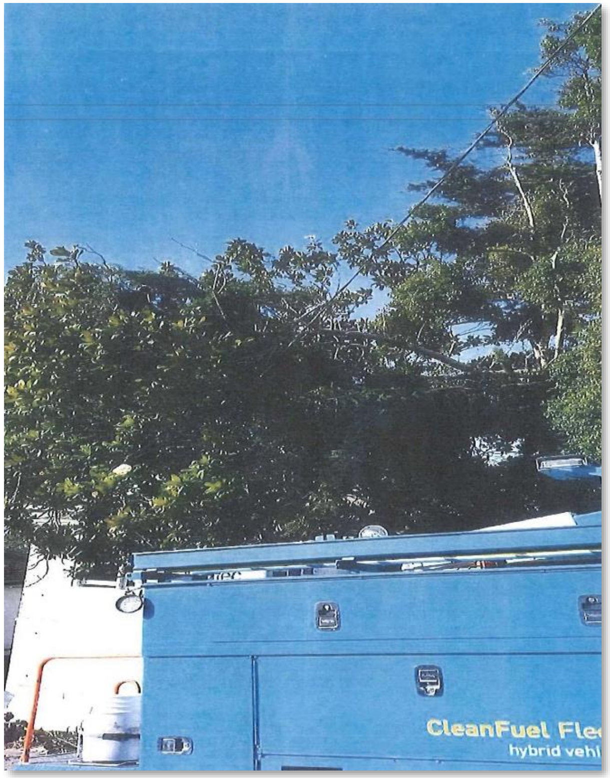
Following the wildfires in 2017 and 2018, some of the changes included in this presentation are contemplated as additional precautionary measures intended to further reduce future wildfire risk.

Return to Agenda

6B2

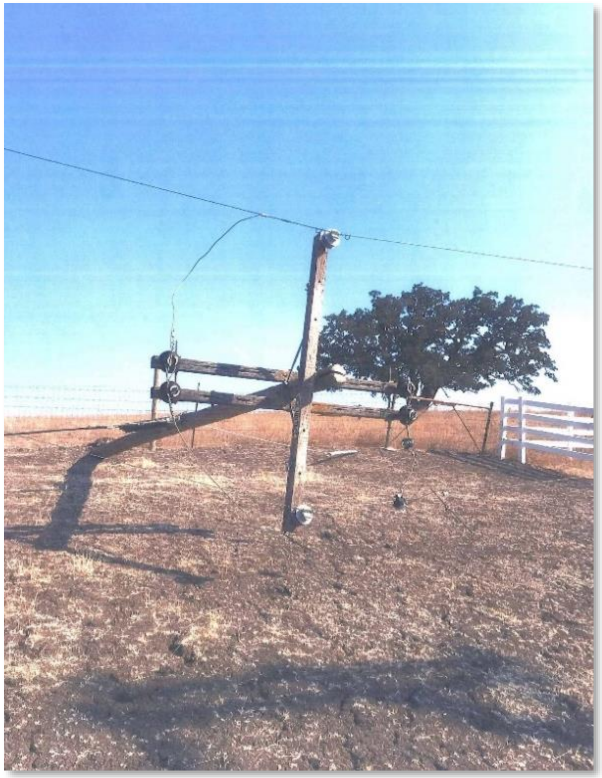
Item 6B2

PSPS Event Damage/Hazards
Contra Costa County



Unincorporated Area
10/26-11/1 Event
Tree fell onto conductors

Walnut Creek
10/26-11/1 Event
Branch on conductors



Walnut Creek
10/26-11/1 Event
Broken pole due to wind event

Following the wildfires in 2017 and 2018, some of the changes included in this presentation are contemplated as additional precautionary measures intended to further reduce future wildfire risk.

Summary of Feedback to Date

We are continually working to minimize the impact these events have on our communities.
Our ongoing efforts include:

Information Sharing

- **Website:** moved certain web features to cloud-based solutions that can scale up and increase capacity
- **Maps:** creating more granular maps without buffered polygons
- **Portal:** working to streamline the secure data transfer portal to be more intuitive and timely

Community Resource Centers (CRCs)

- **Expanded Number of CRCs:** doubled the number of sites to serve more customers
- **Collaboration with Counties/Tribes:** worked with local agencies and tribes to identify additional locations and will consider more permanent structures
- **Increasing the Resources Available:** incorporated feedback about amenity offerings

Restoration Timing

- **Estimated Time of Restoration (ETORs):** will provide restoration updates sooner and with more accuracy
- **Mutual Assistance:** leveraged resources to accelerate safety patrols and restoration timing

External Stakeholder Coordination

- **Local EOC Staffing:** made dedicated liaison and GIS support available to embed in a local jurisdiction's EOC
- **Operations Briefings:** added webcast tools and reviewing meeting format and frequency

We're here to listen. We appreciate the hardship and frustration these events have caused, and we are committed to improving.

Following the wildfires in 2017 and 2018, some of the changes included in this presentation are contemplated as additional precautionary measures intended to further reduce future wildfire risk.

Reducing PSPS Impacts

PG&E has made and will continue to make improvements to reduce the impact and scope of PSPS on its customers, including:

Improving weather data analysis by next wildfire season:

- Broadening historical weather and fuel data from **~80 billion** data points to **~180 billion** data points allowing for additional and more granular analysis*
- Expanding daily forecast dataset from **100 million** data points to **1.2 billion** data points
- Refining weather model resolution from **3 km** to **2 km**, which will allow us to zoom to a level **approximately twice as detailed**

Reducing inspection times to speed up safe power restoration:

- **Doubling aerial support**
- Increasing the **number of qualified contractors** and mutual assistance
- Goal is to **reduce restoration time** from 24 daylight hours to 12 daylight hours

Installing additional sectionalizing devices to reduce potential scope:

- **More than 200** devices installed to date allowing potential scope reduction of **~138,000** customers
- **~550** additional devices planned, which will allow for a potential scope reduction of **~370,000** additional customers

PG&E is also establishing **resilience zones,** evaluating potential **distributed generation-enabled microgrid solutions**, strengthening our **electric infrastructure** and enhancing **vegetation management** practices.

*This data set was not available last year given that the 30-year climatology study was still under development.

Following the wildfires in 2017 and 2018, some of the changes included in this presentation are contemplated as additional precautionary measures intended to further reduce future wildfire risk.

Learn More

We welcome your feedback and input

For questions regarding PG&E's Community Wildfire Safety Program, please direct customers to:

- Call us at **1-866-743-6589**
- Email us at **wildfiresafety@pge.com**
- Visit **pge.com/wildfiresafety**

We file a report with the California Public Utilities Commission (CPUC) after each PSPS event, as well as progress reports. Visit **cpuc.ca.gov/deenergization**.

Following the wildfires in 2017 and 2018, some of the changes included in this presentation are contemplated as additional precautionary measures intended to further reduce future wildfire risk.

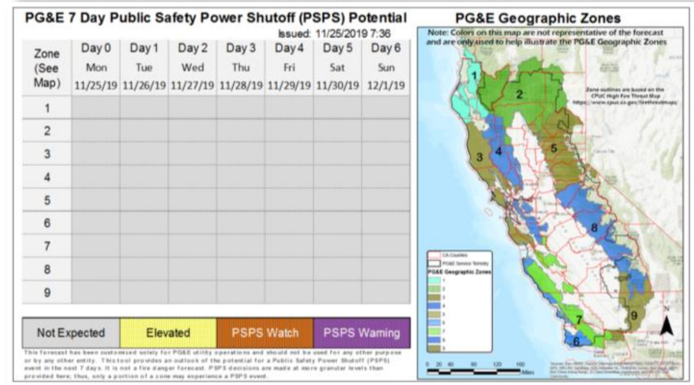
Additional Resources

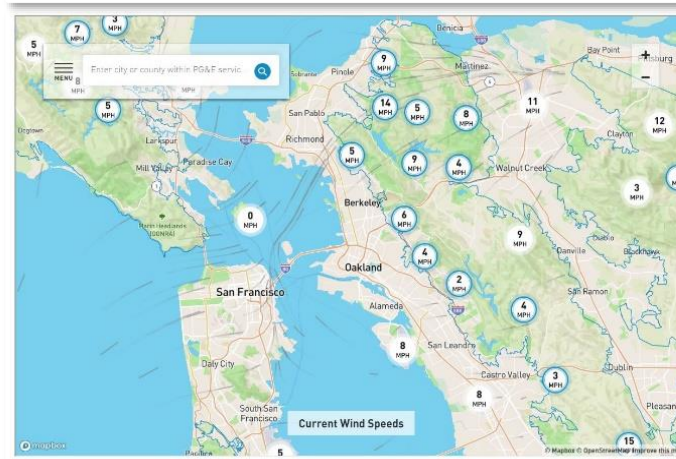
Weather and PSPS Forecasting Website

PG&E has a dedicated weather forecasting webpage

pge.com/pspsweather

- **Weather data and daily forecasting information**, including a 7-Day PSPS potential lookahead.
- **Lookahead shows when and where PG&E is forecasting** the type of conditions that may lead to a PSPS event.
- **On our website you can also:**
    - **Find live weather information** from the hundreds of weather stations PG&E has installed.
    - **View images** from the more than 100 high-definition cameras PG&E has deployed in high fire-threat districts.





Following the wildfires in 2017 and 2018, some of the changes included in this presentation are contemplated as additional precautionary measures intended to further reduce future wildfire risk.

PSPS ZIP Code Alerts

PG&E's ZIP Code Alert tool allows anyone to sign up to receive PSPS event notifications by ZIP Code

pge.com/pspszipcodealerts

- Anyone can sign up to be notified of potential PSPS events which **may affect their workplace, a child's school or the home of a friend or loved one**.
- This tool is especially useful for **tenants, caretakers, travelers, parents of school-age children** and other non-account holders.
- **These alerts will be based on the ZIP Code provided** and will not provide address-specific notifications; maps of the affected area(s) will be at **pge.com/pspsupdates**.
- All customers **who have a PG&E account** will be notified of a potential PSPS event which may affect the PG&E account location(s) using **the contact information on file.** Visit **pge.com/mywildfirealerts** to ensure your info is up-to-date.
- To sign up for phone call alerts, call **1-877-900-0743.**
- To sign up for text alerts, text "**ENROLL**" to **97633.**

Following the wildfires in 2017 and 2018, some of the changes included in this presentation are contemplated as additional precautionary measures intended to further reduce future wildfire risk.

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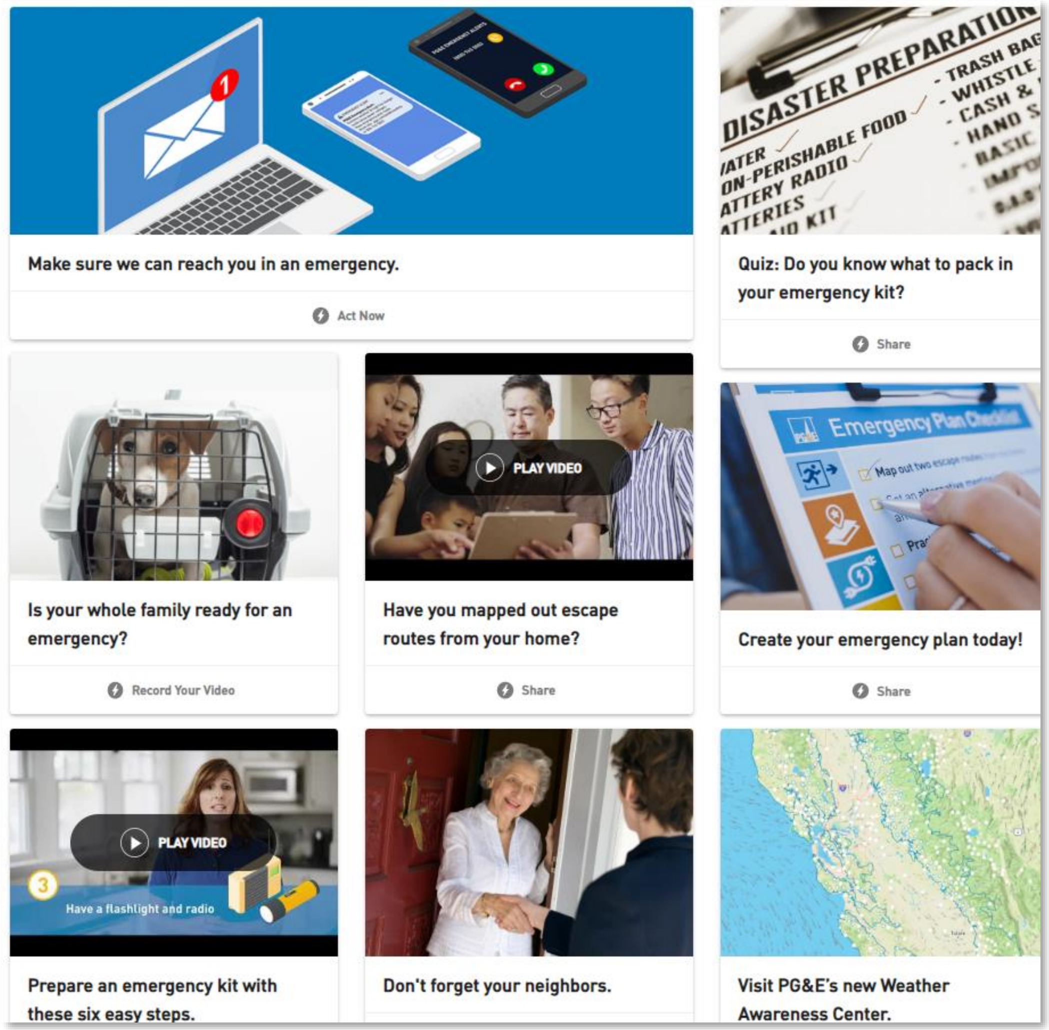
Safety Action Center

The Safety Action Center contains helpful information about wildfire risks and what customers can do before, during and after an emergency to keep their home, family or business safe.

VISIT:

safetyactioncenter.pge.com



Following the wildfires in 2017 and 2018, some of the changes included in this presentation are contemplated as additional precautionary measures intended to further reduce future wildfire risk.

Thank you

Community Wildfire Safety Program

Visit **pge.com/wildfiresafety** for more information

Given the continued and growing threat of extreme weather and wildfires, as seen in 2017 and 2018, we are **enhancing and expanding our Community Wildfire Safety Program** as an additional precautionary measure to further reduce wildfire risks and **help keep our customers and the communities we serve safe**. The following is an overview of our ongoing and expanded wildfire safety actions.

New and Enhanced Safety Measures

- **Further enhancing vegetation management efforts** to increase focus on addressing overhanging limbs and branches, dead and dying trees as well as certain species that pose an increased potential risk of falling into power lines.
- **Conducting accelerated safety inspections of electric towers and poles** from top to bottom through ground, climbing, drone or helicopter inspections. This is in addition to our routine inspections and maintenance programs.
- **Disabling automatic reclosing of circuit breakers and reclosers** on lines in high fire-risk areas during wildfire season.
- **Proactively turning off electric power for safety** when gusty winds and dry conditions, combined with a heightened fire risk, are forecasted to threaten a portion of the electric system (Public Safety Power Shutoff), and helping customers prepare by providing early warning notification when possible.

Do You Have a Plan to Stay Safe During Wildfires?

The threat of extreme weather and wildfires continues to grow. Below are some steps to help keep you, your family and your home safe.

UPDATE YOUR CONTACT INFORMATION by visiting **pge.com/mywildfirealerts**

PREPARE & PRACTICE a plan to make sure everyone in your home knows what to do during an emergency

BUILD OR RESTOCK your emergency kit with supplies to last a week and plan for medications that need refrigeration or medical devices that require power

MAINTAIN DEFENSIBLE SPACE around your home by regularly trimming bushes and trees. Visit **readyforwildfire.org** for more tips and information.

Real-Time Monitoring and Intelligence

- **Coordinating prevention and response efforts** by monitoring wildfire risks in real time from our **Wildfire Safety Operations Center**.
- **Adding approximately 1,300 new PG&E weather stations by 2022** to enhance weather forecasting and modeling; real-time data available at **mesowest.utah.edu**.
- **Installing nearly 600 high-definition cameras** in high fire-threat areas by 2022, increasing coverage across high fire-risk areas to more than 90 percent; current images available at **alertwildfire.org**.

System Hardening and Resiliency

- **Installing stronger and more resilient poles and covered power lines** across approximately 7,100 line miles of highest fire-risk areas over the next 10 years.
- **Replacing equipment to further reduce wildfire risks and tailoring upgrades** based on terrain, weather conditions and analysis of fire-prone regions.
- **Piloting new resilience zones** to allow PG&E to provide electricity to central community resources during a Public Safety Power Shutoff event.

Learn More

For the latest on PG&E's wildfire safety efforts, including tips to help you prepare for wildfire season, please visit **pge.com/wildfiresafety**. To learn more about how you and your family can prepare for a Public Safety Power Shutoff, please visit **prepareforpowerdown.com**.

Following the wildfires in 2017 and 2018, some of the changes included in this document are contemplated as additional precautionary measures intended to further reduce future wildfire risk.

Return to Agenda

CITY COUNCIL MEETING
MINUTES
December 17, 2019

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

The City Council Meeting was held in the Pinole Council Chambers, 2131 Pear Street, Pinole, California. Mayor Murray called the Regular Meeting of the City Council to order 6:00 p.m. and led the Pledge of Allegiance.

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

A. COUNCILMEMBERS PRESENT

Roy Swearingen, Mayor
Norma Martinez-Rubin, Mayor Pro Tem
Peter Murray, Councilmember
Vincent Salimi, Councilmember
Anthony Tave, Councilmember

B. STAFF PRESENT

Hector De La Rosa, Assistant City Manager
Heather Iopu, City Clerk
Eric Casher, City Attorney
Tamara Miller, Development Services Director/City Engineer
Scott Kouns, Fire Chief
Chris Wynkoop, Fire Battalion Chief
Andrea Miller, Finance Director

City Clerk Iopu announced the agenda was posted on December 10, 2019 at 4:00 p.m. All legally required notice was provided.

City Clerk Iopu announced that additional materials pertaining to Item 6B2 on the Agenda were provided at the dais for the Council and copies were placed at the rear of the Chamber for the public. City Clerk Iopu announced that Item 7G staff report is a duplicate of Item 7F and can be disregarded.

Following an inquiry to the Council, the Council reported there were no conflicts with any items on the agenda.

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.*

A. CONFERENCE WITH LABOR NEGOTIATORS
Gov. Code § 54957.6
Agency designated representatives: Assistant Manager De La Rosa, Chief Negotiators Bruce Heid and Gregory Ramirez
Employee organizations: Jim Bickert (PPEA) and Larry Menth (IAFF)

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

Mayor Swearingen reconvened the meeting at 7:01 and announced that there was no reportable action from 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. 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.

The following speakers addressed the City Council:

Rafael Menis, resident of Pinole, stated that Making Waves withdrew its application to the City to open a charter school. Thanked those who participated in the group that worked towards that outcome. Spoke regarding national politics.

Maureen Toms, resident of Pinole, stated that she made public comments at the County Office of Education meeting and Making Waves board meeting in opposition to thier charter school application. Encouraged staff to work with owners of the former Doctor's hospital site to make improvements to the property.

Irma Ruport, resident of Pinole, spoke regarding the Fire Report that was presented at the previous Council meeting and asked that the community be able to see the report ahead of the meeting the next time it is discussed. Made comments recognizing City Manager Michelle Fitzer in her retirement.

6. RECOGNITIONS / PRESENTATIONS / COMMUNITY EVENTS

A. Proclamations

B. Presentations / Recognitions

1. Introduction of New Fire Chief Chris Wynkoop

Fire Chief Kouns introduced new Fire Chief Chris Wynkoop. Chief Wynkoop made comments. Mayor Swearingen welcomed the new Chief.

2. East Bay Municipal Utility District (EBMUD) Presentation by Board Trustee Lesa McIntosh

Ben Glickstein, Community Affairs Representative made introductory comments and presented an overview of the services provided by EBMUD.

EBMUD staff gave a presentation highlighting the projects that EBMUD is working on and provided information on P66 Refinery Project.

Rafael Menis, resident of Pinole, asked EBMUD staff regarding details of their report.

EBMUD staff and Tamara Miller, Director of Development Services and City Engineer, responded to public questions.

Council members asked questions. EBMUD representatives responded to questions.

Tamara Miller responded to questions from Council members.

Discussion by Council members regarding the local effluent and its potential legal uses.

Discussion by Council members regarding the benefit of getting involved in a project with EBMUD.

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.

The following speaker addressed the City Council:

Rafael Menis, resident of Pinole, asked questions regarding details of the staff report for Item 7D.

Staff responded to questions.

A. Approve the Minutes of the Meeting of November 5 and December 3, 2019

B. Receive the November 30, 2019 – December 6, 2019 List of Warrants in the Amount of $142,157.85.

C. Approve the 2020 Council Committee Assignment List **[Action: Adopt Resolution per Staff Recommendation (Iopu)]**

D. Update On The Pinole Seals Operation Of The Pinole Swim Center For The 2019 Season **[Action: Receive and File Report (De La Rosa)]**

E. Adopt Cost Allocation Plan **[Action: Adopt Resolution per Staff Recommendation (A. Miller)]**

F. Approving The Pinole Salary Schedule For All Represented And Unrepresented Employee Classifications In Conformance With California Code Of Regulations, Title 2, Section 570.5 **[Action: Adopt Resolution per Staff Recommendation (De La Rosa)]**

ACTION: **<u>Motion by Councilmembers Murray/Martinez-Rubin to approve Consent Calendar Items 7A through 7F.</u>**

Vote:	**Passed**	**5-0**
	Ayes:	**Swearingen, Martinez-Rubin, Murray, Salimi, Tave**
	Noes:	**None**
	Abstain:	**None**

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.

A. Resolution Adopting A Revised Fire Prevention Fee Schedule For Permits, Plan-Checking, And Other Services, And Amending The Fire Department Master Fee Schedule **[Action: Conduct Public Hearing and Adopt Ordinance per Staff Recommendation (Kouns)]**

ACTION: **<u>Motion by Councilmembers Martinez-Rubin/Tave Adopting A Revised Fire Prevention Fee Schedule For Permits, Plan-Checking, And Other Services, And Amending The Fire Department Master Fee Schedule</u>**

Vote:	**Passed**	**5-0**
	Ayes:	**Swearingen, Martinez-Rubin, Murray, Salimi, Tave**
	Noes:	**None**
	Abstain:	**None**

Fire Chief Kouns introduced the item and provided background information.

Mayor Swearingen opened and closed the public hearing at 8:14 p.m.

There were no public speakers.

Council members asked questions.

Representative from Michael Baker, consultant on the project, answered questions from Council members..

9. OLD BUSINESS

A. Appointment Of City Treasurer To Fill The Term Expiring In December 2020 **[Action: Adopt Resolution per Staff Recommendation (Iopu)]**

City Clerk Iopu introduced the item and highlighted details of the staff report to provide the Council with background information.

ACTION: Motion by Councilmembers Murray/Martinez-Rubin to Approve Resolution Appointing Debbie Long as City Treasurer

Vote:	**Passed**	**4-0**
	Ayes:	**Swearingen, Martinez-Rubin, Murray, Salimi**
	Noes:	**None**
	Abstain:	**Tave**

City Clerk Iopu issued the Oath of Office to Debbie Long as City Treasurer.

B. Receive An Update On 2020 Garbage Collection Rates **[Action: Receive and File Report (T. Miller)**

City Engineer Tamara Miller introduced the item.

Council members asked questions. Staff responded to questions.

C. Rescinding Resolution No. 2019-104 And Approving A Three-Year Contract With Precision IT Consulting For Administration Of The City's Information Technology System In An Amount Not To Exceed $522,000 And Appropriating $9,000 From The General Fund Fund Balance For FY 2019/20 **[Action: Adopt Resolution per Staff Recommendation (De La Rosa)]**

Assistant Manager De La Rosa introduced the item and clarified details of the report.

Council members made comments.

ACTION: Motion by Councilmembers Tave/Murray Rescinding Resolution No. 2019-104 And Approving A Three-Year Contract With Precision IT Consulting For Administration Of The City's Information Technology System In An Amount Not To Exceed $522,000 And Appropriating $9,000 From The General Fund Fund Balance For FY 2019/20

Vote:	**Passed**	**5-0**
	Ayes:	**Swearingen, Martinez-Rubin, Murray, Salimi, Tave**
	Noes:	**None**
	Abstain:	**None**

Assistant Manager De La Rosa introduced the item and clarified details of the report.

Council members made comments.

10. NEW BUSINESS

11. REPORTS & COMMUNICATIONS

A. Mayor Report
1. Announcements

Mayor Swearingen reported attending the Mayor's Conference with Mayor Pro Tem Martinez-Rubin. Topic of discussion was emergency shelters and moving towards securing more of them in the County.

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B. Mayoral & Council Appointments

None.

C. City Council Committee Reports & Communications

Mayor Pro Tem Martinez-Rubin announced that it is time for business license renewals, that there are mailings that are coming out asking for Fictitious Business Name, Announced Census information

Council member Tave summarized the accomplishments that the City has had in the past year.

Council member Murray announced successful Holiday Fair event at the Pinole Senior Center.

Mayor Swearingen announced the upcoming Mayor's Conference being hosted by Pinole on January 9th, 2020 and the Pinole Crab Feed on January 11th, 2020.

Mayor also announced the January 25th, 2020 Strategic Planning Session.

Council members thanked one another for the year's work and wished Happy Holidays to the community.

D. Council Requests For Future Agenda Items

None.

E. City Manager Report / Department Staff

No Report.

F. City Attorney Report

No Report.

12. ADJOURNMENT to the Regular City Council Meeting of January 21, 2020 In Remembrance of Amber Swartz.

At 9:07 p.m., to the Regular City Council Meeting of January 21, 2020 In Remembrance of Amber Swartz

Submitted by:

____

Heather Iopu, CMC
City Clerk

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7B

WARRANT LISTING

City of Pinole, CA

By Vendor Name

Payment Dates 12/07/2019 - 01/17/2020

Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
Vendor: 1763 - 1-800-GOT-JUNK?					
11320	92969	01/17/2020	100-000-31510	2020 BL RENEWAL OVERPAYMENT	44.00
				Vendor 1763 - 1-800-GOT-JUNK? Total:	**44.00**
Vendor: 4LE00 - 4LEAF, INC.					
J1909-01D	92788	12/20/2019	212-20340	PINOLE SQUARE PLANNING NOV 1-30 2019	8,670.00
J1909-02D	92788	12/20/2019	212-20330	MAKING WAVES NOV 1-30 2019	4,950.00
J1909A19	92788	12/20/2019	100-465-42101	ON- CALL BLDG DEPT SERVICES NOV 1-30 2019	13,430.00
J1909A19	92788	12/20/2019	212-461-42101	ON- CALL BLDG DEPT SERVICES NOV 1-30 2019	2,190.00
J3681M	92788	12/20/2019	100-231-42101	PINOLE FIRE INSPECTIONS	14,280.00
				Vendor 4LE00 - 4LEAF, INC. Total:	**43,520.00**
Vendor: 1748 - AERZEN USA CORP					
SEPI-19-004482	92789	12/20/2019	500-641-42107	SUPPLIES- TP	271.42
				Vendor 1748 - AERZEN USA CORP Total:	**271.42**
Vendor: AIR10 - AIRGAS USA, LLC					
9966952921	92790	12/20/2019	100-343-42514	RENY CYL MED LARGE AIR	72.45
				Vendor AIR10 - AIRGAS USA, LLC Total:	**72.45**
Vendor: ALH01 - ALHAMBRA & SIERRA SPRINGS					
19593757 112819	92736	12/13/2019	100-222-42201	DRINKING WATER FOR PD	182.79
19593757 122619	92856	01/10/2020	100-222-42201	DRINKING WATER FOR PD	90.93
5025519 120619	92970	01/17/2020	500-641-42201	DRINKING WATER FOR WASTE WATER	153.02
5025531 120619	92856	01/10/2020	100-343-42514	DRINKING WATER FOR CORP YARD- 11 TENNANT ST	98.00
				Vendor ALH01 - ALHAMBRA & SIERRA SPRINGS Total:	**524.74**
Vendor: ALL14 - ALLSTAR FIRE EQUIPMENT, INC.					
220182	92791	12/20/2019	100-231-42107	LABOR AND REPAIRS- FIRE	100.00
220587	92857	01/10/2020	100-231-42107	LABOR AND REPAIRS- FIRE	100.00
				Vendor ALL14 - ALLSTAR FIRE EQUIPMENT, INC. Total:	**200.00**
Vendor: AME41 - AMERICAN LEGAL PUBLISHING					
0131666	92737	12/13/2019	100-112-42101	NOV 2019 S-23 EDITING	127.36
0131706	92792	12/20/2019	100-112-42101	NOV 2019 S-23 FOLIO/INTERNET EDITING	12.78
				Vendor AME41 - AMERICAN LEGAL PUBLISHING Total:	**140.14**
Vendor: AME52 - AMERICAN MESSAGING SERVICE, LLC					
W4102378TL	92738	12/13/2019	100-231-43101	SERVICE FROM 12/01- 12/31/19	25.95
				Vendor AME52 - AMERICAN MESSAGING SERVICE, LLC Total:	**25.95**
Vendor: AME22 - AMERICAN STAGE TOURS					
26821	92739	12/13/2019	209-552-43805	HOLIDAY SWEETS AND GOODIES- SHOPPINT TOUR- SC	2,420.00
				Vendor AME22 - AMERICAN STAGE TOURS Total:	**2,420.00**
Vendor: AME47 - AMERINATIONAL COMMUNITY SERVICES, INC.					
19-00915	92740	12/13/2019	285-464-42101	MONTHLY SERVICE FEE	116.10
19-00915	92740	12/13/2019	750-463-42101	MONTHLY SERVICE FEE	61.15
				Vendor AME47 - AMERINATIONAL COMMUNITY SERVICES, INC. Total:	**177.25**

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Payment Dates: 12/07/2019 - 01/17/2020

Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
Vendor: 1755 - ANDREA AGCAOILI					
121619	92793	12/20/2019	209-20309	PYC MAIN HALL RENTAL 12/14/19 DEPOSIT REFUND	250.00
				Vendor 1755 - ANDREA AGCAOILI Total:	**250.00**
Vendor: MIL30 - ANDREA MILLER					
121819	92794	12/20/2019	100-110-42514	PETTY CASH REIMBURSEMENT	17.95
121819	92794	12/20/2019	100-112-42514	PETTY CASH REIMBURSEMENT	35.00
121819	92794	12/20/2019	100-116-42514	PETTY CASH REIMBURSEMENT	16.49
121819	92794	12/20/2019	100-117-42501	PETTY CASH REIMBURSEMENT	-11.00
121819	92794	12/20/2019	100-341-42201	PETTY CASH REIMBURSEMENT	1.14
121819	92794	12/20/2019	100-343-42107	PETTY CASH REIMBURSEMENT	9.00
121819	92794	12/20/2019	324-343-47201	PETTY CASH REIMBURSEMENT	50.00
				Vendor MIL30 - ANDREA MILLER Total:	**118.58**
Vendor: ROD01 - ANNETTE RODRIGUEZ					
10720	92858	01/10/2020	209-552-43802	7 EXERCISE CLASSES- SC	315.00
				Vendor ROD01 - ANNETTE RODRIGUEZ Total:	**315.00**
Vendor: ARA01 - ARAMARK UNIFORM SERVICES					
704553781	92741	12/13/2019	100-222-44410	SAFETY CLOTHING PD	4.58
704646058	92741	12/13/2019	209-552-43804	KITCHEN SUPPLIES- SC	189.77
704646065	92741	12/13/2019	100-222-44410	SAFETY CLOTHING PD	4.51
704656381	92741	12/13/2019	209-552-43804	KITCHEN SUPPLIES- SC	222.37
704666615	92741	12/13/2019	209-552-43804	KITCHEN SUPPLIES- SC	189.77
704666622	92741	12/13/2019	100-222-44410	SAFETY CLOTHING PD	4.51
704676790	92741	12/13/2019	209-552-43804	KITCHEN SUPPLIES- SC	253.77
704676796	92741	12/13/2019	100-222-44410	SAFETY CLOTHING PD	4.51
704687004	92859	01/10/2020	209-552-43804	KITCHEN SUPPLIES- SC	189.77
704687011	92741	12/13/2019	100-222-44410	SAFETY CLOTHING PD	4.51
704697236	92859	01/10/2020	209-552-43804	KITCHEN SUPPLIES- SC	222.37
704697242	92859	01/10/2020	100-221-44410	SAFETY CLOTHING- PD	4.51
704707380	92859	01/10/2020	209-552-43804	KITCHEN SUPPLIES- SC	189.77
704707387	92859	01/10/2020	100-221-44410	SAFETY CLOTHING- PD	4.51
704717641	92859	01/10/2020	209-552-43804	KITCHEN SUPPLIES- SC	189.77
704717647	92859	01/10/2020	100-221-44410	SAFETY CLOTHING- PD	4.51
704727904	92859	01/10/2020	209-552-43804	KITCHEN SUPPLIES- SC	189.77
704727929	92859	01/10/2020	100-343-44410	SAFETY CLOTHING- PW	366.49
704738078	92859	01/10/2020	100-343-44410	SAFETY CLOTHING- PW	234.25
DEC 31 19-3900	92859	01/10/2020	100-231-44410	MONTHLY STATEMENT- FIRE	229.72
DEC 31 19-4714	92859	01/10/2020	100-343-44410	MONTHLY STATEMENT-VEHICLE MAINTENANCE	285.64
DEC 31 19-4715	92859	01/10/2020	207-344-44410	MONTHLY STATEMENT-NPDES STORM WATER	123.20
DEC 31 19-4717	92859	01/10/2020	500-642-44410	MONTHLY STATEMENT-SEWER COLLECTION	178.62
DEC 31 19-4718	92859	01/10/2020	100-343-44410	MONTHLY STATEMENT- GENERAL MAINTENANCE	230.46
DEC 31 19-4719	92859	01/10/2020	500-641-44410	MONTHLY STATEMENT- WPCP	1,255.10
NOV 30 19-3900	92741	12/13/2019	100-231-44410	MONTHLY STATEMENT- FIRE	229.72
NOV 30 19-4715	92741	12/13/2019	207-344-44410	MONTHLY STATEMENT-NPDES STORM WATER	123.20
NOV 30 19-4717	92741	12/13/2019	500-642-44410	MONTHLY STATEMENT-SEWER COLLECTION	170.72
NOV 30 19-4718	92741	12/13/2019	100-343-44410	MONTHLY STATEMENT- GENERAL MAINTENANCE	158.40
NOV 30 19-4719	92741	12/13/2019	500-641-44410	MONTHLY STATEMENT- WPCP	1,286.01
NOV 31 19-4714	92741	12/13/2019	100-343-44410	MONTHLY STATEMENT-VEHICLE MAINTENANCE	285.64
				Vendor ARA01 - ARAMARK UNIFORM SERVICES Total:	**7,030.45**
Vendor: ARM04 - ARMOR LOCKSMITH SERVICES					
70952	92795	12/20/2019	100-343-42108	MASTER PODLOCK	197.83
71013	92795	12/20/2019	100-343-42108	REKEY LOCK	22.00

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Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
71271	92971	01/17/2020	100-345-42108	KEY DUPLICATED	21.80
FC 7430	92861	01/10/2020	100-343-42108	FINANCIAL CHARGE ON BALANCE OVERDUE	6.26
				Vendor ARM04 - ARMOR LOCKSMITH SERVICES Total:	247.89
Vendor: ATT01 - AT&T					
0000014073670	92972	01/17/2020	525-118-43101	9350BAN CABLE SERVICES IT 11/20- 12/19/19	3,059.34
0000014122952	92972	01/17/2020	525-118-43101	7139BAN CABLE SERVICES IT 12/01- 12/31/19	215.76
000013980197	92862	01/10/2020	525-118-43101	7139BAN CABLE SERVICES IT 11/01- 11/30/19	215.76
000014012750	92862	01/10/2020	525-118-43101	1099BAN CABLE SERVICES IT 11/10-12/09/19	1,255.81
000014014515	92862	01/10/2020	525-118-43101	9347BAN CABLE SERVICES IT 11/11- 12/10/19	665.41
000014014521	92862	01/10/2020	525-118-43101	9349BAN CABLE SERVICES IT 11/11-12/10/19	1,112.00
000014014522	92862	01/10/2020	525-118-43101	9346BAN CABLE SERVICES IT 11/11-12/10/19	1,756.24
000014014523	92862	01/10/2020	525-118-43101	9348BAN CABLE SERVICES IT 11/11-12/10/19	720.19
000014014524	92862	01/10/2020	525-118-43101	9351BAN CABLE SERVICES IT 11/11-12/10/19	219.68
000014014526	92862	01/10/2020	525-118-43101	9345BAN CABLE SERVICES IT 11/11- 12/10/19	159.47
000014015049	92862	01/10/2020	525-118-43101	9017BAN CABLE SERVICES IT 11/11-12/10/19	208.77
287274105793X11282019	92742	12/13/2019	215-341-43101	I-80 MOBILITY PROJECT OCT 21- NOV 20 19	77.42
287274105793X12282019	92973	01/17/2020	215-341-43101	I-80 MOBILITY PROJECT NOV21- DEC 20 2019	77.22
287277095767X11282019	92742	12/13/2019	215-341-43101	I-80 MOBILITY PROJECT OCT 21- NOV 20 19	77.22
287277095767X12282019	92973	01/17/2020	215-341-43101	I-80 MOBILITY PROJECT NOV21- DEC 20 2019	77.22
DEC 08 19-2820	92863	01/10/2020	525-118-43101	TINY TOTS SOLAR 11/09- 12/08/19	62.75
DEC 24 19-5000	92972	01/17/2020	525-118-43101	DSL INTERNET FOR NOV25- DEC 24 19 (and Nov inv)	221.80
				Vendor ATT01 - AT&T Total:	10,182.06
Vendor: 1257 - AV8 TECHNOLOGIES					
QTN-00477	92864	01/10/2020	505-119-42106	EQUIPMENT & MAINTENANCE- CTV	1,115.00
				Vendor 1257 - AV8 TECHNOLOGIES Total:	1,115.00
Vendor: AVE03 - AVERY ASSOCIATES					
2890	92796	12/20/2019	100-116-42101	FINAL SEARCH RECRUITMENT OF CITY MANAGER	6,000.00
2892	92796	12/20/2019	100-116-42101	RECRUITMENT OF CITY MANAGER	1,912.30
2918	92865	01/10/2020	100-116-42101	INITIAL FEE RECRUITMENT OF BATTALION CHIEF	7,900.00
				Vendor AVE03 - AVERY ASSOCIATES Total:	15,812.30
Vendor: 1256 - B & H PHOTO - VIDEO, INC.					
166406613	92974	01/17/2020	505-119-47101	EQUIPMENT- CTV	3,606.29
166444056	92974	01/17/2020	505-119-47101	EQUIPMENT- CTV	6,235.94
166512438	92974	01/17/2020	505-119-47101	EQUIPMENT- CTV	201.01
				Vendor 1256 - B & H PHOTO - VIDEO, INC. Total:	10,043.24
Vendor: BAY34 - BAY AREA NEWS GROUP- EAST BAY					
0001234243	92866	01/10/2020	212-461-42514	CLASSIFED ADVERTISING	454.50
1229539	92743	12/13/2019	100-112-42514	CLASSIFIED ADVERTISING	494.10
1229539	92743	12/13/2019	100-231-42514	CLASSIFIED ADVERTISING	149.40

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Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
1229539	92743	12/13/2019	212-461-42514	CLASSIFIED ADVERTISING	120.60
			Vendor BAY34 - BAY AREA NEWS GROUP- EAST BAY Total:		**1,218.60**
Vendor: 1523 - BAY AREA TOW INC.					
11320	92975	01/17/2020	100-000-31510	2020 BL RENEWAL OVERPAYMENT	22.00
			Vendor 1523 - BAY AREA TOW INC. Total:		**22.00**
Vendor: ESP01 - BELINDA ESPINOSA					
10620	92867	01/10/2020	100-117-41101	JANUARY 2020 RETIREE MEDICAL REIMBURSEMENT	92.93
			Vendor ESP01 - BELINDA ESPINOSA Total:		**92.93**
Vendor: BIR05 - BIRITE FOODSERVICE DISTRIBUTORS					
5602785	92744	12/13/2019	209-552-43804	INVOICE REFERENCE 5599465	-41.86
5637808	92744	12/13/2019	209-552-43804	INVOICE REFERENCE 5636195	-58.13
5689322	92744	12/13/2019	209-552-43804	INVOICE REFERENCE 5676239	-62.23
5697959	92744	12/13/2019	209-552-43804	INVOICE REFERENCE 5695280	-87.88
5714007	92744	12/13/2019	209-552-43804	INVOICE REFERENCE 5710603	-46.00
5714018	92744	12/13/2019	209-552-43804	INVOICE REFERENCE 5695280	-40.24
5719030	92868	01/10/2020	209-552-43804	FOOD PROGRAM- SC	23.69
5724009	92744	12/13/2019	209-552-43804	INVOICE REFERENCE 5721510	-57.92
5745443	92744	12/13/2019	209-552-43804	INVOICE REFERENCE 5742107	-44.06
5745855	92868	01/10/2020	209-552-43804	FOOD PROGRAM- SC	51.83
5755048	92744	12/13/2019	209-552-43804	INVOICE REFERENCE 5752565	-44.06
5758970	92744	12/13/2019	209-552-43804	INVOICE REFERENCE 5747291	-33.74
5778476	92744	12/13/2019	209-552-43804	INVOICE REFERENCE 5777054	-48.56
5803583	92744	12/13/2019	209-552-43804	INVOICE REFERENCE 5801834	-67.66
5810068	92744	12/13/2019	209-552-43804	INVOICE REFERENCE 5807513	-60.34
5819006	92744	12/13/2019	209-552-43804	INVOICE REFERENCE 5807513	-18.65
5848404	92744	12/13/2019	209-552-43804	INVOICE REFERENCE 5848265	-2.31
5867923	92744	12/13/2019	209-552-43804	DAILY LUNCH PROGRAM- SC	135.00
5873706	92744	12/13/2019	209-552-43804	DAILY LUNCH PROGRAM- SC	686.78
5878276	92868	01/10/2020	209-552-43804	FOOD PROGRAM- SC	1,625.05
			Vendor BIR05 - BIRITE FOODSERVICE DISTRIBUTORS Total:		**1,808.71**
Vendor: BLU12 - BLUE CHIP TEES					
2628	92797	12/20/2019	209-553-38404	TINY TOTS T-SHIRTS PRE-ORDERS	583.91
			Vendor BLU12 - BLUE CHIP TEES Total:		**583.91**
Vendor: BLU03 - BLUE LAGOON POOL SERVICE					
15000	92798	12/20/2019	209-557-42108	WINTER POOL SRVICES- SWIM CENTER	220.00
			Vendor BLU03 - BLUE LAGOON POOL SERVICE Total:		**220.00**
Vendor: BOU01 - BOUND TREE MEDICAL, LLC					
83427319	92746	12/13/2019	100-231-42104	PARAMEDIC SUPPLIES- FIRE	68.50
83432766	92799	12/20/2019	100-231-42104	PARAMEDIC SUPPLIES- FIRE	2,825.81
83465483	92976	01/17/2020	100-231-42104	LAB SUPPLIES- FIRE	1,388.35
			Vendor BOU01 - BOUND TREE MEDICAL, LLC Total:		**4,282.66**
Vendor: LOW01 - BRIAN LOWRY					
10620	92869	01/10/2020	100-117-41101	JANUARY 2020 RETIREE MEDICAL REIMBURSEMENT	1.49
			Vendor LOW01 - BRIAN LOWRY Total:		**1.49**
Vendor: 1654 - BRINK'S INCORPORATED					
10950580	92800	12/20/2019	100-115-42101	TRANSPORTATION 12/01-12/31/19	171.84
10988602	92977	01/17/2020	100-115-42101	TRANSPORTATION 1/01-1/31/20	171.84
3008537	92800	12/20/2019	100-115-42101	TRANSPORTATION 11/01-11/30/19	4.38
			Vendor 1654 - BRINK'S INCORPORATED Total:		**348.06**

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Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
Vendor: 1761 - BUENAVENTURA L. MENDOZA JR.					
10720	92870	01/10/2020	100-000-31510	2020 BL RENEWAL OVERPAYMENT	145.00
				Vendor 1761 - BUENAVENTURA L. MENDOZA JR. Total:	**145.00**
Vendor: CAP05 - C.A.P.E. ACCOUNTING					
08410	92801	12/20/2019	100-222-42401	MEMBERSHIP RENEWAL FEES	50.00
				Vendor CAP05 - C.A.P.E. ACCOUNTING Total:	**50.00**
Vendor: CAL04 - CALCON SYSTEMS,INC.					
45815	92978	01/17/2020	500-641-42107	SERVICE CALLS LABOR- TP	1,040.00
				Vendor CAL04 - CALCON SYSTEMS,INC. Total:	**1,040.00**
Vendor: CAL20 - CALIFORNIA ASSOCIATION OF PROFESSIONAL FIREFIGHTERS					
JAN 2020	92979	01/17/2020	100-231-41008	LONG TERM DISABILITY PLAN	295.00
				Vendor CAL20 - CALIFORNIA ASSOCIATION OF PROFESSIONAL FIREFIGHTERS Total:	**295.00**
Vendor: STA14 - CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION					
011720	92980	01/17/2020	100-20022	2029 SALES AND USE TAX	570.00
011720	92980	01/17/2020	209-20014	2029 SALES AND USE TAX	1,009.00
				Vendor STA14 - CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION Total:	**1,579.00**
Vendor: CAL74 - CALIFORNIA MUNICIPAL STATISTICS, INC.					
19120905	92747	12/13/2019	100-115-42101	DIRECT AND OVERLAPPING DEBT STMT AS OF 6/30/19	500.00
				Vendor CAL74 - CALIFORNIA MUNICIPAL STATISTICS, INC. Total:	**500.00**
Vendor: PER03 - CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTM					
100000015908309	92871	01/10/2020	100-117-41004	ANN UNF ACCRUED LIAB AS OF JUNE 30 17 ID 674	86,881.75
100000015908317	92871	01/10/2020	100-117-41004	ANN UNF ACCRUED LIAB AS OF JUNE 30 17 ID 675	94,233.76
100000015908325	92871	01/10/2020	100-117-41004	ANN UNF ACCRUED LIAB AS OF JUNE 30 17 ID 25616	153.20
100000015908334	92871	01/10/2020	100-117-41004	ANN UNF ACCRUED LIAB AS OF JUNE 30 17 ID25717	267.55
100000015908341	92871	01/10/2020	100-117-41004	ANN UNF ACCRUED LIAB AS OF JUNE 30 17 ID 27205	194.74
100000015911390	92981	01/17/2020	100-111-41004	2020 REPLACEMENT CHARGES FOR CITY OF PINOLE	4,393.77
				Vendor PER03 - CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTM Total:	**186,124.77**
Vendor: CAL01 - CALTEST ANALYTICAL LAB					
604955	92748	12/13/2019	500-641-44305	SUPPLIES- TP	4,800.85
				Vendor CAL01 - CALTEST ANALYTICAL LAB Total:	**4,800.85**
Vendor: CAP10 - CAP-HILLTOP					
131193	92802	12/20/2019	100-345-42108	OUTDOOR CLEANING OF PARKS NOV 2019	1,343.75
				Vendor CAP10 - CAP-HILLTOP Total:	**1,343.75**
Vendor: CCP03 - CCP INDUSTRIES					
IN02434192	92749	12/13/2019	500-641-44410	SAFETY CLOTHING- TP	197.75
IN02434983	92803	12/20/2019	500-641-44305	SUPPLIES- TP	118.79
IN02439600	92872	01/10/2020	100-343-42514	SUPPLIES- PW	144.98
IN02440187	92872	01/10/2020	100-343-42514	SUPPLIES- PW	65.73
IN02445873	92872	01/10/2020	100-343-42514	SUPPLIES- PW	120.01
				Vendor CCP03 - CCP INDUSTRIES Total:	**647.26**
Vendor: DAV04 - CHARLENE DAVIS					
111419	92750	12/13/2019	100-116-42302	REIMBURSEMENT- ORAL BOARD FOR SAN PABLO HR	12.41
120519	92750	12/13/2019	100-116-42302	REIMBURSEMENT CAL PERLA CONFERENCE	155.44
120519	92750	12/13/2019	100-116-42303	REIMBURSEMENT CAL PERLA CONFERENCE	75.00

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120519-02	92750	12/13/2019	100-116-42302	REIMBURSEMENT- TRAINING WITH PD	26.27
				Vendor DAV04 - CHARLENE DAVIS Total:	**269.12**
Vendor: CIT08 - CITY MECHANICAL, INC					
61529	92873	01/10/2020	100-343-42108	SERVICE- CITY HALL	859.09
				Vendor CIT08 - CITY MECHANICAL, INC Total:	**859.09**
Vendor: 1190 - CITY OF BERKELEY					
122319-01	92874	01/10/2020	106-231-42301	DECEMBER 2019 PAYMENT FOR ACADEMY RECRUIT- FD	4,333.00
122319-02	92874	01/10/2020	106-231-42301	OCT 2019 2019 PAYMENT FOR ACADEMY RECRUIT- FD	4,333.00
				Vendor 1190 - CITY OF BERKELEY Total:	**8,666.00**
Vendor: CON16 - CITY OF CONCORD					
81570	92751	12/13/2019	100-231-42201	PRINTING SERVICES- FIRE	30.10
81929	92875	01/10/2020	212-461-42201	PRINTING SERVICES	38.19
81930	92875	01/10/2020	209-552-43809	JAN 2020 NEWSLETTER- SC	316.53
81975	92875	01/10/2020	100-115-42201	PRINTING SERVICES- FINANCE	205.74
				Vendor CON16 - CITY OF CONCORD Total:	**590.56**
Vendor: CIT10 - CITY OF SAN PABLO					
0025634	92876	01/10/2020	100-222-42105	Annual Tri-City Cost- Quarter 2 Fiscal Year 2020	15,439.51
0025634	92876	01/10/2020	100-223-42105	Annual Tri-City Cost- Quarter 2 Fiscal Year 2020	6,616.93
				Vendor CIT10 - CITY OF SAN PABLO Total:	**22,056.44**
Vendor: 1234 - COASTLAND CIVIL ENGINEERING, INC.					
47733	92982	01/17/2020	106-345-47203	FERNANDEZ PARK RESTROOM BLDG REPLACEMENT	135.00
				Vendor 1234 - COASTLAND CIVIL ENGINEERING, INC. Total:	**135.00**
Vendor: COL02 - COLE-PARMER INSTRUMENT CO					
2081515	92804	12/20/2019	500-641-42107	SUPPLIES- TP	339.57
				Vendor COL02 - COLE-PARMER INSTRUMENT CO Total:	**339.57**
Vendor: COM20 - COMCAST					
DEC 01 19-3450	92752	12/13/2019	215-341-43101	I-80 MOBILITY PROJECT DEC 05- JAN 04 20	236.24
DEC 09 19-3131	92805	12/20/2019	100-231-43101	COMCAST BUSINESS CABLE 12/14/19- 01/12/20- FIRE	7.85
DEC 14 19-0875	92877	01/10/2020	100-117-43105	CABLE SERVICES 12/19/19- 1/18/20- FINANCE	29.89
DEC 14 2019-8658	92983	01/17/2020	100-231-43105	COMCAST BUSINESS CABLE 12/19/19- 1/18/20- FIRE	54.44
DEC 16 2019-0511	92877	01/10/2020	100-221-42514	CABLE SERVICES 12/21/19- 1/20/20- PD	176.35
JAN 05 20-3450	92983	01/17/2020	215-341-43101	I-80 MOBILITY PROJEC JAN 05- FEB 04 20	236.24
				Vendor COM20 - COMCAST Total:	**741.01**
Vendor: CON56 - CONCENTRA MEDICAL CENTERS					
66407386	92878	01/10/2020	100-116-42101	PHYSICAL RECERTIFICATION- HR	79.50
66557566	92984	01/17/2020	100-221-42101	PROFESSIONAL SERVICES	774.50
66613622	92984	01/17/2020	100-116-42101	PROFESSIONAL SERVICES	169.00
				Vendor CON56 - CONCENTRA MEDICAL CENTERS Total:	**1,023.00**
Vendor: CON93 - CONCORD UNIFORMS LLC					
16015	92753	12/13/2019	100-221-44410	SAFETY CLOTHING	160.73
16185	92753	12/13/2019	100-221-44410	SAFETY CLOTHING	16.31
16219	92806	12/20/2019	722-20431	SAFETY CLOTHING- PD	161.87
16238	92985	01/17/2020	722-20431	SAFETY CLOTHING	96.68
16269	92985	01/17/2020	722-20431	SAFETY CLOTHING	225.77
16311	92985	01/17/2020	722-20431	SAFETY CLOTHING	17.29
				Vendor CON93 - CONCORD UNIFORMS LLC Total:	**678.65**

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Vendor: CON25 - CONTRA COSTA COUNTY HEALTH SERVICES DEPARTMENT					
PH 14094	92879	01/10/2020	100-231-42101	FF ANNUAL PHYSICAL EXAMS-FIRE	2,920.00
				Vendor CON25 - CONTRA COSTA COUNTY HEALTH SERVICES DEPARTMENT Total:	**2,920.00**
Vendor: CCC13 - CONTRA COSTA COUNTY PUBLIC WORKS DEPARTMENT					
702764	92807	12/20/2019	100-341-42101	Traffic signal maintenace for the month of Oct 19	4,320.02
702764	92807	12/20/2019	310-347-42101	Traffic signal maintenace for the month of Oct 19	34.84
				Vendor CCC13 - CONTRA COSTA COUNTY PUBLIC WORKS DEPARTMENT Total:	**4,354.86**
Vendor: CON95 - CONTRA COSTA COUNTY TREASURER					
ASD M6162	92880	01/10/2020	100-117-42101	THIRD QUARTER INSTALLMENT JAN1- MARCH 31 2020	30,705.22
				Vendor CON95 - CONTRA COSTA COUNTY TREASURER Total:	**30,705.22**
Vendor: 1639 - COOKING ROUND THE WORLD					
INV-1759	92881	01/10/2020	209-554-43812	CLASSES FALL 2019	576.00
				Vendor 1639 - COOKING ROUND THE WORLD Total:	**576.00**
Vendor: COR12 - CORELOGIC SOLUTIONS LLC					
81997487	92882	01/10/2020	525-118-42510	REALQUEST FOR NOV 2019	674.41
				Vendor COR12 - CORELOGIC SOLUTIONS LLC Total:	**674.41**
Vendor: 1753 - CORTES TIRES AND AUTO REPAIR					
122019	92808	12/20/2019	100-000-31510	OVERPAYMENT OF BL# 7920	22.00
				Vendor 1753 - CORTES TIRES AND AUTO REPAIR Total:	**22.00**
Vendor: CRE04 - CREATIVE SUPPORTS, INC.					
24634	92754	12/13/2019	100-117-47103	FURNITURE/INSTALLATION	4,555.67
				Vendor CRE04 - CREATIVE SUPPORTS, INC. Total:	**4,555.67**
Vendor: 1768 - CRISTINA SILVA					
11020	92986	01/17/2020	209-554-36402	REFUND FOR WINTER CLASS CANCELLED	128.00
				Vendor 1768 - CRISTINA SILVA Total:	**128.00**
Vendor: CRI06 - CRITICAL REACH					
20-406	92809	12/20/2019	100-222-42101	ANNUAL FEE FOR LAW ENFORCEMENT BULLETINS- PD	350.00
				Vendor CRI06 - CRITICAL REACH Total:	**350.00**
Vendor: CSG01 - CSG CONSULTANTS INC.					
28253	92883	01/10/2020	212-461-42101	INTERIM PLANNING MANAGER SERVICES	15,225.00
b191490	92810	12/20/2019	212-462-42101	BUILDING PLAN REVIEW SERVICES 11/01- 11/30/19	450.00
				Vendor CSG01 - CSG CONSULTANTS INC. Total:	**15,675.00**
Vendor: 1751 - CURRID FAMILY CORPORATION					
S3043664.001	92811	12/20/2019	100-343-42107	HYDRAULIC HOSE REPAIR- PW	1,088.57
				Vendor 1751 - CURRID FAMILY CORPORATION Total:	**1,088.57**
Vendor: CWE01 - CWEA					
ID 0000308371	92884	01/10/2020	500-642-42401	ASSOCIATION MEMBERSHIP BRIAN RICHARD DENIS	192.00
				Vendor CWE01 - CWEA Total:	**192.00**
Vendor: COO13 - DANA COOK					
10620	92885	01/10/2020	100-117-41101	JANUARY 2020 RETIREE MEDICAL REIMBURSEMENT	353.28
				Vendor COO13 - DANA COOK Total:	**353.28**
Vendor: HUG01 - DANNY HUGHES					
10620	92886	01/10/2020	100-117-41101	JANUARY 2020 RETIREE MEDICAL REIMBURSEMENT	0.48
				Vendor HUG01 - DANNY HUGHES Total:	**0.48**

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Vendor: DAR02 - DARLING INGREDIENTS INC.					
10793860	92887	01/10/2020	209-552-43810	TRAP SERVICE- SC	169.71
				Vendor DAR02 - DARLING INGREDIENTS INC. Total:	**169.71**
Vendor: BRO19 - DENISE BROWN					
10220	92987	01/17/2020	209-20015	GIFT SHOP SENIOR CENTER	30.00
				Vendor BRO19 - DENISE BROWN Total:	**30.00**
Vendor: DEP01 - DEPARTMENT OF JUSTICE/ACCOUNTING OFFICE					
419705	92812	12/20/2019	100-116-42110	FINGERPRINT SERVICES- PD	128.00
419705	92812	12/20/2019	100-221-42110	FINGERPRINT SERVICES- PD	262.00
425455	92988	01/17/2020	100-116-42110	FINGERPRINT SERVICES	32.00
425455	92988	01/17/2020	100-221-42110	FINGERPRINT SERVICES	64.00
				Vendor DEP01 - DEPARTMENT OF JUSTICE/ACCOUNTING OFFICE Total:	**486.00**
Vendor: 1443 - DIESEL DIRECT WEST, INC.					
83382315	92755	12/13/2019	100-10601	GASOLINE FOR CORP YARD	1,497.13
83388859	92813	12/20/2019	100-10601	GASOLINE FOR CORP YARD	1,533.43
83399618	92989	01/17/2020	500-10601	DIESEL FOR CORP YARD	3,555.60
83404121	92888	01/10/2020	100-10601	GAS FOR CORP YARD	1,111.17
83405533	92888	01/10/2020	100-10601	GAS FOR CORP YARD	1,570.76
83414832	92888	01/10/2020	100-10601	GAS FOR CORP YARD	878.29
83416778	92888	01/10/2020	100-10601	GASOLINE FOR CORP YARD	1,712.74
83420640	92989	01/17/2020	100-10602	DIESEL FOR FIRE STATION	833.56
				Vendor 1443 - DIESEL DIRECT WEST, INC. Total:	**12,692.68**
Vendor: DIV01 - DIVERSIFIED RISK/HUB INTERNATIONAL					
DEC 2019	92889	01/10/2020	209-554-38112	SPECIAL EVENTS INSURANCE FOR THE MONTH OF DEC 2019	239.56
NOV 2019	92756	12/13/2019	209-552-38112	SPECIAL EVENTS INSURANCE FOR THE MONTH OF NOV 2019	276.72
NOV 2019	92756	12/13/2019	209-554-38112	SPECIAL EVENTS INSURANCE FOR THE MONTH OF NOV 2019	328.38
				Vendor DIV01 - DIVERSIFIED RISK/HUB INTERNATIONAL Total:	**844.66**
Vendor: DIV06 - DIVISION OF THE STATE ARCHITECT					
11320	92990	01/17/2020	212-462-31510	OCT- DEC 2019 STATE MANDATED FEE ($1)	0.60
11720	92990	01/17/2020	226-000-34223	OCT- DEC 2019 STATE MANDATED FEE ($4)	344.80
				Vendor DIV06 - DIVISION OF THE STATE ARCHITECT Total:	**345.40**
Vendor: DOL01 - DOLAN'S LUMBER					
DEC 31 2019	92890	01/10/2020	100-343-42514	MONTHLY STMT FULL PAYMENT	26.21
DEC 31 2019	92890	01/10/2020	100-345-42108	MONTHLY STMT FULL PAYMENT	119.07
				Vendor DOL01 - DOLAN'S LUMBER Total:	**145.28**
Vendor: EBM01 - EBMUD					
13648-123019	92991	01/17/2020	100-343-43102	2161 Plum St--Parking Lot Irrigation	79.24
20576-120319	92814	12/20/2019	100-345-43102	2948 VON DOOLEN CT- IRRIGATION USE ONLY	52.46
24589-122719	92891	01/10/2020	100-345-43102	592 Marlesta Rd--Irrigation Use Only	422.09
26819-121919	92891	01/10/2020	100-345-43102	2501 Pfeiffer Way--Irrigation Use Only	146.22
29821-123119	92891	01/10/2020	209-552-43102	2500 Charles St--Senior Center	844.32
29852-123119	92991	01/17/2020	209-552-43102	2500 Charles St--Senior Center	2,064.96
31771-123119	92991	01/17/2020	100-343-43102	2691 APPALOOSA TRAIL- IRRIGATION USE ONLY	146.22
31772-123119	92891	01/10/2020	100-343-43102	2785 SIMAS AVE--IRRIGATION USE ONLY	146.22
31774-123119	92991	01/17/2020	100-343-43102	3001 Simas Ave--Irrigation Use Only	79.24

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32000-123119	92891	01/10/2020	201-343-43102	2361 San Pablo Ave--Offices--Old Bank Building	532.32
32187-123019	92991	01/17/2020	100-343-43102	2601 Charles St--Irrigation Use Only	52.46
32364-121619	92991	01/17/2020	100-345-43102	1267 ADOBE RD-HAZEL DOWNER-THORNTON PICNIC GROVE	101.76
32606-121619	92991	01/17/2020	100-345-43102	1270 ADOBE RD-CARETAKER'S SHED FOR PINOLE PARK	100.46
32841-112219	92814	12/20/2019	100-345-43102	3790 PINOLE VALLEY RD-IRRIGATION USE ONLY	5,119.01
34462-121619	92991	01/17/2020	100-345-43102	3450 SAVAGE AVE-IRRIGATION USE ONLY	52.46
35474-122319	92991	01/17/2020	209-559-43102	2937 Pinole Valley Rd--Tennis Court Restrooms	58.09
35748-121619	92991	01/17/2020	209-553-43102	2454 SIMAS AVE-TINY TOTS	19.46
35748-121619	92991	01/17/2020	209-557-43102	2454 SIMAS AVE-TINY TOTS	629.33
40499-123019	92891	01/10/2020	100-343-43102	1230 Pinole Valley Rd--Irrigation Use Only	52.46
40787-123019	92891	01/10/2020	201-343-43102	2361 San Pablo Ave--Irrigation Use Only	52.46
41397-123019	92891	01/10/2020	100-343-43102	1601 Marlesta Rd--Irrigation Use Only	52.46
44461-123119	92891	01/10/2020	100-110-43102	2131 Pear St--Offices--City Hall	2.63
44461-123119	92891	01/10/2020	100-111-43102	2131 Pear St--Offices--City Hall	6.24
44461-123119	92891	01/10/2020	100-112-43102	2131 Pear St--Offices--City Hall	5.72
44461-123119	92891	01/10/2020	100-115-43102	2131 Pear St--Offices--City Hall	16.96
44461-123119	92891	01/10/2020	100-116-43102	2131 Pear St--Offices--City Hall	5.72
44461-123119	92891	01/10/2020	100-117-43102	2131 Pear St--Offices--City Hall	45.79
44461-123119	92891	01/10/2020	100-343-43102	2131 Pear St--Offices--City Hall	81.59
44461-123119	92891	01/10/2020	200-342-43102	2131 Pear St--Offices--City Hall	14.57
44461-123119	92891	01/10/2020	212-461-43102	2131 Pear St--Offices--City Hall	5.52
44461-123119	92891	01/10/2020	212-462-43102	2131 Pear St--Offices--City Hall	14.67
44461-123119	92891	01/10/2020	285-464-43102	2131 Pear St--Offices--City Hall	4.37
44461-123119	92891	01/10/2020	505-119-43102	2131 Pear St--Offices--City Hall	4.37
45474-123119	92991	01/17/2020	100-110-43102	2131 Pear St--Offices--City Hall	6.65
45474-123119	92991	01/17/2020	100-111-43102	2131 Pear St--Offices--City Hall	15.97
45474-123119	92991	01/17/2020	100-112-43102	2131 Pear St--Offices--City Hall	14.64
45474-123119	92991	01/17/2020	100-115-43102	2131 Pear St--Offices--City Hall	43.38
45474-123119	92991	01/17/2020	100-116-43102	2131 Pear St--Offices--City Hall	14.64
45474-123119	92991	01/17/2020	100-117-43102	2131 Pear St--Offices--City Hall	117.11
45474-123119	92991	01/17/2020	100-343-43102	2131 Pear St--Offices--City Hall	208.67
45474-123119	92991	01/17/2020	200-342-43102	2131 Pear St--Offices--City Hall	37.26
45474-123119	92991	01/17/2020	212-461-43102	2131 Pear St--Offices--City Hall	14.11
45474-123119	92991	01/17/2020	212-462-43102	2131 Pear St--Offices--City Hall	37.53
45474-123119	92991	01/17/2020	285-464-43102	2131 Pear St--Offices--City Hall	11.18
45474-123119	92991	01/17/2020	505-119-43102	2131 Pear St--Offices--City Hall	11.18
53826-122319	92991	01/17/2020	310-348-47202	2677 Pinole Valley Rd--Irrigation Use Only	615.46
54167-123119	92891	01/10/2020	100-345-43102	1600 Primrose Lane--Irrigation Use Only	163.69
54181-121319	92991	01/17/2020	100-231-43102	3790 PINOLE VALLEY RD-FIRE STATION	936.37
54182-121619	92991	01/17/2020	100-231-43102	3790 PINOLE VALLEY RD-FIRE STATION	272.32
54625-123119	92991	01/17/2020	209-558-43102	601 Tennent Ave--Memorial Hall	272.32
64589-123019	92891	01/10/2020	100-345-43102	659 Tennent Ave--Parks & Gardens--Blackies Storage	52.46
64595-123119	92991	01/17/2020	209-554-43102	635 Tennent Ave--Pinole Youth Center/CTV	74.09
64595-123119	92991	01/17/2020	505-119-43102	635 Tennent Ave--Pinole Youth Center/CTV	74.08

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64596-123119	92891	01/10/2020	100-345-43102	2310 Park St--Fernandez Park Baseball Field	671.31
65167-123119	92991	01/17/2020	201-343-43102	2100 San Pablo Ave--Offices--Faria House	356.48
65168-123019	92991	01/17/2020	201-343-43102	2100 San Pablo Ave--Irrigation Use Only	52.46
65169-123119	92891	01/10/2020	201-343-43102	2100 San Pablo Ave--Offices--Faria House	95.50
65183-123019	92991	01/17/2020	201-343-43102	2361 San Pablo Ave--Old Bank Building	52.46
65190-123019	92891	01/10/2020	201-343-43102	813 Fernandez Ave--Irrigation Use Only	52.46
65395-123119	92891	01/10/2020	100-345-43102	1095 Nob Hill Ave--Parks & Gardens--Meadow Park	806.43
65422-123119	92991	01/17/2020	500-641-43102	80 TENNENT AVE--WASTE WATER TREATMENT PLANT	626.27
65553-123019	92991	01/17/2020	100-343-43102	2301 1/2 San Pablo Ave--Irrigation Use Only	79.24
65569-123119	92891	01/10/2020	209-558-43102	601 Tennent Ave--Memorial Hall	101.76
65922-123019	92891	01/10/2020	100-343-43102	636 Tennent Ave--Irrigation Use Only	52.46
65923-123119	92991	01/17/2020	100-231-43102	880 Tennent Ave--Public Safety Facility/Building	532.32
65924-123119	92891	01/10/2020	100-222-43102	880 Tennent Ave--Public Safety Facility/Building	790.74
65924-123119	92891	01/10/2020	100-223-43102	880 Tennent Ave--Public Safety Facility/Building	175.72
65924-123119	92891	01/10/2020	100-231-43102	880 Tennent Ave--Public Safety Facility/Building	790.75
66363-123119	92991	01/17/2020	100-345-43102	1818 Canyon Dr--Irrigation Use Only	226.34
66529-123019	92991	01/17/2020	100-345-43102	656 Pinole Shores Dr--Irrigation Use Only	79.24
66531-123119	92891	01/10/2020	100-343-43102	800 PINOLE SHORES DR-IRRIGATION USE ONLY	146.22
66532-123019	92891	01/10/2020	100-343-43102	901 Pinole Shores Dr--Irrigation Use Only	79.24
66535-123019	92991	01/17/2020	100-343-43102	1001 Pinole Shores Dr--Irrigation Use Only	79.24
66536-123119	92991	01/17/2020	100-343-43102	2401 Del Monte Way--Irrigation Use Only	52.46
66640-123019	92891	01/10/2020	100-343-43102	726 San Pablo Ave--Irrigation Use Only	79.24
66641-123119	92891	01/10/2020	100-343-43102	880 San Pablo Ave--Irrigation Use Only	507.12
66642-123019	92991	01/17/2020	100-343-43102	1400 San Pablo Ave--Irrigation Use Only	79.24
66643-123019	92991	01/17/2020	100-343-43102	2000 San Pablo Ave--Irrigation Use Only	79.24
70108-10220	92891	01/10/2020	310-347-43102	1303 Pinole Valley Rd--Irrigation Use Only	395.89
71919-123019	92991	01/17/2020	100-343-43102	2329 Orleans Dr--Irrigation Use Only	52.46
87765-121619	92991	01/17/2020	100-345-43102	2520 APPIAN WAY-IRRIGATION USE ONLY	226.54
88057-122419	92991	01/17/2020	100-343-43102	1960 Sarah Dr--Irrigation Use Only	209.03
88506-121619	92991	01/17/2020	100-345-43102	1470 FITZGERALD DR-IRRIGATION USE ONLY	146.22
				Vendor EBM01 - EBMUD Total:	**21,679.04**
Vendor: ECO05 - ECOLAB					
6252409552	92815	12/20/2019	209-552-43811	SANITARY SUPPLIES- SC	164.13
				Vendor ECO05 - ECOLAB Total:	**164.13**

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WARRANT LISTING

Payment Dates: 12/07/2019 - 01/17/2020

Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
Vendor: ELE01 - ELECTRONIC INNOVATIONS, INC.					
10087	92893	01/10/2020	500-641-42107	REPAIRS AND INSTALLATION- TP	360.00
			Vendor ELE01 - ELECTRONIC INNOVATIONS, INC. Total:		**360.00**
Vendor: 1141 - EMILIE WILLIAMS					
10220	92994	01/17/2020	209-20015	GIFT SHOP SENIOR CENTER	15.00
83019	92994	01/17/2020	209-20015	GIFT SHOP SENIOR CENTER	4.00
			Vendor 1141 - EMILIE WILLIAMS Total:		**19.00**
Vendor: 1655 - ENDRESS + HAUSER, INC.					
6002111869	92894	01/10/2020	500-641-42107	TOOLS/SUPPLIES- TP	232.34
			Vendor 1655 - ENDRESS + HAUSER, INC. Total:		**232.34**
Vendor: 1299 - ERIC HOLT					
121019	92816	12/20/2019	100-231-42101	REIMBURSEMENT FOR MEDICAL RECORDS FOR ANNUAL PHYSI	10.00
			Vendor 1299 - ERIC HOLT Total:		**10.00**
Vendor: FAR01 - FARMER BROS. COFFEE					
69700787	92817	12/20/2019	209-552-43804	DAILY LUNCH PROGRAM- SC	561.38
			Vendor FAR01 - FARMER BROS. COFFEE Total:		**561.38**
Vendor: FAS02 - FASTENAL					
CAS1717691	92818	12/20/2019	500-641-42107	SUPPLIES- TP	553.92
			Vendor FAS02 - FASTENAL Total:		**553.92**
Vendor: FED01 - FEDEX					
6-874-99348	92895	01/10/2020	100-222-42201	FEDEX SERVICES	24.40
6-874-99348	92895	01/10/2020	212-461-42201	FEDEX SERVICES	6.63
6-874-99348	92895	01/10/2020	503-643-42203	FEDEX SERVICES	22.34
			Vendor FED01 - FEDEX Total:		**53.37**
Vendor: FIL07 - FILEONQ, INC					
7904	92896	01/10/2020	525-118-42106	SOFTWARE MAINTENANCE/SUPPORT 1/01-12/31/2020	3,294.20
			Vendor FIL07 - FILEONQ, INC Total:		**3,294.20**
Vendor: FIR31 - FIRE PROTECTION MANAGEMENT, INC.					
113163	92897	01/10/2020	100-343-42108	ANNUAL INSPECTION OF FIRE SPRINKLER SYSTEM	375.00
113165	92897	01/10/2020	100-343-42108	ANNUAL INSPECTION OF FIRE SPRINKLER SYSTEM	325.00
113168	92897	01/10/2020	100-343-42108	ANNUAL INSPECTION OF FIRE SPRINKLER SYSTEM	250.00
113171	92897	01/10/2020	100-343-42108	ANNUAL INSPECTION OF FIRE SPRINKLER SYSTEM	325.00
113174	92897	01/10/2020	100-343-42108	ANNUAL INSPECTION OF FIRE SPRINKLER SYSTEM	375.00
113176	92897	01/10/2020	100-343-42108	ANNUAL INSPECTION OF FIRE SPRINKLER SYSTEM	325.00
			Vendor FIR31 - FIRE PROTECTION MANAGEMENT, INC. Total:		**1,975.00**
Vendor: 1612 - FIRST VANGUARD RENTALS & SALES					
7368	92757	12/13/2019	200-342-42514	SUPPLIES/ TOOLS- PW	4,023.76
			Vendor 1612 - FIRST VANGUARD RENTALS & SALES Total:		**4,023.76**
Vendor: FIS01 - FISHER SCIENTIFIC					
2272756	92758	12/13/2019	500-641-44303	LAB SUPPLIES- TP	61.77
3511452	92758	12/13/2019	500-641-44305	LAB SUPPLIES- TP	145.02
			Vendor FIS01 - FISHER SCIENTIFIC Total:		**206.79**
Vendor: 1451 - FRANCISCA IRENE MACGUIRE					
100119	92995	01/17/2020	209-20015	GIFT SHOP SENIOR CENTER	5.00
10220	92995	01/17/2020	209-20015	GIFT SHOP SENIOR CENTER	25.00
			Vendor 1451 - FRANCISCA IRENE MACGUIRE Total:		**30.00**

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Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
Vendor: GAL02 - GALLS, LLC					
013979619	92819	12/20/2019	100-231-44410	GARRISON BELT- FIRE	32.76
				Vendor GAL02 - GALLS, LLC Total:	**32.76**
Vendor: GAT07 - GATEWAY PINOLE VISTA, LLC					
JAN 2020	92996	01/17/2020	201-343-42513	JAN 20 1340 FITZGERALD DRIVE LEASE PAYMENT	100.00
				Vendor GAT07 - GATEWAY PINOLE VISTA, LLC Total:	**100.00**
Vendor: 1191 - GERALDINE A. PORTER					
10220	92997	01/17/2020	209-20015	GIFT SHOP SENIOR CENTER	41.00
110219	92997	01/17/2020	209-20015	GIFT SHOP SENIOR CENTER	6.00
				Vendor 1191 - GERALDINE A. PORTER Total:	**47.00**
Vendor: GLO08 - GLOBALSTAR					
1000000010872219	92998	01/17/2020	525-118-43101	MONTHLY CHARGES- IT	116.91
				Vendor GLO08 - GLOBALSTAR Total:	**116.91**
Vendor: 1767 - GLORIA ALVARADO					
11320	92999	01/17/2020	209-20309	PYC MAIN HALL RENTAL 1/11/20 DEPOSIT REFUND	250.00
				Vendor 1767 - GLORIA ALVARADO Total:	**250.00**
Vendor: 1547 - GOLDEN OAK CONSTRUCTION					
19-1204	92759	12/13/2019	105-231-47201	STATION DORMITORY REMODEL- FD	26,871.16
19-1211	92820	12/20/2019	105-231-47201	DORM REMODEL- FIRE	1,079.20
19-1212	92820	12/20/2019	105-231-47201	TEMPORARY DORM PARTITION WALLS, INSTALL DOORWAY	4,321.69
19-1213	92820	12/20/2019	105-231-47201	BUILD & INSTALL TWELVE FORM LOCKERS- FIRE	10,800.00
19-1219	92898	01/10/2020	105-231-47201	DORM REMODEL- FIRE	1,079.00
20-0106	93000	01/17/2020	105-231-47201	STATION DORMITORY- FIRE	12,855.00
20-0107	93000	01/17/2020	105-231-47201	STATION DORMITORY- FIRE	2,887.81
20-0113	93000	01/17/2020	105-231-47201	STATION DORMITORY	14,222.66
				Vendor 1547 - GOLDEN OAK CONSTRUCTION Total:	**74,116.52**
Vendor: GOV01 - GOVERNMENT FINANCE OFFICERS ASSOCIATION					
0223002	92821	12/20/2019	100-115-42401	MEMBERSHIP RENEWAL 2/01/20- 1/31/2021	190.00
				Vendor GOV01 - GOVERNMENT FINANCE OFFICERS ASSOCIATION Total:	**190.00**
Vendor: GRA03 - GRAINGER					
9388585136	92899	01/10/2020	100-343-42514	TOOLS/SUPPLIES- PW	81.31
9393794830	93001	01/17/2020	100-343-42514	PARTS- PW	19.86
				Vendor GRA03 - GRAINGER Total:	**101.17**
Vendor: 1112 - GRAY-BOWEN-SCOTT					
9062	92760	12/13/2019	325-342-47205	Pedestrian Improvements @ BNSF Railroad	2,852.33
9127	92760	12/13/2019	325-342-47205	Pedestrian Improvements @ BNSF Railroad	1,074.96
				Vendor 1112 - GRAY-BOWEN-SCOTT Total:	**3,927.29**
Vendor: KEN14 - GREG KENNEDY RN					
78	92822	12/20/2019	100-231-42101	EMS CQI DUTIES FOR THE MONTH OF NOV 19	2,000.00
79	93002	01/17/2020	100-231-42101	EMS CQI DUTIES	2,000.00
				Vendor KEN14 - GREG KENNEDY RN Total:	**4,000.00**
Vendor: VER02 - GTE MOBILNET OF CALIFORNIA LIMITED PARTNERSHIP					
9844300581	93003	01/17/2020	525-118-43101	PHONE/MONITORS NOV 16- DEC 15 19	4,679.23
				Vendor VER02 - GTE MOBILNET OF CALIFORNIA LIMITED PARTNERSHIP Total:	**4,679.23**
Vendor: HAC01 - HACH COMPANY					
11664178	92900	01/10/2020	500-641-44303	LAB SUPPLIES- TP	397.84
11669110	92823	12/20/2019	500-641-44305	LAB SUPPLIES- TP	146.40
11706564	92823	12/20/2019	500-641-44305	LAB SUPPLIES- TP	1,027.57

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Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
11748460	92823	12/20/2019	500-641-44305	LAB SUPPLIES- TP	855.19
11751092	92823	12/20/2019	500-641-44305	LAB SUPPLIES- TP	1,009.32
11756399	92823	12/20/2019	500-641-44305	LAB SUPPLIES- TP	520.74
11780041	93004	01/17/2020	500-641-44303	LAB SUPPLIES- TP	339.18
				Vendor HAC01 - HACH COMPANY Total:	**4,296.24**
Vendor: HAR01 - HARRINGTON INDUSTRIAL PLASTIC, LLC					
006L5014	93005	01/17/2020	500-641-42107	PARTS- TP	88.64
				Vendor HAR01 - HARRINGTON INDUSTRIAL PLASTIC, LLC Total:	**88.64**
Vendor: HEA01 - HEALTH CARE DENTAL TRUST					
JAN 2020	92901	01/10/2020	100-110-41002	HEALTH PREMIUMS FOR JAN 2020	581.32
JAN 2020	92901	01/10/2020	100-111-41002	HEALTH PREMIUMS FOR JAN 2020	133.72
JAN 2020	92901	01/10/2020	100-112-41002	HEALTH PREMIUMS FOR JAN 2020	156.94
JAN 2020	92901	01/10/2020	100-115-41002	HEALTH PREMIUMS FOR JAN 2020	470.82
JAN 2020	92901	01/10/2020	100-116-41002	HEALTH PREMIUMS FOR JAN 2020	219.12
JAN 2020	92901	01/10/2020	100-117-41002	HEALTH PREMIUMS FOR JAN 2020	156.94
JAN 2020	92901	01/10/2020	100-221-41002	HEALTH PREMIUMS FOR JAN 2020	156.94
JAN 2020	92901	01/10/2020	100-221-41002	HEALTH PREMIUMS FOR JAN 2020	1,958.22
JAN 2020	92901	01/10/2020	100-222-41002	HEALTH PREMIUMS FOR JAN 2020	352.84
JAN 2020	92901	01/10/2020	100-223-41002	HEALTH PREMIUMS FOR JAN 2020	1,757.82
JAN 2020	92901	01/10/2020	100-231-41002	HEALTH PREMIUMS FOR JAN 2020	1,388.98
JAN 2020	92901	01/10/2020	100-341-41002	HEALTH PREMIUMS FOR JAN 2020	447.60
JAN 2020	92901	01/10/2020	100-343-41002	HEALTH PREMIUMS FOR JAN 2020	1,075.36
JAN 2020	92901	01/10/2020	105-221-41002	HEALTH PREMIUMS FOR JAN 2020	823.66
JAN 2020	92901	01/10/2020	105-231-41002	HEALTH PREMIUMS FOR JAN 2020	195.90
JAN 2020	92901	01/10/2020	106-222-41002	HEALTH PREMIUMS FOR JAN 2020	133.72
JAN 2020	92901	01/10/2020	106-231-41002	HEALTH PREMIUMS FOR JAN 2020	156.94
JAN 2020	92901	01/10/2020	204-227-41002	HEALTH PREMIUMS FOR JAN 2020	313.88
JAN 2020	92901	01/10/2020	209-551-41002	HEALTH PREMIUMS FOR JAN 2020	156.94
JAN 2020	92901	01/10/2020	209-552-41002	HEALTH PREMIUMS FOR JAN 2020	124.36
JAN 2020	92901	01/10/2020	209-554-41002	HEALTH PREMIUMS FOR JAN 2020	156.94
JAN 2020	92901	01/10/2020	212-462-41002	HEALTH PREMIUMS FOR JAN 2020	133.72
JAN 2020	92901	01/10/2020	500-641-41002	HEALTH PREMIUMS FOR JAN 2020	1,130.06
JAN 2020	92901	01/10/2020	500-642-41002	HEALTH PREMIUMS FOR JAN 2020	281.30
JAN 2020	92901	01/10/2020	505-119-41002	HEALTH PREMIUMS FOR JAN 2020	219.12
JAN 2020	92901	01/10/2020	998-20105	HEALTH PREMIUMS FOR JAN 2020	438.24
				Vendor HEA01 - HEALTH CARE DENTAL TRUST Total:	**13,121.40**

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Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
Vendor: DEL32 - HECTOR DE LA ROSA					
121819	92824	12/20/2019	100-111-42401	REIMBURSEMENT FOR CITY MANAGER LUNCHEON	591.51
				Vendor DEL32 - HECTOR DE LA ROSA Total:	**591.51**
Vendor: 1419 - HERITAGE FLOORING INC.					
881	92902	01/10/2020	209-552-43810	MAIN HALL FLOORS- SC	3,850.00
				Vendor 1419 - HERITAGE FLOORING INC. Total:	**3,850.00**
Vendor: HIL03 - HILLTOP FORD					
NOV 26 19	92761	12/13/2019	100-221-42107	STATEMENT FULL PAYMENT	4,742.23
				Vendor HIL03 - HILLTOP FORD Total:	**4,742.23**
Vendor: 1098 - HILLYARD, INC					
603687880	92762	12/13/2019	209-552-43811	SANITARY SUPPLIES SERVICES-SC	515.38
603689772	92825	12/20/2019	209-552-43811	TRASH LINERS- SC	35.28
				Vendor 1098 - HILLYARD, INC Total:	**550.66**
Vendor: 1161 - HINDERLITER, DE LLAMAS & ASSOCIATES					
0030757-IN	92763	12/13/2019	100-115-42101	CONTRANT SVCS SALES TAX QUARTER 3	2,104.55
0032528-IN	92763	12/13/2019	100-115-42101	Contract/Audit Services Sales Tax 4th Quarter	2,295.92
				Vendor 1161 - HINDERLITER, DE LLAMAS & ASSOCIATES Total:	**4,400.47**
Vendor: HOM01 - HOME DEPOT CREDIT SERVICE					
NOV 21 19	92826	12/20/2019	100-343-42108	MONTHLY STATEMENT PAYMENT	636.83
NOV 21 19	92826	12/20/2019	100-343-42514	MONTHLY STATEMENT PAYMENT	53.04
NOV 21 19	92826	12/20/2019	100-345-42108	MONTHLY STATEMENT PAYMENT	461.38
NOV 21 19	92826	12/20/2019	200-342-42514	MONTHLY STATEMENT PAYMENT	135.92
NOV 21 19	92826	12/20/2019	209-553-42108	MONTHLY STATEMENT PAYMENT	201.96
NOV 21 19	92826	12/20/2019	500-641-42107	MONTHLY STATEMENT PAYMENT	217.68
				Vendor HOM01 - HOME DEPOT CREDIT SERVICE Total:	**1,706.81**
Vendor: 1746 - HOPE WILLIAMS					
120519	92764	12/13/2019	209-20308	PSC MAIN HALL RENTAL 6/20/20 DEPOSIT REFUND	550.00
				Vendor 1746 - HOPE WILLIAMS Total:	**550.00**
Vendor: HOR05 - HORIZON					
1R254848	93006	01/17/2020	100-343-42514	PARTS- PW	40.81
				Vendor HOR05 - HORIZON Total:	**40.81**
Vendor: IDE04 - IDEXX DISTRIBUTION, INC.					
3056322622	92765	12/13/2019	500-641-44305	SUPPLIES- TP	2,206.67
3056322630	92903	01/10/2020	500-641-44305	SUPPLIES- TP	256.43
				Vendor IDE04 - IDEXX DISTRIBUTION, INC. Total:	**2,463.10**
Vendor: IED02 - IEDA, INC.					
22854	92904	01/10/2020	100-116-42101	LABOR RELATIONS CONSULTING 1/01-1/31/20	2,197.00
				Vendor IED02 - IEDA, INC. Total:	**2,197.00**
Vendor: IRS01 - Internal Revenue Service					
11420	93007	01/17/2020	209-20019	2019 BACKUP WITHHOLDINGS FORM 945	324.00
				Vendor IRS01 - Internal Revenue Service Total:	**324.00**
Vendor: JWE01 - J. W. ENTERPRISES - NORTH					
219924	92827	12/20/2019	100-117-42511	PORTABLE TOILET RENTAL	137.70
220567	93008	01/17/2020	100-117-42511	PORTABLE TOILET RENTAL	137.70
				Vendor JWE01 - J. W. ENTERPRISES - NORTH Total:	**275.40**

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Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
Vendor: 1285 - JACKSON LEWIS P.C.					
7459726	92905	01/10/2020	100-116-42101	General Advice and counsel ending Nov 30 2019	3,219.00
				Vendor 1285 - JACKSON LEWIS P.C. Total:	**3,219.00**
Vendor: COR15 - JACQUELINE L CORL-SEIDEL					
10720	92906	01/10/2020	209-552-43802	BALANCE/YOGA CLASSES- SC	339.50
				Vendor COR15 - JACQUELINE L CORL-SEIDEL Total:	**339.50**
Vendor: PAR01 - JAMES PARROTT					
10620	92907	01/10/2020	100-117-41101	JANUARY 2020 RETIREE MEDICAL REIMBURSEMENT	0.24
				Vendor PAR01 - JAMES PARROTT Total:	**0.24**
Vendor: 1611 - JANICE M. BYER					
10720	92908	01/10/2020	209-552-43802	5 EXERCISE CLASSES- SC	225.00
				Vendor 1611 - JANICE M. BYER Total:	**225.00**
Vendor: JAN92 - JAN-PRO OF THE GREATER BAY AREA					
94641	92828	12/20/2019	209-554-42108	DECEMBER JANITORIAL SERVICES- 635 TENNENT AVE	456.00
94642	92828	12/20/2019	209-554-42108	DECEMBER JANITORIAL SERVICES- SC	422.00
94643	92828	12/20/2019	209-552-42108	DECEMBER JANITORIAL SERVICES- SC KITCHEN	405.00
95056	93009	01/17/2020	209-554-42108	JANUARY JANITORIAL SERVICES- CITY OF PINOLE	1,100.00
95170	93009	01/17/2020	209-554-42108	JANUARY JANITORIAL SERVICES- CITY OF PINOLE	456.00
95171	93009	01/17/2020	209-552-42108	JANUARY JANITORIAL SERVICES- SC	422.00
95172	93009	01/17/2020	209-552-43810	JANUARY JANITORIAL SERVICES- SC	405.00
				Vendor JAN92 - JAN-PRO OF THE GREATER BAY AREA Total:	**3,666.00**
Vendor: 1407 - JESSICA CHICAS					
12061-02	92829	12/20/2019	209-554-38112	CANCEL BOUNCE HOUSE AUTHORIZATION	75.00
120619	92829	12/20/2019	209-20309	PYC RENTAL 11/30/19 DEPOSIT REFUND	250.00
				Vendor 1407 - JESSICA CHICAS Total:	**325.00**
Vendor: JOE02 - JOE FARRELL PAVING & GRAD					
109	93010	01/17/2020	106-345-47203	FERNANDEZ PARK RESTROOM PROJECT	6,000.00
				Vendor JOE02 - JOE FARRELL PAVING & GRAD Total:	**6,000.00**
Vendor: 1630 - JOHN AND CLAIRE INVESTIGATIONS					
1097	92830	12/20/2019	100-221-42101	POLICE OFFICER BACKGROUND INVESTIGATION- PD	1,500.00
1107	92909	01/10/2020	100-221-42101	INVESTIGATIONS- PD	1,294.56
				Vendor 1630 - JOHN AND CLAIRE INVESTIGATIONS Total:	**2,794.56**
Vendor: HAR29 - JOHN HARDESTER					
10620	92910	01/10/2020	100-117-41101	JANUARY 2020 RETIREE MEDICAL REIMBURSEMENT	0.48
				Vendor HAR29 - JOHN HARDESTER Total:	**0.48**
Vendor: 1757 - JOSEPH MIKELS					
121919	92911	01/10/2020	100-000-31510	REFUND FOR 2020 BL RENEWAL OVERPAYMENT	22.00
				Vendor 1757 - JOSEPH MIKELS Total:	**22.00**
Vendor: MIS01 - JULIAN MISRA					
JAN 2020	93011	01/17/2020	100-117-41101	JAN 20 RETIREE MEDICAL REIMBURSEMENT	376.00
				Vendor MIS01 - JULIAN MISRA Total:	**376.00**

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Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
Vendor: 1682 - KAY SHEN					
10720	92912	01/10/2020	209-552-43802	EVENING/DAY TAI CHI- SC	232.40
				Vendor 1682 - KAY SHEN Total:	**232.40**
Vendor: KEL09 - KELLER CANYON LANDFILL					
4212-000028740	92913	01/10/2020	500-641-44302	SLUDGE TO LANDFILL	5,913.77
4212-000028774	93012	01/17/2020	500-641-44302	SLUDGE TO LANDFILL	6,805.02
				Vendor KEL09 - KELLER CANYON LANDFILL Total:	**12,718.79**
Vendor: COP02 - KENETH COPPO					
JAN 2020	93013	01/17/2020	100-117-41101	JAN 20 RETIREE MEDICAL REIMBURSEMENT	1,204.19
				Vendor COP02 - KENETH COPPO Total:	**1,204.19**
Vendor: KEN09 - KENNEDY AND ASSOCIATES, INC.					
19-264	92766	12/13/2019	212-462-42101	DEVELOPMENT REVIEW	3,021.50
19-265	92766	12/13/2019	212-462-42101	ON CALL SERVICES NOV 1 THROUGH NOV 30 2019	4,086.25
19-296	93014	01/17/2020	212-462-42101	PROFESSIONAL SERVICES DEC 1-31 2019	4,605.25
19-297	93014	01/17/2020	212-462-42101	PROFESSIONAL SERVICES DEC 1-31 2019	3,602.50
				Vendor KEN09 - KENNEDY AND ASSOCIATES, INC. Total:	**15,315.50**
Vendor: KNO03 - KNORR SYSTEMS,INC.					
PWSVI-5154	93015	01/17/2020	209-557-42108	SERVICE LABOR	720.00
				Vendor KNO03 - KNORR SYSTEMS,INC. Total:	**720.00**
Vendor: KUB00 - KUBWATER RESOURCES, INC.					
09186	93016	01/17/2020	500-641-44303	ZETAG TOTE	16,131.45
				Vendor KUB00 - KUBWATER RESOURCES, INC. Total:	**16,131.45**
Vendor: LAR04 - LARRY WALKER ASSOCIATES					
00243.10-27	92767	12/13/2019	500-641-42101	SERVICES RENDERED THROUGH 10/31/19	590.50
				Vendor LAR04 - LARRY WALKER ASSOCIATES Total:	**590.50**
Vendor: LEA01 - LEAGUE OF CALIFORNIA CITIES					
4774	92914	01/10/2020	100-117-42401	2020 MEMBERSHIP DUES/DIVISION MEETINGS/HOLIDAY REC	535.00
				Vendor LEA01 - LEAGUE OF CALIFORNIA CITIES Total:	**535.00**
Vendor: LEX03 - LEXIPOL LLC					
32403	92915	01/10/2020	100-222-42101	ENFORCEMENT POLICY MANNUAL SUBSCRIPTION	4,158.00
				Vendor LEX03 - LEXIPOL LLC Total:	**4,158.00**
Vendor: 1450 - LIKIBER INC. -RUBENSTEIN SUPPLY COMPANY					
S2058298.001	92916	01/10/2020	100-343-42108	SUPPLIES/TOOLS- PW	36.23
				Vendor 1450 - LIKIBER INC. -RUBENSTEIN SUPPLY COMPANY Total:	**36.23**
Vendor: 1253 - LIL' FROG CREATIONS					
419	92917	01/10/2020	209-551-42515	POSTER FOR COAST CLEAN UP EVENT- REC	49.94
				Vendor 1253 - LIL' FROG CREATIONS Total:	**49.94**
Vendor: 1758 - LILIANA MELANO					
123019	92918	01/10/2020	209-20309	PYC MAIN HALL RENTAL 12/28/19 DEPOSIT REFUND	450.00
				Vendor 1758 - LILIANA MELANO Total:	**450.00**
Vendor: BRU10 - LINDA BRUNS					
10620	92919	01/10/2020	100-117-41101	JANUARY 2020 RETIREE MEDICAL REIMBURSEMENT	102.17
				Vendor BRU10 - LINDA BRUNS Total:	**102.17**
Vendor: CUR03 - LN CURTIS & SONS					
CM17920	92768	12/13/2019	100-231-44410	SAFETY CLOTHING- FIRE	-1,575.39
CM18000	92768	12/13/2019	100-231-44410	SAFETY CLOTHING- FIRE	-1,199.57

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CM18001	92768	12/13/2019	100-231-44410	SAFETY CLOTHING- FIRE	-199.93
INV320980	92768	12/13/2019	100-231-42107	SUPPLIES/TOOLS- FIRE	239.69
INV330155	92768	12/13/2019	100-231-44410	SAFETY CLOTHING- FIRE	348.51
INV333027	92768	12/13/2019	100-231-44410	SAFETY CLOTHING- FIRE	1,614.61
INV336946	92768	12/13/2019	100-221-44410	SAFETY CLOTHING- FD	5,112.90
INV338005	92768	12/13/2019	100-231-44410	SAFETY CLOTHING- FIRE	76.48
INV346911	93017	01/17/2020	100-231-42107	TOOLS/PARTS- FIRE	195.46
				Vendor CUR03 - LN CURTIS & SONS Total:	**4,612.76**
Vendor: 1705 - M V P CONSTRUCTION, LLC					
019-006-3	92831	12/20/2019	106-345-47203	FERNANDEZ PARK RESTROOMS	68,287.77
				Vendor 1705 - M V P CONSTRUCTION, LLC Total:	**68,287.77**
Vendor: MAC04 - MACK TREE CO					
122019	93018	01/17/2020	106-345-47203	FERNANDEZ PARK TREE BY RESTROOMS	2,165.00
DEC 20 2019	92920	01/10/2020	106-345-47203	FERNANDEZ PARK REMOVE TREE FROM BUILDING	1,750.00
DEC 20 2019-02	92920	01/10/2020	106-342-47204	FERNANDEZ PARK CLEAR TREE FROM SIGNS AND LIGHTS	8,479.00
				Vendor MAC04 - MACK TREE CO Total:	**12,394.00**
Vendor: 1743 - MANCINI'S SLEEPWORLD, INC					
18096438	92769	12/13/2019	105-231-47201	MATRESSES AND PROTECTORS FOR FIRE DEPARTMENT	5,499.66
				Vendor 1743 - MANCINI'S SLEEPWORLD, INC Total:	**5,499.66**
Vendor: MAN01 - MANNA FOODS, INC.					
911673	92921	01/10/2020	209-552-43804	FOOD PROGRAM- SC	111.58
911682	92770	12/13/2019	209-552-43804	FOOD PROGRAM - SC	605.25
				Vendor MAN01 - MANNA FOODS, INC. Total:	**716.83**
Vendor: GUT05 - MANNY GUTIERREZ					
10720	92922	01/10/2020	209-552-43806	BALLROOM DANCE ENTERTAINMENT- SC	530.00
				Vendor GUT05 - MANNY GUTIERREZ Total:	**530.00**
Vendor: IRV03 - MARGARET M IRVIN					
10720	92923	01/10/2020	209-552-43802	WRITING CLASS- SC	37.80
				Vendor IRV03 - MARGARET M IRVIN Total:	**37.80**
Vendor: 1545 - MARITZA SANCHEZ					
10720	92924	01/10/2020	100-221-42514	PETTY CASH REPORT- PD	290.00
				Vendor 1545 - MARITZA SANCHEZ Total:	**290.00**
Vendor: DRA01 - MARY DRAZBA					
10620	92925	01/10/2020	100-117-41101	JANUARY 2020 RETIREE MEDICAL REIMBURSEMENT	201.46
				Vendor DRA01 - MARY DRAZBA Total:	**201.46**
Vendor: ROB21 - MARY ROBERTS					
111520	93019	01/17/2020	100-117-41101	2020 RETIREE MEDICARE ADJUSTMENT JANUARY	49.70
121019	92832	12/20/2019	100-117-41101	RETIREE MEDICAL REIMBURSEMENT 12/01/19-2/29/20	406.50
FEB 2020	93019	01/17/2020	100-117-41101	2020 RETIREE MEDICARE REIMBURSEMENT ADJUSTMENT	320.70
				Vendor ROB21 - MARY ROBERTS Total:	**776.90**
Vendor: MCM01 - McMULLEN GLASS COMPANY					
16021	92926	01/10/2020	722-20431	REMOVE GLASS BROKEN- PD EXPLORER	245.74
16022	93020	01/17/2020	100-222-42108	REPLACE GLASS IN PUBLIC SAFETY ROOM	498.29
				Vendor MCM01 - McMULLEN GLASS COMPANY Total:	**744.03**

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Vendor: MEY01 - MEYERS,NAVE,RIBACK,SILVER					
2019090271	93021	01/17/2020	100-114-42102	INVESTIGATION AND DISCIPLINE OF EMPLOYEE 16	158.00
2019090272	93021	01/17/2020	100-114-42102	SENIOR CENTER INVESTIGATION	7,547.50
2019100257	92833	12/20/2019	100-114-42102	CITY ATTORNEY SERVICES	27,558.37
2019100257	92833	12/20/2019	106-114-42102	CITY ATTORNEY SERVICES	5,405.00
2019100259	92833	12/20/2019	100-114-42102	CITY COUNCIL MEETINGS	825.00
2019100260	92833	12/20/2019	100-114-42102	PUBLIC RECORDS ACT REQUESTS	377.00
2019100261	92833	12/20/2019	100-114-42102	RISK MANAGEMENT	1,334.00
2019100262	92833	12/20/2019	100-114-42102	PINOLE SHORES II- CR	3,941.00
2019100263	92833	12/20/2019	100-114-42102	BALLOT MEASURE- FIRE SAFETY PARCEL TAX	2,853.50
2019100264	92833	12/20/2019	100-114-42102	MAKING WAVES ACADEY -CR	4,002.00
2019100265	92833	12/20/2019	100-114-42102	CHARTER CITY MEASURE	1,930.50
2019100266	92833	12/20/2019	100-114-42102	FINANCE- ANNUAL AUDIT LETTERS	203.00
2019100267	92833	12/20/2019	100-114-42102	GENERAL SERVICES- PUBLIC WORKS	493.00
2019100267	92833	12/20/2019	106-114-42102	GENERAL SERVICES- PUBLIC WORKS	232.00
2019100268	92833	12/20/2019	100-114-42102	PUBLIC WORKS- NON-ROUTINE PROJECTS	2,388.50
2019100269	92833	12/20/2019	100-114-42102	CLAIMS AGAINTS PG&E FOR DELAYS TO PROJECT CONSTRUC	4,073.50
2019100270	92833	12/20/2019	100-114-42102	GENERAL SERVICES- CITY CLERK	812.00
2019100271	92833	12/20/2019	100-114-42102	GENERAL SERVICES- CITY ATTORNEY MISCELLANEOUS	6,857.36
2019100272	92833	12/20/2019	100-114-42102	GENERAL SERVICES- POLICE	1,144.00
2019100273	92833	12/20/2019	100-114-42102	SENIOR CENTER INVESTIGATION	11,125.00
2019100274	92833	12/20/2019	100-114-42102	GENERAL SERVICES- CODE ENFORCEMENT	104.00
2019100275	92833	12/20/2019	100-114-42102	GENERAL SERVICES- COMMUNITY DEVELOPMENT	4,924.50
2019100276	92833	12/20/2019	100-114-42102	GENERAL SERVICES- FIRE	87.00
2019100277	92833	12/20/2019	100-114-42102	SUCCESSOR AGENCY- ADM MATTERS	577.50
2019100278	92833	12/20/2019	100-114-42102	HOUSING SUCCESSOR- RDA AFFORDABLE HOUSING COMPLIAN	1,360.50
2019110102	93021	01/17/2020	100-114-42102	CITY ATTORNEY SERVICES	16,598.62
2019110104	93021	01/17/2020	100-114-42102	CITY COUNCIL MEETINGS	2,675.00
2019110105	93021	01/17/2020	100-114-42102	PUBLIC RECORDS ACT REQUESTS	319.00
2019110106	93021	01/17/2020	100-114-42102	RISK MANAGEMENT	551.00
2019110107	93021	01/17/2020	100-114-42102	PINOLE SHORES II- CR	1,145.50
2019110108	93021	01/17/2020	100-114-42102	CHARTER CITY MEASURE	2,866.50
2019110109	93021	01/17/2020	100-114-42102	GENERAL SERVICS- FINANCE DEPARTMENT	261.00
2019110110	93021	01/17/2020	100-114-42102	GENERAL SERVICES- PUBLIC WORKS	261.00
2019110111	93021	01/17/2020	100-114-42102	WATER POLLUTION CONTROL PLANT- LEGAL WORK SPLIT	671.50
2019110112	93021	01/17/2020	100-114-42102	PUBLIC WORKS-NON-ROUTINGE PROJECTS	908.50
2019110113	93021	01/17/2020	100-114-42102	CLAIM AGAINST PG&E FOR DELAYS TO PROJECT CONST	118.50
2019110114	93021	01/17/2020	100-114-42102	GENERAL SERVICES- CITY CLERK	841.00
2019110115	93021	01/17/2020	100-114-42102	GENERAL SERVICES- CITY ATTORNEY MISCELLANEOUS	5,411.50

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2019110116	93021	01/17/2020	100-114-42102	GENERAL SERVICES- POLICE	4,350.74
2019110117	93021	01/17/2020	100-114-42102	GENERAL SERVICES- LABOR AND EMPLOYMENT	116.00
2019110118	93021	01/17/2020	100-114-42102	SENIOR CENTER INVESTIGATION	2,907.00
2019110119	93021	01/17/2020	100-114-42102	GENERAL SERVICES- COMMUNITY DEVELOPMENT	1,244.00
2019110120	93021	01/17/2020	100-114-42102	GENERAL SERVICES- FIRE	609.00
2019110121	93021	01/17/2020	100-114-42102	HOUSING SUCCESSOR- RDA AFFORDABLE HOUSING COVENANT	1,462.50
				Vendor MEY01 - MEYERS,NAVE,RIBACK,SILVER Total:	**133,631.59**
Vendor: 1311 - M-GROUP					
1001529	92835	12/20/2019	212-462-42101	ON-CALL PLANNING SERVICES THROUGH 11/30/19	6,325.00
				Vendor 1311 - M-GROUP Total:	**6,325.00**
Vendor: 1139 - MICHAEL BAKER INTERNATIONAL, INC.					
1063586	92927	01/10/2020	212-461-42101	PROFESSIONAL SERVICES ENDING SEP 29 19	585.00
1063586	92927	01/10/2020	212-462-42101	PROFESSIONAL SERVICES ENDING SEP 29 19	585.00
				Vendor 1139 - MICHAEL BAKER INTERNATIONAL, INC. Total:	**1,170.00**
Vendor: 1115 - MICHELLE FITZER					
FEB 2020	93023	01/17/2020	100-117-41101	FEB 2020 RETIREE MEDICAL REIMBURSEMENT	36.49
FEB 2020-02	93023	01/17/2020	100-117-41101	FEB 20 RETIREE MEDICARE REIMBURSEMENT	202.40
				Vendor 1115 - MICHELLE FITZER Total:	**238.89**
Vendor: 1759 - MIKIKO VAN					
10620	92928	01/10/2020	209-20309	PYC MAIN HALL RENTAL 1/05/20 DEPOSIT REFUND	250.00
				Vendor 1759 - MIKIKO VAN Total:	**250.00**
Vendor: ROG02 - MILES ROGERS					
10620	92929	01/10/2020	100-117-41101	JANUARY 2020 RETIREE MEDICAL REIMBURSEMENT	204.34
				Vendor ROG02 - MILES ROGERS Total:	**204.34**
Vendor: MOO12 - MOORE K-9 SERVICES, INC.					
11/12-2019	92771	12/13/2019	100-221-42514	POLICE SERVICE DOG MAINTENACE TRAINING	1,200.00
				Vendor MOO12 - MOORE K-9 SERVICES, INC. Total:	**1,200.00**
Vendor: 1638 - MORTON II YOUTH SPORTS					
10620	92930	01/10/2020	209-554-43812	TINY TOTS ENRICHMENT CLASSES FALL 2019	529.20
112319	92930	01/10/2020	209-554-36402	BASKETBALL ENRICHMENT CLASES FALL 2019	350.00
				Vendor 1638 - MORTON II YOUTH SPORTS Total:	**879.20**
Vendor: MOT01 - MOTOROLA SOLUTIONS, INC.					
41249829	92836	12/20/2019	105-223-42510	CDISPATCH EXPANSION- PD	1,954.74
				Vendor MOT01 - MOTOROLA SOLUTIONS, INC. Total:	**1,954.74**
Vendor: MUN07 - MUNICIPAL POOLING AUTH.					
A111912	92837	12/20/2019	100-341-46201	UNMET LIABILITY DEDUCTIBLE NOV 19	1,180.00
E012012	92931	01/10/2020	100-110-41005	EAP PROGRAM JAN-MARCH 2020	58.35
E012012	92931	01/10/2020	100-111-41005	EAP PROGRAM JAN-MARCH 2020	11.67
E012012	92931	01/10/2020	100-112-41005	EAP PROGRAM JAN-MARCH 2020	11.67
E012012	92931	01/10/2020	100-115-41005	EAP PROGRAM JAN-MARCH 2020	35.01

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Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
E012012	92931	01/10/2020	100-116-41005	EAP PROGRAM JAN-MARCH 2020	23.34
E012012	92931	01/10/2020	100-117-41005	EAP PROGRAM JAN-MARCH 2020	11.67
E012012	92931	01/10/2020	100-221-41005	EAP PROGRAM JAN-MARCH 2020	210.06
E012012	92931	01/10/2020	100-222-41005	EAP PROGRAM JAN-MARCH 2020	35.01
E012012	92931	01/10/2020	100-223-41005	EAP PROGRAM JAN-MARCH 2020	151.71
E012012	92931	01/10/2020	100-231-41005	EAP PROGRAM JAN-MARCH 2020	116.70
E012012	92931	01/10/2020	100-341-41005	EAP PROGRAM JAN-MARCH 2020	35.01
E012012	92931	01/10/2020	100-343-41005	EAP PROGRAM JAN-MARCH 2020	81.69
E012012	92931	01/10/2020	105-221-41005	EAP PROGRAM JAN-MARCH 2020	70.02
E012012	92931	01/10/2020	105-231-41005	EAP PROGRAM JAN-MARCH 2020	23.34
E012012	92931	01/10/2020	106-222-41005	EAP PROGRAM JAN-MARCH 2020	11.67
E012012	92931	01/10/2020	106-231-41005	EAP PROGRAM JAN-MARCH 2020	11.67
E012012	92931	01/10/2020	204-227-41005	EAP PROGRAM JAN-MARCH 2020	23.34
E012012	92931	01/10/2020	209-551-41005	EAP PROGRAM JAN-MARCH 2020	11.67
E012012	92931	01/10/2020	209-552-41005	EAP PROGRAM JAN-MARCH 2020	23.34
E012012	92931	01/10/2020	209-553-41005	EAP PROGRAM JAN-MARCH 2020	11.67
E012012	92931	01/10/2020	209-554-41005	EAP PROGRAM JAN-MARCH 2020	11.67
E012012	92931	01/10/2020	212-462-41005	EAP PROGRAM JAN-MARCH 2020	23.34
E012012	92931	01/10/2020	500-641-41005	EAP PROGRAM JAN-MARCH 2020	105.03
E012012	92931	01/10/2020	500-642-41005	EAP PROGRAM JAN-MARCH 2020	35.01
E012012	92931	01/10/2020	505-119-41005	EAP PROGRAM JAN-MARCH 2020	23.34
E091912	92931	01/10/2020	100-110-41005	EAP PROGRAM SEP 2019	19.45
E091912	92931	01/10/2020	100-111-41005	EAP PROGRAM SEP 2019	3.89
E091912	92931	01/10/2020	100-112-41005	EAP PROGRAM SEP 2019	3.89
E091912	92931	01/10/2020	100-113-41005	EAP PROGRAM SEP 2019	3.89
E091912	92931	01/10/2020	100-115-41005	EAP PROGRAM SEP 2019	11.67
E091912	92931	01/10/2020	100-116-41005	EAP PROGRAM SEP 2019	7.78
E091912	92931	01/10/2020	100-117-41005	EAP PROGRAM SEP 2019	3.89
E091912	92931	01/10/2020	100-221-41005	EAP PROGRAM SEP 2019	77.80
E091912	92931	01/10/2020	100-222-41005	EAP PROGRAM SEP 2019	11.67
E091912	92931	01/10/2020	100-223-41005	EAP PROGRAM SEP 2019	46.68
E091912	92931	01/10/2020	100-231-41005	EAP PROGRAM SEP 2019	38.90
E091912	92931	01/10/2020	100-341-41005	EAP PROGRAM SEP 2019	11.67
E091912	92931	01/10/2020	100-343-41005	EAP PROGRAM SEP 2019	27.23
E091912	92931	01/10/2020	105-221-41005	EAP PROGRAM SEP 2019	23.34
E091912	92931	01/10/2020	105-231-41005	EAP PROGRAM SEP 2019	7.78
E091912	92931	01/10/2020	106-222-41005	EAP PROGRAM SEP 2019	3.89
E091912	92931	01/10/2020	106-231-41005	EAP PROGRAM SEP 2019	3.89
E091912	92931	01/10/2020	204-227-41005	EAP PROGRAM SEP 2019	7.78
E091912	92931	01/10/2020	209-551-41005	EAP PROGRAM SEP 2019	3.89
E091912	92931	01/10/2020	209-552-41005	EAP PROGRAM SEP 2019	7.78
E091912	92931	01/10/2020	209-553-41005	EAP PROGRAM SEP 2019	3.89

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E091912	92931	01/10/2020	209-554-41005	EAP PROGRAM SEP 2019	3.89
E091912	92931	01/10/2020	500-641-41005	EAP PROGRAM SEP 2019	38.90
E091912	92931	01/10/2020	500-642-41005	EAP PROGRAM SEP 2019	11.67
E091912	92931	01/10/2020	505-119-41005	EAP PROGRAM SEP 2019	3.89
E101912	92931	01/10/2020	100-110-41005	EAP PROGRAM OCT- DEC 2019	58.35
E101912	92931	01/10/2020	100-111-41005	EAP PROGRAM OCT- DEC 2019	11.67
E101912	92931	01/10/2020	100-112-41005	EAP PROGRAM OCT- DEC 2019	11.67
E101912	92931	01/10/2020	100-113-41005	EAP PROGRAM OCT- DEC 2019	11.67
E101912	92931	01/10/2020	100-115-41005	EAP PROGRAM OCT- DEC 2019	35.01
E101912	92931	01/10/2020	100-116-41005	EAP PROGRAM OCT- DEC 2019	23.34
E101912	92931	01/10/2020	100-117-41005	EAP PROGRAM OCT- DEC 2019	11.67
E101912	92931	01/10/2020	100-221-41005	EAP PROGRAM OCT- DEC 2019	233.40
E101912	92931	01/10/2020	100-222-41005	EAP PROGRAM OCT- DEC 2019	35.01
E101912	92931	01/10/2020	100-223-41005	EAP PROGRAM OCT- DEC 2019	151.71
E101912	92931	01/10/2020	100-231-41005	EAP PROGRAM OCT- DEC 2019	116.70
E101912	92931	01/10/2020	100-341-41005	EAP PROGRAM OCT- DEC 2019	35.01
E101912	92931	01/10/2020	100-343-41005	EAP PROGRAM OCT- DEC 2019	81.69
E101912	92931	01/10/2020	105-221-41005	EAP PROGRAM OCT- DEC 2019	70.02
E101912	92931	01/10/2020	105-231-41005	EAP PROGRAM OCT- DEC 2019	23.34
E101912	92931	01/10/2020	106-222-41005	EAP PROGRAM OCT- DEC 2019	11.67
E101912	92931	01/10/2020	106-231-41005	EAP PROGRAM OCT- DEC 2019	11.67
E101912	92931	01/10/2020	204-227-41005	EAP PROGRAM OCT- DEC 2019	23.34
E101912	92931	01/10/2020	209-551-41005	EAP PROGRAM OCT- DEC 2019	11.67
E101912	92931	01/10/2020	209-552-41005	EAP PROGRAM OCT- DEC 2019	23.34
E101912	92931	01/10/2020	209-553-41005	EAP PROGRAM OCT- DEC 2019	11.67
E101912	92931	01/10/2020	209-554-41005	EAP PROGRAM OCT- DEC 2019	11.67
E101912	92931	01/10/2020	500-641-41005	EAP PROGRAM OCT- DEC 2019	116.70
E101912	92931	01/10/2020	500-642-41005	EAP PROGRAM OCT- DEC 2019	35.01
E101912	92931	01/10/2020	505-119-41005	EAP PROGRAM OCT- DEC 2019	11.67
				Vendor MUN07 - MUNICIPAL POOLING AUTH. Total:	**3,914.67**
Vendor: MYE01 - MYERS STEVENS & TOOHEY CO					
1335451	92932	01/10/2020	100-221-41008	INSURANCE PREMIUMS	148.50
1335451	92932	01/10/2020	100-223-41008	INSURANCE PREMIUMS	258.00
1335451	92932	01/10/2020	105-221-41008	INSURANCE PREMIUMS	148.50
1335451	92932	01/10/2020	204-227-41008	INSURANCE PREMIUMS	59.40
				Vendor MYE01 - MYERS STEVENS & TOOHEY CO Total:	**614.40**
Vendor: 1559 - NATIONAL PEN CO, LLC					
111165153	92838	12/20/2019	100-221-42514	FLASHLIGHT KEYCHAIN/SETUP-PD	123.66
				Vendor 1559 - NATIONAL PEN CO, LLC Total:	**123.66**
Vendor: MEJ04 - NORMA MEJIA					
10720	92933	01/10/2020	209-552-43802	ZUMBA CLASSES- SC	597.45
				Vendor MEJ04 - NORMA MEJIA Total:	**597.45**
Vendor: 1388 - ODIN SYSTEMS, INC.					
1575	92934	01/10/2020	106-221-47101	CAMERA COMPONENTS APPIAN WAY AND FITZGERALD	228,560.29
				Vendor 1388 - ODIN SYSTEMS, INC. Total:	**228,560.29**
Vendor: OFF09 - OFFICE OF THE SHERIFF CCC					
PINPD-1910	92772	12/13/2019	100-222-42101	ALCOHOL/DRUG/FORENSIC BIOLOGY/TOXICOLOGY EXAMS	4,051.50
PINPD-1911	92935	01/10/2020	100-222-42101	ALCOHOL/DRUG/TOXICOLOGY ANALYSIS- PD	1,320.00
				Vendor OFF09 - OFFICE OF THE SHERIFF CCC Total:	**5,371.50**
Vendor: 1762 - OLIVER'S TOWING, INC.					
10720	92936	01/10/2020	100-000-31510	2020 BL RENEWAL OVERPAYMENT	66.00
				Vendor 1762 - OLIVER'S TOWING, INC. Total:	**66.00**

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Vendor: O'R01 - O'REILLY AUTOMOTIVE, INC					
NOV 28 19	92839	12/20/2019	100-221-42107	MONTHLY STMT FULL PAYMENT	113.24
NOV 28 19	92839	12/20/2019	100-342-42514	MONTHLY STMT FULL PAYMENT	23.96
NOV 28 19	92839	12/20/2019	100-343-42107	MONTHLY STMT FULL PAYMENT	211.13
NOV 28 19	92839	12/20/2019	100-345-42107	MONTHLY STMT FULL PAYMENT	71.40
NOV 28 19	92839	12/20/2019	500-642-42107	MONTHLY STMT FULL PAYMENT	52.03
				Vendor O'R01 - O'REILLY AUTOMOTIVE, INC Total:	**471.76**
Vendor: OTI01 - OTIS ELEVATOR COMPANY					
SK65465N12O	92937	01/10/2020	100-343-42108	MAINTENANCE CITY HALL	113.15
SK65542N12O	92937	01/10/2020	100-343-42108	MAINTENANCE CITY OF PINOLE	113.10
SKO5793N12O	92937	01/10/2020	209-554-42108	MAINTENANCE YOUTH CENTER	191.76
				Vendor OTI01 - OTIS ELEVATOR COMPANY Total:	**418.01**
Vendor: 1555 - OWEN EQUIPMENT					
00048000	93024	01/17/2020	207-344-42107	PARTS- PW	539.72
00048167	93024	01/17/2020	207-344-42107	PARTS/TOOLS	2,268.52
				Vendor 1555 - OWEN EQUIPMENT Total:	**2,808.24**
Vendor: CBA00 - PACIFIC CREDIT SERVICES					
862800000084	92840	12/20/2019	100-000-31510	TRUST RECON & BILLING	104.75
				Vendor CBA00 - PACIFIC CREDIT SERVICES Total:	**104.75**
Vendor: PAC41 - PACIFIC ECORISK					
16047	92841	12/20/2019	500-641-44305	NPDES TOXICITY TESTING	1,046.00
				Vendor PAC41 - PACIFIC ECORISK Total:	**1,046.00**
Vendor: PAC55 - PACIFIC SITE MANAGEMENT					
53546	93025	01/17/2020	100-222-42108	MONTHLY LANDSCAPE MAINTENANCE	122.50
53546	93025	01/17/2020	100-231-42108	MONTHLY LANDSCAPE MAINTENANCE	327.50
53546	93025	01/17/2020	100-343-42108	MONTHLY LANDSCAPE MAINTENANCE	174.40
53546	93025	01/17/2020	100-345-42108	MONTHLY LANDSCAPE MAINTENANCE	5,619.33
53546	93025	01/17/2020	200-342-42108	MONTHLY LANDSCAPE MAINTENANCE	326.00
53546	93025	01/17/2020	201-343-42108	MONTHLY LANDSCAPE MAINTENANCE	532.60
53546	93025	01/17/2020	209-552-42108	MONTHLY LANDSCAPE MAINTENANCE	198.00
53546	93025	01/17/2020	209-553-42108	MONTHLY LANDSCAPE MAINTENANCE	206.00
53546	93025	01/17/2020	209-557-42108	MONTHLY LANDSCAPE MAINTENANCE	206.00
53546	93025	01/17/2020	310-347-42108	MONTHLY LANDSCAPE MAINTENANCE	60.00
53546	93025	01/17/2020	310-348-42108	MONTHLY LANDSCAPE MAINTENANCE	65.00
				Vendor PAC55 - PACIFIC SITE MANAGEMENT Total:	**7,837.33**
Vendor: ARA09 - PATRICIA ARAGON					
10220	93026	01/17/2020	209-20015	GIFT SHOP SENIOR CENTER	20.00
110219	93026	01/17/2020	209-20015	GIFT SHOP SENIOR CENTER	6.50
				Vendor ARA09 - PATRICIA ARAGON Total:	**26.50**
Vendor: ATH02 - PATRICIA ATHENOUR					
121719	92938	01/10/2020	100-117-41101	RETIREE MEDICAL REIMBURSEMENT JAN 2020	144.60
				Vendor ATH02 - PATRICIA ATHENOUR Total:	**144.60**

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Vendor: LON02 - PATRICIA LONG					
10720	92939	01/10/2020	209-552-43802	CWLD CLASS- SC	207.20
				Vendor LON02 - PATRICIA LONG Total:	**207.20**
Vendor: PGE01 - PG&E					
DEC 03 19-1093	92773	12/13/2019	500-642-43103	W END/HAZEL AVE SEWAGE PLANT	437.84
DEC 04 19-0887	92773	12/13/2019	200-342-43103	PINON AVE & SAN PABLO AVE TRAFFIC SIGNAL	60.96
DEC 04 19-2182	92773	12/13/2019	200-342-43103	OAKRIDGE/SAN PABLO AVE TRAFFIC SIGNAL	65.47
DEC 07 19-3834	92842	12/20/2019	100-231-43103	3790 PINOLE VALLEY RD FIRESTATION	109.42
DEC 10 19-1801	92842	12/20/2019	209-553-43103	2454 SIMAS AVE REC CTR & POOL	113.74
DEC 11 19-4157	92842	12/20/2019	100-222-43103	809 CITY HALL	59.82
DEC 12 19-0498	92842	12/20/2019	100-231-43103	3790 PINOLE VALLEY RD FIRESTATION	373.47
DEC 12 19-0883	92842	12/20/2019	100-222-43103	800 TENNENT AVE PUBLI C SAFETY FACILITY	1,421.37
DEC 12 19-0883	92842	12/20/2019	100-223-43103	800 TENNENT AVE PUBLI C SAFETY FACILITY	284.27
DEC 12 19-0883	92842	12/20/2019	100-231-43103	800 TENNENT AVE PUBLI C SAFETY FACILITY	1,137.10
DEC 12 19-1156	92842	12/20/2019	209-554-43103	635 TENNENT AVE YOUTH CTR/CATV	28.32
DEC 12 19-1156	92842	12/20/2019	505-119-43103	635 TENNENT AVE YOUTH CTR/CATV	42.48
DEC 12 19-1462	92842	12/20/2019	209-552-43103	2500 CHARLES ST SENIOR CENTER	563.30
DEC 12 19-7186	92842	12/20/2019	209-558-43103	601 TENNENT AVE PUBLIC MEETING HALL	58.91
DEC 12 19-8716	92842	12/20/2019	500-641-43103	SEWAGE PLNT-FT OF TENNENT	3,368.87
DEC 16 19-5137	92842	12/20/2019	209-557-43103	2450 SIMAS AVE SWIM CTR	92.54
DEC 17 19-0217	92940	01/10/2020	100-345-43103	TENNENT & PARK ST CLUB HOUSE	17.19
DEC 17 19-0813	92940	01/10/2020	200-342-43103	2149 1/2 APPIAN WAY TRAFFIC SIGNAL	46.88
DEC 17 19-0923	92940	01/10/2020	100-110-43103	2131 PEAR ST	56.80
DEC 17 19-0923	92940	01/10/2020	100-111-43103	2131 PEAR ST	74.74
DEC 17 19-0923	92940	01/10/2020	100-112-43103	2131 PEAR ST	82.21
DEC 17 19-0923	92940	01/10/2020	100-115-43103	2131 PEAR ST	204.79
DEC 17 19-0923	92940	01/10/2020	100-116-43103	2131 PEAR ST	59.79
DEC 17 19-0923	92940	01/10/2020	100-117-43103	2131 PEAR ST	665.19
DEC 17 19-0923	92940	01/10/2020	100-343-43103	2131 PEAR ST	1,239.19
DEC 17 19-0923	92940	01/10/2020	200-342-43103	2131 PEAR ST	216.75
DEC 17 19-0923	92940	01/10/2020	212-461-43103	2131 PEAR ST	89.69
DEC 17 19-0923	92940	01/10/2020	212-462-43103	2131 PEAR ST	225.71
DEC 17 19-0923	92940	01/10/2020	285-464-43103	2131 PEAR ST	74.74
DEC 17 19-2506	92940	01/10/2020	215-341-43103	701 Pinon/2489 San Pablo-Electric CHGS	39.38
DEC 17 19-2969	92940	01/10/2020	201-343-43103	600 Tennent Ave-Blackies Storage	19.12
DEC 17 19-3537	92940	01/10/2020	100-343-43103	659 TENNENT AVE PARKING LOT LIGHTS	89.10
DEC 17 19-3850	92940	01/10/2020	100-345-43103	601 TENNENT AVE CARETAKER'S SHED	108.11
DEC 17 19-3914	92940	01/10/2020	100-345-43103	FERNANDEZ PARK BALLPARK LIGHTING	298.43
DEC 17 19-4065	92940	01/10/2020	209-559-43103	2937 PINOLE VALLEY RD TENNIS CT LIGHTS	242.32
DEC 17 19-4368	92940	01/10/2020	200-342-43103	APPIAN WAY & TARA HILLS TRAFFIC SIGNAL	124.51

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WARRANT LISTING

Payment Dates: 12/07/2019 - 01/17/2020

Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
DEC 17 19-4612	92940	01/10/2020	201-343-43103	2100 SAN PABLO AVE FARIA HOUSE	39.79
DEC 17 19-5274	92940	01/10/2020	201-343-43103	2361 SAN PABLO AVE OLD BANK BUILDING	44.02
DEC 17 19-6969	92940	01/10/2020	201-343-43103	2361 SAN PABLO AVE PARKING LOT LIGHTS	93.28
DEC 17 19-7509	92940	01/10/2020	200-342-43103	TARA HILLS DR 500 FT APPIAN WAY TRAFFIC SIGNAL	51.89
DEC 17 19-7964	92940	01/10/2020	310-348-43103	2680 PINOLE VALLEY RD MEDIAN IRRIGATION SHOPPING C	10.36
DEC 17 19-9985	92940	01/10/2020	201-343-43103	NEAR 795 FERNANDEZ PARKING LOT LIGHTS	161.55
DEC 18 19-0081	92940	01/10/2020	200-342-43103	2501 SAN PABLO AVE TRAFFIC CONTROLLER	68.55
DEC 18 19-0209	92940	01/10/2020	200-342-43103	S/E CORNER SAN PABLO AVE & TENNENT TRAFFIC SIGNAL	72.63
DEC 18 19-0466	92940	01/10/2020	209-554-43103	635 TENNENT AVE YOUTH CTR/CATV	2,966.85
DEC 18 19-0466	92940	01/10/2020	505-119-43103	635 TENNENT AVE YOUTH CTR/CATV	4,450.27
DEC 18 19-2615	92940	01/10/2020	100-345-43103	S/E CORNER OF ROGERS & NOB HILL SPRINKLER SYSTEM	9.53
DEC 18 19-2793	92940	01/10/2020	200-342-43103	1451 FITZGERALD DR TRAFFIC SIGNAL	65.01
DEC 18 19-3311	92940	01/10/2020	200-342-43103	PINOLE VALLEY RD & HENRY TRAFFIC CONTROLLER	99.48
DEC 18 19-4193	92940	01/10/2020	200-342-43103	HWY 80 PINOLE VALLEY RD TRAFFIC CONTROLLER	49.86
DEC 18 19-4951	92940	01/10/2020	201-343-43103	2279 1/2 PARK ST	2.00
DEC 18 19-5127	92940	01/10/2020	500-642-43103	893 1/2 SAN PABLO AVE PUMP STATION	114.17
DEC 18 19-5374	92940	01/10/2020	200-342-43103	1220 PINOLE VALLEY RD TRAFFIC SIGNAL	77.64
DEC 18 19-5387	92940	01/10/2020	100-345-43103	588 MARLESTA RD LOUIS FRANCIS PARK	42.29
DEC 18 19-7114	92940	01/10/2020	200-342-43103	2429 SAN PABLO AVE	55.79
DEC 18 19-8086	92940	01/10/2020	200-342-43103	N/S BORDER CITY OF PINOLE	96.89
DEC 18 19-9824	92940	01/10/2020	310-347-43103	1303 PINOLE VALLEY RD TRAFFIC CONTROL SVC	94.24
DEC 19 19-1121	92940	01/10/2020	200-342-43103	DEL MONTE & SAN PABLO TRAFFIC CONTROL LIGHT	61.71
DEC 19 19-1233	92940	01/10/2020	200-342-43103	SAN PABLO AVE TRAFFIC SIGNAL	77.26
DEC 19 19-2620	92940	01/10/2020	200-342-43103	N/W CORNER APPIAN WAY & FITZGERALD DR TRAFFIC SIG	70.96
DEC 19 19-8687	92940	01/10/2020	200-342-43103	FITZGERALD DR IFO LONG JOHN SILVERS TRAFFIC SIGNAL	76.71
DEC 26 19-2222	92940	01/10/2020	100-345-43103	STREET AND HIGHWAY LIGHTING	49.39
DEC 26 19-2222	92940	01/10/2020	200-342-43103	STREET AND HIGHWAY LIGHTING	13,518.10
DEC 26 19-2222	92940	01/10/2020	310-347-43103	STREET AND HIGHWAY LIGHTING	280.00
DEC 26 19-2222	92940	01/10/2020	310-348-43103	STREET AND HIGHWAY LIGHTING	400.00
DEC 26 19-8511	92940	01/10/2020	100-345-43103	W/S PINOLE SHORES DR-SPRINKLER CONTROLLER	11.32
DEC 26 19-9929	92940	01/10/2020	201-343-43103	790 PINOLE SHORES DR-NEW METAL BUILDING	59.52
DEC 27 19-4256	92940	01/10/2020	500-641-43103	11 TENNANT AVE	43,945.97
DEC 27 19-4430	92940	01/10/2020	100-345-43103	S/O MARLESTA 1ST POLE-SPRINKLER CONTROLLER	10.48

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DEC 27 19-7547	92940	01/10/2020	100-222-43103	880 Tennent Ave-Public Safety Facility	2,178.11
DEC 27 19-7547	92940	01/10/2020	100-223-43103	880 Tennent Ave-Public Safety Facility	435.62
DEC 27 19-7547	92940	01/10/2020	100-231-43103	880 Tennent Ave-Public Safety Facility	1,742.49
DEC 27 19-9961	92940	01/10/2020	209-552-43103	2500 CHARLES ST-SENIOR CENTER	2,283.24
DEC 31 19-6521	92940	01/10/2020	200-342-43103	IFO 971 SAN PABLO AVE-TRAFFIC SIGNAL CONTROL	94.05
DEC 31 19-6897	92940	01/10/2020	200-342-43103	PINOLE VALLEY RD & ESTATES AVE-TRAFFIC LIGHT CTRL	50.71
JAN 01 20-1093	92940	01/10/2020	500-642-43103	W END/HAZEL AVE SEWAGE PLANT	450.98
JAN 03 20-0887	92940	01/10/2020	200-342-43103	PINON AVE & SAN PABLO AVE TRAFFIC SIGNAL	63.98
JAN 03 20-2182	92940	01/10/2020	200-342-43103	OAKRIDGE/SAN PABLO AVE TRAFFIC SIGNAL	66.20
JAN 07 20-3834	93027	01/17/2020	100-231-43103	3790 PINOLE VALLEY RD FIRESTATION	212.25
JAN 09 20-1801	93027	01/17/2020	209-553-43103	2454 SIMAS AVE REC CTR & POOL	134.97
JAN 10 20-0498	93027	01/17/2020	100-231-43103	3790 PINOLE VALLEY RD FIRESTATION	348.07
NOV 25 19-2222	92773	12/13/2019	100-345-43103	STREET AND HIGHWAY LIGHTING	49.39
NOV 25 19-2222	92773	12/13/2019	200-342-43103	STREET AND HIGHWAY LIGHTING	13,519.56
NOV 25 19-2222	92773	12/13/2019	310-347-43103	STREET AND HIGHWAY LIGHTING	280.00
NOV 25 19-2222	92773	12/13/2019	310-348-43103	STREET AND HIGHWAY LIGHTING	400.00
NOV 26 19-7547	92773	12/13/2019	100-222-43103	880 Tennent Ave-Public Safety Facility	2,656.64
NOV 26 19-7547	92773	12/13/2019	100-223-43103	880 Tennent Ave-Public Safety Facility	531.33
NOV 26 19-7547	92773	12/13/2019	100-231-43103	880 Tennent Ave-Public Safety Facility	2,125.30
NOV 27 19-6521	92773	12/13/2019	200-342-43103	IFO 971 SAN PABLO AVE-TRAFFIC SIGNAL CONTROL	92.13
NOV 27 19-6897	92773	12/13/2019	200-342-43103	PINOLE VALLEY RD & ESTATES AVE-TRAFFIC LIGHT CTRL	50.08
				Vendor PGE01 - PG&E Total:	**107,185.13**
Vendor: JAR01 - PINOLE GOODYEAR					
DEC 25 19	92944	01/10/2020	100-221-42107	MONTHLY STMT FULL PAYMENT	504.54
DEC 25 19	92944	01/10/2020	100-343-42107	MONTHLY STMT FULL PAYMENT	1,006.09
NOV 25 19	92774	12/13/2019	100-221-42107	MONTHLY STATEMETN FULL PAYMENT	1,241.18
NOV 25 19	92774	12/13/2019	100-343-42107	MONTHLY STATEMETN FULL PAYMENT	953.85
NOV 25 19	92774	12/13/2019	105-231-42107	MONTHLY STATEMETN FULL PAYMENT	73.92
				Vendor JAR01 - PINOLE GOODYEAR Total:	**3,779.58**
Vendor: 1766 - PINOLE MODERN DENTISTRY					
11320	93028	01/17/2020	100-000-31510	2020 BL RENEWAL OVERPAYMENT	145.00
				Vendor 1766 - PINOLE MODERN DENTISTRY Total:	**145.00**
Vendor: 1038 - PINOLE PET HOSPITAL					
1242972	92775	12/13/2019	100-221-42514	VACCINES FEES FOR MILO	85.00
				Vendor 1038 - PINOLE PET HOSPITAL Total:	**85.00**

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Vendor: PIN16 - PINOLE SEALS SWIM CLUB					
2018043	92843	12/20/2019	209-557-42101	EXPENSES FOR 2019 SEASON	26,745.14
				Vendor PIN16 - PINOLE SEALS SWIM CLUB Total:	**26,745.14**
Vendor: PIT01 - PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC					
3103562299	92776	12/13/2019	525-118-42107	LEASING CHARGES DIGITAL MAILING SYSTEM	441.57
				Vendor PIT01 - PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC Total:	**441.57**
Vendor: PIT06 - PITNEY BOWES					
DEC 18 2019	92945	01/10/2020	100-117-42203	POSTAGE- FINANCE	3,394.70
				Vendor PIT06 - PITNEY BOWES Total:	**3,394.70**
Vendor: 1744 - POLICE EXECUTIVE RESEARCH FORUM					
1818	92777	12/13/2019	100-221-42401	MEMBERSHIP RENEWAL THROUGH DEC 31 2020	200.00
				Vendor 1744 - POLICE EXECUTIVE RESEARCH FORUM Total:	**200.00**
Vendor: 1009 - PRECISION IT CONSULTING					
10404	92778	12/13/2019	525-118-42101	AGREEMENT PRECISION 360 GOLD JANUARY 2019	14,551.50
10415	92778	12/13/2019	525-118-42510	MONTHLY BILLING FOR NOV O365	2,700.00
10440	92844	12/20/2019	525-118-42101	OFFICE 365 MIGRATION NOV 2019	1,050.00
10450	92946	01/10/2020	525-118-47102	30 WORKSTATIONS PART 2- IT	28,348.11
10452	92946	01/10/2020	525-118-47102	2 WORKSTATIONS FOR PD	2,596.51
10458	92946	01/10/2020	525-118-42510	CANNON SCANNER- IT	8,317.06
10489	92946	01/10/2020	525-118-42101	WINDOWS 7 COMPUTER UPGRADES- IT	4,000.00
10499	92946	01/10/2020	525-118-42101	AGREEMENT PRECISION 360 GOLD FEBRUARY 20	14,544.40
10511	92946	01/10/2020	525-118-42101	AGREEMENT PRECISION360 DECEMBER O365	2,688.00
				Vendor 1009 - PRECISION IT CONSULTING Total:	**78,795.58**
Vendor: PRO18 - PROTECTION 1 / ADT					
DEC 03 19-0999	92779	12/13/2019	209-553-42108	TINY TOTS ALARM MONITORING SVCS	78.45
JAN 05 20-0999	93029	01/17/2020	209-553-42108	TINY TOTS ALARM MONITORING SVCS	78.45
				Vendor PRO18 - PROTECTION 1 / ADT Total:	**156.90**
Vendor: RAN06 - RANEY PLANNING & MANAGEMENT, INC.					
1937E-7	93030	01/17/2020	212-20340	LABOR NOV 19 PINOLE SQUARE REDEVELOPEMENT	3,305.45
1959E-3	93030	01/17/2020	212-20330	LABOR NOV 19 MAKING WAVES ACADEMY	14,264.22
				Vendor RAN06 - RANEY PLANNING & MANAGEMENT, INC. Total:	**17,569.67**
Vendor: 1747 - RETAIL ACQUSITION & DEVELOPMENT, INC.					
26621890	92845	12/20/2019	100-231-42107	SUPPLIES- FIRE	152.23
				Vendor 1747 - RETAIL ACQUSITION & DEVELOPMENT, INC. Total:	**152.23**
Vendor: 1765 - RIGHT AWAY REDY MIX, INC.					
11320	93031	01/17/2020	100-000-31510	2020 BL RENEWAL OVERPAYMENT	4.00
				Vendor 1765 - RIGHT AWAY REDY MIX, INC. Total:	**4.00**
Vendor: ROS08 - RSG, INC.					
I005482	92780	12/13/2019	285-464-42101	COMPLIANCE MONITORING- YEAR 3	1,510.00
I005483	92780	12/13/2019	285-464-42101	Affordable Housing RFP and Developer Selection	1,203.75
I005658	93032	01/17/2020	285-464-42101	COMPLIANCE MONITORING- YEAR 3	2,157.50

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I005659	93032	01/17/2020	285-464-42101	AFFORDABLE HOUSING RFP AND DEVELOPER SELECTION	280.00
				Vendor ROS08 - RSG, INC. Total:	**5,151.25**
Vendor: WEB10 - SHEILA WEBB					
10220	93033	01/17/2020	209-20015	GIFT SHOP SENIOR CENTER	11.50
120619	92781	12/13/2019	209-552-43802	WATER COLOR CLASS- SC	182.00
				Vendor WEB10 - SHEILA WEBB Total:	**193.50**
Vendor: 1714 - SHERRI D. LEWIS					
PC03PINOLE-FY19/20	92947	01/10/2020	212-461-42514	MUNUTES FOR PLANNING COMMISION	450.00
				Vendor 1714 - SHERRI D. LEWIS Total:	**450.00**
Vendor: SHR02 - SHRED DEFENSE INC					
27987	92846	12/20/2019	100-222-42101	ON SITE PULVERIZATION SERVICES- PD	161.20
				Vendor SHR02 - SHRED DEFENSE INC Total:	**161.20**
Vendor: SON07 - SONIC WALL SERVICES					
672959	92948	01/10/2020	525-118-42105	ADV GATEWAY SECURITY SUITE AGREEMENT TO 1/22/21	1,918.00
				Vendor SON07 - SONIC WALL SERVICES Total:	**1,918.00**
Vendor: SQU00 - SQUARE DEAL GARAGE					
29309	92782	12/13/2019	100-221-42107	VEHICLE MAINTENANCE- PD	114.54
29979	92847	12/20/2019	100-221-42107	VEHICLE MAINTENANCE- PD	522.60
29980	92847	12/20/2019	100-221-42107	VEHICLE MAINTENANCE- PD	39.95
29992	92847	12/20/2019	100-221-42107	VEHICLE MAINTENANCE- PD	39.95
29997	92847	12/20/2019	100-221-42107	VEHICLE MAINTENANCE- PD	39.95
30001	92847	12/20/2019	100-221-42107	VEHICLE MAINTENANCE- PD	48.20
30003	92847	12/20/2019	100-221-42107	VEHICLE MAINTENANCE- PD	39.95
30012	92847	12/20/2019	100-221-42107	VEHICLE MAINTENANCE- PD	104.21
30017	92847	12/20/2019	100-221-42107	VEHICLE MAINTENANCE- PD	39.95
30019	92847	12/20/2019	100-343-42107	VEHICLE MAINTENANCE- PD	39.95
30021	92847	12/20/2019	100-221-42107	VEHICLE MAINTENANCE- PD	699.15
30060	93034	01/17/2020	100-343-42107	MAINTENANCE	39.95
30071	93034	01/17/2020	100-343-42107	MAINTENANCE	39.95
30074	93034	01/17/2020	100-343-42107	MAINTENANCE	39.95
30077	92949	01/10/2020	209-554-42107	MAINTENANCE- REC	39.95
30080	92949	01/10/2020	209-554-42107	MAINTENANCE- REC	39.95
30083	93034	01/17/2020	100-343-42107	MAINTENANCE	39.95
30235	93034	01/17/2020	100-343-42107	MAINTENANCE	426.81
30294	93034	01/17/2020	500-642-42107	MAINTENANCE	97.86
				Vendor SQU00 - SQUARE DEAL GARAGE Total:	**2,492.77**
Vendor: STA56 - STAILING S&S RV REPAIRS					
6273-802	92950	01/10/2020	100-221-42107	REPAIRS- PD	766.87
6275-806	92950	01/10/2020	100-221-42107	REPAIRS- PD	1,312.40
				Vendor STA56 - STAILING S&S RV REPAIRS Total:	**2,079.27**
Vendor: STA42 - STAPLES BUSINESS CREDIT					
NOV 25 2019	92848	12/20/2019	100-110-42514	MONTHLY STATEMENT PAYMENT	29.64
NOV 25 2019	92848	12/20/2019	100-112-42201	MONTHLY STATEMENT PAYMENT	21.87
NOV 25 2019	92848	12/20/2019	100-117-42201	MONTHLY STATEMENT PAYMENT	1,009.57
NOV 25 2019	92848	12/20/2019	100-222-42201	MONTHLY STATEMENT PAYMENT	414.33
NOV 25 2019	92848	12/20/2019	100-231-42201	MONTHLY STATEMENT PAYMENT	16.16
NOV 25 2019	92848	12/20/2019	209-553-42514	MONTHLY STATEMENT PAYMENT	101.60

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Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
NOV 25 2019	92848	12/20/2019	212-20339	MONTHLY STATEMENT PAYMENT	124.94
				Vendor STA42 - STAPLES BUSINESS CREDIT Total:	**1,718.11**
Vendor: 1370 - STEFFANI LUSK					
121019	92783	12/13/2019	209-552-43811	QUILTING RAFFLE SUPPLIES- SC	32.90
121319	92849	12/20/2019	209-552-43811	QUILTING RAFFLE SUPPLIES- SC	34.73
				Vendor 1370 - STEFFANI LUSK Total:	**67.63**
Vendor: STE20 - STERICYCLE, INC.					
3004909332	92784	12/13/2019	100-222-42101	STERI-SAFE ECONOMY MONTHLY CHARGES	53.12
3004944110	92951	01/10/2020	100-222-42101	MONTHLY CHARGES- PD	53.24
				Vendor STE20 - STERICYCLE, INC. Total:	**106.36**
Vendor: 1756 - STEVEN DORSEY					
122319	92952	01/10/2020	100-231-42104	PARAMEDIC LICENSE RENEWAL	200.00
				Vendor 1756 - STEVEN DORSEY Total:	**200.00**
Vendor: SUG01 - SUGAR CITY BUILDING MATERIALS COMPANY					
48862	92850	12/20/2019	100-343-42514	TOP SAND	406.48
49052	92953	01/10/2020	207-344-42514	TOP SAND	367.68
				Vendor SUG01 - SUGAR CITY BUILDING MATERIALS COMPANY Total:	**774.16**
Vendor: DOD02 - SUSAN BOYLE DODGE					
10720	92954	01/10/2020	209-552-43806	LINE DANCE ENTERTAINMENT-SC	180.00
				Vendor DOD02 - SUSAN BOYLE DODGE Total:	**180.00**
Vendor: 1760 - SUSSAN PAREDES-TIMPANO					
10220	92955	01/10/2020	209-20308	PSC MAIN HALL RENTAL 12/21/19 DEPOSIT REFUND	750.00
				Vendor 1760 - SUSSAN PAREDES-TIMPANO Total:	**750.00**
Vendor: MIL29 - TAMARA MILLER					
121119	92851	12/20/2019	100-341-42301	REIMBURSEMENT FOR ATTENDING LCC PWOI	625.00
121119	92851	12/20/2019	100-341-42302	REIMBURSEMENT FOR ATTENDING LCC PWOI	518.58
122019	92851	12/20/2019	100-341-42303	REIMBURSEMENT FOR MEETING ATTENDANCE	120.00
				Vendor MIL29 - TAMARA MILLER Total:	**1,263.58**
Vendor: TOD01 - TED TODD					
19-006	92786	12/13/2019	100-221-42101	PRE-EMPLOYMENT POLYGRAPH EXAM	700.00
				Vendor TOD01 - TED TODD Total:	**700.00**
Vendor: KRI01 - TERRI KRIEGER					
10620	92956	01/10/2020	100-117-41101	JANUARY 2020 RETIREE MEDICAL REIMBURSEMENT	0.24
				Vendor KRI01 - TERRI KRIEGER Total:	**0.24**
Vendor: OFF11 - THE OFFICE CITY					
NOV 30 19	92787	12/13/2019	500-641-42201	STATEMENT FULL PAYMENT	352.72
				Vendor OFF11 - THE OFFICE CITY Total:	**352.72**
Vendor: 1764 - THE VITAMIN SHOPPE					
11320	93035	01/17/2020	100-000-31510	2020 BL RENEWAL OVERPAYMENT	10.00
				Vendor 1764 - THE VITAMIN SHOPPE Total:	**10.00**
Vendor: TRA01 - TRANS BAY INSURANCE					
3764	92852	12/20/2019	100-112-42506	INSURANCE PREMIUM ON POLICY# 63121273	175.00
3765	92852	12/20/2019	100-113-42506	INSURANCE PREMIUM ON POLICY# 63121296	250.00
				Vendor TRA01 - TRANS BAY INSURANCE Total:	**425.00**

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Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
Vendor: TRA20 - TRANSUNION RISK AND ALTERNATIVE DATA					
263397-201912-1	92957	01/10/2020	525-118-42510	TLO SUBSCRIPTION 12/01-12/31/19	95.50
				Vendor TRA20 - TRANSUNION RISK AND ALTERNATIVE DATA Total:	**95.50**
Vendor: UNI38 - UNIVAR USA INC					
SJ973476	92958	01/10/2020	500-641-44303	CHEMICALS- TP	5,907.26
SJ976837	92958	01/10/2020	500-641-44303	CHEMICALS- TP	3,537.76
SJ979332	93036	01/17/2020	500-641-44303	CHEMICALS- TP	3,684.59
SJ979364	93036	01/17/2020	500-641-44303	CHEMICALS- TP	5,993.83
				Vendor UNI38 - UNIVAR USA INC Total:	**19,123.44**
Vendor: UNI07 - UNIVERSAL BUILDING SVCS.					
251519	92959	01/10/2020	100-222-42108	SANITARY SUPPLIES- PD	198.26
252002	92853	12/20/2019	100-343-42108	SANITARY SUPPLIES- 11 TENNENT AVE	470.99
252294	92959	01/10/2020	100-222-42108	SANITARY SUPPLIES- PD	293.81
252303	92959	01/10/2020	100-343-42108	SANITARY SUPPLIES- CITY HALL	133.16
252304-1	93037	01/17/2020	100-343-42108	SANITRY SUPPPLIES CORP YARD	26.90
470345	92853	12/20/2019	209-557-42108	NOV 2019 JANITORIAL SERVICES-SWIM CENTER	305.50
470373	92853	12/20/2019	100-343-42108	NOV 2019 JANITORIAL SERVICES-CITY HALL	1,039.00
470374	92853	12/20/2019	100-222-42108	NOV 2019 JANITORIAL SERVICES-PD/PUBLIC SAFETY BLDG	1,141.50
470374	92853	12/20/2019	100-223-42108	NOV 2019 JANITORIAL SERVICES-PD/PUBLIC SAFETY BLDG	1,141.50
470380	92853	12/20/2019	500-641-42108	NOV 2019 JANITORIAL SERVICES-TP-11 TENNENT AVE	493.00
471590	92959	01/10/2020	100-343-42108	DEC 19 JANITORIAL SERVICES-CITY HALL	1,039.00
471591	92959	01/10/2020	100-222-42108	DEC 19 JANITORIAL SERVICES-PD/PUBLIC SAFETY BLDG	1,141.50
471591	92959	01/10/2020	100-223-42108	DEC 19 JANITORIAL SERVICES-PD/PUBLIC SAFETY BLDG	1,141.50
471592	92959	01/10/2020	209-557-42108	DEC 19 JANITORIAL SERVICES-SWIM CENTER	266.00
471597	92959	01/10/2020	212-462-42108	DEC 19 JANITORIAL SERVICES-WPTP	493.00
525304	92959	01/10/2020	100-343-42108	SANITARY SUPPLIES- CORP YARD	243.03
				Vendor UNI07 - UNIVERSAL BUILDING SVCS. Total:	**9,567.65**
Vendor: USB06 - US BANK CORPORATE PMN'T.SYSTEM					
DEC 23 2019	92960	01/10/2020	100-20018	MONTHLY STMT FULL PAYMENT	11,829.80
				Vendor USB06 - US BANK CORPORATE PMN'T.SYSTEM Total:	**11,829.80**
Vendor: UTI01 - UTILITY AERIAL, INC.					
19063	92854	12/20/2019	100-343-42107	ANNUAL TEST FOR LIFT TRUCK-PW	395.00
				Vendor UTI01 - UTILITY AERIAL, INC. Total:	**395.00**
Vendor: VIS01 - VISION SERVICE PLAN					
808256162	92961	01/10/2020	100-110-41003	VISION PREMIUMS FOR JAN 2020	74.44
808256162	92961	01/10/2020	100-112-41003	VISION PREMIUMS FOR JAN 2020	18.61
808256162	92961	01/10/2020	100-115-41003	VISION PREMIUMS FOR JAN 2020	55.83
808256162	92961	01/10/2020	100-116-41003	VISION PREMIUMS FOR JAN 2020	37.22
808256162	92961	01/10/2020	100-117-41003	VISION PREMIUMS FOR JAN 2020	18.61

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WARRANT LISTING

Payment Dates: 12/07/2019 - 01/17/2020

Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
808256162	92961	01/10/2020	100-221-41002	VISION PREMIUMS FOR JAN 2020	18.61
808256162	92961	01/10/2020	100-221-41003	VISION PREMIUMS FOR JAN 2020	316.37
808256162	92961	01/10/2020	100-222-41003	VISION PREMIUMS FOR JAN 2020	55.83
808256162	92961	01/10/2020	100-223-41003	VISION PREMIUMS FOR JAN 2020	241.93
808256162	92961	01/10/2020	100-231-41003	VISION PREMIUMS FOR JAN 2020	204.71
808256162	92961	01/10/2020	100-341-41003	VISION PREMIUMS FOR JAN 2020	55.83
808256162	92961	01/10/2020	100-343-41003	VISION PREMIUMS FOR JAN 2020	130.27
808256162	92961	01/10/2020	105-221-41003	VISION PREMIUMS FOR JAN 2020	111.66
808256162	92961	01/10/2020	105-231-40101	VISION PREMIUMS FOR JAN 2020	-37.22
808256162	92961	01/10/2020	106-222-41003	VISION PREMIUMS FOR JAN 2020	18.61
808256162	92961	01/10/2020	106-231-41003	VISION PREMIUMS FOR JAN 2020	18.61
808256162	92961	01/10/2020	204-227-41003	VISION PREMIUMS FOR JAN 2020	37.22
808256162	92961	01/10/2020	209-552-41003	VISION PREMIUMS FOR JAN 2020	37.22
808256162	92961	01/10/2020	209-552-41003	VISION PREMIUMS FOR JAN 2020	18.61
808256162	92961	01/10/2020	209-554-41003	VISION PREMIUMS FOR JAN 2020	18.61
808256162	92961	01/10/2020	212-461-41003	VISION PREMIUMS FOR JAN 2020	18.61
808256162	92961	01/10/2020	212-462-41003	VISION PREMIUMS FOR JAN 2020	37.22
808256162	92961	01/10/2020	500-641-41003	VISION PREMIUMS FOR JAN 2020	167.49
808256162	92961	01/10/2020	500-642-41003	VISION PREMIUMS FOR JAN 2020	55.83
808256162	92961	01/10/2020	505-119-41003	VISION PREMIUMS FOR JAN 2020	37.22
808256162	92961	01/10/2020	998-20106	VISION PREMIUMS FOR JAN 2020	37.22
				Vendor VIS01 - VISION SERVICE PLAN Total:	**1,805.17**
Vendor: LUK00 - VIVIENNE F. KEARSLEY-LUKE					
10720	92962	01/10/2020	209-552-43802	GENTLE YOGA- SC	67.20
				Vendor LUK00 - VIVIENNE F. KEARSLEY-LUKE Total:	**67.20**
Vendor: VWR01 - VWR INTERNATIONAL, LLC.					
8088537453	92963	01/10/2020	500-641-44305	SUPPLIES- TP	266.46
				Vendor VWR01 - VWR INTERNATIONAL, LLC. Total:	**266.46**
Vendor: WES01 - WESTERN EXTERMINATOR CO.					
11366945	92964	01/10/2020	209-552-42108	RODENT DROPPING CLEANUP-SC	2,000.00
NOV 30 19-CY	92965	01/10/2020	500-641-42108	PEST CTRL SVCS FOR 11 TENNENT--CORP YARD	69.00
NOV 30 19-SC	92965	01/10/2020	209-552-42108	PEST CTRL SVCS FOR 2500 CHARLES ST-SNR CTR	71.00
				Vendor WES01 - WESTERN EXTERMINATOR CO. Total:	**2,140.00**
Vendor: 1520 - WEX BANK					
62724027	92966	01/10/2020	100-221-44301	FUEL PURCHASES- PD	145.02
63234696	92966	01/10/2020	100-221-44301	FUEL PURCHASES- PD	410.02
				Vendor 1520 - WEX BANK Total:	**555.04**

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Payable Number	Payment Number	Payment Date	Account Number	Description (Payable)	Amount
Vendor: 1754 - WILLIAM PRATHER					
120919	92855	12/20/2019	100-000-31510	OVERPAYMENT OF BL# 6004 AND 8827	299.00
				Vendor 1754 - WILLIAM PRATHER Total:	**299.00**
Vendor: XER01 - XEROX CORPORATION					
098584501	92967	01/10/2020	525-118-42107	EQUIPMENT/MAINTENACE/SUPPLY- CITY HALL FL 2	1,323.14
098584502	92967	01/10/2020	525-118-42107	EQUIPMENT/MAINTENACE/SUPPLY- FD STATION 73	77.72
098584503	92967	01/10/2020	525-118-42107	EQUIPMENT/MAINTENACE/SUPPLY- CORP YARD	249.14
098584506	92967	01/10/2020	525-118-42107	EQUIPMENT/MAINTENACE/SUPPLY- WPCP	239.31
098584507	92967	01/10/2020	525-118-42107	EQUIPMENT/MAINTENACE/SUPPLY- PD BULL PEN	337.34
098671640	92967	01/10/2020	525-118-42107	EQUIPMENT/MAINTENACE/SUPPLY- PD RECORDS	457.58
098857972	92967	01/10/2020	525-118-42107	EQUIPMENT/MAINTENACE/SUPPLY- SC	399.16
098900459	93038	01/17/2020	525-118-42107	EQUIPMENT/MAINTENANCE/SUPPLY- PD RECORDS	156.75
098900461	92967	01/10/2020	525-118-42107	EQUIPMENT/MAINTENACE/SUPPLY- CITY HALL 1ST FL	551.31
098955783	92967	01/10/2020	525-118-42107	EQUIPMENT/MAINTENACE/SUPPLY- YC	280.64
				Vendor XER01 - XEROX CORPORATION Total:	**4,072.09**
Vendor: ZOL02 - ZOLL					
INV00053039	92968	01/10/2020	525-118-42106	FIRERMS ENTERPRISE SERVICE 1/1/20- 3/31/20	157.50
				Vendor ZOL02 - ZOLL Total:	**157.50**
				Grand Total:	**1,438,695.62**

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Report Summary

Fund Summary

Fund	Payment Amount
100 - General Fund	584,079.54
105 - Measure S -2006	83,105.18
106 - MEASURE S-2014	330,062.40
200 - Gas Tax Fund	33,431.27
201 - Restricted Real Estate Maintenance Fund	2,246.02
204 - Police Grants	464.96
207 - NPDES Storm Water Fund	3,422.32
209 - Recreation Fund	69,293.08
212 - Building & Planning	74,153.75
215 - Measure C and J Fund	820.94
226 - CASp Certification and Training Fund	344.80
285 - Housing Land Held for Resale	5,357.64
310 - Lighting & Landscape Districts	2,635.79
324 - Public Facilities Fund	50.00
325 - City Street Improvements	3,927.29
500 - Sewer Enterprise Fund	123,840.51
503 - Plant Expansion Fund	22.34
505 - Cable Access TV	16,035.86
525 - Information Systems	104,117.97
722 - Community Assistance Program	747.35
750 - Recognized Obligation Retirement Fund	61.15
998 - Payroll Clearing	475.46
Grand Total:	**1,438,695.62**

Account Summary

Account Number	Account Name	Payment Amount
100-000-31510	Other Tax/Business License	883.75
100-10601	Gas Tanks/Corp Yard	8,303.52
100-10602	Gas Tanks/Fire Station	833.56
100-110-41002	Emp Benefits/Dental	581.32
100-110-41003	Emp Benefits/Vision Care	74.44
100-110-41005	Emp Benefits/Employee A...	136.15
100-110-42514	Admin Exp/Special Depart	47.59
100-110-43102	Utilities/Water	9.28
100-110-43103	Utilities/Electricity & Pow...	56.80
100-111-41002	Emp Benefits/Dental	133.72
100-111-41004	Emp Benefits/PERS Retir...	4,393.77
100-111-41005	Emp Benefits/Employee A...	27.23
100-111-42401	Dues & Pub/Memberships	591.51
100-111-43102	Utilities/Water	22.21
100-111-43103	Utilities/Electricity & Pow...	74.74
100-112-41002	Emp Benefits/Dental	156.94
100-112-41003	Emp Benefits/Vision Care	18.61
100-112-41005	Emp Benefits/Employee A...	27.23
100-112-42101	Prof Svcs/Professional Ser...	140.14
100-112-42201	Office Expense	21.87
100-112-42506	Admin Exp/Bonds	175.00
100-112-42514	Admin Exp/Special Depart	529.10
100-112-43102	Utilities/Water	20.36
100-112-43103	Utilities/Electricity & Pow...	82.21
100-113-41005	Emp Benefits/Employee A...	15.56
100-113-42506	Admin Exp/Bonds	250.00
100-114-42102	Prof Svcs/Attorney Servic...	127,994.59
100-115-41002	Emp Benefits/Dental	470.82
100-115-41003	Emp Benefits/Vision Care	55.83
100-115-41005	Emp Benefits/Employee A...	81.69
100-115-42101	Prof Svcs/Professional Ser...	5,248.53

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Account Summary

Account Number	Account Name	Payment Amount
100-115-42201	Office Expense	205.74
100-115-42401	Dues & Pub/Memberships	190.00
100-115-43102	Utilities/Water	60.34
100-115-43103	Utilities/Electricity & Pow...	204.79
100-116-41002	Emp Benefits/Dental	219.12
100-116-41003	Emp Benefits/Vision Care	37.22
100-116-41005	Emp Benefits/Employee A...	54.46
100-116-42101	Prof Svcs/Professional Ser...	21,476.80
100-116-42110	Prof Svcs/Fingerprinting	160.00
100-116-42302	Travel & Training/Mileage,..	194.12
100-116-42303	Travel & Training/Meal Al...	75.00
100-116-42514	Admin Exp/Special Depart	16.49
100-116-43102	Utilities/Water	20.36
100-116-43103	Utilities/Electricity & Pow...	59.79
100-117-41002	Emp Benefits/Dental	156.94
100-117-41003	Emp Benefits/Vision Care	18.61
100-117-41004	Emp Benefits/PERS Retir...	181,731.00
100-117-41005	Emp Benefits/Employee A...	27.23
100-117-41101	Retiree Benefits/Medical-...	3,697.69
100-117-42101	Prof Svcs/Professional Ser...	30,705.22
100-117-42201	Office Expense	1,009.57
100-117-42203	Office Exp/Shipping & Mai...	3,394.70
100-117-42401	Dues & Pub/Memberships	535.00
100-117-42501	Admin Exp/Bank Fees	-11.00
100-117-42511	Admin Exp/Equipment Re...	275.40
100-117-43102	Utilities/Water	162.90
100-117-43103	Utilities/Electricity & Pow...	665.19
100-117-43105	Utilities/Cable	29.89
100-117-47103	FF&E/Furniture	4,555.67
100-20018	Accounts Payable/CalCard	11,829.80
100-20022	Accounts Payable/Use Tax	570.00
100-221-41002	Emp Benefits/Dental	2,133.77
100-221-41003	Emp Benefits/Vision Care	316.37
100-221-41005	Emp Benefits/Employee A...	521.26
100-221-41008	Emp Benefits/Long Term ...	148.50
100-221-42101	Prof Svcs/Professional Ser...	4,269.06
100-221-42107	Prof Svcs/Equipment Mai...	10,368.91
100-221-42110	Prof Svcs/Fingerprinting	326.00
100-221-42401	Dues & Pub/Memberships	200.00
100-221-42514	Admin Exp/Special Depart	1,875.01
100-221-44301	Other Materials Supp/Fuel	555.04
100-221-44410	Safety Clothing	5,303.47
100-222-41002	Emp Benefits/Dental	352.84
100-222-41003	Emp Benefits/Vision Care	55.83
100-222-41005	Emp Benefits/Employee A...	81.69
100-222-42101	Prof Svcs/Professional Ser...	10,147.06
100-222-42105	Prof Svcs/Network Maint...	15,439.51
100-222-42108	Prof Svcs/Building-Structu...	3,395.86
100-222-42201	Office Expense	712.45
100-222-42401	Dues & Pub/Memberships	50.00
100-222-43102	Utilities/Water	790.74
100-222-43103	Utilities/Electricity & Pow...	6,315.94
100-222-44410	Safety Clothing	22.62
100-223-41002	Emp Benefits/Dental	1,757.82
100-223-41003	Emp Benefits/Vision Care	241.93
100-223-41005	Emp Benefits/Employee A...	350.10
100-223-41008	Emp Benefits/Long Term ...	258.00
100-223-42105	Prof Svcs/Network Maint...	6,616.93

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Account Summary

Account Number	Account Name	Payment Amount
100-223-42108	Prof Svcs/Building-Structu...	2,283.00
100-223-43102	Utilities/Water	175.72
100-223-43103	Utilities/Electricity & Pow...	1,251.22
100-231-41002	Emp Benefits/Dental	1,388.98
100-231-41003	Emp Benefits/Vision Care	204.71
100-231-41005	Emp Benefits/Employee A...	272.30
100-231-41008	Emp Benefits/Long Term ...	295.00
100-231-42101	Prof Svcs/Professional Ser...	21,210.00
100-231-42104	Prof Svcs/Paramedic Servi...	4,482.66
100-231-42107	Prof Svcs/Equipment Mai...	787.38
100-231-42108	Prof Svcs/Building-Structu...	327.50
100-231-42201	Office Expense	46.26
100-231-42514	Admin Exp/Special Depart	149.40
100-231-43101	Utilities/Telephone	33.80
100-231-43102	Utilities/Water	2,531.76
100-231-43103	Utilities/Electricity & Pow...	6,048.10
100-231-43105	Utilities/Cable	54.44
100-231-44410	Safety Clothing	-443.09
100-341-41002	Emp Benefits/Dental	447.60
100-341-41003	Emp Benefits/Vision Care	55.83
100-341-41005	Emp Benefits/Employee A...	81.69
100-341-42101	Prof Svcs/Professional Ser...	4,320.02
100-341-42201	Office Expense	1.14
100-341-42301	Travel & Training/Conf-Re...	625.00
100-341-42302	Travel & Training/Mileage,..	518.58
100-341-42303	Travel & Training/Meal Al...	120.00
100-341-46201	Insurance/General Liability	1,180.00
100-342-42514	Admin Exp/Special Depart	23.96
100-343-41002	Emp Benefits/Dental	1,075.36
100-343-41003	Emp Benefits/Vision Care	130.27
100-343-41005	Emp Benefits/Employee A...	190.61
100-343-42107	Prof Svcs/Equipment Mai...	4,290.20
100-343-42108	Prof Svcs/Building-Structu...	7,085.97
100-343-42514	Admin Exp/Special Depart	1,128.88
100-343-43102	Utilities/Water	2,393.75
100-343-43103	Utilities/Electricity & Pow...	1,328.29
100-343-44410	Safety Clothing	1,560.88
100-345-42107	Prof Svcs/Equipment Mai...	71.40
100-345-42108	Prof Svcs/Building-Structu...	7,565.33
100-345-43102	Utilities/Water	8,366.69
100-345-43103	Utilities/Electricity & Pow...	596.13
100-465-42101	Prof Svcs/Professional Ser...	13,430.00
105-221-41002	Emp Benefits/Dental	823.66
105-221-41003	Emp Benefits/Vision Care	111.66
105-221-41005	Emp Benefits/Employee A...	163.38
105-221-41008	Emp Benefits/Long Term ...	148.50
105-223-42510	Admin Exp/Software Purch	1,954.74
105-231-40101	Salary & Wages/Full Time	-37.22
105-231-41002	Emp Benefits/Dental	195.90
105-231-41005	Emp Benefits/Employee A...	54.46
105-231-42107	Prof Svcs/Equipment Mai...	73.92
105-231-47201	Improvements/Building	79,616.18
106-114-42102	Prof Svcs/Attorney Servic...	5,637.00
106-221-47101	FF&E/Equipment	228,560.29
106-222-41002	Emp Benefits/Dental	133.72
106-222-41003	Emp Benefits/Vision Care	18.61
106-222-41005	Emp Benefits/Employee A...	27.23
106-231-41002	Emp Benefits/Dental	156.94

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Account Summary

Account Number	Account Name	Payment Amount
106-231-41003	Emp Benefits/Vision Care	18.61
106-231-41005	Emp Benefits/Employee A...	27.23
106-231-42301	Travel & Training/Conf-Re...	8,666.00
106-342-47204	Improvements/Sidewalks	8,479.00
106-345-47203	Improvements/Parks	78,337.77
200-342-42108	Prof Svcs/Building-Structu...	326.00
200-342-42514	Admin Exp/Special Depart	4,159.68
200-342-43102	Utilities/Water	51.83
200-342-43103	Utilities/Electricity & Pow...	28,893.76
201-343-42108	Prof Svcs/Building-Structu...	532.60
201-343-42513	Admin Exp/Rent	100.00
201-343-43102	Utilities/Water	1,194.14
201-343-43103	Utilities/Electricity & Pow...	419.28
204-227-41002	Emp Benefits/Dental	313.88
204-227-41003	Emp Benefits/Vision Care	37.22
204-227-41005	Emp Benefits/Employee A...	54.46
204-227-41008	Emp Benefits/Long Term ...	59.40
207-344-42107	Prof Svcs/Equipment Mai...	2,808.24
207-344-42514	Admin Exp/Special Depart	367.68
207-344-44410	Safety Clothing	246.40
209-20014	Accounts Payable/Sales T...	1,009.00
209-20015	Accounts Payable/Vendor...	164.00
209-20019	Accounts Payabale/Backu...	324.00
209-20308	Deposits Payable/Recreat...	1,300.00
209-20309	Deposits Payable/Recreat...	1,450.00
209-551-41002	Emp Benefits/Dental	156.94
209-551-41005	Emp Benefits/Employee A...	27.23
209-551-42515	Admin Exp/Special Events	49.94
209-552-38112	Rental Income/Facility Re...	276.72
209-552-41002	Emp Benefits/Dental	124.36
209-552-41003	Emp Benefits/Vision Care	55.83
209-552-41005	Emp Benefits/Employee A...	54.46
209-552-42108	Prof Svcs/Building-Structu...	3,096.00
209-552-43102	Utilities/Water	2,909.28
209-552-43103	Utilities/Electricity & Pow...	2,846.54
209-552-43802	Program Cost/Class Fees	2,203.55
209-552-43804	Program Cost/Food Progr...	4,924.05
209-552-43805	Program Cost/Travel	2,420.00
209-552-43806	Program Cost/Dance Prog...	710.00
209-552-43809	Program Cost/Newsletter	316.53
209-552-43810	Program Cost/Center Mai...	4,424.71
209-552-43811	Program Cost/Supplies	782.42
209-553-38404	Other Rev/Miscellaneous ...	583.91
209-553-41005	Emp Benefits/Employee A...	27.23
209-553-42108	Prof Svcs/Building-Structu...	564.86
209-553-42514	Admin Exp/Special Depart	101.60
209-553-43102	Utilities/Water	19.46
209-553-43103	Utilities/Electricity & Pow...	248.71
209-554-36402	Recreation Chg/Members...	478.00
209-554-38112	Rental Income/Facility Re...	642.94
209-554-41002	Emp Benefits/Dental	156.94
209-554-41003	Emp Benefits/Vision Care	18.61
209-554-41005	Emp Benefits/Employee A...	27.23
209-554-42107	Prof Svcs/Equipment Mai...	79.90
209-554-42108	Prof Svcs/Building-Structu...	2,625.76
209-554-43102	Utilities/Water	74.09
209-554-43103	Utilities/Electricity & Pow...	2,995.17
209-554-43812	Program Cost/Youth Cent...	1,105.20

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Account Summary

Account Number	Account Name	Payment Amount
209-557-42101	Prof Svcs/Professional Ser...	26,745.14
209-557-42108	Prof Svcs/Building-Structu...	1,717.50
209-557-43102	Utilities/Water	629.33
209-557-43103	Utilities/Electricity & Pow...	92.54
209-558-43102	Utilities/Water	374.08
209-558-43103	Utilities/Electricity & Pow...	58.91
209-559-43102	Utilities/Water	58.09
209-559-43103	Utilities/Electricity & Pow...	242.32
212-20330	Developer Deposit/Miscel...	19,214.22
212-20339	Developer Deposit/Appian..	124.94
212-20340	Developer Deposit/Appian..	11,975.45
212-461-41003	Emp Benefits/Vision Care	18.61
212-461-42101	Prof Svcs/Professional Ser...	18,000.00
212-461-42201	Office Expense	44.82
212-461-42514	Admin Exp/Special Depart	1,025.10
212-461-43102	Utilities/Water	19.63
212-461-43103	Utilities/Electricity & Pow...	89.69
212-462-31510	Other Tax/Business License	0.60
212-462-41002	Emp Benefits/Dental	133.72
212-462-41003	Emp Benefits/Vision Care	37.22
212-462-41005	Emp Benefits/Employee A...	23.34
212-462-42101	Prof Svcs/Professional Ser...	22,675.50
212-462-42108	Prof Svcs/Building-Structu...	493.00
212-462-43102	Utilities/Water	52.20
212-462-43103	Utilities/Electricity & Pow...	225.71
215-341-43101	Utilities/Telephone	781.56
215-341-43103	Utilities/Electricity & Pow...	39.38
226-000-34223	Fees/CASp Fee	344.80
285-464-42101	Prof Svcs/Professional Ser...	5,267.35
285-464-43102	Utilities/Water	15.55
285-464-43103	Utilities/Electricity & Pow...	74.74
310-347-42101	Prof Svcs/Professional Ser...	34.84
310-347-42108	Prof Svcs/Building-Structu...	60.00
310-347-43102	Utilities/Water	395.89
310-347-43103	Utilities/Electricity & Pow...	654.24
310-348-42108	Prof Svcs/Building-Structu...	65.00
310-348-43103	Utilities/Electricity & Pow...	810.36
310-348-47202	Improvements/Landscape...	615.46
324-343-47201	Improvements/Building	50.00
325-342-47205	Improvements/Streets	3,927.29
500-10601	Gas Tanks/Corp Yard	3,555.60
500-641-41002	Emp Benefits/Dental	1,130.06
500-641-41003	Emp Benefits/Vision Care	167.49
500-641-41005	Emp Benefits/Employee A...	260.63
500-641-42101	Prof Svcs/Professional Ser...	590.50
500-641-42107	Prof Svcs/Equipment Mai...	3,103.57
500-641-42108	Prof Svcs/Building-Structu...	562.00
500-641-42201	Office Expense	505.74
500-641-43102	Utilities/Water	626.27
500-641-43103	Utilities/Electricity & Pow...	47,314.84
500-641-44302	Other Materials Supp/Slu...	12,718.79
500-641-44303	Other Materials Supp/Ch...	36,053.68
500-641-44305	Other Materials Supp/Lab...	12,399.44
500-641-44410	Safety Clothing	2,738.86
500-642-41002	Emp Benefits/Dental	281.30
500-642-41003	Emp Benefits/Vision Care	55.83
500-642-41005	Emp Benefits/Employee A...	81.69
500-642-42107	Prof Svcs/Equipment Mai...	149.89

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Account Summary

Account Number	Account Name	Payment Amount
500-642-42401	Dues & Pub/Memberships	192.00
500-642-43103	Utilities/Electricity & Pow...	1,002.99
500-642-44410	Safety Clothing	349.34
503-643-42203	Office Exp/Shipping & Mai...	22.34
505-119-41002	Emp Benefits/Dental	219.12
505-119-41003	Emp Benefits/Vision Care	37.22
505-119-41005	Emp Benefits/Employee A...	38.90
505-119-42106	Prof Svcs/Software Maint...	1,115.00
505-119-43102	Utilities/Water	89.63
505-119-43103	Utilities/Electricity & Pow...	4,492.75
505-119-47101	FF&E/Equipment	10,043.24
525-118-42101	Prof Svcs/Professional Ser...	36,833.90
525-118-42105	Prof Svcs/Network Maint...	1,918.00
525-118-42106	Prof Svcs/Software Maint...	3,451.70
525-118-42107	Prof Svcs/Equipment Mai...	4,513.66
525-118-42510	Admin Exp/Software Purch	11,786.97
525-118-43101	Utilities/Telephone	14,669.12
525-118-47102	FF&E/Computer Equipme...	30,944.62
722-20431	Deferred Rev/CAP Donati...	747.35
750-463-42101	Prof Svcs/Professional Ser...	61.15
998-20105	Sal & Ben Payable/Dental ...	438.24
998-20106	Sal & Ben Payable/Vision ...	37.22
	Grand Total:	**1,438,695.62**

Project Account Summary

Project Account Key		Payment Amount
None		1,438,695.62
	Grand Total:	**1,438,695.62**

Approved By: ______ Date: 1/16/20

CITY COUNCIL REPORT 7C

DATE: JANUARY 21, 2020

TO: MAYOR AND COUNCIL MEMBERS

FROM: HECTOR DE LA ROSA, ASSISTANT CITY MANAGER

SUBJECT: APPROVE AND AUTHORIZE THE CITY MANAGER TO EXECUTE A SETTLEMENT AGREEMENT BETWEEN THE CITY OF PINOLE AND FIRE DEPARTMENT EMPLOYEES

RECOMMENDATION

Staff recommends that the City Council approve and authorize the City Manager to execute a Settlement Agreement between the City of Pinole and Fire Department employees.

BACKGROUND

The Memorandum of Understanding ("MOU") between the City of Pinole and the International Association of Firefighters (IAFF) Local 1230 includes the following provision for Holiday Pay:

> All represented shift employees shall receive, in lieu of holiday time off, twelve (12) hours of pay at time and one-half of their basic hourly rate for each holiday set forth in Section 17.2 below, plus three hours of compensation at one and one-half time.

This is referred to as Holiday-In-Lieu Pay. Rather than receiving paid holidays off, all employees in the unit receive Holiday-In-Lieu Pay, regardless of whether or not the holiday falls within their regular shift schedule. The Fire Department employees are paid the Holiday-In-Lieu Pay in the pay period in which a holiday falls.

On October 10, 2018, the Fire Department employees, through their representatives with IAFF Local 1230, alleged that the City had violated the Fair Labor Standards Act ("FLSA") by not including Holiday-In-Lieu Pay as part of the employees' regular rate of pay. The employees sought unpaid wages, liquidated damages, and attorneys' fees and costs based. The claim was based in part on the decision in Flores v. City of San Gabriel (9th Cir. 2016), which held cash-in-lieu of medical benefits shall be included in employees' regular rate of pay and Hart v. City of Alameda, (N.D. Cal. June 17, 2009) in which the court held that pay provided in lieu of a holiday shall be included in employees' regular rate of pay, and thus in the calculation of the overtime rate. Based on the manner of payment of the Holiday-In-Lieu Pay, the City denied any violation of the FLSA.

REVIEW AND ANALYSIS

In an effort to resolve the issues raised by the Fire Department employees, the City and the employees, through their representatives with IAFF Local 1230, engaged in extensive negotiations regarding the FLSA claims made, and any and all claims that the City failed to correctly pay overtime compensation pursuant to the MOU and under federal and state law.

At this time the Parties wish to avoid the potential uncertainty, expense, and delay of litigation and have therefore, based on their extensive negotiations, mutually agreed to a settlement of their disputes. The proposed Settlement is full and complete, resolving all current and potential grievances, disputes, controversies, claims and possible actions between the Parties arising out of this matter. The Settlement Agreement also includes a Side Letter to the MOU to amend the manner in which the Holiday-In-Lieu Pay is paid to make it consistent with the aforementioned court cases, making it clear that it is to be included in the FLSA regular rate of pay for overtime purposes.

During the preparation of the Settlement Agreement it came to the parties' attention that the City had inadvertently omitted payment for the annual "plus three (3) hours of compensation" indicated in the MOU language (see above). As such, the Parties agreed that the payment for the unpaid three (3) hours would correspond to the time frame under this settlement agreement (i.e. October 11, 2015 through September 30, 2019). This was simply an administrative oversight, and the payments are due to the employees. At this time the City and the Fire Department employees wish to incorporate this payment into the Settlement Agreement. The parties have agreed to a one-time lump sum payment of $620 per employee, representing a four (4) year retroactive payment in accordance with applicable State law.

FISCAL IMPACT

The FLSA claim settlement amount is $126,550.30. Of this amount $85,410.82 is due to the Fire Department employees for payment of the FLSA violations in accordance with the schedule included in the Agreement, $7,595 for the additional three (3) hours of annual compensation, and $33,544.48 is due to the law firm of Mastagni Holstedt, A.P.C.

ATTACHMENTS

A Resolution
Exhibit A: Settlement Agreement and General Release

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ATTACHMENT A

RESOLUTION NO. 2020-__

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINOLE COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA ADOPTING APPROVING AND AUTHORIZING THE CITY MANAGER TO EXECUTE A SETTLEMENT AGREEMENT BETWEEN THE CITY OF PINOLE AND FIRE DEPARTMENT EMPLOYEES

WHEREAS, the Memorandum of Understanding between the City of Pinole and the International Association of Firefighters (IAFF) Local 1230 includes a provision for Holiday Pay stating "all represented shift employees shall receive, in lieu of holiday time off, twelve (12) hours of pay at time and one-half of their basic hourly rate for each holiday set forth in Section 17.2 below, plus three hours of compensation at one and one-half time"; and

WHEREAS, rather than receiving paid holidays off, the employees receive Holiday Pay regardless of whether or not the holiday falls within their regular shift schedule, paid each pay period in which a holiday falls; and

WHEREAS, on October 10, 2018, the Fire Department employees, through their representatives with IAFF Local 1230, alleged violations of the Fair Labor Standards Act ("FLSA") and sought unpaid wages, liquidated damages, and attorneys' fees and costs based, in part, on the decision in Hart v. City of Alameda, C-07-5845MMC, 2009 WL 1705612, at *2-3 (N.D. Cal. June 17, 2009) ("Hart"), in which the court held that pay provided in lieu of a holiday shall be included in employees' regular rate of pay, and thus in the calculation of the overtime rate; and

WHEREAS, in an effort to resolve the issues raised by the Fire Department employees, the City and the employees, through their representatives with IAFF Local 1230, engaged in extensive negotiations regarding the FLSA claims made, and any and all claims that the City failed to correctly pay overtime compensation pursuant to the relevant employee's Memorandum of Understanding ("MOU"); and

WHEREAS, at this time the Parties wish to avoid the potential uncertainty, expense, and delay of litigation and have therefore, based on their extensive negotiations, mutually agreed to a settlement of their disputes. This Settlement is full and complete, resolving all current and potential grievances, disputes, controversies, claims and possible actions between them arising out of this matter; and

WHEREAS, the Settlement Agreement also includes a Side Letter to the MOU to amend the manner in which the Holiday-In-Lieu Pay is paid to make it consistent with the aforementioned court cases, making it clear that it is to be included in the FLSA regular rate of pay for overtime purposes; and

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ATTACHMENT A

WHEREAS, during the preparation of the Settlement Agreement is came to the parties attention that the City had inadvertently omitted payment for the annual “plus three (3) hours of compensation” indicated in the MOU language and the parties have agreed to incorporate a one-time lump sum payment of $7,595 for all employee, representing a four (4) year retroactive payment in accordance with applicable State law, into the Settlement Agreement.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Pinole does hereby:

Section 1: Approve the Settlement Agreement and General Release between the City of Pinole and Fire Department employees attached hereto as Exhibit A and made a part hereof; and

Section 2: Authorize the City Manager to execute the Settlement Agreement and General Release.

Section 3: The City Manager is hereby authorized and directed to execute the proposed settlement agreement, with such minor changes as approved by the City Attorney, and take such action as is necessary to effectuate the intent of this Resolution.

PASSED AND ADOPTED this 21st day of January 2020, 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 this **21st** day of **January, 2020.**

____
Heather Iopu, CMC
City Clerk

SETTLEMENT AGREEMENT AND GENERAL RELEASE

This Settlement Agreement and General Release ("Agreement") is made and entered into by and between the City of Pinole ("City"), each of the fourteen (14) individual members and former members of the International Association of Firefighters Local 1230 (collectively referred to as "Fire Employees") listed on Exhibit A to this Agreement, and the International Association of Firefighters Local 1230 ("Local 1230"). The City, Fire Employees and Local 1230 may be individually referred to herein as a "Party" and collectively referred to herein as the "Parties."

RECITALS

A. Whereas, Fire Employees presently are or were employed by City in the City's Fire Department and in a bargaining unit represented by Local 1230.

B. Whereas, on October 10, 2018, the Fire Employees alleged violations of the Fair Labor Standards Act ("FLSA") and sought unpaid wages, liquidated damages, and attorneys' fees and costs based, in part, on the decision in *Flores v. City of San Gabriel* (9th Cir. 2016) 824 F.3d 890, which held cash-in-lieu of medical benefits shall be included in employees' regular rate of pay and *Hart v. City of Alameda*, C-07-5845MMC, 2009 WL 1705612, at *2-3 (N.D. Cal. June 17, 2009) ("*Hart*"), in which the court held that pay provided in lieu of a holiday shall be included in employees' regular rate of pay, and thus in the calculation of the overtime rate.

C. Whereas, on November 25, 2019, Fire Employees and Local 1230, alleged that the Fire Employees were not paid three hours of holiday pay as provided in Section 17.1 of the Memorandum of Understanding between the City and Local 1230 ("MOU").

D. Whereas, the City denies any violation of the FLSA and asserts that it does not provide holiday in lieu pay in the same manner as the pay at issue in *Hart*, but instead provides employees with additional compensation only when a holiday occurs.

E. Whereas, Fire Employees' FLSA claims are in all respects controverted, and the applicability of the FLSA to the facts as alleged, as well as the applicable level of compensation, and all other claims, allegations, and requests for damages are disputed.

F. Whereas, in an effort to resolve all of the wage issues raised by Fire Employees and Local 1230, the Parties engaged in extensive negotiations regarding Fire Employees' FLSA claims, along with any and all claims that the City failed to correctly pay compensation pursuant to the relevant provisions of the MOU and any other applicable federal and/or state wage and hour law. Throughout these negotiations, the Parties were and continue to be represented by counsel experienced in wage and hour, employment and labor matters.

G. Whereas, the Parties wish to avoid the potential uncertainty, expense, and delay of litigation and have therefore, based on their extensive negotiations, mutually agreed to a settlement of their disputes. The Parties understand the potential recovery at trial or arbitration remains unknown, but the Parties believe the terms of this Agreement are consistent with and within the range of a reasonable result the Fire Employees and/or Local 1230 might expect to obtain after a trial if they were to prevail on their assertions that they are owed unpaid wages under Section 17 of the MOU or unpaid overtime compensation under the FLSA.

H. Whereas, as a result of their negotiations, the Parties desire a settlement that is full and complete, resolving all current and potential grievances, disputes, controversies, claims and possible actions between them arising out of this matter.

NOW THEREFORE, in consideration for the mutual promises and undertakings of the Parties as set forth below, the Fire Employees, Local 1230 and the City hereby enter into this Agreement as follows:

SETTLEMENT TERMS

1. **Recitals.** The recitals set forth in this Agreement are true and correct and are hereby fully incorporated by reference into this Agreement. This Agreement affects claims and demands which are disputed, and by executing this Agreement, no Party admits or concedes any of the claims, defenses, or allegations which were raised or could be raised by any other Party or any third party. The City expressly denies liability for any and all claims or demands. The Parties acknowledge that this is a compromise settlement of a disputed claim or claims. Moreover, neither this Agreement, nor any part of this Agreement, shall be construed to be, nor shall be, admissible in any proceeding as evidence of, or as an admission by, any Party of any violation of law or any wrongdoing whatsoever. This Agreement may be introduced in a proceeding to enforce its terms.

2. **Resolution of Claims.**

a. If the contingencies described in this Agreement are met, the City shall pay a one-time payment equal to Ninety-Three Thousand and Five Dollars and Eighty-Two Cents ($93,005.82) ("Wage Payment") to be divided among the individual Fire Employees as described in the attached Exhibit A, less all applicable payroll withholdings including state and federal taxes. The Wage Payment represents the agreed upon amount for all unpaid compensation allegedly owed to the Fire Employees, including all amounts allegedly owed for liquidated damages, a one-year extension of the statute of limitations, interest, and any and all damages and/or other relief recoverable for claims alleging unpaid wages under Section 17 of the MOU and claims for unpaid overtime compensation under the FLSA, with the exception of attorneys' fees, for the period of October 11, 2015 through September 30, 2019.

b. If the contingencies described in this Agreement are met, the City will also pay Thirty-Three Thousand, Five Hundred and Forty-Four Dollars and Forty-Eight Cents ($33,544.48) to the law firm of Mastagni Holstedt, A.P.C., tax identification number 94-2678460 ("Law Firm"). The payment to the Law Firm will be in the form of a separate check and represents payment in full for attorneys' fees and costs for the Fire Employees and Local 1230 for the claims resolved by this Agreement. Except as provided herein, each Party will bear its own attorneys' fees and costs.

c. The total of all payments to be provided to the Fire Employees and Law Firm under this Agreement shall be One Hundred Twenty-Six Thousand, Five Hundred Fifty Dollars and Thirty Cents ($126,550.30.)

d. Enforceability of this Agreement does not commence until and unless the Pinole City Council formally considers and approves the Agreement, which approval shall be sought at the soonest available Pinole City Council meeting following the City's receipt of those documents described in Paragraph 2(e) below. Should the Pinole City Council reject this agreement, it shall have no force or effect, and the Parties shall be returned to the same status they were prior to the execution of this Agreement.

e. Payment of the sums described in paragraph 2(a) and 2(b) to the Fire Employees and Law Firm will occur within thirty (30) days after satisfaction of the following contingencies: (1) the City's receipt of individual signature pages signed by each and every one of the individuals listed in Exhibit A on the form provided by Exhibit B to this Agreement; (2) the City's receipt of a W9 form completed by Law Firm; (3) City Council approval of this Agreement; and (4) full-execution of this Agreement by the Parties.

f. The Fire Employees expressly agree that the allocations of the Wage Payment, as provided in Exhibit A, is fair, just and reasonable compensation for all wage claims arising from Fire Employees' claims that they are owed additional compensation under Section 17 of the MOU and for claims of overtime compensation and claims for unpaid overtime compensation under the FLSA for the period of the October 11, 2015 through September 30, 2019.

g. Local 1230 and the City agree to modify the terms of the MOU as provided in the Side Letter of Agreement attached as Exhibit C. Those Fire Employees who are employees of the City expressly agree that future compensation related to holidays shall be as provided as described in Exhibit C and any subsequent applicable Memorandum of Understanding between the City and Local 1230 or any successor.

h. The Parties agree that upon execution of this Agreement and payment of the sums described in Paragraph 2(a) and 2(b) to the Fire Employees and Law Firm, the Tolling Agreement between the City and the Fire Employees, dated October 29, 2018 will be terminated and deemed void.

3. **Tax consequences.** Local 1230, Fire Employees and Law Firm acknowledge that neither the City, nor any of the City's representatives, including but not limited to City officers, elected officials, employees, attorneys and agents and any other person acting by, through, or in concert with the City, has made any promise, representation or warranty, express or implied, regarding the tax consequences that may be imposed by state or federal taxing authorities on any consideration paid pursuant to the terms of this Agreement. Fire Employees and Law Firm acknowledge and agree that they have sole responsibility for the payment of any taxes, interest or penalties arising from receipt of any payments provided under paragraph 2 above. Fire Employees and Law Firm agree to indemnify and hold harmless the City in the event that the Internal Revenue Service or any other taxing authority assesses any taxes, excise taxes, penalties or interest against the City as a result of the payment of any of the amounts described in paragraph 2 above.

4. **Release of Specific Claims.** Acceptance of this settlement by Fire Employees and Local 1230 constitutes a full and complete settlement of all alleged claims against the City relating to alleged wages owed under Section 17 of the MOU and claims for unpaid overtime compensation under the FLSA for the period of October 11, 2015 through September 30, 2019. Fire Employees and Local 1230 hereby, on behalf of themselves and their spouses, domestic partners, heirs, representatives, executors, agents, attorneys, administrators, successors-in-interest and assigns, irrevocably and unconditionally release and discharge the City, including the City's elected and appointed officers, employees, representatives, agents, attorneys, administrators, and successors-in-interest, from any and all lawsuits, claims, actions, demands, grievances, or other legal responsibilities of any kind which the Fire Employees or Local 1230 may have against the City which arising under the MOU, the FLSA and any other applicable federal or state wage and hour law. Fire Employees and Local 1230 expressly acknowledge that this release includes any and all wage and hour related claims that Local 1230 and/or the Fire Employees asserted or could have asserted with regard Section 17 of the MOU and claims for unpaid overtime compensation under the FLSA. In providing this release, the Fire Employees, Local 1230, and each of them, hereby waive any and all rights or benefits that any of them may have under Section 1542 of the California Civil Code, which provides:

> "A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS THAT THE CREDITOR OR RELEASING PARTY DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE, AND THAT IF KNOWN BY HIM OR HER, WOULD HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR OR RELEASED PARTY.

The Parties understand that this release does not include claims relating to conduct or activity which does not arise from or is not attributable to Local 1230 or a Fire Employees' claims for unpaid wages under Section 17 of the MOU or for unpaid overtime compensation under the FLSA occurs after September 30, 2019. The Parties understand that this is a compromise settlement of disputed claims, and that nothing herein shall be deemed or construed at any time or for any purpose as an admission of the merits of any claim or defense. Local 1230 and Fire Employees also acknowledge that this release is an essential and material term of this Agreement and that without such release, no settlement would have been reached by the Parties.

5. **Unanticipated consequences.** The Parties recognize and acknowledge that factors which have induced them to enter into this Agreement may turn out to be incorrect or to be different from what they had previously anticipated, and the Parties hereby expressly assume any and all of the risks thereof and further expressly assume the risks of waiving the rights provided by California Civil Code section 1542.

6. **No admissions.** This Agreement affects claims and demands which are disputed by and between the Parties, and by executing this Agreement, no Party admits or concedes any of the claims, defenses, or allegations which were raised or could be raised by any other Party or any third party. Neither this Agreement nor any part of this Agreement shall be construed to be an admission by any Party of any violation of law or of any lack of conformity with the MOU, the FLSA, or any other applicable federal or state wage and hour law, nor shall this Agreement nor

any part of it, nor any settlement negotiations or earlier drafts of this Agreement, be admissible in any proceeding as evidence of such an admission. This Agreement may be introduced in a proceeding solely to enforce the terms of this Agreement, and may be pleaded as a full and complete defense to any action, suit or other proceeding that has been or may be instituted, prosecuted or attempted with respect to any claim for unpaid wages by the Fire Employees arising out of facts which occurred on or prior to September 30, 2019.

7. **Warranties and Affirmation.** The Parties warrant that they have not assigned any of the claims or portions of the claims that are the subject of this Agreement. The Fire Employees affirm that they have reported all hours worked as of the date the Fire Employees sign their acknowledgment of this Agreement and have been paid all compensation, wages, and/or other benefits to which they may be entitled, except as provided in this Agreement. Local 1230 and Fire Employees affirm they have no knowledge to support a claim or allegation that they have been retaliated against in violation of federal and/or state law for filing any wage claim.

8. **No additional representations.** Each Party represents that in executing this Agreement, the Party does not rely upon and has not relied upon any representation, promise, or statement not expressly contained herein.

9. **Complete and binding agreement.** This Agreement is the complete agreement between the Parties and supersedes any prior agreements or discussions between the Parties. This agreement and all documents referred to herein shall bind and inure to the benefit of Local 1230 and each of the Fire Employees and their spouses, domestic partners, children, heirs, estates, administrators, representatives, executors, attorneys', successors and assigns. Except as expressly provided herein, this Agreement is not for the benefit of any person not a party thereto or any person or entity not specifically identified as beneficiary herein or specifically identified herein as a person or entity released hereby. This Agreement is not intended to constitute a third-party beneficiary contract.

10. **California and federal law.** This Agreement is executed and delivered in the State of California, and the rights and obligations of the Parties hereunder shall be construed and enforced in accordance with the laws of the State of California and to the extent necessary in accordance with federal law.

11. **Interpretation and construction.** Any ambiguities or uncertainties herein shall be equally and fairly interpreted and construed without reference to the identity of the Party or Parties preparing this Agreement or the documents referred to herein, on the understanding that the Parties participated equally in the negotiation and preparation of the Agreement and the documents referred to herein or have had equal opportunity to do so. This Agreement has been arrived at through negotiation and none of the Parties is to be deemed the Party who prepared this Agreement or caused any uncertainty to exist within the meaning of Civil Code section 1654. The headings used herein are for reference only and shall not affect the construction of the Agreement.

12. **Breach, waiver and amendment.** No breach of this Agreement or of any provision herein can be waived except by an express written waiver executed by the Party waiving such breach. Waiver of any one breach shall not be deemed a waiver of any other breach of the same or any other provision of this Agreement. This Agreement may be amended, altered, modified

or otherwise changed in any respect or particular only by a writing duly executed by the Parties hereto or their authorized representatives.

13. **Exhibits.** All exhibits and schedules attached to this Agreement are hereby incorporated into this Agreement as though fully set forth herein.

14. **Not Precedent Setting.** The Parties agree the terms of this Agreement will not establish any precedent, nor will this Agreement be used as a basis by the Parties to seek or justify similar terms in any subsequent case and it may not be used by anyone else to seek or justify similar terms in any subsequent case.

15. **Authority to execute.** Each Party hereto warrants to the other Parties that he, she, or it has the full power and authority to execute, deliver and perform under this Agreement and all documents referred to herein, and that any needed consent or approval from any other person has been obtained.

16. **Disclosure of Terms.** The Parties understand and consent that the City may be required to disclose the terms of this Agreement pursuant to the requirements of the Ralph M. Brown Act, Government Code section 54950, et seq., and the provisions of any other law or regulation requirement disclosure of information by public entities.

17. **Counterparts.** This Agreement may be executed by the Parties in any number of counterparts, all of which taken together shall be construed as one document.

18. **Effective date.** The Agreement shall become effective following execution by all of the Parties, on the latest date appearing below.

19. **Duty to act in good faith.** The Parties shall act in good faith and use their reasonable good faith efforts after the execution of this Agreement to ensure that their respective obligations hereunder are fully and punctually performed. The Parties shall promptly perform any further acts and execute and deliver any other documents or instruments that may be reasonably necessary to carry out the provisions of this Agreement. Time is of the essence in this Agreement.

20. **Knowledge of the Parties.** The Parties understand and agree to this Agreement and to the terms and conditions contained herein and enter into this Agreement knowingly and voluntarily. Fire Employees have been advised they have the right to seek legal advice with respect to this Agreement, including the release, have had the opportunity to consult with counsel, and have in fact consulted with counsel of their choice. The Parties have investigated the facts pertaining to this Agreement and all matters pertaining thereto as deemed necessary. The Parties have relied on their judgment, belief, knowledge, understanding and expertise after having been afforded the opportunity to consult with their counsel concerning the legal effect of the settlement and its terms. By signing this Agreement and the documents referenced to herein, the Parties signify their full understanding, agreement, and acceptance of the Agreement, including all Exhibits attached hereto.

21. **Savings clause.** If any term, condition, provision or part of this Agreement is found by a court or other tribunal of competent jurisdiction to be invalid, void or unenforceable for any reason, the attempt shall first be made to read that provision in such a way as to make it valid

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and enforceable in light of the Parties' apparent intent as evidenced by this Agreement. If such a reading and correction is impossible, the tribunal having jurisdiction may revise the provision in any reasonable manner to the extent necessary to make it binding and enforceable. If no such revision is possible, the offending provision shall be deemed stricken from this Agreement and the remainder of this Agreement will continue in full force and effect.

PLEASE READ CAREFULLY: THIS SETTLEMENT AGREEMENT AND GENERAL RELEASE OF CLAIIMS INCLUDES A RELEASE OF KNOWN AND UNKNOWN CLAIMS FOR UNPAID COMPENSATION ARISING UNDER SECTION 17 OF THE MOU AND CLAIMS FOR UNPAID OVERTIME COMPENSATION UNDER THE FLSA. THE PARTIES HAVE BEEN REPRESENTED BY COUNSEL THROUGHOUT THE NEGOTIATION OF THIS AGREEMENT AND HAVE CONSULTED WITH THEIR ATTORNEYS BEFORE SIGNING THIS AGREEMENT. THE PARTIES FULLY UNDERSTAND THE FINAL AND BINDING EFFECT OF THIS AGREEMENT. THE ONLY PROMISES OR REPRESENTATIONS MADE TO ANY SIGNATORY ABOUT THIS AGREEMENT ARE CONTAINED IN THIS AGREEMENT.

HAVING ELECTED TO EXECUTE THIS SETTLEMENT AGREEMENT AND RELEASE OF CLAIMS ALLEGING UNPAID WAGES, TO FULFILL THE PROMISES SET FORTH HEREIN, AND TO RECEIVE THEREBY THE SETTELEMENT SUM AND BENEFITS SET FORTH IN PARAGRAPH 2 ABOVE, FIRE EMPLOYEES FREELY AND KNOWINGLY ENTER INTO THIS SETTLEMENT AGREEMENT AND RELESE OF WAGE CLAIMS INTENDING TO WAIVE, SETTLE AND RELESE THE WAGE CLAIMS THEY HAVE OR MIGHT HAVE AGAINST THE CITY OF PINOLE.

THE PARTIES ARE SIGNING THIS AGREEMENT VOLUNTARILY AND KNOWINGLY.

IN WITNESS WHEREOF, the PARTIES hereto have executed this AGREEMENT on the date written below.

SIGNATURES OF INDIVIDUAL FIRE EMPLOYEES ARE CONTAINED ON SPEARATE SIGNATURE PAGES ATTACHED AND INCLUDED HEREIN BY THIS REFERENCE.

Dated: 1/15/20

Vince Wells
Vince Wells
President
On behalf of Local 1230

Dated: ____________

____
Andrew Murray
City Manager
On behalf of the City of Pinole

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APPROVED AS TO FORM AND CONTENT

MASTAGNI HOLSTEDT, A.P.C.

Dated: 1/15/20

DAVID E. MASTAGNI
Attorneys for Local 1230 and the Fire Employees

JACKSON LEWIS P.C.

Dated: ____________________

CEPIDEH ROUFOUGAR
Attorneys for City of Pinole

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EXHIBIT A

AMOUNTS TO BE PAID TO FIRE EMPLOYEES

Employee	Settlement
Baker, Christopher	$883.10
Blume, Dale	$2,421.85
Brooks, James	$6,043.35
Crooks, Michael	$7,891.58
Deseve, Kenneth	$7,425.20
Dorsey, Steven	$8,897.56
Else, David	$3,118.16
Holt, Eric	$3,388.96
Lopez, Javier	$8,585.09
Ludwig, Matthew	$6,783.46
Madigan, John	$2,185.23
Sekera, Gregory	$15,994.18
Thompson, Charles	$5,716.98
Torres, Joseph	$13,671.12

TOTAL: $93,005.82

EXHIBIT B

ACKNOWLEGEMENT FORM

I am a present or former employee of the City of Pinole's Fire Department. I, the undersigned, hereby acknowledge that I understand and agree to the terms and conditions contained in this Settlement Agreement and Release, as set forth in the above seven (7) pages and the referenced Exhibits A, B and C. I acknowledge and agree by my signature below to accept the gross sum listed in Exhibit A as a taxable wage payment for back wages and as full settlement of any and all claims for unpaid wages in violation of Section 17 of the Memorandum of Understanding ("MOU") between the City of Pinole ("City") and the International Association of Firefighters Local 1230 and all claims for unpaid overtime compensation under the Fair Labor Standards Act (FLSA) that I have or may have had with the City of Pinole through September 30, 2019.

I understand that my acceptance of the wage payment means that I agree that I have been compensated in full for any unpaid wages that may be due to me under Section 17 of the MOU and the FLSA. The FLSA provides that an employee may bring suit on his or her behalf for unpaid minimum wages and/or overtime compensation, as well as an equal amount as liquidated damages, plus attorney's fees and court costs. Generally, a 2-year statute of limitations applies to the recovery of back wages.

By signing below, I am agreeing to the terms of the Settlement Agreement and General Release. I understand that by agreeing to the terms of those documents, that the City's payment of $33,544.48 in attorneys' fees and costs to the law firm of Mastagni Holstedt, A.P.C., as well as the check issued to me for the amount identified in Exhibit A, constitutes a full and complete settlement of my claims against the City. I accept this settlement as fair and reasonable and understand that it is intended to compensate me for all compensation allegedly owed, all amounts allegedly owed for liquidated damages, a one-year extension of the statute of limitations, interest, attorneys' fees and costs and any and all other damages or relief potentially recoverable under the MOU and the FLSA.

Having been afforded the opportunity to consult with counsel, I voluntarily enter into this Settlement Agreement and Release after investigating the facts as I saw fit and based upon my own decision. Prior to signing this acknowledgement, I had the opportunity to consult with legal counsel if I so desired regarding how signing this Acknowledgement affects my rights and obligations. No one forced me to sign below.

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

Dated: ____________________

____
Fire Employee (Signature)

____
Fire Employee (Print Name)

EXHIBIT C

SIDE LETTER OF AGREEMENT BETWEEN CITY OF PINOLE AND INTERNATIONAL ASSOCIATION OF FIREFIGHTERS, LOCAL 1230

This Side Letter is to memorialize an agreement between the City of Pinole ("City") and the International Association of Firefighters, Local 1230 ("Local 1230") on the matter of holiday pay for bargaining unit employees. This Side Letter reflects agreed upon changes, additions, corrections or clarifications to the Memorandum of Understanding ("MOU") between the City and Local 1230 dated July 1, 2017 to June 30, 2020.

The City and Local 1230 hereby agree to amend the MOU as follows:

1. Article 17 is deleted in its entirety and replaced with the following:

17.1 **Holidays Designated**

During the term of this agreement, the recognized holidays shall be as follows:

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

17.2 **Work on Holidays**

Due to the nature of work performed by employees in the bargaining unit, employees may be required to work on one or more of the above designated holidays. Unless otherwise provided by this MOU or an agreed upon amendment to this MOU, employees who are authorized to perform work on a holiday, will not receive any additional compensation for work performed on a holiday.

17.3 **Holiday Compensation for 56-Hour Employees**

The City shall compensate 56-hour employees for the eleven (11) holidays as follows:
11 holidays at 12 hours each (132 hours), plus 7 hours of additional and floating holiday time, multiplied 1.5, for a total of 208.5 hours of holiday pay for the entire year. Employees

will be compensated for 104.25 hours paid at the employee's base rate, twice a year – once in June and once in December.

Newly hired sworn employees will receive their first holiday payment on a pro-rated basis, with the number of holidays to be included in the first payment to be determined based upon their first day on the City payroll. The holiday payment for any employee who goes into an unpaid status, or who resigns or terminates before issuance of the holiday payment, will be pro-rated based upon the number of holidays that occurred during the period of time that the employee was in paid status or the employee's last day of employment. If a 56-hour employee is assigned to a 40-hour schedule, then the amount of any holiday payment provided to the 56-hour employee will be adjusted to exclude payment for any holidays that occurred while the employee was on a 40-hour schedule and for which the employee received payment as a 40-hour schedule employee.

The Parties agrees that holiday payments will be included in overtime calculations performed by the City as provided under regulations implementing the Fair Labor Standards Act (FLSA). The parties agree that a reasonable allocation of the payment provided in June will be to divide the payment by the number of hours worked by the employee during the period of December 1 of the prior year through May 31 of the current year. The parties further agree that a reasonable allocation of the payment provided in December will be to divide the payment by the number of hours worked by the employee during the period of June 1 through November 30. Once the hourly allocation is determined, the City will provide additional compensation in the amount of 0.5 times the hourly allocation for each overtime hour worked in the six-month period associated with that holiday payment.

17.4 **Holidays Proclaimed by President or Governor.**

Every day proclaimed by the President or Governor as a public fast, Thanksgiving or holiday shall likewise be considered a holiday for purposes of calculating the number of holidays for which payment will be made under Section 17.3.

17.5 **Reporting of Holiday Pay to CalPERS**

The City agrees to report holiday pay to CalPERS in a manner that complies with CalPERS administrative rules on reporting special compensation. This is to help ensure that CalPERS will agree to include holiday pay in an employee's pension benefit calculations to the extent permitted by law. If CalPERS objects to the manner in which holiday is reported by the City or requests that the City modify its reporting of holiday pay, the parties shall promptly meet and confer subject to mutual agreement to establish any modifications necessary to comply with CalPERS reporting rules. Any such modifications shall be cost neutral. The parties recognize that the City is not responsible for making determinations as to whether any item of compensation will or will not be included by CalPERS in calculating a member's pension benefits and that CalPERS has sole and exclusive responsibility for making such determinations. Accordingly, the City makes no representations or guarantees as to whether CalPERS will or will not include any holiday payments when an individual's calculating pension benefits.

2. The City and Local 1230 agree that this Side Letter and the amendments to the MOU described herein will become effective on January 2, 2020. Accordingly, the first payment to be provided under this Side Letter will be provided in June of 2020 and will be adjusted to exclude payment for any holidays that occurred in December of 2019 or New Years day. As a result, employees will receive payment for 68.25 holiday hours (not 104.25) in June of 2020. The first payment of 104.25 hours of holiday pay will be made in December of 2020.

In WITNESS WHEREOF, the parties hereto have executed this Side Letter of Agreement regarding holiday pay for employees represented by Local 1230.

On behalf of the City	On behalf of Local 1230
	Vincent Wells
Andrew Murray City Manager	Vince Wells President, Local 1230
	1/15/20
Date	Date

CITY COUNCIL REPORT 7D

DATE: JANUARY 21, 2020

TO: HONORABLE MAYOR AND COUNCIL MEMBERS

FROM: DAVID HANHAM, PLANNING MANAGER

SUBJECT: ADOPT A RESOLUTION TO AUTHORIZE THE CITY MANAGER TO EXECUTE AN AMENDMENT TO THE CONTRACT WITH RANEY PLANNING & MANAGEMENT INC. FOR ENVIRONMENTAL REVIEW IN AN AMOUNT NOT TO EXCEED $46,097.00

RECOMMENDATION

City staff recommends that the City Council adopt a Resolution to approve an authorization by the City Manager to execute an amendment to the on-call contract with Raney Planning & Management, Inc. for the purpose of completing an Initial Study/Negative Declaration for the project know as Pinole Shores Business Park II.

BACKGROUND

On November 13, 2018, the City Council adopted Resolution 2018-101 approving a list of consultants to perform Planning Studies (e.g. General Plans, Specific Plans, updates to Zoning Ordinances, etc.), Environmental Analysis (e.g. Notice of Exemptions, Negative Declarations, Mitigated Negative Declarations, and Environmental Impact Reports) for the Development Services Department for a period of four years. Raney Planning & Management was of the firms that qualified for the list.

REVIEW & ANALYSIS

The City has received a development application from the property owner for the purpose of amending the Pinole Shores Business Park project. In July of 2006, the original Pinole Shores Business Park proposed to construct eight buildings, consisting of one retail building, five warehouse/light industrial buildings and two office building. At that time, the recommended environmental document was an Initial Study and Negative Declaration. Since 2006, one retail, two office buildings and one warehouse/light industrial building have been developed. The revised project is increasing the square footage by approximately 29,875 square feet. Based on the existing environmental analysis and the proposed project, it was determined by the City that a new Initial Study/Negative Declaration would be needed for this project.

The City selected Raney Planning & Management for this project for a number of reasons:

1. They have worked for the City before.
2. They currently are working on two environmental projects within the City.
3. They are aware of the City processes, which gives them a faster lead time to complete projects.

FISCAL IMPACT

There will be no cost to the City. The applicant will reimburse the City by depositing monies to the City as the project progresses.

This project would be the sixth task order for Raney Planning & Management under its prequalification. In order for Raney Planning & Management to perform this work, the City's contract with this firm will need to be amended to add the scope and budget. Under the City's Purchasing Policy, the City Manager has a authority to execute contracts or amendments to contracts up to $45,000. Because this work exceeds the $45,000 limit, the City's Purchasing Policy requires Council to approve the amendment authorizing this work.

ATTACHMENTS

A Resolution
B Raney Contract Amendment

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ATTACHMENT A

RESOLUTION NO. 2020-XX

RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF PINOLE, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, APPROVIGN AN AMENDMENT TO THE CONTRACT WITH RANEY PLANNING & MANAGEMENT INC. FOR ENVIRONMENTAL REVIEW IN AN AMOUNT NOT TO EXCEED $46,097.00

WHEREAS, on November 13, 2018, the City Council approved several on-call contracts, including a contract with Raney Planning & Management for a period of four years ending November 13, 2022, with the understanding that any contract amendments in excess of $45,000 be presented to the City Council for approval; and

WHEREAS, the City has utilized Raney Planning & Management for many years for environmental services; and

WHEREAS, the City is seeking to advance a development project located northeast of the intersection of San Pablo Avenue and Pinole Shores Drive ; and

WHEREAS, this project requires an environmental review; and

WHEREAS, Raney Planning & Management can prepare all of the necessary environmental documents in an expeditious matter; and

WHEREAS, this task order has been reviewed and approved to be $46,097.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of Pinole does hereby authorize the City Manager to execute and amendment to the On-Call Contract with Raney Planning & Management for the Environmental Review for a development project located northeast of the San Pablo Ave and Pinole Shores Drive in an amount not to exceed $46, 097.

PASSED AND ADOPTED this 21st day of January 2020 by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

I hereby certify that the foregoing resolution was introduced, passed and adopted on this **21st** day of **January, 2020**.

____

Heather Iopu, CMC
City Clerk

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ATTACHMENT B

AMENDMENT TO THE CONSULTING AGREEMENT BETWEEN THE CITY OF PINOLE AND RANEY PLANNING & MANAGEMENT, INC

This amendment to the Consulting Services Agreement dated November 20, 2018 (the "Agreement"), between the City of Pinole, a general law city and municipal corporation , ("City") and Raney Planning & Management, Inc ("Consultant") (together sometimes referred to as the "Parties") is approved as of the date executed below.

Effect of Amendment. The terms and conditions of this Amendment are intended by the Parties to modify the Agreement. To the extent there is any inconsistency between the terms of this Amendment and the terms of the Agreement and/or it's Appendix, the terms of this Agreement shall control.

Exhibit A and B of the Agreement are amended to include:

Environmental review and documentation for the Pinole Shores Business Park II project in the form of an Initial Study-Negative Declaration for an amount not to exceed $46,097 as specified in the attached proposal dated November 26, 2019.

With the exception of the foregoing, all other terms and conditions in the Services Agreement, dated November 20th, 2018 remain in full force and effect.

The Parties have executed this Amendment to the Agreement as of the date signed by the Authority.

City of Pinole	Contractor
____________________	____________________
Andrew Murray City Manager	
Dated: ____________________	Dated: ____________________

Approved as to Form

Eric S. Casher
City Attorney

Dated: ________________

RANEY PLANNING & MANAGEMENT, INC.

ATTACHMENT B

WWW.RANEYMANAGEMENT.COM

NORTHERN CALIFORNIA
1501 SPORTS DRIVE, SUITE A
SACRAMENTO, CA 95834
TEL: 916.372.6100 · FAX: 916.419.6108

November 26, 2019

Michael Laughlin, AICP, Contract Planning Manager
City of Pinole
2131 Pear Street
Pinole, CA 94564

Re: Pinole Shores Project Subsequent Initial Study/Negative Declaration

Dear Mr. Laughlin:

On behalf of Raney, a division of Raney Planning & Management, Inc., I am pleased to submit the following proposal for the preparation of a Subsequent Initial Study/Negative Declaration (IS/ND) to the 2006 Pinole Shores Business Park Negative Declaration (ND) in the City of Pinole. I would like to thank you for contacting Raney directly to request a scope of work. The following scope of work has been tailored based on the information provided to date. The scope of work may be further refined in coordination with you and City staff, as needed. We look forward to the opportunity to work with you on this project.

PROJECT UNDERSTANDING

The proposed project is located northeast of the intersection of San Pablo Avenue and Pinole Shores Drive in Pinole, California. The site is vacant; however, since the adoption of the 2006 ND, several feet of fill have been placed on-site as part of the expansion of a sewer treatment plant. Surrounding existing land uses include single- and multi-family homes directly east, commercial and industrial buildings to the south, a building materials warehouse to the west, and the San Francisco Bay Trail and Union Pacific Railroad (UPRR) tracks to the north. The City of Pinole General Plan and the Three Corridors Specific Plan designate the site a Service Sub-area (SSA) in the San Pablo Avenue Corridor. The San Pablo Avenue Land Use/Zoning Map, included in the Three Corridors Specific Plan, designates the site as Office Industrial Mixed Use (OIMU).

The 2006 ND for the proposed Pinole Shores project was adopted by the City in June 2006. The 2006 Pinole Shores Business Park project proposed to construct eight buildings, consisting of one retail building, five warehouse/light industrial buildings, and two office buildings. Since 2006, one retail building, two office buildings, and one warehouse/light industrial building have been developed. The applicant is now requesting to revise the project to include two larger warehouse/light industrial buildings (Buildings E and F) in the northern half of the site, rather than the four smaller warehouse/light industrial buildings originally analyzed in the 2006 ND (i.e., Buildings E through H). Proposed Building E will be approximately 77,970-sf and Building F will be approximately 34,995-sf. Buildings E and F will total 122,975-square feet (sf)—an increase of 29,875-sf from the four approved warehouse/light industrial buildings analyzed and entitled in 2006 at 83,100-sf. The proposed project will require the following approvals:

- Planned Development Rezoning;
- Conditional Use Permit;
- Design Review; and
- Lot Line Adjustment or Re-subdivision.

APPROACH

In situations when a lead agency has certified a Negative Declaration for a project, and then the project is modified, requiring additional environmental review, the lead agency has a few options for conducting such review. Depending on the nature of the project modifications, a lead agency may prepare an Addendum or a Subsequent Negative Declaration. According to Section 15164, a lead agency can prepare an Addendum to a previously certified Negative Declaration if some changes or additions to a Negative Declaration are necessary. The 15164 conditions are as follows:

(a) The lead agency or responsible agency shall prepare an addendum to a previously certified EIR if some changes or additions are necessary but none of the conditions described in Section 15162 calling for preparation of a subsequent EIR have occurred.
(b) An addendum to an adopted negative declaration may be prepared if only minor technical changes or additions are necessary or none of the conditions described in Section 15162 calling for the preparation of a subsequent EIR or negative declaration have occurred.
(c) An addendum need not be circulated for public review but can be included in or attached to the final EIR or adopted negative declaration.
(d) The decision-making body shall consider the addendum with the final EIR or adopted negative declaration prior to making a decision on the project.
(e) A brief explanation of the decision not to prepare a subsequent EIR pursuant to Section 15162 should be included in an addendum to an EIR, the lead agency's findings on the project, or elsewhere in the record. The explanation must be supported by substantial evidence.

Although the preparation of an Addendum could be appropriate for this project, Raney understands that the City would prefer to prepare a Subsequent IS/ND in part, because it affords the public an opportunity to review and comment on the environmental analysis. In addition, circumstances have changed in the area since the original analysis was conducted, and the possibility exists that the changes in circumstances, such as background traffic, could be considered substantial and require major revisions to the previous ND due to the involvement of new significant environmental effects. In such cases, an Addendum would not be the appropriate CEQA document, but rather a Subsequent IS/ND pursuant to CEQA Guidelines Section 15162. Other changes include the fact that CEQA Guidelines have been updated and the City of Pinole has adopted a new General Plan, as well as the Three Corridors Specific Plan, within which the project is located.

Raney will prepare a Subsequent IS/ND to the 2006 ND. According to CEQA Guidelines Section 15162 concerning Subsequent IS/NDs:

(a) When an EIR has been certified or a negative declaration adopted for a project, no subsequent EIR shall be prepared for that project unless the lead agency determines, on the basis of substantial evidence in the light of the whole record, one or more of the following:
    (1) Substantial changes are proposed in the project which will require major revisions of the previous EIR or negative declaration due to the involvement of new significant environmental effects or a substantial increase in the severity of previously identified significant effects;

(2) Substantial changes occur with respect to the circumstances under which the project is undertaken which will require major revisions of the previous EIR or Negative Declaration due to the involvement of new significant environmental effects or a substantial increase in the severity of previously identified significant effects; or

(3) New information of substantial importance, which was not known and could not have been known with the exercise of reasonable diligence at the time the previous EIR was certified as complete or the Negative Declaration was adopted, shows any of the following:

(A) The project will have one or more significant effects not discussed in the previous EIR or negative declaration;

(B) Significant effects previously examined will be substantially more severe than shown in the previous EIR;

(C) Mitigation measures or alternatives previously found not to be feasible would in fact be feasible, and would substantially reduce one or more significant effects of the project, but the project proponents decline to adopt the mitigation measure or alternative; or

(D) Mitigation measures or alternatives which are considerably different from those analyzed in the previous EIR would substantially reduce one or more significant effects on the environment, but the project proponents decline to adopt the mitigation measure or alternative.

(b) If changes to a project or its circumstances occur or new information becomes available after adoption of a negative declaration, the lead agency shall prepare a subsequent EIR if required under subdivision (a). Otherwise the lead agency shall determine whether to prepare a subsequent negative declaration, an addendum, or no further documentation.

(c) Once a project has been approved, the lead agency's role in project approval is completed, unless further discretionary approval on that project is required. Information appearing after an approval does not require reopening of that approval. If after the project is approved, any of the conditions described in subdivision (a) occurs, a subsequent EIR or negative declaration shall only be prepared by the public agency which grants the next discretionary approval for the project, if any. In this situation no other responsible agency shall grant an approval for the project until the subsequent EIR has been certified or subsequent negative declaration adopted.

(d) A subsequent EIR or subsequent negative declaration shall be given the same notice and public review as required under Section 15087 or Section 15072. A subsequent EIR or negative declaration shall state where the previous document is available and can be reviewed.

Raney proposes to prepare a Subsequent IS/ND to the 2006 ND for the Pinole Shores project that would provide an analysis of the anticipated environmental effects of the buildout of two new light industrial buildings. For the purposes of this scope, Raney will be referring to the document as a “Subsequent IS/ND.” Raney anticipates that the primary environmental issues of concern for the proposed project would be air quality and greenhouse gas (GHG) emissions, noise, and transportation.

Analysis in the Subsequent IS/ND will include assessment of the individual and cumulative environmental effects of the project. Pursuant to CEQA Guidelines Section 15162, the focus will be on whether the modifications to the 2006 Pinole Shores Business Park project would result in new significant impacts, or increase in the severity of significant impacts previously identified by the City in the 2006 ND. Raney will also give consideration to whether substantial changes have occurred with respect to the circumstances under which the project will be undertaken, including any changes to the environmental setting since certification of the 2006 ND. As is allowable under CEQA Subsequent review provisions, the baseline for the environmental analysis will be the approved project, not the existing physical conditions for the portion of the project site where Buildings E and F are proposed. The Administrative Draft IS/ND, Screencheck IS/ND, Final IS/ND, and related work products will be prepared in accordance with the criteria, standards, and provisions of CEQA, Section 21000 et seq. of the Public Resources Code and the State CEQA Guidelines (California Code of Regulations Section 15000 et seq.), and the regulations, requirements, and procedures of the City of Pinole.

Raney assumes that any additional project information needed to facilitate the environmental review of the project will be supplied by the City. Raney will remain objective and rely on the City to make the ultimate determination on the conclusions and mitigation measures. Raney firmly believes that the level of coordination between the City and the local citizens is directly proportional to the success of the project. Raney intends to work closely with the City of Pinole throughout the development and processing of the Subsequent IS/ND. Raney will remain objective and rely on the City as the lead agency to make the ultimate determination on the conclusions and mitigation measures. The expectation of Raney is that we will serve as environmental consultants to the City, and will make ourselves available to assist the City to facilitate the process.

Applicant Provided Technical Reports

Based upon our review of the project information submitted to date, Raney understands that the following technical studies have been prepared, or will be prepared by the applicant team, for use in the environmental analysis:

- Phase I Environmental Site Assessment (ESA);
- Geotechnical Report; and
- Preliminary Stormwater Plan.

Raney will internally review all available technical reports to ensure their adequacy in meeting CEQA prior to incorporating their material into the Subsequent IS/ND.

Technical Reports Prepared by Raney's Sub-Consultants

Rather than coordinating all of the necessary technical studies in-house, Raney believes it is more efficient and effective to team with the known technical experts who specialize in a particular field. In this way, Raney can organize a unique team of consultants for each project, who can bring their expertise "to the table" and provide the client with the most defensible documentation and reporting in the timeliest manner. Raney will utilize our extensive experience to professionally manage the technical sub-consultants to ensure that all of the pertinent environmental issues are addressed and that the technical reports are produced on-budget and on-time. Raney proposes to sub-contract with the following technical consultants:

- Noise Analysis – Saxelby Acoustics; and
- Traffic Impact Study (TIS) – TJKM Transportation Consultants (TJKM).

The Air Quality and GHG analysis for the project will be prepared in-house by Raney's Division Manager/Air Quality Specialist, Rod Stinson, Assistant Division Manager/Air Quality Specialist, Angela DaRosa, and Senior Associate/Air Quality Technician, Jacob Byrne. All air quality and GHG studies are prepared consistent with the regulations and requirements of CEQA, AB 32, SB 32, the local air district, Bay Area Air Quality Management District (BAAQMD), and the City of Pinole.

For the remaining issue areas, Raney will rely on information provided by the City, site-specific technical documents and the 2006 ND for the Pinole Shores Business Park project, and the City of Pinole General Plan, Three Corridors Specific Plan, and the associated EIR. For the purposes of this scope, Raney assumes the City will handle all Native American consultation processes pursuant to AB 52. If the City would like assistance with these required consultation processes, Raney can amend this scope of work to include additional budget.

TECHNICAL SCOPE OF SERVICES

Raney proposes to perform the following tasks for the provision of environmental consultation services for the proposed project:

Task 1 Project Initiation

The objective of this task is to coordinate with the City of Pinole and the project team to confirm assumptions regarding the proposed project and scope of work for the proposed project. Vice President, Nick Pappani, will serve as the Project Director, and Assistant Division Manager/Air Quality Specialist, Angela DaRosa, will serve as the Project Manager.

Raney will complete the following:

- Obtain and review available data for the project area, including project plans for Pinole Shores project, and policy documentation from the City of Pinole;
- Attend a kick-off meeting with City staff to discuss the CEQA document format, review project schedule, and refine scope of work, if needed;
- Identify the changes in circumstances that have occurred since certification of the 2006 ND; and
- Conduct a site visit to take photographs and confirm existing conditions.

Task 2 Prepare Administrative Draft Subsequent IS/ND

The objective of this task is to prepare an accurate, thorough, and complete Administrative Draft Subsequent IS/ND for the proposed project that will provide analysis for the proposed Pinole Shores project. The Administrative Draft Subsequent IS/ND will provide the public and decision-makers with a thorough, legally defensible environmental analysis of the proposed project, which will be accurate, objective, and free of jargon. Pursuant to CEQA Guidelines Section 15163, the Administrative Draft Subsequent IS/ND will include all information necessary to make the previous ND adequate for the project as revised, and will be circulated independent of the previous ND.

The Subsequent IS/ND will address all the issues identified in the Environmental Checklist, per Appendix G of the CEQA Guidelines. Raney will utilize the latest version of the Appendix G Checklist.

The following summarizes how Raney proposes to analyze the key issue areas:

Air Quality and GHG

The air quality analysis for the proposed project will be performed in-house by Raney's air quality team, utilizing the California Emissions Estimator Model (CalEEMod) software program and following the BAAQMD CEQA Guidelines.

Air Quality

The air quality impact analysis will include a quantitative assessment of short-term (i.e., construction) and long-term (i.e., operational) increases of criteria air pollutant emissions of primary concern (i.e., ROG, NO_X, and PM_{10}) for the proposed project. The significance of air quality impacts will be determined in comparison to BAAQMD-recommended significance thresholds of significance. Raney will additionally address toxic air contaminant (TAC) emissions, utilizing the California Air Resource Board (CARB) "Air Quality and Land Use Handbook: A Community Health Perspective."

For carbon monoxide, Raney will perform CALINE 4 modeling only if a study intersection is degraded to a level of service specified by the Air District. For the purposes of this scope, Raney has assumed that the proposed project would not trigger the need for CALINE 4 modeling. The project's cumulative contribution to regional air quality would be discussed, based in part on the modeling conducted at the project level. The significance of air quality impacts will be determined in comparison to BAAQMD recommended significance thresholds. Mitigation measures will be incorporated to reduce any significant air quality impacts, and anticipated reductions in emissions associated with proposed mitigation measures will be quantified.

GHG Emissions

Raney will work closely with the City and BAAQMD throughout the preparation of the GHG section to determine the appropriate thresholds of significance for the analysis. Raney will utilize CalEEMod to produce an estimate of GHG emissions for the project, including indirect emissions (e.g., electricity, natural gas). Emissions will be expressed in units of carbon dioxide equivalents. With respect to AB 32, Raney will compare emission estimates to the Contra Costa County Climate Action Plan and BAAQMD thresholds. With respect to SB 32, Raney will coordinate with the City of Pinole and BAAQMD to ensure comparison of the estimated emissions to appropriate thresholds. Mitigation measures would be identified, as appropriate, using BAAQMD to identify feasible mitigations for GHG emissions.

Noise

The noise section will be based on a technical noise analysis prepared by Saxelby Acoustics (Saxelby), under contract with Raney (please see *Attachment A* for a complete scope of work). Saxelby will identify existing noise levels due to nearby transportation noise sources and use the Federal Highway Administration (FHWA) traffic noise prediction model for the prediction of traffic noise levels. Direct inputs to the traffic model will include traffic data from the TIS prepared for the project, existing posted speed limits, truck count information, and 24-hour traffic split data collected by Saxelby. In addition, Saxelby will conduct a noise survey within the project site to quantify existing background noise levels. The noise survey will consist of short-term noise level measurements and continuous 24-hour noise level measurements. Saxelby will evaluate increased traffic noise levels associated with the construction and operation of the two new warehouse/light industrial buildings at existing sensitive receptors in the project vicinity using traffic volumes from the TIS. Saxelby anticipates providing traffic noise levels for Existing, Existing Plus Project, Cumulative, and Cumulative Plus Project scenarios, as well as any additional scenarios that might be included in the TIS. Saxelby Acoustics will provide an analysis of noise levels associated with the modified project at the nearest noise sensitive uses. It is expected that this will include evaluation of the proposed loading docks, on-site truck circulation, parking lots, and any proposed mechanical equipment. Saxelby will provide an analysis of the noise and vibration impacts associated with construction of the project at existing sensitive receptors in the project vicinity. It is expected that this analysis will follow the assumptions used in the project AQ/GHG analysis. Saxelby will provide a noise report which details their findings, methodology, and noise reduction measures (if required). The report will be prepared to meet the requirements of the City of Pinole and CEQA. Raney will internally review the noise report to ensure all CEQA issues have been adequately and accurately addressed and will incorporate the results of the analysis into the noise section of the Subsequent IS/ND.

Transportation

The transportation section will evaluate potential impacts to the surrounding roadway network, as well as site access. Raney will rely on the TIS to be prepared by TJKM, under contract with Raney (please see *Attachment B* for a complete scope of work).

The TIS will examine the following intersections:

- San Pablo Avenue/Pinole Shores Drive;
- San Pablo Avenue/Sunnyview Drive;
- San Pablo Avenue/Appian Way-Pinon Avenue;
- San Pablo Avenue/Tennent Avenue;
- San Pablo Avenue/Project Driveway 1; and
- San Pablo Avenue/Project Driveway 2.

TJKM will analyze the above intersections under the Existing, Existing Plus Project, Cumulative, and Cumulative Plus Project scenarios. For each scenario, TJKM will calculate the level of service at each intersection based on standard traffic engineering practices. TJKM will conduct new AM and PM counts at all study intersections. Additionally, 24-hour volume and speed counts will be collected at two locations along San Pablo Avenue.

TJKM will calculate the estimated trip generation for the new project using procedures from the Institute of Transportation Engineers *Trip Generation, 10th Edition.* The study will examine the level of service at each intersection in the AM and PM peak hours, and determine the difference between the approved 2006 project buildings, the existing buildings, and the proposed buildings. TJKM will determine the significance of impacts based on the City of Pinole standards of significance and identify recommended mitigations measures, as needed. For intersections where the project will add a significant number of left-turning vehicles, TJKM will assess the adequacy of existing storage at turn pockets by means of comparison with the expected 95th percentile vehicle queues. The Synchro software program will be used to determine 95th percentile vehicle queues in accordance with the HCM 2000 methodology. In addition, a signal warrant analysis will be evaluated at the intersection of San Pablo Avenue and Meadow/Project Driveway 1.

The TIS will also review the adequacy of proposed parking and proposed on-site circulation to determine the adequacy and appropriateness of the access locations for the project. The TIS will evaluate the impact of the project on local pedestrian and bicycle circulation and recommend mitigation measures to alleviate any impacts placed on these modes of travel. It should be noted that although Contra Costa County and the City of Pinole have yet to establish an approved methodology for Vehicle Miles Travelled (VMT), TJKM will provide a qualitative discussion on

VMT in the TIS. TJKM will compile the results of the analysis into a TIS for review and comment. Raney will internally review the TIS to ensure all CEQA issues have been adequately and accurately addressed and would incorporate the results of the analysis into the transportation section of the Subsequent IS/ND.

Remaining Issue Areas

The remaining issue areas of the Subsequent IS/ND will be based upon information provided by the City and/or the project team, and pertinent City documents, including but not limited to the City of Pinole General Plan, Three Corridors Specific Plan, and the associated EIR, as well as any other pertinent information prepared for the project site and surrounding area.

Given the passage of AB 52, and the associated amendments to Public Resources Code 21080.3.1, lead agencies are required to consult with Native American tribes early in the CEQA process. If the City of Pinole has received any letters from tribes requesting notice pursuant to AB 52/PRC 21080.3.1, then the City will need to notify the tribes in writing of the proposed project within 14 days from the start of the CEQA process. Raney assumes the City will handle all requirements and formal consultation pursuant to AB 52. If the City would like assistance, Raney is available upon request and would propose to amend the scope of work, schedule, and budget accordingly.

Raney will complete the following deliverables:

- One electronic copy of the Administrative Draft Subsequent IS/ND to the City for review.

Task 3 Prepare Screencheck Draft Subsequent IS/ND and Public Review Draft Subsequent IS/ND for City Release to the Public

The objective of this task is to edit the Administrative Draft Subsequent IS/ND based on the comments received from City staff and to prepare a Screencheck Draft Subsequent IS/ND. The City will then review the Screencheck Draft Subsequent IS/ND to provide any additional comments. Raney will revise the Screencheck Draft Subsequent IS/ND, based on City comments, to submit a Public Review Subsequent IS/ND to the City for distribution. Raney will prepare a Notice of Intent (NOI) to Adopt a Negative Declaration. Raney assumes the City will publish the notice for the Subsequent IS/ND in the paper, post the Subsequent IS/ND online, and provide a copy of the notice and Subsequent IS/ND to the County Clerk. Raney will also prepare a Notice of Completion (NOC) and deliver one copy of the NOC, 15 electronic copies of the Subsequent IS/ND, and 15 hard copies of State Clearinghouse Summary Form for Electronic Document Submittal (Form F) to the State Clearinghouse.

Raney will complete the following deliverables:

- Submit one electronic version of the Screencheck Draft Subsequent IS/ND, to the City that incorporates City comments;
- Revise the Screencheck Draft Subsequent IS/ND to reflect City comments and prepare a Public Review Subsequent IS/ND;
- Submit one final unbound original version and one electronic version of the Subsequent IS/ND to the City;
- Prepare the NOI, NOC, and State Clearinghouse Form F; and
- Deliver one copy of the NOC, 15 electronic copies of the Subsequent IS/ND, and 15 hard copies of summary Form F to the State Clearinghouse.

Task 4 Prepare Mitigation Monitoring Reporting Program and Mitigated Negative Declaration Form (if needed)

The objective of this task is to prepare a Mitigation Monitoring & Reporting Program (MMRP) for the City of Pinole, should mitigation be required for the project. Raney will incorporate existing monitoring mechanisms that are in place in order to assist the City in meeting the intent of CEQA. The draft MMRP will be prepared in table format to specify any mitigation measures, standards of success, parties responsible for implementing and monitoring, and timing.

Raney will provide the following deliverables:

- Submit one electronic copy of the draft MMRP and MND form to the City for review;
- Revise draft MMRP and MND form based on City comments; and
- Submit one electronic copy of the final MMRP and MND form to the City.

Task 5 Response to Comments (if needed)

The objective of this task is to provide a written response to any comments received during the public review period of the Subsequent IS/ND, if necessary. Although CEQA does not require written responses to comments on an Subsequent IS/ND, Raney suggests the written responses be included in the staff report to ensure the decision-makers have adequate information on which to base their decision on the project. For the purposes of this scope, Raney assumes that minimal comments will be received on the project.

Raney will complete the following deliverables:

- Prepare written responses to comments received in coordination with the City; and
- Produce an errata sheet should any comments necessitate changes to the Subsequent IS/ND text.

Task 6 Project Management and Meetings

The objective of this task is to ensure extensive coordination with City staff throughout the preparation and processing of the environmental document. For the purposes of this scope of work, Raney has assumed attendance at up to two public hearings, as directed by City staff. Attendance at additional public hearings or in-person meetings could easily be accommodated upon request and would be billed on a time-and-materials basis following Raney's standard billing rates.

Raney will complete the following deliverables:

- Project management by Vice President Nick Pappani, serving as Project Director, and Assistant Division Manager/Air Quality Specialist Angela DaRosa, serving as Project Manager;
- Project support from President Tim Raney, AICP, Senior Vice President Cindy Gnos, AICP, Division Manager/Air Quality Specialist, Rod Stinson, and Associate/administrative staff;
- Regular phone and e-mail communication with City staff;
- Attendance at up to two public hearings; and
- Additional meetings and hearings can easily be accommodated upon request and would be billed on a time-and-materials basis following Raney's standard billing rates.

ATTACHMENT B

SCHEDULE

The following tentative schedule is based on experience providing similar services. The schedule could be lengthened or shortened, depending on the needs of the City of Pinole. Factors that could lengthen or shorten the schedule include dates of receipt of project information, length of document reviews, AB 52 requirements, changes in the project description, and unanticipated issues arising from City staff or the project team.

TENTATIVE SCHEDULE City of Pinole Pinole Shores Subsequent IS/ND		
Milestones & Deliverables	Timing	Anticipated Date
Notice to Proceed (NTP)	TBD	December 2, 2019
Kick-off Meeting	Week of NTP	Week of December 2, 2019
Receipt of Technical Reports	Eight weeks from NTP	January 27, 2020
Administrative Draft Subsequent IS/ND to the City of Pinole for review	Two weeks from receipt of technical reports	February 10, 2020
Receipt of City comments on the Administrative Draft Subsequent IS/ ND	Two weeks	February 24, 2020
Submit Screencheck Draft Subsequent IS/ND to the City for review	One week	March 2, 2020
Receipt of City comments on the Screencheck Draft Subsequent IS/ND	Three days	March 5, 2020
Submit Public Review Subsequent IS/ND and Draft MMRP to the City of Pinole	Three days	March 8, 2020
Public Review Period (30 days)	Thirty days	March 9, 2020 to April 8, 2020
Final MMRP and Response to Comments (if necessary) to the City of Pinole	One week	April 15, 2020
Planning Commission Hearing	TBD	April 2020/May 2020
City Council Hearing	TBD	May 2020

ATTACHMENT B

BUDGET

The cost for completion of the Pinole Shores Subsequent IS/ND is anticipated not to exceed $46,097 as shown in the following spreadsheet. The costs for completion of the Subsequent IS/ND are based on the estimates of time for each task, following Raney's standard billing rates.

Pinole Shore Subsequent IS/ND COST ESTIMATE								
		Project Director	Project Manager	Air Quality Specialist	Air Quality Technician	Senior Associate	Associate	Cost Per Task
Task 1	Project Initiation	4	4					$ 1,160
Task 2	Prepare Administrative Draft Subsequent IS/ND	3	4			5	40	$ 6,025
Task 2.1	*AQ / GHG Technical Anaylsis*			6	14			$ 2,720
Task 3	Prepare Screencheck Subsequent IS/ND and Public Review Subsequent IS/ND		4			4	10	$ 2,120
Task 4	Prepare MMRP (if needed)		1				2	$ 350
Task 5	Response to Comments (if needed)	1	2				4	$ 860
Task 6	Project Management, Meetings, and Hearings	8	20					$ 3,880
	Total Hours	16	35	6	14	9	56	
	Hourly Rate	$ 160	$ 130	$ 150	$ 130	$ 125	$ 110	
	Total Labor	$ 2,560	$ 4,550	$ 900	$ 1,820	$ 1,125	$ 6,160	$ 17,115
Sub-Consultants & Expenses								$ 28,982
	Copying/Printing/Travel/Postage/Etc.*						$ 350	
	Sub-consultant: Saxelby Acoustics						$ 7,897	
	Sub-consultant: TJKM						$ 18,100	
	10% administrative fee						$ 2,635	
	Total Budget							**$ 46,097**
*Estimates only. Will be billed on time-and-material basis.								

The following assumptions were used in the calculations:

- Raney assumes attendance at meetings as outlined in the above scope of work. Attendance at additional meetings or hearings could easily be accommodated and would be billed on a time-and-materials basis, as directed.
- Raney costs are based on the assumption that the provided data from the City is accurate and current and will be available for the preparation of the IS.
- Raney will provide to the City the number of copies of the documents as indicated in the technical scope of services. The cost for copying and printing is an estimate only and will

be billed at cost. All other printing and distribution of the documents will be the responsibility of the City.

- Should tribal consultation be required under AB 52, Raney assumes the City will handle this consultation. However, Raney will be available to assist the City as needed, upon request. Raney would propose to amend the scope of work, schedule, and budget accordingly.
- Raney expects that all work will be completed within the budgeted time. If additional time is necessary beyond that which has been budgeted due to unanticipated circumstances, those items will need to be renegotiated.

Factors that would increase the scope of work and estimated costs outlined in the proposal include: attendance at additional meetings and hearings, printing of additional copies of reports, analysis of additional issues beyond those discussed in this proposal or a more detailed level of analysis than described in this proposal, additional comments and subsequent revisions or responses to comments, changes in the project, and collection of data required beyond that described in this proposal. Raney would propose to renegotiate these items, if required, or charge on a time-and-materials basis.

Thank you for the opportunity to submit our proposal for your consideration. Additional information regarding Raney's experience, including resumes and project history, is available upon request. If you have any questions regarding our scope of work or qualifications, please feel free to contact me. We look forward to the opportunity to work with you and the City of Pinole.

Thank you,

Nick Pappani

Nick Pappani, Vice President
Raney Planning & Management, Inc.
npappani@raneymangement.com

Attachment A
Saxelby Acoustics Scope of Work

Attachment B
TJKM Scope of Work

Attachment A: Saxelby Acoustics Scope of Work

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ATTACHMENT B

November 13, 2019

Megane Browne-Allard
Raney Planning & Management
1501 Sports Drive
Sacramento, California 95834
mbrowneallard@raneymanagement.com

Subject: **Proposal to Prepare an CEQA Noise/Vibration Analysis for the Pinole Shores Phase II Project – City of Pinole, California**

Dear Ms. Browne-Allard:

Based upon the information you provided, Saxelby Acoustics is pleased to provide the following scope of services for the above-referenced project located in the City of Pinole, California. It is our understanding that the original project analyzed the construction of 8 buildings (1 retail, 5 warehouse/light industrial buildings, and 2 office buildings). Since 2006, one retail building, two office buildings, and one warehouse/light industrial building have been developed. The applicant has since updated the plans to construct 2 larger warehouse/light industrial buildings in the northern half of the site, rather than construct 4 smaller warehouse/light industrial buildings. The two warehouse/light industrial buildings will total 122,975-sf—an increase of 29,875-sf from the four smaller warehouse/light industrial buildings analyzed and entitled in 2006. Based upon this understanding, we propose the following scope of work.

Scope of Work:

Task 1 – CEQA Noise and Vibration Study

1A. Existing Noise Environment:

- **Transportation Noise:** Existing noise levels due to nearby transportation noise sources will be quantified. Saxelby Acoustics uses the Federal Highway Administration (FHWA) traffic noise prediction model for the prediction of traffic noise levels. Direct inputs to the traffic model will include traffic data provided by the project traffic consultant, existing posted speed limits, truck count information, and 24-hour traffic split data collected by Saxelby Acoustics. We will also quantify the existing noise exposure from the adjacent railroad line.
- **Community Noise Survey:** Saxelby Acoustics will conduct a noise survey within the project site to quantify existing background noise levels. The noise survey will consist of short-term noise level measurements and continuous noise level measurements for a minimum period of 24-hours.

1B. Analysis of Traffic Noise Environment:

Saxelby Acoustics will evaluate increased traffic noise associated with the larger project at any existing sensitive receptors in the project vicinity. This task will be performed using traffic volumes and truck trips to be provided by the traffic engineer. We anticipate providing traffic noise levels for existing, existing plus project, cumulative, and cumulative plus project scenarios. However, should additional scenarios be included in the traffic study, we will also evaluate those scenarios.

(916) 760-8821
www.SaxNoise.com | Luke@SaxNoise.com
915 Highland Pointe Drive, Suite 250
Roseville, CA 95678

ATTACHMENT B

1C. Analysis of Stationary Noise Environment:

Saxelby Acoustics will provide an analysis of noise levels associated with the modified project at the nearest noise-sensitive uses. It is expected that this would include evaluation of the proposed loading docks, on-site truck circulation, parking lots, and any proposed mechanical equipment. We will also conduct an analysis of the noise and vibration impacts associated with construction of the project at existing sensitive receptors in the project vicinity. It is expected that this analysis will follow the assumptions used in the project air quality analysis, as applicable.

1D. Report Preparation:

Saxelby Acoustics will provide a draft report which details our findings, methodology, and noise reduction measures (if required). The report will be prepared to meet the requirements of the City of Pinole and CEQA. Saxelby Acoustics will provide the technical noise study in a generic technical format, or a RPM specific format if preferred.

1E. Response to Comments:

Saxelby Acoustics will respond to comments on the draft technical report. After comments are received, a final report will be provided.

Fee:
Saxelby Acoustics will conduct the above-described scope of work for a total fee of $7,897.20 including expenses, as outlined below.

Saxelby Acoustics Fee Proposal – Pinole Shores Phase II Project

Task	Description	Quantity		Rate		Fee
	Task 1 – CEQA Noise / Vibration Study					
1A	**Existing Noise Environment**					
	Principal Consultant	4	hrs.	$ 175	/hr.	$700
	Technical Staff	12	hrs.	$ 125	/hr.	$1,500
	Mileage	340	miles	$ 0.580	/mile	$197.20
1B	**Analysis of Traffic Noise Environment**					
	Principal Consultant	2	hrs.	$ 175	/hr.	$350
	Technical Staff	4	hrs.	$ 125	/hr.	$500
1C	**Analysis of Stationary Noise Environment**					
	Principal Consultant	8	hrs.	$ 175	/hr.	$1,400
	Technical Staff	4	hrs.	$ 125	/hr.	$500
1D	**Mitigation and Report Preparation**					
	Principal Consultant	8	hrs.	$ 175	/hr.	$1,400
	Technical Staff	4	hrs.	$ 125	/hr.	$500
	Administration	2	hrs.	$ 75	/hr.	$150
1E	**Response to Comments**					
	Principal Consultant	4	hrs.	$ 175	/hr.	$700
					Total for Task 1:	**$7,897.20**

Attendance at additional meetings or performance of additional work which is outside of this proposal will be invoiced based upon hourly rates and expenses, as outlined in the attached fee schedule.

ATTACHMENT B

Timing:

We will commit to meeting deadlines as required to keep the project schedule. We request one week to provide a completed study after receipt of traffic volumes from the traffic engineer.

Saxelby Acoustics maintains automobile, general, and professional liability insurance policies with one million dollars coverage each and two million dollars aggregate.

Thank you again for inviting our proposal, and please call or email me if you have any questions.

Sincerely,

Saxelby Acoustics LLC

Luke Saxelby, INCE Bd. Cert.
Principal Consultant
Board Certified, Institute of Noise Control Engineering

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ATTACHMENT B

Saxelby Acoustics 2019 Fee Schedule and Consulting Terms

Item	Rate
Principal Consultant *Regular Rate* *Legal Rate (Depositions, court testimony, expert witness conference)*	 $175/hr. $400/hr.
Technical Staff	$125/hr.
Administrative Staff	$75/hr.
Mileage Rate	IRS Rate ($0.58/mile)
Meals and Lodging	$200/day
Sound Level Meter *Basic (daily)* *Basic (weekly)* *Advanced (daily)* *Advanced (weekly)* *Very Low Noise (daily)* *Very Low Noise (weekly)*	 $100/day $300/week $150/day $500/week $200/day $750/week
IIC Tapping Machine	$500/day
Sound System for Acoustic Testing	$200/day $500/week

Insurance Coverage
Saxelby Acoustics maintains automobile, general, and professional liability insurance policies with one million dollars coverage each and two million dollars aggregate. Certificates of insurance to our clients can be issued for no additional fee.

Request for Retainers
For new clients, a retainer of up to 50% of the contract may be required prior to beginning work on the project.

Invoicing and Terms of Payment
Saxelby Acoustics reserves the right to submit monthly invoices for services and expenses which have been incurred when the project duration is expected to exceed 30 days. Payment for professional services is due within 30 days of the invoice date, and past due thereafter. Past due invoices will incur interest at the rate of 2% per month on the balance due, unless otherwise agreed upon. We will accept bank transfer (ACH) and credit card payments for no additional fee.

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Attachment B: TJKM Scope of Work

ATTACHMENT B

TJKM

VISION THAT MOVES YOUR COMMUNITY

November 20, 2019

Nick Pappani
Raney Planning and Management
1501 Sports Drive, Suite A
Sacramento, CA 95834

Subject: Proposal for Traffic Impact Study in the City of Pinole – Pinole Shores

Dear Mr. Pappani:

TJKM Transportation Consultants is pleased to present this proposal to conduct a traffic study for the proposed Pinole Shores Project located on near the intersection of San Pablo Avenue and Pinole Shores Drive, and south of the Bay Trail and Union Pacific Railroad tracks. It is our understanding, that this project was adopted in 2006 for the construction of eight buildings, however, since 2006, the project has provided one retail building, two office buildings and one warehouse-light industrial building. As part of this proposal, the project proposes to construction two large warehouse-light industrial buildings, resulting in six buildings instead of the approved eight buildings. These warehouses will cumulatively increase the approved square footage by approximately 30,000 square feet. TJKM will look at the delta between the approved 2006 project and the proposed revised project, incorporating the built portion of the development.

TJKM proposes to conduct a full traffic impact study. The traffic study would examine the following intersections:

1. San Pablo Avenue/ Pinole Shores Drive
2. San Pablo Avenue/ Sunnyview Drive
3. San Pablo Avenue/ Appian Way-Pinon Avenue
4. San Pablo Avenue/ Tennent Avenue
5. San Pablo Avenue/ Project Driveway 1
6. San Pablo Avenue/ Project Driveway 2

The scenarios to be examined would be Existing, Existing Plus project, Cumulative, and Cumulative plus Project. For each scenario TJKM would calculate the level of service at each intersection based on standard traffic engineering practices. TJKM would conduct new a.m. and p.m. counts at all study intersections. Additionally 24 hour volume and speed counts will be collected at two locations along San Pablo Avenue.

TJKM will calculate the expected trip generation for the new project using procedures from the Institute of Transportation Engineers *Trip Generation, 10th Edition.* The study would examine the level of service at each intersection in a.m. and p.m. and determine the difference between the approved 2006 project buildings, the existing constructed buildings, and the proposed buildings.

We will also determine the significance of impacts, based on City of Pinole standards of significance. We will suggest mitigation measures where required. For intersections where the project would add a significant number of left-turning vehicles, the adequacy of existing storage at turn pockets will be assessed by means of comparison with the expected 95th percentile vehicle queues. The Synchro software program will be used to determine 95th percentile vehicle queues in accordance with the HCM 2000 methodology.

A signal warrant analysis will be evaluated at the intersection of San Pablo Avenue and Meadow/Project Driveway 1.

We will also examine on-site circulation and appropriateness of the specific access locations. We will also review adequacy of proposed parking. TJKM will evaluate the impact of the project on local pedestrian and bicycle circulation and suggest mitigation measures to alleviate any impacts placed on these modes of travel.

Though Contra Costa County has yet to establish their own approved methodology for Vehicle Miles Travelled (VMT) at the time of this study, TJKM will provide a brief qualitative discussion on VMT in this report.

We will prepare a full traffic study report and submit a draft for review within approximately six to eight weeks from notice-to-proceed and contract, pending review from the City of Pinole. It should be noted, new traffic counts is time sensitive and would have to be collected the first two weeks of December. Should a contract not be in place until then, counts would have to be collected in early January, after the holiday season. Additionally, TJKM will be closed between December 23, 2019 and January 3, 2020. These factors can impact the schedule.

Our proposed budget, for the above referenced scope of work is $18,100. If the scope and fee estimate are acceptable to you, we can provide you with a standard contract. This offer is good for 90 days from the date of this letter.

Although this scope of work has been defined specifically for this project, it is possible that changes may need to be made to the scope in the future. Any items not expressly mentioned in the above scope will be considered extra services and will be billed at our standard billing rates. Typical extra service items are: change in site plan; additional study intersections, additional field work, additional analysis, project meetings, and attendance at any public hearings not specified in this scope of work. Extra services will not proceed without prior authorizations.

Thanks for the opportunity to submit this proposal. Please contact us if there are questions.

Very truly yours,

Chris D. Kinzel

Chris D. Kinzel, P.E.
Vice President

CITY COUNCIL REPORT 7F

DATE: JANUARY 21, 2020

TO: MAYOR AND COUNCIL MEMBERS

FROM: ANDREA MILLER, FINANCE DIRECTOR

SUBJECT: RECEIVE AND ACCEPT THE COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) FOR THE FISCAL YEAR (FY) ENDED JUNE 30, 2019

RECOMMENDATION

Receive and accept the Comprehensive Annual Financial Report (CAFR) for the fiscal year (FY) ended June 30, 2019.

BACKGROUND

The CAFR, which contains the City of Pinole's basic financial statements, auditor's report, and important supplemental information, 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, 2019 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 in order to enhance transparency of local government. A copy of the CAFR is available for public inspection in the City's Administrative Offices at 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

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 a narrative overview and analysis of the City's financial activities for the fiscal year ended June 30, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal (pages i-v), the City's basic financial statements (pages 25-42), and the notes to the financial statements (pages 44-85).

FINANCIAL HIGHLIGHTS

- The City's total net position (assets and deferred outflows of resources less liabilities and deferred inflows of resources) was $40.9 million at the close of FY 2018-19. Of this amount, $31.1 million is restricted for specific purposes (restricted net position).

- The City's net position increased by $5.3 million as compared to FY 2017-18. This increase is primarily the result of changes in governmental activities due to the establishment of a Section 115 Pension Fund in the amount of $17.2 million, offset by a reduction in cash and investments with fiscal agent in the amount of $6.2 million due to the sale of PALC related investments, and a reduction in liabilities due to the repayment of a loan advance from the Successor Agency in the amount of $1.6 million. Overall, governmental activities net position increased by $2.87 million, while business-type activities increased by $2.4 million.

- Governmental funds reported ending balances of $51.9 million, an increase of $5.4 million in comparison to the prior fiscal year. The General Fund as presented in the financial statements includes: General Fund – 100, Measure S 2006 Fund – 105, Measure S 2014 Fund – 106, General Reserve Fund – 150, Equipment Reserve Fund – 160, and Section 115 Pension Fund - 700.

- The General Fund balance is $34.8 million, of which $10.2 million is unassigned. The unassigned fund balance represents the portion that has not been 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. The City has received this certificate annually for the last twenty-two consecutive years.

FISCAL IMPACT

There is no fiscal impact in accepting the FY 2018-19 CAFR.

ATTACHMENTS

A – City of Pinole Comprehensive Annual Financial Report for the year ended June 30, 2019.
B – Auditors Report on Internal Control for year ended June 30 2019.
C – Auditors Report on Measure S 2006 Agreed upon Procedures - FY 2018-19.
D – Auditors Report on Measure S 2014 Agreed upon Procedures - FY 2018-19.
E – Auditors Letter to Governing Body – SAS 114 for FY 2018-19.
F – Auditors Report on Agreed Upon Procedures Applied to Appropriations Limit Schedule for year ending 6-30-20.

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ATTACHMENT A

City of Pinole, California

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2019

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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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STATISTICAL SECTION

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Introductory Section

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CITY OF PINOLE

2131 Pear Street
Pinole, CA 94564

Phone: (510) 724-9833
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www.ci.pinole.ca.us

December 31, 2019

The Honorable Mayor, Members of the City Council
City Manager and Citizens 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 ended June 30, 2019. The City of Pinole is required to annually issue a complete set of financial statements presented in conformance with generally accepted accounting principles (GAAP) and audited by an independent, certified public accounting firm.

This report presents the finances of the City of Pinole. Management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making these representations, 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 aspects.

Badawi and Associates, a firm of licensed certified public accountants, has audited the City of Pinole's financial statements. The objective of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended June 30, 2019, are free of material misstatement. The independent 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, 2019, are fairly presented in conformity with GAAP. Their independent auditor's report is the first component presented in the financial section of this report.

The independent audit of the City's financial statements is part of a broader, federally mandated "Single Audit" designed to meet the needs of federal grantor agencies. The standards governing Single Audit engagements require the auditor to report not only on their fair presentation of the City's financial statements, but also on the City's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the City's separately issued Single Audit Reports. A Single Audit Report is not required for the fiscal year ended June 30, 2019 as a result of federal expenditures for the year below the $750,000 threshold.

Accounting standards require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). 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 itlettermmediately following the independent auditors report in the financial section of this report.

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 Highway 80. The City currently has a land area of 5 square miles and a population of 19,498.

The City operates under the Council-Manager form of government, with five Council members (consisting of a mayor and a four-member council) elected 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. The Council appoints the City Manager, City Attorney and City Clerk. Policymaking and legislative authorities are vested in the City Council, who among other things, passes ordinances, adopts the budget, and appoints committees. The City's 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 100 fulltime and 26 part-time authorized personnel in fiscal year 2018-19. The City provides public safety (Police and Fire), public services (maintenance of streets and roads), community development (land use, building and housing standards regulation), recreation programs, parks and recreation areas, wastewater utilities, administration and fiscal services.

The financial statements included in the CAFR present 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. Discreetly presented 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 the of the City as was the case with the former Redevelopment Agency, but is accounted for in a Private Purpose Trust Fund in the Fiduciary Funds segment of the financial report.

Assessing the City's Economic Condition

<u>Local Economy</u>
The City continues to show improvement in its economy with a strengthening local tax base in both retail sales and real property values. The region has a varied manufacturing, industrial and commercial base, but the City's principle businesses are engaged in merchandising and retail sales. The local unemployment rate decreased to 3.2%, down from 3.5% in 2018. Contra Costa County, which includes Pinole, has an unemployment rate of 3.2%, which is less than the state's average rate of 4.2%.

<u>Commercial Activity</u>
The vacancy rate for commercial properties within the City's business districts held steady during the current fiscal year. Ace Hardware opened in August of 2019 in the space formerly occupied by Orchard Supply Hardware which closed in 2018. Staff is working to identify new businesses to occupy space vacated by Toy's R Us and Kmart during 2018.

- *CVS Pharmacy Project*
  The development of a new approximately 15,000 square foot CVS store with a drive through pharmacy at 1617 Canyon Drive (southeast corner of the intersection of Appian Way and Canyon Drive) was completed in Summer of 2019. The project involved demolition of the existing multi-story medical building, relocation of two existing wireless communications facilities within the approximately 1.9-acre project site and the construction of a clock tower structure to camouflage the proposed relocated wireless communication facility antennas. The new store replaced the existing CVS store in the Appian 80 Shopping Center.

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- *Gateway Shopping Center Project*
  The Gateway Shopping Center is an approximately 5.5-acre site located on both the east and west sides of Pinole Valley Road, just north of Interstate Highway 80 and south of Henry Avenue. The site is bordered by Pinole Creek on the west, Henry Avenue on the north, the existing Kaiser Permanente Medical facility on the east, and Interstate 80 and Pinole Valley Lanes on the south.

  The Gateway East portion of the project includes an approximately 11,000 square foot medical office building with an associated parking garage, and a 75-foot pylon sign, to be occupied by DaVita Dialysis Clinic and planned to open in the second half of 2019. The project also includes a drive through Starbucks which opened in November 2016. The Gateway West portion of the project is complete and includes Sprouts Farmers Market, Habit Burger, Orange Theory, and Jovance Salon and Barbering.

Major Initiatives

Budget Recovery Plan
During fiscal year 2018-19, the City maintained its commitment towards improving the General Fund's financial condition. The General Fund reserve was established in fiscal year 2014-15 in the amount of $3 million using one time revenues mainly from the sale of property from the former Redevelopment Agency. City Council established a goal of funding a $5.5 million reserve, or six months equivalent of operating expenses. Beginning in fiscal year 2016-17, $200,000 was allocated to general reserves from Measure S 2014 funding. The City fully funded its reserve in the amount of $6.9 million in November of 2018 with fiscal year ending June 30, 2018 surplus.

Capital Facilities and Infrastructure Projects

- *Wastewater Pollution Control Plant Improvements*
  Construction of the Pinole-Hercules Wastewater Treatment Plant upgrade project which has been in development for the past six years began in May of 2016. Construction is substantially completed with estimated completion in January of 2020.

  The estimated project cost is $53 million and is funded 50/50 by the cities of Pinole and Hercules. The City received a low interest State Revolving Fund (SRF) loan in the amount of $26.6 million from the State Water Resources Control Board (SWRCB) for its proportionate share of construction costs. The City adopted a 5-year rate plan on July 2, 2013 to generate the required debt service funding, and a new rate plan was adopted July 18, 2018. The rates for a Single-Family Residence (SFR) increased from $62.55/month to $65.40/month effective July 1, 2018.

Community Events

- The Pinole Police Department hosted several community outreach programs such as: National Night Out, Beat Team Meetings, Coffee with a Cop, Police/Clergy Coalition, School Liaison Officer Program, Paws on Patrol, and the Parent Program.

- The Annual Community Service Day was held in May 2019. This event was attended by more than a hundred civic-minded community members who joined together to volunteer in a variety of hands-on community projects throughout Pinole. The event concluded with an appreciation lunch at the Pinole Youth Center.

- Other community events include: a Halloween Carnival, Christmas Tree Lighting, concerts and movies in the park, the American Cancer Society's annual Relay for Life, cookies and canvas fundraiser, wine tasting fundraiser, annual crab feed, Coastal Clean-up, Classic Car Show, and Special Olympics Northern California Bike the Bridges.

Financial Policies and Planning

The annual budget serves as the foundation for the City of Pinole's financial planning and control. The budget process begins in February with each department receiving a budget packet. The City Manager, Assistant City Manager and Finance Director meets with each department director to discuss their budget requests and to make adjustments where necessary. The Finance Subcommittee meets in May at which time the departments' proposed operating budgets are presented to the City Council for further review and preparation for the public hearing. Prior to July 1 of each year, the City Manager submits to the City Council a proposed operating budget for the coming fiscal year. The operating budget includes proposed expenditures and the financing sources. Public hearings are conducted in June to obtain taxpayers' 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 August 21, 2018 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.

The City has fully implemented the following most recent Governmental Accounting Standards Board (GASB) Statements: Statement No. 83, "*Certain Asset Retirement Obligations,*" and Statement No. 88, *"Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements."* Refer to Note 1 on pages 55 and 56 for more information.

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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, 2018. 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 and City Manager for their leadership and commitment to ensuring the long-term fiscal health of the City.

Respectfully submitted,

Andrea Miller
Finance Director

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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Pinole

California

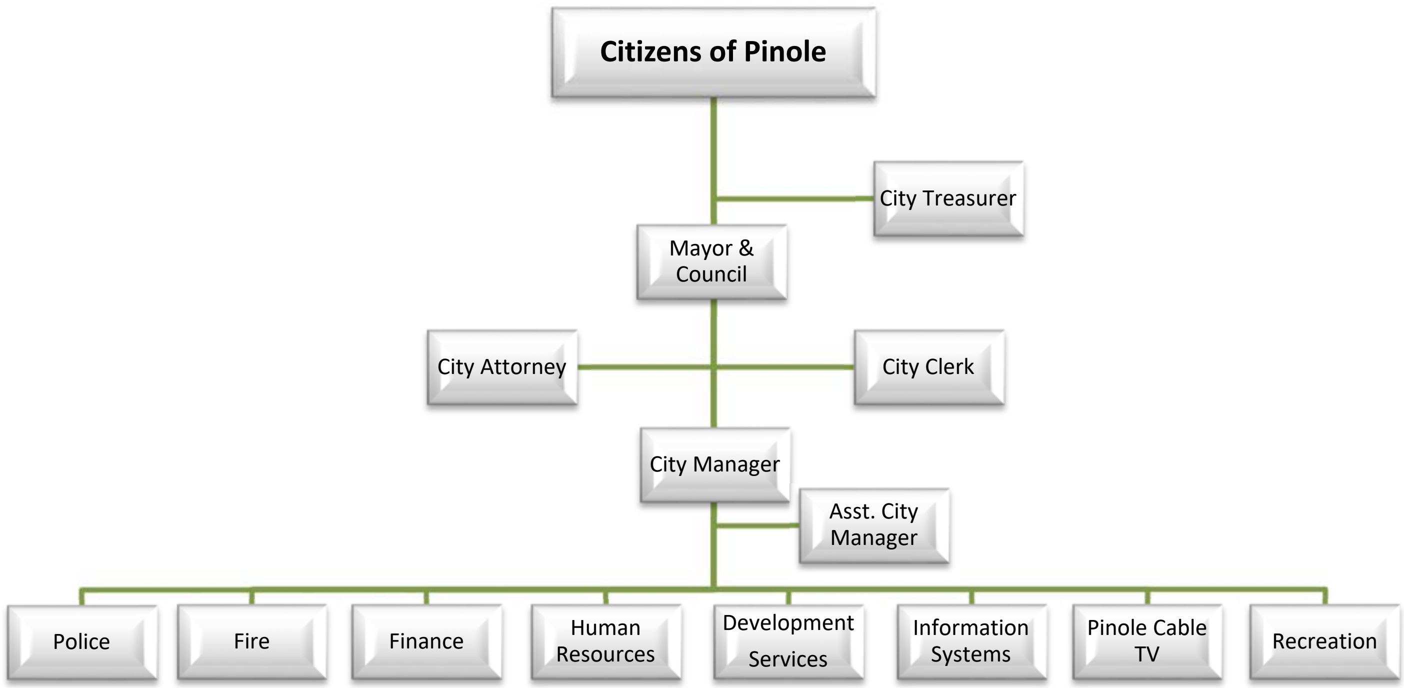
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

Christopher P. Morrill

Executive Director/CEO

CITY OF PINOLE – ORGANIZATIONAL CHART



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CITY OF PINOLE

ELECTED OFFICIALS AND ADMINISTRATIVE PERSONNEL

JUNE 30, 2019

ELECTED OFFICIALS

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

ADMINISTRATIVE PERSONNEL

City Manager	Michelle Fitzer
Assistant City Manager	Hector De La Rosa
City Attorney (Contract)	Eric Casher
Development Services Director	Tamara Miller
Finance Director	Andrea Miller
Police Chief	Neil Gang
Fire Chief	Scott Kouns
City Clerk	Heather Iopu

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CITY OF PINOLE CALIFORNIA
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Financial Section

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BADAWI & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

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, 2019, 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.

Address: 2855 Telegraph Avenue, Suite 312 Berkeley, CA 94705 • Phone: 510.768.8251 • Fax: 510.768.8249

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, 2019, 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, 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, budgetary comparison schedule for the City Capital Projects Fund, combining and individual nonmajor fund financial statements, budgetary comparison schedules on pages 96 to 122 and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison schedule for the combining and individual nonmajor fund financial statements and budgetary comparison schedules on pages 96 to 122 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 budgetary comparison schedule for the City Capital Projects Fund, combining and individual nonmajor fund financial statements, and the budgetary comparison schedules on pages 96 to 122 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.

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Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2019 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.

Badawi & Associates

Badawi and Associates
Certified Public Accountants
Berkeley, California
December 31, 2019

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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, 2019 (FY 2018-19). 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 2018-19 by $40.9 million (net position). Of this amount, $31.1 million is restricted for specific purposes (restricted net position), $43.1 million is the net investment in capital assets and $33.2 million represents a deficit in unrestricted net position.

- The City's net position increased by $5.3 million, a 14.8% increase at the close of FY 2018-19 as compared to FY 2017-18. This increase is primarily the result of the Section 115 Pension Fund in the amount of $17.2 million, offset by a reduction in cash and investments with fiscal agent of $6.2 million due to the sale of PALC related investments, and a reduction in liabilities due to the repayment of an outstanding loan due to the Successor Agency private-purpose trust fund. Overall, governmental activities net position increased by $2.87 million while business-type activities increased by $2.4 million.

- Governmental funds reported ending balances of $51.9 million, an increase of $5.4 million in comparison to the prior fiscal year ending June 30, 2018.

- The General Fund balance is $34.8 million, of which $10.2 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 2018-19 and FY 2017-18. 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, 2019 (2019) and June 30, 2018 (2018).

Summary of Net Position
(in millions)

	Governmental Activities		Business-type Activities		Totals	
	2019	**2018**	**2019**	**2018**	**2019**	**2018**
Assets:						
Current and other assets	$ 53.5	$ 49.2	$ 15.6	$ 12.7	$ 69.1	$ 61.9
Capital assets	30.2	31.9	42.1	36.1	72.3	68.0
Total assets	**83.7**	**81.1**	**57.7**	**48.8**	**141.4**	**129.9**
Deferred outflows of resources	7.8	9.0	0.9	0.5	8.7	9.5
Liabilities:						
Current liabilities	2.1	3.1	1.4	1.8	3.5	4.9
Long-term liabilities	63.6	65.8	35.5	27.4	99.1	93.2
Total liabilities	**65.7**	**68.9**	**36.9**	**29.2**	**102.6**	**98.1**
Deferred inflows of resources	5.9	5.6	0.7	0.5	6.6	6.1
Net position:						
Net investment in capital assets	29.9	31.8	13.1	13.4	43.0	45.2
Restricted	31.1	17.9			31.1	17.9
Unrestricted	(41.1)	(34.0)	7.9	6.2	(33.2)	(27.8)
Total net position	**$ 19.9**	**$ 15.7**	**$ 21.0**	**$ 19.6**	**$ 40.9**	**$ 35.3**

Analysis of Net Position

Net position may serve as a useful indicator of a government's financial position. The City's assets exceeded liabilities by $40.9 million at the close of FY 2018-19. The City's combined net position increased 15.9%, or $5.6 million from the prior fiscal year. This is primarily a result of changes in governmental activities due to the establishment of a Section 115 Pension Fund, sale of investments in the amount of $6.2 million related to the PALC sale in the prior fiscal year, and repayment of a loan advance from the Successor Agency from prior fiscal year-end surplus.

- *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 $43.0 million (106% 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 decreased by $2.1 million (Note 5). The majority of the decrease was attributable to the depreciation of equipment.

- *Restricted net position* of $31.1 million (76% of the total) represents resources that are subject to external restrictions on how they may be used. Of this amount, $9.3 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, increased by $5.4 million to negative $33.2 million. Governmental activities unrestricted net position was a negative $41.1 million (primarily as a result of implementing GASB Statement Nos. 45, 68, 71 and 75), and business-type activities net position was a positive $7.9 million.

Analysis of Activities

The following table reflects the changes in net position for governmental and business-type activities as of June 30, 2019 (2019) and June 30, 2018 (2018).

Statement of Changes in Net Position

	Governmental Activities		Business-type Activities		Totals		
	2019	2018	2019	2018	2019	2018	Total % Change
Revenues:							
Program revenues:							
Charges for services	$ 5,137,896	$ 4,238,689	$ 7,211,834	$ 6,524,537	$ 12,349,730	$ 10,763,226	14.7%
Operating grants and contributions	2,136,212	11,483,081			2,136,212	11,483,081	-81.4%
Capital grants and contributions							
Total program revenue	7,274,108	15,721,770	7,211,834	6,524,537	14,485,942	22,246,307	-34.9%
General revenues:							
Taxes:							
Property tax	3,775,074	4,555,299			3,775,074	4,555,299	-17.1%
Sales tax	8,483,537	8,327,359			8,483,537	8,327,359	1.9%
Franchise tax	735,311	747,625			735,311	747,625	-1.6%
Utility tax	2,192,427	2,293,756			2,192,427	2,293,756	-4.4%
Transient occupancy tax	485,499	513,368			485,499	513,368	-5.4%
Other taxes	491,186	457,231			491,186	457,231	7.4%
Motor Vehicle in Lieu	1,806,640	1,701,939			1,806,640	1,701,939	6.2%
Investment Earnings	1,704,964	278,155	129,641	58,958	1,834,605	337,113	444.2%
Miscellaneous	29,163	135,059			29,163	135,059	-78.4%
Total general revenues	19,703,801	19,009,791	129,641	58,958	19,833,442	19,068,749	4.0%
Total revenues	26,977,909	34,731,561	7,341,475	6,583,495	34,319,384	41,315,056	-16.9%
Expenses:							
General government	4,931,705	3,482,534			4,931,705	3,482,534	41.6%
Public safety	12,060,171	12,202,527			12,060,171	12,202,527	-1.2%
Public services	3,416,574	3,217,759			3,416,574	3,217,759	6.2%
Recreation	1,069,375	1,145,227			1,069,375	1,145,227	-6.6%
Community development	2,338,177	1,642,031			2,338,177	1,642,031	42.4%
Interest and fiscal charges	287,729	331,464			287,729	331,464	-13.2%
Wastewater utility			4,930,113	5,193,994	4,930,113	5,193,994	-5.1%
Total expenses	24,103,731	22,021,542	4,930,113	5,193,994	29,033,844	27,215,536	6.7%
Revenues over (under) expenses	2,874,178	12,710,019	2,411,362	1,389,501	5,285,540	14,099,520	-62.5%
Changes in Net Position	2,874,178	12,710,019	2,411,362	1,389,501	5,285,540	14,099,520	-62.5%
Net position, beginning of year, restated	17,047,281	2,941,729	18,561,003	18,233,333	35,608,284	21,175,062	68.2%
Net position, end of year	19,921,459	15,651,748	20,972,365	19,622,834	40,893,824	35,274,582	15.9%

Governmental Activities

Governmental activities net position increased by $2.9 million accounting for 54% of the total increase in net position of $5.3 million. Key elements of the change in net position are as follows:

- Program revenue, charges for services reflected an increase of $0.9 million (21.2%) over FY 2017-18. This is the result of increased permit and fee revenue resulting from development in the Gateway and Appian 80 areas, and increased dispatch fees for service to cities of Hercules and San Pablo.

- General revenue reflected an increase of $0.8 million (4.0%) over FY 2017-18. This is largely attributable to an increase in Investment Earnings of $1.4 million (513%) over FY2017-18 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 $2.0 million (9.5%) in FY 2018-19. The most significant changes were in general government with an increase of $1.4 million (41.6%), and community government with an increase of $0.7 million (42.4%). The increases reflected are the result of one-time vehicle and equipment purchases made in the prior fiscal year that did not have similar expenditure amounts occur in the current fiscal year.

Business-type Activities

Business-type activities increased the City's net position by $2.4 million accounting for 46% of the total increase in net position of $5.3 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 increased $0.7 million (10.5%) over the prior fiscal year.

- There was a decrease in expenses over the prior fiscal year of $0.3 million (-5.1%). Depreciation expense is considered a cost of service in proprietary funds, which accounted for $0.4 million in FY 2018-19 (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 2018 monthly rate for single family residents was $65.40.

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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, 2019:

Governmental Fund Balances

	General Fund		Other Governmental Funds		Total Governmental Funds	
Nonspendable	$	13,178			$	13,178
Restricted	$	17,446,090	$	14,356,490	$	31,802,579
Assigned	$	7,167,912	$	2,800,614	$	9,923,756
Unassigned	$	10,173,374	$	(33,827)	$	10,139,547
Total Fund Balances	**$**	**34,800,553**	**$**	**17,078,507**	**$**	**51,879,060**

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, 2019, the City's governmental funds reported combined fund balances of $51.9 million, which is an increase of $5.4 million (11.6%) when compared to the prior fiscal year, FY 2017-18. This is primarily the result of recording the Section 115 Pension Fund as restricted General Fund cash, and the sale of investments held with fiscal agent related to the sale of the Pinole Assisted Living Community (PALC) property in the prior fiscal year.

Nonspendable fund balances constitute $13 thousand, (.03%) 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 $31.8 million, (61.3%) of the combined governmental fund balance and are constrained for a specific purpose by external parties, constitutional provision, or enabling legislation.

Assigned fund balances constitute $5.3 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 $14.9 million (28.7%) 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 2018-19 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 $8.9 million, primarily reflecting the restricted Section 115 Pension Fund of $17 million, and revenues in excess of expenditures in the current fiscal year of $3.4 million, offset by other financing uses in the amount of $5.4 million as a result of operating contributions to other operating funds.

General Fund revenue increased by $0.3 million (1.3%) this fiscal year. The largest component of this increase is in the Investment Earnings revenue category of $1.3 million (2681.6%). This is a result of recording the Section 115 Pension Fund as restricted cash in the General Fund.

General Fund expenditures increased $1.9 million this fiscal year (12.4%). This is primarily attributed to salary and benefit increases.

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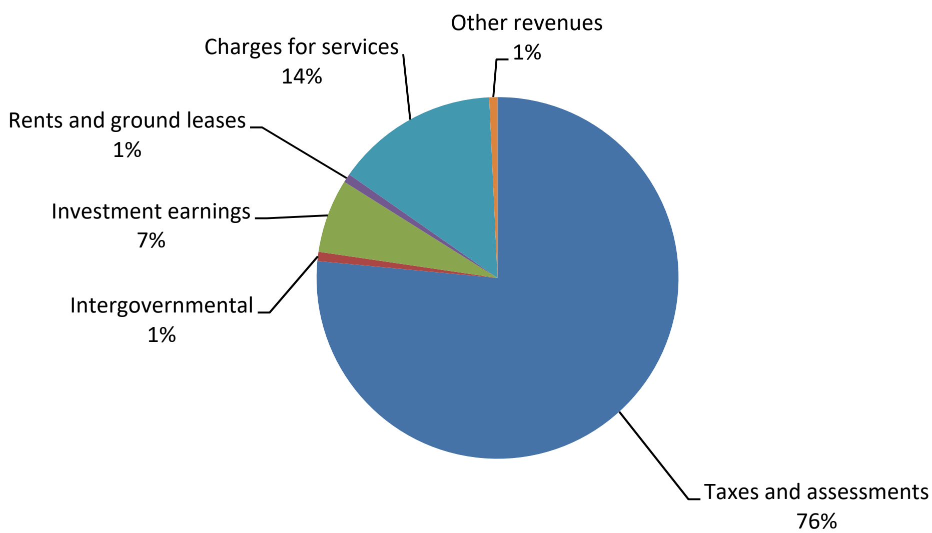
Revenue

The following table highlights the General Fund revenue by source as of June 30, 2019.

Revenue by Source

	% of Total	FY 2018-19
Taxes and assessments	76%	15,580,961
Intergovernmental	1%	167,019
Investment earnings	7%	1,345,845
Rents and ground leases	1%	160,333
Charges for services	15%	2,964,623
Other revenues	1%	151,011
Total	100%	20,369,792

Revenue by Source

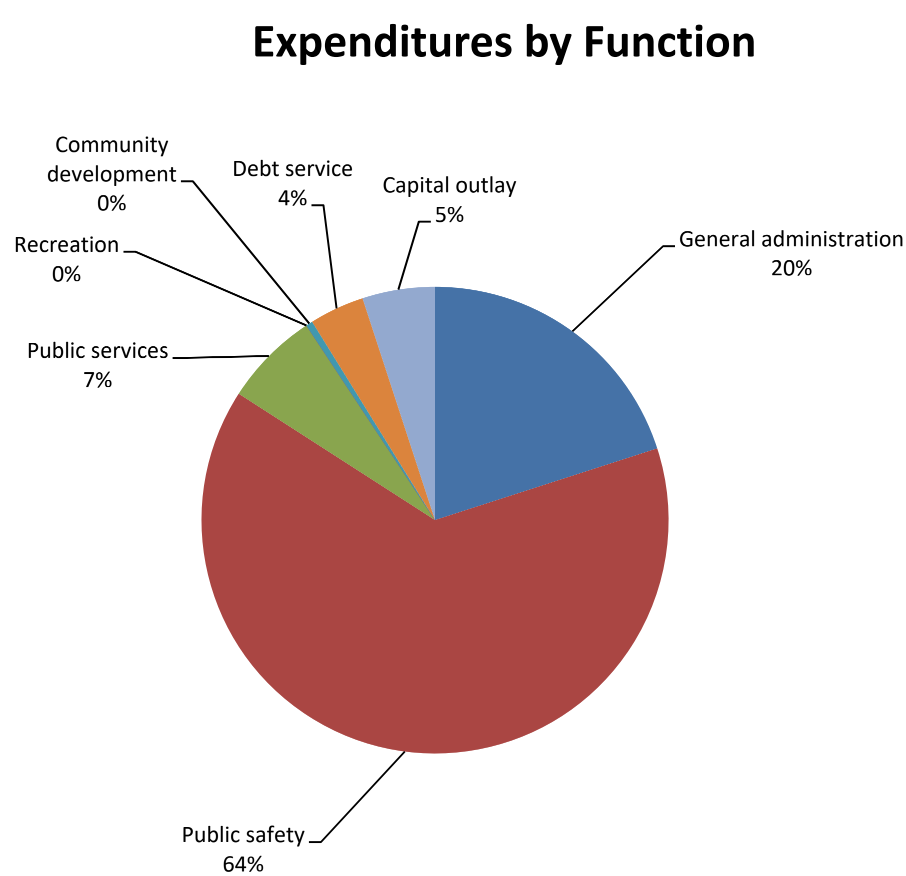


Expenditures

The following table highlights the General Fund expenditures by function as of June 30, 2019.

Expenditures by Function

	% of Total	FY 2018-19
General administration	20%	3,398,182
Public safety	64%	10,869,865
Public services	7%	1,119,762
Recreation	0%	0
Community development	0%	78,689
Debt service	4%	643,846
Capital outlay	5%	853,717
Total	100%	16,964,061



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 increased by $2.0 million this fiscal year as compared to the prior fiscal year. This is largely the result of fees associated with new development in the Gateway Shopping Center and Appian 80, and an increase in low-mod home loan repayments.

Other governmental funds expenditures increased by $0.1 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 $1.3 million (6.9%) over the prior fiscal year to a total of $21.0 million. Operating income for FY 2018-19 was $2.5 million, as revenues increased $0.7 million, while expenditures decreased $0.3 million.

The Fund's Net Position is comprised of $13.1 million net investment in capital assets and $7.9 million in unrestricted net assets at June 30, 2019. 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 2018-19, and the balance remaining at June 30, 2019 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, 2019 was $45.1 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).

Net investment in capital assets for the governmental and business-type activities are presented below to illustrate changes from the prior year:

Capital Assets at Year-end

	2019	2018	Net Change
Governmental Activities			
Land (and Construction-in-progress)	$ 6,952,738	$ 6,907,421	$ 45,317
Buildings & Improvements	15,073,795	16,232,126	(1,158,331)
Equipment	5,266,266	5,029,188	237,078
Vehicles	3,211,345	3,179,216	32,129
Streets & Roads	50,184,035	50,184,035	0
Storm Drains	2,829,488	2,829,488	0
Bridges	3,117,473	3,117,473	0
Parks	2,420,246	2,420,246	0
Less accumulated depreciation	(58,893,938)	(57,957,289)	(936,649)
Totals	**$ 30,161,448**	**$ 31,941,904**	**$ (1,780,456)**
Business-type activities			
Construction in Progress	$ 27,537,192	$ 21,370,171	$ 6,167,021
Sewer Lines	7,650,185	7,650,185	0
Buildings & Improvements	20,708,146	20,670,132	38,014
Vehicles	578,652	578,652	0
Equipment	3,279,275	3,272,597	6,678
Less accumulated depreciation	(17,645,351)	(17,420,246)	(225,105)
Totals	**$ 42,108,099**	**$ 36,121,491**	**$ 5,986,608**

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Debt Administration:

Each of the City's debt issues is discussed in detail in Note 7 to the financial statements. At June 30, 2019 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

Governmental Activity Debt:	Balance June 30, 2019	Balance June 30, 2018	Net Change
Pension Obligation bonds	$ 3,194,853	$ 3,436,175	$ (241,322)
Capital Lease Obligations	68,695	183,490	(114,795)
Total Debt	**$ 3,263,548**	**$ 3,619,665**	**$ (356,117)**

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

Other Long-term Liabilities

Other Long-term Liabilities:	Balance June 30, 2019	Balance June 30, 2018	Net Change
Compensated Absences	664,632	656 630	8,002
Total Other Long-term Liabilities	**$ 664,632**	**$ 656,630**	**$ 8,002**

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:

- Successful implementation of the **City's Budget Recovery Plan** has eliminated structural deficits between the generation and collection of current period revenues and those on-going expenditures required to sustain basic service levels for all programs and activities.

- **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 17, 2019 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.

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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, 2019

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	$ 27,897,060	$ 14,289,062	$ 42,186,122
Accounts receivable	2,627,727	1,264,266	3,891,993
Inventory	13,178	12,624	25,802
Prepaid bond insurance	332,555	-	332,555
Land held for redevelopment	1,222,070	-	1,222,070
Due from private-purpose trust fund	4,291,575	-	4,291,575
Restricted cash - pension	17,159,258	-	17,159,258
Capital assets:			
Land and construction in progress	6,952,738	27,537,192	34,489,930
Capital assets being depreciated, net	23,208,710	14,570,907	37,779,617
Total assets	83,704,871	57,674,051	141,378,922
DEFERRED OUTFLOWS OF RESOURCES			
Pension related amounts	6,686,920	743,083	7,430,003
OPEB related amounts	1,081,801	120,200	1,202,001
Total deferred outflows of resources	7,768,721	863,283	8,632,004
LIABILITIES			
Accounts Payable	1,473,112	1,066,717	2,539,829
Unearned revenue	12,081	-	12,081
Deposits payable	179,170	-	179,170
Long-term liabilities:			
Due within one year	398,556	325,534	724,090
Due in more than one year	3,529,624	28,843,898	32,373,522
Other postemployment benefits:			
Due in more than one year	31,802,321	3,533,591	35,335,912
Net pension liability:			
Due in more than one year	28,274,470	3,141,587	31,416,057
Total liabilities	65,669,334	36,911,327	102,580,661
DEFERRED INFLOWS OF RESOURCES			
Pension related amounts	2,008,763	223,194	2,231,957
OPEB related amounts	3,874,036	430,448	4,304,484
Total deferred inflows of resources	5,882,799	653,642	6,536,441
NET POSITION			
Net investment in capital assets	29,977,958	13,088,528	43,066,486
Restricted for:			
Streets & roads	2,190,457	-	2,190,457
Capital projects	1,477,416	-	1,477,416
Public safety	907,328	-	907,328
Storm sewer	46,621	-	46,621
Housing activities	9,281,269	-	9,281,269
Pension	17,159,258	-	17,159,258
Unrestricted	(41,118,848)	7,883,837	(33,235,011)
Total net position	$ 19,921,459	$ 20,972,365	$ 40,893,824

See accompanying notes to the basic financial statements.

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City of Pinole

Statement of Activities

For the year ended June 30, 2019

		Program Revenues			
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total
Primary Government:					
Governmental activities:					
General government	4,931,705	$ 643,524	$ 86,444	$ -	$ 729,968
Public safety	12,060,171	1,186,008	705,110	-	1,891,118
public services	3,416,574	169,758	1,005,678	-	1,175,436
Recreation	1,069,375	770,397	338,980	-	1,109,377
Community development	2,338,177	2,368,209	-	-	2,368,209
Interest and fiscal charges	287,729	-	-	-	-
Total governmental activities	24,103,731	5,137,896	2,136,212	-	7,274,108
Business-type activities:					
Wastewater utility	4,930,113	7,211,834	-	-	7,211,834
Total business-type activities	4,930,113	7,211,834	-	-	7,211,834
Total primary government	$ 29,033,844	$ 12,349,730	$ 2,136,212	$ -	$ 14,485,942

General Revenues:

Taxes:

Property taxes

Sales taxes

Franchise taxes

Utility taxes

Transient occupancy tax

Other taxes

Unrestricted motor vehicle in lieu

Investment earnings

Miscellaneous

Total general revenues

Change in net position

Net position - beginning of year, as restated

Net position - end of year

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Primary Government Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
$ (4,201,737)	$ -	$ (4,201,737)
(10,169,053)	-	(10,169,053)
(2,241,138)	-	(2,241,138)
40,002	-	40,002
30,032	-	30,032
(287,729)	-	(287,729)
(16,829,623)	-	(16,829,623)
-	2,281,721	2,281,721
-	2,281,721	2,281,721
(16,829,623)	2,281,721	(14,547,902)
3,775,074	-	3,775,074
8,483,537	-	8,483,537
735,311	-	735,311
2,192,427	-	2,192,427
485,499	-	485,499
491,186	-	491,186
1,806,640	-	1,806,640
1,704,964	129,641	1,834,605
29,163	-	29,163
19,703,801	129,641	19,833,442
2,874,178	2,411,362	5,285,540
17,047,281	18,561,003	35,608,284
$ 19,921,459	$ 20,972,365	$ 40,893,824

See accompanying notes to the basic financial statements.

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FUND FINANCIAL STATEMENTS

Governmental Fund Financial Statements

Proprietary Fund Financial Statements

Fiduciary Funds Financial Statements

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GOVERNMENTAL FUND FINANCIAL STATEMNTS

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 this 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, 2019

	Major Funds			
	General Fund	Housing Programs Special Revenue Fund	Non-Major Governmental Funds	Totals
ASSETS				
Cash and investments	$ 16,902,123	$ 3,777,761	$ 7,217,177	$ 27,897,061
Accounts receivable	1,750,527	640	876,561	2,627,728
Due from other funds	101,959	-	-	101,959
Due from private-purpose trust	-	4,291,575	-	4,291,575
Prepaid items and supplies	17,003	-	315,552	332,555
Inventory	13,178	-	-	13,178
Land held for redevelopment	-	1,222,070	-	1,222,070
Restricted cash - Pension	17,159,258	-	-	17,159,258
Total assets	$ 35,944,048	$ 9,292,046	$ 8,409,290	$ 53,645,384
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	$ 1,104,934	$ 834	$ 367,347	$ 1,473,115
Unearned revenue	2,137	9,943	-	12,080
Deposits payable	36,424	-	142,746	179,170
Due to other funds	-	-	101,959	101,959
Total liabilities	1,143,495	10,777	612,052	1,766,324
Fund Balances:				
Nonspendable	13,178	-	-	13,178
Restricted	17,446,089	9,281,269	5,075,221	31,802,579
Assigned	7,167,912	-	2,755,844	9,923,756
Unassigned	10,173,374	-	(33,827)	10,139,547
Total fund balances	34,800,553	9,281,269	7,797,238	51,879,060
Total liabilities, deferred inflows of resources, and fund balances	$ 35,944,048	$ 9,292,046	$ 8,409,290	$ 53,645,384

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City of Pinole

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

June 30, 2019

Total Fund Balances - Total Governmental Funds	$ 51,879,060
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 $57,957,289	30,161,448
Deferred outflows of resources related to changes in the net pension and OPEB liabilities are not reported in the governmental funds	7,768,721
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Long-term debt	(3,928,180)
Net OPEB obligation	(31,802,321)
Net pension liability	(28,274,470)
Deferred inflows related to changes in the net pension liability	(5,882,799)
Net Position of Governmental Activities	$ 19,921,459

See accompanying notes to the basic financial statements.

City of Pinole

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the year ended June 30, 2019

	Major Funds			
	General Fund	Housing Programs Special Revenue Fund	Non-Major Governmental Funds	Totals
REVENUES:				
Taxes and assessments	$ 15,580,961	$ -	$ 272,045	$ 15,853,006
Intergovernmental revenues	167,019	-	2,021,328	2,188,347
Loan repayments	-	1,656,645	-	1,656,645
Contributions	325	-	22,421	22,746
Investment earnings	1,345,845	133,717	50,068	1,529,630
Rents and ground leases	160,333	-	113,820	274,153
Charges for services	2,964,623	-	1,651,938	4,616,561
Fines, forfeitures and penalties	51,741	-	38,170	89,911
Other revenues	98,945	5,795	642,169	746,909
Total revenues	20,369,792	1,796,157	4,811,959	26,977,908
EXPENDITURES:				
Current:				
General government	3,398,182	-	404,224	3,802,406
Public Safety	10,869,865	-	932,032	11,801,897
Public services	1,119,762	-	528,615	1,648,377
Recreation	-	-	1,069,375	1,069,375
Community development	78,689	170,110	989,093	1,237,892
Capital outlay	853,717	-	565,547	1,419,264
Debt service:				
Principal	356,117	-	-	356,117
Interest and fiscal charges	287,729	-	-	287,729
Total expenditures	16,964,061	170,110	4,488,886	21,623,057
REVENUES OVER (UNDER) EXPENDITURES	3,405,731	1,626,047	323,073	5,354,851
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of asset	1,290	1,150	700	3,140
Transfers in	6,290,688	-	844,517	7,135,205
Transfers out	(844,517)	(6,290,688)	-	(7,135,205)
Total other financing sources (uses)	5,447,461	(6,289,538)	845,217	3,140
Net change in fund balances	8,853,192	(4,663,491)	1,168,290	5,357,991
FUND BALANCES:				
Beginning of year	25,947,361	13,944,760	6,628,948	46,521,069
End of year	$ 34,800,553	$ 9,281,269	$ 7,797,238	$ 51,879,060

See accompanying notes to the basic financial statements.

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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, 2019

Net Change in Fund Balances - Total Governmental Funds		$ 5,357,991
Governmental funds report capital outlays as expenditures while governmental activities report depreciation as expense to allocate those expenditures over the life of the assets:		
Capital asset purchases capitalized	$ 857,024	
Loss on disposal of assets	(1,031,701)	
Proceed from sale of assets	(3,140)	
Depreciation expense	(1,602,639)	
Total capital assets	$ (1,780,456)	(1,780,456)
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	$ 114,795	
Bond principal payments	241,322	
Total	$ 356,117	356,117
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	(8,002)	
Net difference between OPEB expense and contributions subsequent at the measurement date	(208,256)	
Net difference between pension expense and contributions subsequent at the measurement date	(843,216)	
Total	$ (1,059,474)	(1,059,474)
Change in Net Position of Governmental Activities		$ 2,874,178

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PROPRIETARY FUND FINANCIAL STATEMNTS

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.

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City of Pinole
Statement of Net Position
Proprietary Funds
June 30, 2019

		Business-type Activities Wastewater Utility Enterprise Fund
ASSETS		
Current assets:		
Cash and investments	$	14,289,062
Accounts receivable		1,264,266
Inventory		12,624
Total current assets		15,565,952
Noncurrent assets:		
Construction in progress		27,537,192
Capital assets being depreciated, net		14,570,907
Total assets	$	57,674,051
DEFERRED OUTFLOWS OF RESOURCES:		
Pension and OPEB related amounts		863,283
Total deferred inflows of resources		863,283
LIABILITIES		
Current liabilities:		
Accounts Payable	$	1,066,717
Compensated absences - current		15,534
Bonds payable - current		310,000
Total current liabilities		1,392,251
Noncurrent liabilities:		
Compensated absences - noncurrent		134,327
Net OPEB Liability		3,533,591
Bonds payable - noncurrent		6,968,000
Notes payable - noncurrent		21,741,571
Net Pension Liability		3,141,587
Total noncurrent liabilities		35,519,076
Total liabilities		36,911,327
DEFERRED INFLOWS OF RESOURCES:		
Pension and OPEB related amounts		653,642
Total deferred inflows of resources		653,642
NET POSITION		
Net investment in capital assets		13,088,528
Unrestricted		7,883,837
Total deferred inflows of resources	$	20,972,365

See accompanying notes to the basic financial statements.

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City of Pinole

Statement of Revenues, Expenses and Changes in Fund Net Position

Proprietary Funds

For the year ended June 30, 2019

	Business-type Activities Wastewater Utility Enterprise Fund
OPERATING REVENUES:	
Charges for services	$ 7,210,207
Other operating revenue	1,627
Total operating revenues	7,211,834
OPERATING EXPENSES:	
Sewer Treatment Plant	3,996,586
Sewer Maintenance	177,634
Depreciation	540,698
Total operating expenses	4,714,918
OPERATING INCOME (LOSS):	2,496,916
NONOPERATING REVENUES (EXPENSES):	
Interest revenue	129,641
Interest expense	(215,195)
Total nonoperating revenues (expenses)	(85,554)
Change in net position	2,411,362
NET POSITION:	
Beginning of year, as restated	18,561,003
End of year	$ 20,972,365

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City of Pinole

Statement of Cash Flows

Proprietary Funds

For the year ended June 30, 2019

	Business-type Activities Wastewater Utility Enterprise Fund
CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from customers	$ 6,407,640
Cash paid to suppliers	(2,815,002)
Cash paid to employees	(1,507,640)
Net cash provided by operating activities	2,084,998
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Capital debt drawdowns	6,577,214
Acquisition and construction of capital assets	(6,213,840)
Principal paid on capital debt	(298,000)
Interest paid on capital debt	(215,195)
Net cash used in capital and related financing activities	(149,821)
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest and dividends	129,641
Net cash provided by investing activities	129,641
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,064,818
CASH AND CASH EQUIVALENTS:	
Beginning of year	12,224,244
End of year	$ 14,289,062
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:	
Operating income (loss)	$ 2,496,916
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation	540,698
(Increase) decrease in assets:	
Accounts receivables	(804,194)
Prepaid items	-
Inventory	(11,426)
Deferred outflows of resources: pension	(365,121)
Increase (decrease) in liabilities:	
Accounts payable	(271,111)
Compensated absences	17,383
Net OPEB liability	(25,209)
Net Pension Liability	335,853
Deferred inflow of resources	171,209
Net cash provided by (used in) operating activities	$ 2,084,998

See accompanying notes to the basic financial statements.

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City of Pinole

Statement of Fiduciary Net Position

Fiduciary Funds

June 30, 2019

	Private-Purpose Trust Fund	Agency Funds
ASSETS		
Cash and cash equivalents	$ 7,601,178	$ 161,731
Accounts receivable	4,618	-
Notes receivable, net of allowance	316,965	-
Advances to other funds	-	-
Land held for redevelopment	3,151,254	-
Capital assets, net of accumulated depreciation	12,126,571	-
Total assets	23,200,586	$ 161,731
LIABILITIES		
Liabilities:		
Accounts payable	$ 5,764	$ -
Funds held in trust	122	161,731
Due to City	4,291,575	-
Due to County	18	-
Interest Payable	186,477	-
Bonds payable:		
Due within one year	4,890,000	-
Due in more than one year	14,950,000	-
Total liabilities	24,323,956	$ 161,731
Net Position		
Held in trust for dissolution of RDA	(1,123,370)	
Total net position	$ (1,123,370)	

City of Pinole

Statement of Changes in Fiduciary Net Position

All Fiduciary Funds - Private Purpose Trust Fund

For the year ended June 30, 2019

	Successor Agency Former Pinole Redevelopment Agency
ADDITIONS:	
Property taxes	$ 5,448,993
Investment income	26,800
Other revenues	17,328
Total additions	5,493,121
DEDUCTIONS:	
Operating cost	237,071
Depreciation	283,622
Debt interest	458,057
Total Deductions	978,750
Change in fiduciary net position	4,514,371
NET ASSETS:	
Beginning of year	(5,637,741)
End of year	$ (1,123,370)

NOTES TO BASIC FINANCIAL STATEMENTS

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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, 2019 was 19,498.

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, 2019, 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.

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 following criteria:

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.

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 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:

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. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources (whether current or noncurrent) associated with the operation of these funds are reported. Proprietary fund equity is classified as net position.

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.

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.

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. Loans receivable are recorded in the fund statements, but are offset by deferred inflows of resources to indicate they do not represent current financial resources. 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.

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

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, 2019. 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.

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, information about the fiduciary net position of the City's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position 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. Investments are reported at fair value. 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, 2017
Measurement Date	June 30, 2018
Measurement Period	July 1, 2017 to June 30, 2018

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.

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.

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.

T. Reclassifications

Certain accounts in prior-year financial statements have been reclassified for comparative purposes to conform to the presentation in the current-year financial statements.

U. Implementation of Government Accounting Standards Board Statements

Effective July 1, 2019, the City implemented the following accounting and financial reporting standards:

- GASB Statement No. 83, *Certain Asset Retirement Obligations* – The objective of this statement is to provide financial statement users with information about asset retirement obligations (AROs) that were not addressed in GASB standards by establishing uniform accounting and financial reporting requirements for these obligations. The requirements of this statement did not apply to the City for the current fiscal year.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

U. Implementation of Government Accounting Standards Board Statements, Continued

- GASB Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements – The objective of this statement is to improve consistency in the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements, and to provide financial statement users with additional essential information about debt. The City reviewed and updated as necessary disclosures relating to long term debt as part of implementing this standard.

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, 2019 were classified in the accompanying financial statements as follows:

	Cash & Investments
Governmental activities	$ 45,056,318
Business-type activities	14,289,062
Total government-wide cash and investments	59,345,380
Fiduciary activities	7,762,909
Total cash and investments	$ 67,108,289

Cash and investments were carried at fair value as of June 30, 2019 and consisted of the following:

Cash on hand	$ 1,920
Deposits with financial institution	4,244,752
Total Cash on hand and deposits	4,246,672
Money Market	11,268,342
Local Agency Investment funds	22,636,191
CalTrust	3,220,504
Investments Held by custodian	6,189,866
Restricted Cash - PARS	17,159,258
Total investments	60,474,161
Restricted Cash	2,387,456
Total Cash & Investments	$ 67,108,289

2. CASH AND INVESTMENTS, Continued

B. Deposits

The carrying amount of the City's cash deposit was $4,244,752 at June 30 2019. Balance before reconciling amounts were a positive amount of $4,451,344 at June 30, 2019. 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 include the following instruments:

2. CASH AND INVESTMENTS, Continued

C. Investments Authorized by the California Government Code and the City's Investment Policy, Continued

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
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.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
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

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, 2019:

	Total Fair	Fair Value Measurements Using		
Investments	Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Federal agency securities	$ 1,993,760	$ -	$ 1,993,760	$ -
Municipal bonds	-	-	-	-
Corporate notes	1,521,160	-	1,521,160	-
Certificates of Deposit	2,592,656	-	2,592,656	-
Mutual Funds	82,290	-	82,290	-
Restricted Cash - PARS	17,159,258	-	17,159,258	-
Total	23,349,124	$ -	$ 23,349,124	$ -
Investments not subject to levelling				
Money Market	11,268,342			
Local Agency Investment Fund	22,636,191			
Caltrust	3,220,504			
	$ 60,474,161			

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.

Return to Agenda

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, 2019:

	Remaining Maturity		
	12 Months or less	1-5 years	Fair Value
Money Market	$ 11,268,342	$ -	$ 11,268,342
Local Agency Investment Fund	22,636,191	-	22,636,191
Caltrust	3,220,504	-	3,220,504
Securities of U.S. Government:			
Federal agency securities	-	1,993,760	1,993,760
Municipal bonds	-	-	-
Corporate notes	-	1,521,160	1,521,160
Certificates of deposit	373,982	2,218,674	2,592,656
Mutual funds	82,290	-	82,290
Restricted Cash - Pars	17,159,258	-	17,159,258
Total	$ 54,740,567	$ 5,733,594	$ 60,474,161

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	$ 11,268,342			Not rated
Local Agency Investment Fund	22,636,191			Not rated
Caltrust	3,220,504	Aaf/S1		
Securities of U.S. Government				
Federal Agency Securities	1,000,370	AA+	Aaa	
Federal Agency Securities	993,390	AA+	Aaa	
Corporate Notes	501,785	AA+	Aa1	
Corporate Notes	505,250	AAA	Aaa	
Corporate Notes	514,125	A+	Aa2	
Certificates of Deposit	2,592,656			Not rated
Municipal Bonds				
Mutual funds	82,290			Not rated
Restricted Cash - Pars	17,159,258			Not rated
Total	$ 60,474,161			

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. 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 are as follows:

Issuer	Investment Type	Reported Amount
Federal Home Loan Mortagage Corp.	Federal Agency Securities	$ 1,000,370
Federal Home Loan Banks	Federal Agency Securities	993,390
Apple Inc.	Corporate Note	501,785
Microsoft Corp	Corporate Note	505,250
Wells Fargo Bank	Corporate Note	514,125

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, 2019 and 2018, 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, 2019, the City had $22,636,191 invested in LAIF, which had invested 1.77% of the pool investment funds in Structured Notes and Asset-Backed Securities as compared to 2.67% in the previous year. The LAIF fair value factor of 1.001711790 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.

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.

The balances of notes and loans receivable, net of allowance, has been offset in the fund financial statements by deferred inflows of resources as they are not expected to be repaid during fiscal year 2019.

These notes and loans receivable, including interest, comprised of the following at June 30, 2019 and are explained in detail below:

	Notes Receivable	Less: Allowance for Doubtful Notes
Housing Rehabilitation	$ 63,798	$ (63,798)
First Time Home-Buyer	324,771	(324,771)
Bridge Housing Loan	956,763	(956,763)
Alvarez Court	1,654,417	(1,654,417)
Eastbuff Apartment Loan	1,025,341	(1,025,341)
Total	$ 4,025,090	$ (4,025,090)

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 $63,798 at June 30, 2019.

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, 2019 was $324,771.

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 4% 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, 2019, the outstanding balance was $956,763.

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, 2019, the total outstanding balance was $1,654,417.

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 June 1998 and is secured by a deed of trust. The note bears an annual compound interest rate of 7.5% for a term of 55 years or until the property is sold. 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, 2019, the outstanding balance was $1,025,341.

F. Pinole Assisted Living Community

Pinole Assisted Living Community (PALC) is a tax-exempt non-profit corporation that constructed and operates a 72-unit-assisted-living facility for the elderly known as Pinole Valley Assisted Living. PALC is governed by a five-member Board of Directors; two of these members are City representatives.

The PALC facility is located on land leased from the Pinole Redevelopment Agency under the terms of a lease signed in 1999. The cost of the facility was borne by the City out of the proceeds of its 1999 Subordinate Tax Allocation Bonds issue. Under the terms of the PALC lease and related agreements, PALC is to reimburse the City for these costs and to pay for the lease and for emergency services rendered by the City. Unpaid amounts accrue interest at rates set forth in the agreements.

The facility was opened in early 2001, until recently occupancy rates had not reached levels that covered operating costs. As a result, PALC has made limited payments required under its lease or other agreements with the City. During the fiscal year, PALC sold the facility and paid the City the proceeds from the sale to satisfy its obligation.

G. 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, 2019.

4. LAND HELD FOR HOUSING

At June 30, 2019, 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

5. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2019 was as follows:

	Balance 7/1/2018	Additions	Retirements	Transfers	Balance 6/30/2019
Governmental activities:					
Nondepreciable assets:					
Land	$ 6,837,195	$ -	$ -	$ -	$ 6,837,195
Construction in progress	70,226	45,317	-	-	115,543
Total nondepreciable assets	6,907,421	45,317	-	-	6,952,738
Capital assets being depreciated					
Buildings and improvements	16,232,126	69,543	(1,227,874)	-	15,073,795
Equipment	5,029,188	237,078	-	-	5,266,266
Vehicles	3,179,216	505,086	(472,957)	-	3,211,345
Streets and roads	50,184,035	-	-	-	50,184,035
Storm drains	2,829,488	-	-	-	2,829,488
Bridges	3,117,473	-	-	-	3,117,473
Parks	2,420,246	-	-	-	2,420,246
Total capital assets being depreciated	82,991,772	811,707	(1,700,831)	-	82,102,648
Less accumulated depreciation	57,957,289	1,602,639	(665,990)	-	58,893,938
Net depreciable assets	25,034,483	(790,932)	(1,034,841)	-	23,208,710
Total net capital assets	$31,941,904	$ (745,615)	$ (1,034,841)	$ -	$30,161,448

Depreciation expense for capital assets was charged to functions as follows:

General administration	$ 65,586
Public safety	585,885
Public Services	859,520
Recreation	90,156
Community development	1,492
	$ 1,602,639

5. CAPITAL ASSETS, Continued

	Balance 7/1/2018	Adjustiment	Additions	Deletions	Transfers	Balance 6/30/2019
Business-type activities						
Nondepreciable assets:						
Construction in progress	$ 21,370,171	$ -	$ 6,205,035	$ -	$ (38,014)	$ 27,537,192
Total nondepreciable assets	21,370,171	-	6,205,035	-	(38,014)	27,537,192
Depreciable assets:						
Buildings and improvements	20,670,132	-	-	-	38,014	20,708,146
Sewer lines	7,650,185	-	-	-	-	7,650,185
Equipment	3,272,599	-	6,676	-	-	3,279,275
Vehicles	578,652	-	-	-	-	578,652
Total depreciable assets	32,171,566	-	6,676	-	38,014	32,216,258
Less accumulated depreciation	17,420,248	(214,323)	439,426	-	-	17,645,351
Net depreciable assets	14,751,320	214,323	(432,750)	-	38,014	14,570,907
Total net capital assets	$ 36,121,491	$ 214,323	$ 5,772,285	$ -	$ -	$ 42,108,099

Depreciation expense for capital assets was charged to functions as follows:

Wastewater Utility	$ 439,426
	$ 439,426

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, 2019 the balance outstanding on the advance was $0.

An advance of $4,291,575 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.

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, 2019:

	Balance July 1, 2018	Addition	Retirements	Balance June 30, 2019	Current Portion
Governmental Activity Debt:					
2006 Pension Obligation Bond	$ 3,436,175	$ -	$ (241,322)	$ 3,194,853	$ 233,014
Capital Lease Obligations	183,490	-	(114,795)	68,695	68,695
Compensated Absences	656,630	612,718	(604,716)	664,632	96,847
Total Governmental Activity Debt	$ 4,276,295	$ 612,718	$ (960,833)	$ 3,928,180	$ 398,556

A description of the long-term liabilities related to governmental activities at June 30, 2019 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
2020	$ 233,014	$ 301,986
2021	227,389	327,611
2022	221,565	353,435
2023	215,586	379,414
2024	207,790	402,210
2025-2029	957,644	2,422,355
2030-2034	830,625	3,134,375
2035-2036	301,240	1,473,760
Total	$ 3,194,853	$ 8,795,146
Due within one year	$ 233,014	$ 301,986
Due after one year	2,961,839	8,493,160
Total	$ 3,194,853	$ 8,795,146

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.

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		(333,819)
Net Book Value	$	68,695

Future annual payments on capitalized lease obligations are as follows:

Year Ending June 30,	Capital Leases Principal		Capital Leases Interest	
2020		68,695		1,738
Total	$	68,695	$	1,738
Due within one year	$	68,695	$	1,738
Due after one year		-		-
Total	$	68,695	$	1,738

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, 2018		Additions		Retirements		Balance June 30, 2019		Current Portion	
General Administration	$	118,920	$	73,718	$	(54,188)	$	138,450	$	5,013	**A**
Public Safety		370,509		453,422		(377,618)		446,313		78,664	**A**
Public Services		109,932		56,368		(120,635)		45,665		8,830	**B**
Recreation		28,829		29,210		(23,835)		34,204		4,340	**B**
Community Development		28,440		-		(28,440)		-		-	**B**
Total	$	656,630	$	612,718	$	(604,716)	$	664,632	$	96,847	

The following funds have been used to liquidate compensated absences:

A - General Fund **B** - Non-Major Funds

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, 2019.

	Balance June 30, 2018	Addition	Retirements	Balance June 30, 2019	Current Portion
Business-type Activity Debt:					
2016 Wastewater Revenue Refunding Bond	$ 7,576,000	$ -	$ (298,000)	$ 7,278,000	$ 310,000
2016 Clean Water State Revolving Fund	15,164,357	6,577,214	-	21,741,571	-
Compensated Absences	132,477	106,544	(89,160)	149,861	15,534
Total Business-Type Activity Debt	$ 22,872,834	$ 6,683,758	$ (387,160)	$ 29,169,432	$ 325,534

A description of the long-term liabilities related to business-type activities at June 30, 2019 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
2020	310,000	210,129
2021	318,000	200,866
2022	329,000	191,322
2023	341,000	181,440
2024	347,000	171,292
2025-2029	1,914,000	692,867
2030-2034	2,217,000	389,090
2035-2037	1,502,000	67,378
Total	$ 7,278,000	$ 2,104,383
Due within one year	$ 310,000	$ 210,129
Due after one year	6,968,000	1,894,254
Total	$ 7,278,000	$ 2,104,383

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, 2019, the total debt outstanding on the loan is $21,741,571. Additional loan principal of $6,577,214 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	2016 Clean Water State Revolving	
June 30,	Principal	Interest
2020	623,106	352,731
2021	716,571	405,922
2022	713,462	429,467
2023	725,026	417,903
2024	737,351	405,578
2025-2029	3,879,097	1,835,546
2030-2034	4,220,223	1,494,420
2035-2039	4,591,347	1,123,296
2040-2044	4,995,108	719,535
2045-2048	5,434,376	280,267
Total	$ 26,635,666	$ 7,464,666

8. INTERFUND TRANSACTIONS

A. Interfund Transfers to/from Other Funds

Transfers between funds during the fiscal year ended June 30, 2019 were as follows:

Transfer From	Transfer To	Description of Transfer	Amount
General Fund	Cable Television Fund	Cable TV contributions	$ 132,303
General Fund	Recreation Fund	Recreation contributions	307,214
General Fund	Public Works Capital Projects Fund	Fund portion of Arterial Streets project	200,000
		Fund future street projects	200,000
		Fund Business Assistance Program	5,000
Housing Fund	General Fund	Sale of investments	6,290,688
			$ 7,135,205

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, 2019, is as follows:

Due To	Due From	Description of Due From/Due to	Amount
Major Governmental Funds			
General Fund	Storm Water Fund	Deficit cash balance	21,058
General Fund	Public Works Capital Projects Fund	Deficit cash balance	80,901
		Total Major Governmental due From/Due To	101,959
		Totals Governmental Due From/Due To	$ 101,959

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.

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.

9. DEFINED BENEFIT PENSION PLAN, Continued

A. *General Information about the Pension Plans, Continued*

The rate plan provisions and benefits in effect for the year ended June 30, 2019, 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*	10.609%	6.843%
Required UAL payment	$ 893,081	$ 1,737

	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)*	18.677%	12.141%
Required UAL payment (Police)	$ 910,016	$ 1,684

	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)*	12.141%
Required UAL payment (Police)	$ 2,236

* The employer contribution rate reflects the employer's normal cost rate and does not include unfunded accrued liability.

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, 2018 was $2,298,114.

9. DEFINED BENEFIT PENSION PLAN, Continued

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2019, the City reported net pension liability for its proportionate share of the net pension liability of the Plan of $31,416,057.

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, 2017 rolled forward to June 30, 2018 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, 2017 and 2018 was as follows:

Proportion - June 30, 2017	0.31631 %
Proportion - June 30, 2018	0.32602 %
Change - Increase (Decrease)	0.00971 %

For the year ended June 30, 2019, the City recognized pension expense of $3,823,508. At June 30, 2019, 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	$ 2,886,708	$ -
Differences between actual and expected experience	796,505	68,857
Changes in assumptions	3,306,853	623,554
Net differences between projected and actual earnings on plan investments	186,899	-
Change in employer's proportion	253,038	154,424
Differences between actual contributions and proportionate share of contributions	-	1,385,122
Total	$ 7,430,003	$ 2,231,957

$2,886,708 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, 2020. 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:	Miscellaneous
2020	2,359,512
2021	1,264,519
2022	(1,065,880)
2023	(246,813)

9. DEFINED BENEFIT PENSION PLAN, Continued

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions, Continued

Actuarial Assumptions- The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Projected Salary Increase	3.3% - 14.2%
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 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

(1) Net of pension plan investment expenses.

(2) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

All other actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the fiscal years 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website under Forms and Publications.

Changes in Assumptions - There were no changes of assumptions during the measurement period ended June 30, 2018. 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.

9. DEFINED BENEFIT PENSION PLAN, Continued

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions, Continued

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.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global Equity	50.00%	4.80%	5.98%
Global Fixed Income	28.00%	1.00%	2.62%
Inflation Sensitive	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Infrastructure and Forestland	0.00%	0.00%	0.00%
Liquidity	1.00%	0.00%	-0.92%
Total	100%		

(a) An expected inflation of 2.00% used for this period.

(b) An expected inflation of 2.92% used for this period.

9. DEFINED BENEFIT PENSION PLAN, Continued

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions, Continued

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	$	47,126,857
Current Discount Rate		7.15%
Net Pension Liability	$	31,416,057
1% Increase		8.15%
Net Pension Liability	$	18,504,857

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, 2019, the City reported $0 for outstanding amounts of contributions for either the CalPERS Miscellaneous Cost Sharing Multiple-Employer Plan or the CalPERS Safety Cost Sharing Multiple-Employer Plan.

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 $1,907 per month per family. For the year ended June 30, 2019, the City had 95 retired employees. The City currently has 80 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	94
Inactive entitled to but not yet receiving benefits	1
Active employees	80
Total	175

10. OTHER POST EMPLOYMENT BENEFITS (OPEB), Continued

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

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10. OTHER POST EMPLOYMENT BENEFITS (OPEB), Continued

D. Net OPEB Liability

The City's net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2017. The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement date.

Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	3.87% at June 30, 2018
Inflation	2.75% annually
Salary Increases	3% - Aggregated
Mortality, Retirement, Disability, Termination (1)	CalPERS 1997-2015 Experience Study
Mortality Improvement	Mortality projected fully generational with Scale MP-17 for post-retirement mortality
Healthcare cost trend rates:	Non-Medicare - 7.5% for 2019, decreasing to an ultimate rate of 4.0% in 2076 and later years Medicare - 6.5% for 2019, 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 3.87%. 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, 2018	$ 35,588,000
Changes in the year:	
Service cost	1,274,335
Interest on the total pension liability	1,298,734
Changes in assumptions	(1,655,481)
Benefit payments	(1,169,676)
Net changes	(252,088)
Balance at June 30, 2019	$ 35,335,912

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 - 2.87%		
Total OPEB liability	$	41,600,666
Current Discount Rate - 3.87%		
Total OPEB liability	$	35,335,912
1% Increase - 4.87%		
Total OPEB liability	$	30,440,704

F. *Changes in the Total OPEB Liability, Continued*

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	$	29,852,584
Current Healthcare Trend Rate		
Total OPEB liability	$	35,335,912
1% Increase		
Total OPEB liability	$	42,394,984

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) (5.5 years at June 30, 2017)

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, 2019, the City recognized OPEB expense of $1,432,522. For the fiscal year ended June 30, 2019, 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	$ 1,202,001	$ -
Changes in assumptions	-	4,304,484
Total	$ 1,202,001	$ 4,304,484

The $1,202,001 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2018 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2020. 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
2020	$ (1,143,997)
2021	(1,143,997)
2022	(1,143,997)
2023	(721,997)
2024	(150,496)

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.

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, 2019, fund balances consisted of the following:

	General Fund	Housing Programs	Nonmajor Governmental Funds	Total
Fund Balances				
Nonspendable fund balance:				
Inventory	$ 13,178	$ -	$ -	$ 13,178
Total Nonspendable	13,178	-	-	13,178
Restricted fund balance for:				
Housing Redevelopment	-	9,281,269	-	9,281,269
Real estate maintenance	186,832	-	-	186,832
Police	-	-	804,826	804,826
Growth impact	-	-	73,367	73,367
Gas Tax	-	-	696,523	696,523
Measure C	-	-	1,493,934	1,493,934
Parkland Dedication	-	-	61,137	61,137
Storm Water	-	-	46,621	46,621
Refuse Management	-	-	309,195	309,195
Capital projects	-	-	318,895	318,895
Solid Waste	-	-	1,154,754	1,154,754
CASP Certification	-	-	13,467	13,467
Adjudicated Asset Seizure	-	-	102,502	102,502
Pension Fund	17,159,258	-	-	17,159,258
Total Restricted	17,346,090	9,281,269	5,075,221	31,702,580
Assigned fund balance for:				
Capital projects	-	-	2,203,365	2,203,365
General reserve	7,137,943	-	-	7,137,943
Emergency reserve	100,000			100,000
Equipment reserve	22,949	-	-	22,949
Police	-	-	2,105	2,105
Recreation	-	-	63,535	63,535
Building & Planning	-	-	486,839	486,839
Total Assigned fund balance	7,260,892	-	2,755,844	10,016,736
Unassigned fund balance				
Minimum fund balance reserve	10,180,393	-	(33,827)	10,146,566
	10,180,393	-	(33,827)	10,146,566
Total Fund Balances	$ 34,800,553	$ 9,281,269	$ 7,797,238	$ 51,879,060

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, 2019, the City contributed $956,264 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, 2019, the following funds had a fund deficit:

Fund	Deficit
Cable TV	$ (31,535)
Development Services	(2,292)

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, 2019 was as follows:

	Balance 7/1/2018	Additions	Retirements	Transfers	Balance 6/30/2019
Fiduciary Activities:					
Capital assets not being depreciated:					
Land	$ 2,562,445	$ -	$ -	$ -	$ 2,562,445
Total assets not being depreciated	2,562,445	-	-	-	2,562,445
Capital assets being depreciated:					
Buildings and improvements	9,583,453	-	-	-	9,583,453
Equipment	224,867	-	(19,727)	(135,356)	69,784
Vehicles	44,631	-	-	-	44,631
Streets and roads	4,307,631	-	(4,555)	-	4,303,076
Storm drains	51,511	-	-	-	51,511
Bridges	433,276	-	-	-	433,276
Parks	107,013	-	-	135,356	242,369
Total capital assets being depreciated	14,752,382	-	(24,282)	-	14,728,100
Less accumulated depreciation	(4,904,634)	(283,622)	24,282	-	(5,163,974)
Total capital assets being depreciated, net	9,847,748	(283,622)	-	-	9,564,126
Total fiduciary activities capital assets, net	12,410,193	(567,244)	24,282	-	12,126,571

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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, 2019:

	Balance at July 1, 2018	Additions	Reductions	Balance at June 30, 2019	Current Portion
Tax Allocation Bonds:					
2015 Series A Bonds	$ 16,385,000	$ -	$ (380,000)	$ 16,005,000	$ 1,430,000
2015 Series B Bonds	7,220,000	-	(3,385,000)	3,835,000	3,460,000
Total long term debt	$ 23,605,000	$ -	$ (3,765,000)	$ 19,840,000	$ 4,890,000

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 (2nd Subordinate), 2004A (2nd Subordinate), 2004A (3rd 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.

<u>2015 Series A Tax Allocation Bond</u>

Debt service requirements are shown below for bonds payable long-term debt:

For the Year Ending, June 30	Principal	Interest
2020	$ 1,430,000	$ 347,083
2021	2,660,000	300,661
2022	4,125,000	223,652
2023	4,220,000	128,936
2024	3,570,000	40,520
Total	$ 16,005,000	$ 1,040,852

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
2020	$ 3,460,000	$ 49,258
2021	375,000	4,387
Total	$ 3,835,000	$ 53,645

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 allocate beginning of year pension related balances to the Wastewater Fund, to correct over depreciation of capital assets in prior year, and to correct beginning of year accounts payable as of June 30, 2019.

		Prior Period Adjustments					
	Net Position, as Previously Reported at June 30, 2018	Accumulated Depreciation	Deferred Outflows	Accounts Payable	Net Pension Liability	Deferred Inflows	Net Position, as Restated at June 30, 2019
Governmental-Wide Financial Statements							
Governmental activities	$ 15,651,748	$ -	$ (454,249)	$ 20,235	$ 1,706,509	$ 123,038	$ 17,047,281
Business-type activities	$ 19,622,834	$ 313,467	$ 454,249	$ -	$ (1,706,509)	$ (123,038)	$ 18,561,003

	Fund Balance, as Previously Reported at June 30, 2018	Accumulated Depreciation	Deferred Outflows	Accounts Payable	Net Pension Liability	Deferred Inflows	Fund Balance, as Restated at June 30, 2019
Fund Financial Statements							
General Fund	$ 25,927,136	$ -	$ -	$ 20,225	$ -	$ -	$ 25,947,361
Wastewater Fund	$ 19,622,834	$ 313,467	$ 454,249	$ -	$ (1,706,509)	$ (123,038)	$ 18,561,003

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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, 2019

	Budget Amounts Original	Budget Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes and assessments	$ 14,863,641	$ 15,531,620	$ 15,580,961	$ 49,341
Intergovernmental revenues	114,437	163,437	167,019	3,582
Contributions	-	-	325	325
Investment earnings	114,000	283,300	1,345,845	1,062,545
Rents and ground leases	115,450	115,450	160,333	44,883
Charges for services	2,949,520	2,964,320	2,964,623	303
Fines, forfeitures and penalties	59,050	59,050	51,741	(7,309)
Other revenues	111,115	111,715	98,945	(12,770)
Total revenues	18,327,213	19,228,892	20,369,792	1,140,900
EXPENDITURES:				
Current:				
General administration	3,297,941	3,307,941	3,398,182	(90,241)
Public safety	11,325,006	11,419,005	10,869,865	549,140
Public works	1,055,814	1,058,214	1,119,762	(61,548)
Community development	27,087	27,087	78,689	(51,602)
Capital outlay	2,671,818	2,657,924	853,717	1,804,207
Debt service:				
Principal	356,117	356,117	356,117	-
Interest and fiscal charges	284,098	284,098	287,729	(3,631)
Total expenditures	19,017,881	19,110,386	16,964,061	2,146,325
REVENUES OVER (UNDER) EXPENDITURES	(690,668)	118,506	3,405,731	(3,287,225)
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of asset	11,000	11,000	1,290	(9,710)
Transfers in	-	-	6,290,688	6,290,688
Transfers out	(8,694,954)	(21,694,954)	(844,517)	20,850,437
Total other financing sources (uses)	(8,683,954)	(21,683,954)	5,447,461	27,131,415
Net change in fund balances	$ (9,374,622)	$ (21,565,448)	8,853,192	$ 23,844,190
FUND BALANCES:				
Beginning of year			25,947,361	
End of year			$ 34,800,553	

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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, 2019

	Budget Amounts Original	Budget Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Loan Repayments	$ 116,810	$ 156,600	$ 1,656,645	$ 1,500,045
Investment earnings	35,000	136,800	133,717	(3,083)
Rents and ground leases	72,253	72,253	-	(72,253)
Other revenues	5,795	5,795	5,795	-
Total revenues	229,858	371,448	1,796,157	1,424,709
EXPENDITURES:				
Current:				
Community development	202,136	202,136	170,110	32,026
Total expenditures	202,136	202,136	170,110	32,026
REVENUES OVER (UNDER) EXPENDITURES	27,722	169,312	1,626,047	(1,456,735)
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of asset	1,150	1,150	1,150	-
Transfers out	-	(6,290,688)	(6,290,688)	-
Total other financing sources (uses)	1,150	(6,289,538)	(6,289,538)	-
Net change in fund balances	$ 28,872	$ (6,120,226)	(4,663,491)	$ (1,456,735)
FUND BALANCES:				
Beginning of year			13,944,760	
End of year			$ 9,281,269	

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.

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2. DEFINED BENEFIT PENSION PLAN

A. *Schedule of the City's Proportionate Share of the Net Pension Liability – Last 10 Years**

Fiscal year:	2019	2018	2017	2016	2015
Measurement date:	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
Proportion of the net pension liability	0.32602%	0.31631%	0.31346%	0.30817%	0.30594%
Proportionate share of the net pension liability	$ 31,416,057	$ 31,369,644	$ 27,123,752	$ 21,152,634	$ 18,565,336
Covered payroll	$ 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	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%	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	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	$ 2,886,708	$ 2,298,114	$ 2,067,225	$ 1,529,134	$ 1,403,576
Contribution in relation to the actuarially determined contributions	$ 2,886,708	2,298,114	2,067,225	1,529,134	1,470,096
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ (66,520)
Covered payroll	$ 7,893,697	$ 7,579,208	$ 7,156,301	$ 6,936,049	$ 7,566,201
Contributions as a percentage of covered payroll	-36.57%	-30.32%	-28.89%	-22.05%	-19.43%
Note to Schedule					
Valuation date:**	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013

* Fiscal year 2015 was the 1st year of implementation.
** Date of actuarial valuation used to determine the contractually required contribution.

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3. OTHER POST EMPLOYMENT BENEFITS (OPEB)

A. Schedule of the City's Proportionate Share of the Net OPEB Liability and Related Ratios for the Measurement Periods Ended June 30(1)

Measurement Period	2018
Total OPEB Liability	
Service Cost	$ 1,274,335
Interest on the total OPEB liability	1,298,734
Changes in benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions	(1,655,481)
Benefit payments, including refunds of employee contributions	(1,169,676)
Net change in total OPEB liability	(252,088)
Total OPEB liability - beginning	35,588,000
Total OPEB liability - ending	$ 35,335,912
Covered-employee payroll	$ 10,199,027
Net OPEB liability as a percentage of covered-employee payroll	346.46%

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
Non-Major Governmental Funds
June 30, 2019

	Capital Projects Fund	Special Revenue Funds	
	Public Works Capital Projects	Growth Impact	Gas Tax
ASSETS			
Cash and investments	$ 2,605,934	$ 73,367	$ 743,677
Accounts receivables	-	-	62,956
Prepaid and supplies			
Due from other funds	-	-	-
Total Asset	2,605,934	73,367	806,633
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	2,773	-	110,110
Deposits payable	-	-	-
Due to other funds	80,901	-	-
Total liabilities	83,674	-	110,110
Fund Balances:			
Restricted	318,895	73,367	696,523
Assigned	2,203,365	-	-
Unassigned	-	-	-
Total fund balances	2,522,260	73,367	696,523
Total liabilities and fund balances	$ 2,605,934	$ 73,367	$ 806,633

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Special Revenue Funds					
Parkland Dedication	Measure C	Storm Water	Refuse Management	Adjudicated Asset Seizure	Police
$ 61,137	$ 802,989	$ (31,568)	$ 304,199	$ 103,386	$ 672,288
-	379,583	107,593	4,996	-	134,650
	315,552				
-	-	-	-	-	-
61,137	1,498,124	76,025	309,195	103,386	806,938
-	4,190	2,346	-	884	7
-	-	6,000	-	-	-
-	-	21,058	-	-	-
-	4,190	29,404	-	884	7
61,137	1,493,934	46,621	309,195	102,502	804,826
-	-	-	-	-	2,105
-	-	-	-	-	-
61,137	1,493,934	46,621	309,195	102,502	806,931
$ 61,137	$ 1,498,124	$ 76,025	$ 309,195	$ 103,386	$ 806,938

City of Pinole
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2019

	Special Revenue Funds		
	Cable TV	Recreation	Building & Planning
ASSETS			
Cash and investments	$ (85,605)	$ 109,638	$ 705,160
Accounts receivables	59,657	23,994	9,728
Due from other funds	-	-	-
Total Asset	(25,948)	133,632	714,888
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	5,587	50,667	183,113
Deposits payable	-	19,430	44,936
Due to other funds	-	-	-
Total liabilities	5,587	70,097	228,049
Fund Balances:			
Restricted	-	-	-
Assigned	-	63,535	486,839
Unassigned	(31,535)	-	-
Total fund balances	(31,535)	63,535	486,839
Total liabilities and fund balances	$ (25,948)	$ 133,632	$ 714,888

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Development Services	Fire Department Grants	Solid Waste Fund	CASP Certification & Training	Total Non-Major Governmental Funds
$ 77,670	$ -	$ 1,061,486	$ 13,419	$ 7,217,177
-	-	93,268	136	876,561
				315,552
-	-	-	-	-
77,670	-	1,154,754	13,555	$ 8,409,290
7,582	-	-	88	$ 367,347
72,380	-	-	-	142,746
-	-	-	-	101,959
79,962	-	-	88	612,052
-	-	1,154,754	13,467	5,075,221
-	-	-	-	2,755,844
(2,292)	-	-	-	(33,827)
(2,292)	-	1,154,754	13,467	7,797,238
$ 77,670	$ -	$ 1,154,754	$ 13,555	$ 8,409,290

Special Revenue Funds: Development Services, Fire Department Grants, Solid Waste Fund, CASP Certification & Training. Total: Non-Major Governmental Funds.

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City of Pinole

Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the year ended June 30, 2019

	Capital Projects Fund	Special Revenue Funds	
	Public Works Capital Projects	Growth Impact	Gas Tax
REVENUES:			
Taxes and assessments	$ 36,854	$ -	$ -
Intergovernmental revenues	344,163	-	754,674
Contributions	-	-	-
Investment earnings	261	733	5,879
Rents and ground leases	15,000	-	-
Charges for services	-	81,746	-
Fines, forfeitures and penalties	-	-	-
Other revenues	56,239	-	-
Total revenues	452,517	82,479	760,553
EXPENDITURES:			
Current:			
General administration	-	-	-
Public safety	-	-	-
Public works	47,686	-	408,966
Recreation	-	-	-
Community development	-	-	-
Capital outlay	100,299	-	96,422
Total expenditures	147,985	-	505,388
REVENUES OVER (UNDER) EXPENDITURES	304,532	82,479	255,165
OTHER FINANCING SOURCES (USES):			
Proceeds from sale of asset			
Transfers in	405,000	-	-
Transfers out	-	-	-
Total other financing sources (uses)	405,000	-	-
Net change in fund balances	709,532	82,479	255,165
FUND BALANCES:			
Beginning of year	1,812,728	(9,112)	441,358
End of year	$ 2,522,260	$ 73,367	$ 696,523

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Special Revenue Funds					
Parkland Dedication	Measure C	Storm Water	Refuse Management	Adjudicated Asset Seizure	Police
$ -	$ -	$ -	$ -	$ -	$ 202,489
-	379,583	-	66,161	-	476,747
-	-	-	-	-	120
345	9,353	29	6,383	1,339	6,511
-	-	-	-	-	-
36,184	-	-	-	-	-
-	-	-	-	2,989	35,181
-	-	251,004	-	-	-
36,529	388,936	251,033	72,544	4,328	721,048
-	47,049	13,163	-	-	-
-	-	-	-	32,640	495,975
-	77,280	291,751	103,346	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	25,542	-	307,432	-	13,892
-	149,871	304,914	410,778	32,640	509,867
36,529	239,065	(53,881)	(338,234)	(28,312)	211,181
			700		
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	700	-	-
36,529	239,065	(53,881)	(337,534)	(28,312)	211,181
24,608	1,254,869	100,502	646,729	130,814	595,750
$ 61,137	$ 1,493,934	$ 46,621	$ 309,195	$ 102,502	$ 806,931

City of Pinole

Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the year ended June 30, 2019

	Special Revenue Funds		
	Cable TV	Recreation	Building & Planning
REVENUES:			
Taxes and assessments	$ 32,702	$ -	$ -
Intergovernmental revenues	-	-	-
Contributions	3,900	18,401	-
Investment earnings	-	(232)	8,569
Rents and ground leases	-	98,820	-
Charges for services	188,351	636,597	701,771
Fines, forfeitures and penalties	-	-	-
Other revenues	120	16,579	3,998
Total revenues	225,073	770,165	714,338
EXPENDITURES:			
Current:			
General administration	336,313	7,699	-
Public safety	-	-	-
Public works	-	-	-
Recreation	-	1,069,375	-
Community development	-	-	989,093
Capital outlay	21,063	897	-
Total expenditures	357,376	1,077,971	989,093
REVENUES OVER (UNDER) EXPENDITURES	(132,303)	(307,806)	(274,755)
OTHER FINANCING SOURCES (USES):			
Proceeds from sale of asset			
Transfers in	132,303	307,214	-
Transfers out	-	-	-
Total other financing sources (uses)	132,303	307,214	-
Net change in fund balances	-	(592)	(274,755)
FUND BALANCES:			
Beginning of year	(31,535)	64,127	761,594
End of year	$ (31,535)	$ 63,535	$ 486,839

Special Revenue Funds				Total
Development Services	Fire Department Grants	Solid Waste Fund	CASP Certification & Training	Non-Major Funds Totals
$ -	$ -	$ -	$ -	$ 272,045
-	-	-	-	2,021,328
-	-	-	-	22,421
734	-	10,164	-	50,068
-	-	-	-	113,820
-	-	-	7,289	1,651,938
-	-	-	-	38,170
-	-	314,229	-	642,169
734	-	324,393	7,289	4,811,959
-	-	-	-	404,224
-	-	-	-	528,615
-	-	3,003	-	932,032
-	-	-	-	1,069,375
-	-	-	-	989,093
-	-	-	-	565,547
-	-	3,003	-	4,488,886
734	-	321,390	7,289	323,073
				700
-	-	-	-	844,517
-	-	-	-	-
-	-	-	-	844,517
734	-	321,390	7,289	1,168,290
(3,026)	-	833,364	6,178	6,628,948
$ (2,292)	$ -	$ 1,154,754	$ 13,467	$ 7,797,238

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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, 2019

	Budget Amounts Original	Budget Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes and assessments	$ 43,565	$ 43,565	$ 36,854	$ (6,711)
Intergovernmental revenues	-	5,200	344,163	338,963
Investment earnings	-	250	261	11
Rents and ground leases	15,000	15,000	15,000	-
Other revenues	-	-	56,239	56,239
Total revenues	58,565	64,015	452,517	388,502
EXPENDITURES:				
Current:				
Public works	55,627	55,627	47,686	7,941
Capital outlay	2,685,381	2,685,381	100,299	2,585,082
Total expenditures	2,741,008	2,741,008	147,985	2,593,023
REVENUES OVER (UNDER) EXPENDITURES	(2,682,443)	(2,676,993)	304,532	2,981,525
OTHER FINANCING SOURCES (USES):				
Transfers in	405,000	405,000	405,000	-
Total other financing sources (uses)	405,000	405,000	405,000	-
Net change in fund balances	$ (2,277,443)	$ (2,271,993)	709,532	$ 2,981,525
FUND BALANCES:				
Beginning of year			1,812,728	
End of year			$ 2,522,260	

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, 2019

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Investment earnings	$ -	$ 675	$ 733	$ 58
Charges for services	-	26,650	81,746	55,096
Total revenues	-	27,325	82,479	55,154
Net change in fund balances	$ -	$ 27,325	82,479	$ 55,154
FUND BALANCES:				
Beginning of year			(9,112)	
End of year			$ 73,367	

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, 2019

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental revenues	$ 804,375	$ 804,375	$ 754,674	$ (49,701)
Investment earnings	2,000	5,200	5,879	679
Total revenues	806,375	809,575	760,553	(49,022)
EXPENDITURES:				
Current:				
Public works	436,601	436,601	408,966	27,635
Capital outlay	481,727	481,727	96,422	385,305
Total expenditures	918,328	918,328	505,388	412,940
REVENUES OVER (UNDER) EXPENDITURES	(111,953)	(108,753)	255,165	363,918
Net change in fund balances	$ (111,953)	$ (108,753)	255,165	$ 363,918
FUND BALANCES:				
Beginning of year			441,358	
End of year			$ 696,523	

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, 2019

	Budget Amounts Original	Budget Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings	$ -	$ 300	$ 345	$ 45
Charges for services	-	16,028	36,184	20,156
Total revenues	-	16,328	36,529	20,201
EXPENDITURES:				
Capital outlay	15,509	15,509	-	15,509
Total expenditures	15,509	15,509	-	15,509
REVENUES OVER (UNDER) EXPENDITURES	(15,509)	819	36,529	35,710
Net change in fund balances	$ (15,509)	$ 819	36,529	$ 35,710
FUND BALANCES:				
Beginning of year			24,608	
End of year			$ 61,137	

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, 2019

	Budget Amounts Original	Budget Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Intergovernmental revenues	$ 303,590	$ 303,590	$ 379,583	$ 75,993
Investment earnings	5,000	9,300	9,353	53
Total revenues	308,590	312,890	388,936	76,046
EXPENDITURES:				
Current:				
General administration	47,049	47,049	47,049	-
Public works	107,812	107,812	77,280	30,532
Capital outlay	493,922	493,922	25,542	468,380
Total expenditures	648,783	648,783	149,871	498,912
REVENUES OVER (UNDER) EXPENDITURES	(340,193)	(335,893)	239,065	574,958
Net change in fund balances	$ (340,193)	$ (335,893)	239,065	$ 574,958
FUND BALANCES:				
Beginning of year			1,254,869	
End of year			$ 1,493,934	

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, 2019

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Investment earnings	$ 150	$ 150	$ 29	$ (121)
Other revenues	315,768	315,768	251,004	(64,764)
Total revenues	315,918	315,918	251,033	(64,885)
EXPENDITURES:				
Current:				
General administration	-	-	13,163	(13,163)
Public works	318,173	318,173	291,751	26,422
Total expenditures	318,173	318,173	304,914	13,259
REVENUES OVER (UNDER) EXPENDITURES	(2,255)	(2,255)	(53,881)	(51,626)
Net change in fund balances	$ (2,255)	$ (2,255)	(53,881)	$ (51,626)
FUND BALANCES:				
Beginning of year			100,502	
End of year			$ 46,621	

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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, 2019

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental revenues	$ 60,060	$ 60,060	$ 66,161	$ 6,101
Investment earnings	1,000	7,000	6,383	(617)
Total revenues	61,060	67,060	72,544	5,484
EXPENDITURES:				
Current:				
Public works	116,508	116,508	103,346	13,162
Capital outlay	296,999	296,999	307,432	(10,433)
Total expenditures	413,507	413,507	410,778	2,729
REVENUES OVER (UNDER) EXPENDITURES	(352,447)	(346,447)	(338,234)	8,213
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of asset	-	-	700	700
Total other financing sources (uses)	-	-	700	700
Net change in fund balances	$ (352,447)	$ (346,447)	(337,534)	$ 8,913
FUND BALANCES:				
Beginning of year			646,729	
End of year			$ 309,195	

City of Pinole

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Adjudicated Asset Seizure

For the year ended June 30, 2019

	Budget Amounts Original	Budget Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings	$ 250	$ 1,425	$ 1,339	$ (86)
Fines, forfeitures and penalties	1,314	3,000	2,989	(11)
Total revenues	1,564	4,425	4,328	(97)
EXPENDITURES:				
Current:				
Public safety	6,750	32,639	32,640	(1)
Total expenditures	6,750	32,639	32,640	(1)
REVENUES OVER (UNDER) EXPENDITURES	(5,186)	(28,214)	(28,312)	(98)
Net change in fund balances	$ (5,186)	$ (28,214)	(28,312)	$ (98)
FUND BALANCES:				
Beginning of year			130,814	
End of year			$ 102,502	

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, 2019

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Taxes and assessments	$ 174,069	$ 174,069	$ 202,489	$ 28,420
Intergovernmental revenues	420,000	468,747	476,747	8,000
Contributions	-	120	120	-
Investment earnings	1,600	6,000	6,511	511
Fines, forfeitures and penalties	57,750	35,000	35,181	181
Total revenues	653,419	683,936	721,048	37,112
EXPENDITURES:				
Current:				
Public safety	536,367	536,367	495,975	40,392
Capital outlay	7,500	21,394	13,892	7,502
Total expenditures	543,867	557,761	509,867	47,894
REVENUES OVER (UNDER) EXPENDITURES	109,552	126,175	211,181	85,006
Net change in fund balances	$ 109,552	$ 126,175	211,181	$ 85,006
FUND BALANCES:				
Beginning of year			595,750	
End of year			$ 806,931	

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, 2019

	Budget Amounts Original	Budget Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes and assessments	$ 40,000	$ 40,000	$ 32,702	$ (7,298)
Contributions	3,900	3,900	3,900	-
Charges for services	205,810	205,810	188,351	(17,459)
Other revenues	-	-	120	120
Total revenues	249,710	249,710	225,073	(24,637)
EXPENDITURES:				
Current:				
General administration	366,546	366,546	336,313	30,233
Capital outlay	58,000	58,000	21,063	36,937
Total expenditures	424,546	424,546	357,376	67,170
REVENUES OVER (UNDER) EXPENDITURES	(174,836)	(174,836)	(132,303)	42,533
OTHER FINANCING SOURCES (USES):				
Transfers in	178,736	178,736	132,303	46,433
Total other financing sources (uses)	178,736	178,736	132,303	(46,433)
Net change in fund balances	$ 3,900	$ 3,900	-	$ (3,900)
FUND BALANCES:				
Beginning of year			(31,535)	
End of year			$ (31,535)	

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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, 2019

	Budget Amounts Original	Budget Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Contributions	$ 5,000	$ 5,000	$ 18,401	$ 13,401
Investment earnings	-	-	(232)	(232)
Rents and ground leases	77,820	77,820	98,820	21,000
Charges for services	632,444	632,444	636,597	4,153
Other revenues	17,500	17,500	16,579	(921)
Total revenues	732,764	732,764	770,165	37,401
EXPENDITURES:				
Current:				
General administration	-	-	7,699	(7,699)
Recreation	1,155,666	1,155,666	1,069,375	86,291
Capital outlay	-	-	897	(897)
Total expenditures	1,155,666	1,155,666	1,077,971	77,695
REVENUES OVER (UNDER) EXPENDITURES	(422,902)	(422,902)	(307,806)	115,096
OTHER FINANCING SOURCES (USES):				
Transfers in	422,902	422,902	307,214	115,688
Total other financing sources (uses)	422,902	422,902	307,214	(115,688)
Net change in fund balances	$ -	$ -	(592)	$ (592)
FUND BALANCES:				
Beginning of year			64,127	
End of year			$ 63,535	

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City of Pinole

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Building & Planning Special Revenue Fund
For the year ended June 30, 2019

	Budget Amounts Original	Budget Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment earnings	$ 5,000	$ 8,700	$ 8,569	$ (131)
Charges for services	737,050	778,450	701,771	(76,679)
Other revenues	31,000	8,500	3,998	(4,502)
Total revenues	773,050	795,650	714,338	(81,312)
EXPENDITURES:				
Current:				
Community development	1,096,753	1,196,753	989,093	207,660
Capital outlay	2,000	2,000	-	2,000
Total expenditures	1,098,753	1,198,753	989,093	209,660
REVENUES OVER (UNDER) EXPENDITURES	(325,703)	(403,103)	(274,755)	128,348
Net change in fund balances	$ (325,703)	$ (403,103)	(274,755)	$ 128,348
FUND BALANCES:				
Beginning of year			761,594	
End of year			$ 486,839	

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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, 2019

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Investment earnings	$ -	$ 725	$ 734	$ 9
Total revenues	-	725	734	9
Net change in fund balances	$ -	$ 725	734	$ 9
FUND BALANCES:				
Beginning of year			(3,026)	
End of year			$ (2,292)	

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City of Pinole

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Fire Department Grants Special Revenue Fund

For the year ended June 30, 2019

	Budget Amounts Original	Budget Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes and assessments	$ -	$ -	$ -	$ -
Intergovernmental revenues	-	-	-	-
Contributions	-	-	-	-
Investment earnings	-	-	-	-
Rents and ground leases	-	-	-	-
Charges for services	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-
Other revenues	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General administration	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of asset	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	$ -	$ -	-	$ -
FUND BALANCES:				
Beginning of year			-	
End of year			$ -	

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, 2019

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Investment earnings	$ 4,000	$ 10,000	$ 10,164	$ 164
Other revenues	63,000	280,960	314,229	33,269
Total revenues	67,000	290,960	324,393	33,433
EXPENDITURES:				
Current:				
Public works	42,000	42,000	3,003	38,997
Total expenditures	42,000	42,000	3,003	38,997
REVENUES OVER (UNDER) EXPENDITURES	25,000	248,960	321,390	72,430
Net change in fund balances	$ 25,000	$ 248,960	321,390	$ 72,430
FUND BALANCES:				
Beginning of year			833,364	
End of year			$ 1,154,754	

City of Pinole

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

CASP Certification and Training

For the year ended June 30, 2019

	Budget Amounts Original	Budget Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:				
Charges for services	$ -	$ -	$ 7,289	$ 7,289
Total revenues	-	-	7,289	7,289
Net change in fund balances	$ -	$ -	7,289	$ 7,289
FUND BALANCES:				
Beginning of year			6,178	
End of year			$ 13,467	

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City of Pinole
Combining Balance Sheet
Agency Fund
June 30, 2019

	Balance July 1, 2018		Additions		Deductions		Balance June 30, 2019	
ASSETS								
Cash and equivalents	$	97,999	$	63,732	$	-	$	161,731
Accounts receivable		-		64		64		-
Total Assets	$	97,999	$	63,796	$	64	$	161,731
LIABILITIES								
Fund held in trust	$	97,999		438		64		161,731
Total liabilities	$	97,999	$	438	$	64	$	161,731

City of Pinole

Section 115 Pension Fund Schedule

(General Fund)

June 30, 2019

	Section 115 Pension Fund *
ASSETS	
Restricted cash - Pension	$ 17,159,258
Total assets	$ 17,159,258
Fund Balances:	
Restricted	$ 17,159,258
Total fund balances	$ 17,159,258

* *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, 2019

	Section 115 Pension Fund *
REVENUES:	
Investment earnings	$ 924,669
Total revenues	924,669
EXPENDITURES:	
Current:	
General government	52,921
Total expenditures	52,921
REVENUES OVER (UNDER) EXPENDITURES	871,748
OTHER FINANCING SOURCES (USES):	
Transfers in	16,287,510
Total other financing sources (uses)	16,287,510
Net change in fund balances	17,159,258
FUND BALANCES:	
Beginning of year	-
End of year	$ 17,159,258

* *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.*

Statistical Section

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STATISTICAL SECTION

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.

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CITY OF PINOLE
NET POSITION BY COMPONENT, Last Ten Fiscal Years

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities										
Net investment in capital assets	$ 42,630,150	$ 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
Restricted	30,499,599	32,539,587	11,286,730	11,530,930	2,591,393	2,591,393	2,591,393	17,755,625	17,938,328	31,062,349
Unrestricted	(26,628,239)	(30,862,961)	14,727,078	11,842,896	(2,498,114)	(21,819,095)	(17,014,950)	(31,148,654)	(34,044,994)	(41,118,848)
Total governmental activities net position	$ 46,501,510	$ 45,071,904	$ 61,034,897	$ 59,147,807	$ 36,390,044	$ 15,735,207	$ 19,340,737	$ 19,307,804	$ 15,651,748	$ 19,921,459
Business-type activities										
Net investment in capital assets	$ 10,112,367	$ 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
Unrestricted	1,724,352	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
Total business-type activities net position	$ 11,836,719	$ 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
Primary government										
Net investment in capital assets	$ 52,742,517	$ 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
Restricted	30,499,599	32,539,587	11,286,730	11,530,930	2,591,393	2,591,393	2,591,393	17,755,625	17,938,328	31,062,349
Unrestricted	(24,903,887)	(29,014,055)	18,122,958	16,389,321	2,707,127	(16,834,941)	(12,430,815)	(25,499,544)	(27,803,294)	(33,235,011)
Total primary government net position	$ 58,338,229	$ 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

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CITY OF PINOLE
CHANGES IN NET POSITION, Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental Activities:										
General government	$ 12,935,189	$ 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
Public safety	10,627,109	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
Public services	2,338,079	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
Recreation	1,463,300	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
Community development	3,092,568	2,904,417	3,218,191	654,535	779,147	833,061	1,184,385	1,065,848	1,642,031	2,338,177
Interest and fiscal changes	2,686,711	2,625,791	1,345,952	149,097	280,173	290,860	305,569	338,507	331,464	287,729
Total government activity expenses	$ 33,142,956	$ 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
Business-type activities:										
Wastewater utility	5,798,474	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
Total business-type activities expenses	5,798,474	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
Total primary government expenses	$ 38,941,430	$ 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
Program Revenues										
Governmental Activities:										
Charges for services:										
General government	$ 247,304	$ 269,339	$ 1,068,236	$ 286,722	$ 502,094	$ 590,359	$ 236,512	$ 354,357	$ 648,409	$ 643,524
Public safety	380,755	177,931	102,560	146,658	586,131	534,095	461,330	640,785	1,435,741	1,186,008
Public services	314,815	311,922	705,701	461,578	946,387	573,320	545,273	310,073	153,810	169,758
Recreation	926,243	860,274	1,163,599	927,758	1,195,728	998,792	871,497	783,783	846,822	770,397
Community development	1,653,268	1,990,099	534,533	1,083,517	527,441	666,863	244,449	162,634	1,153,907	2,368,209
Operating grants and contributiions	777,009	1,025,928	2,127,097	948,062	1,026,339	1,203,058	1,464,456	227,184	11,483,081	2,136,212
Capital grants and contributions	1,306,971	2,597,866	96,886	755,433	640,884	1,068,087	1,094,371	1,262,813	-	-
Total governmental program revenues	5,606,365	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
Business-type activities:										
Charges for services:										
Wastewater utility	5,159,757	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
Capital grants and contributions				218,193						
Total business-type program revenues	5,159,757	5,462,798	5,633,904	6,179,798	6,473,147	6,912,213	7,541,964	6,315,563	6,524,537	7,211,834
Total primary government program revenues	$ 10,766,122	$ 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
Net (Expense)/Revenue										
Net (Expense)/Revenue Governmental	(27,536,591)	(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)
Net (Expense)/Revenue Business-type	(638,717)	381,330	635,726	752,402	1,614,029	2,028,957	2,225,942	1,718,109	1,330,543	2,281,721
Total primary government net expense	(28,175,308)	(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)
Change in Net Position										
Governmental activities	(5,850,126)	(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
Business-type activities	443,778	314,554	688,725	758,287	1,602,798	(2,037,223)	(2,246,079)	1,721,679	1,389,501	2,411,362
Total primary government	(5,406,348)	(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

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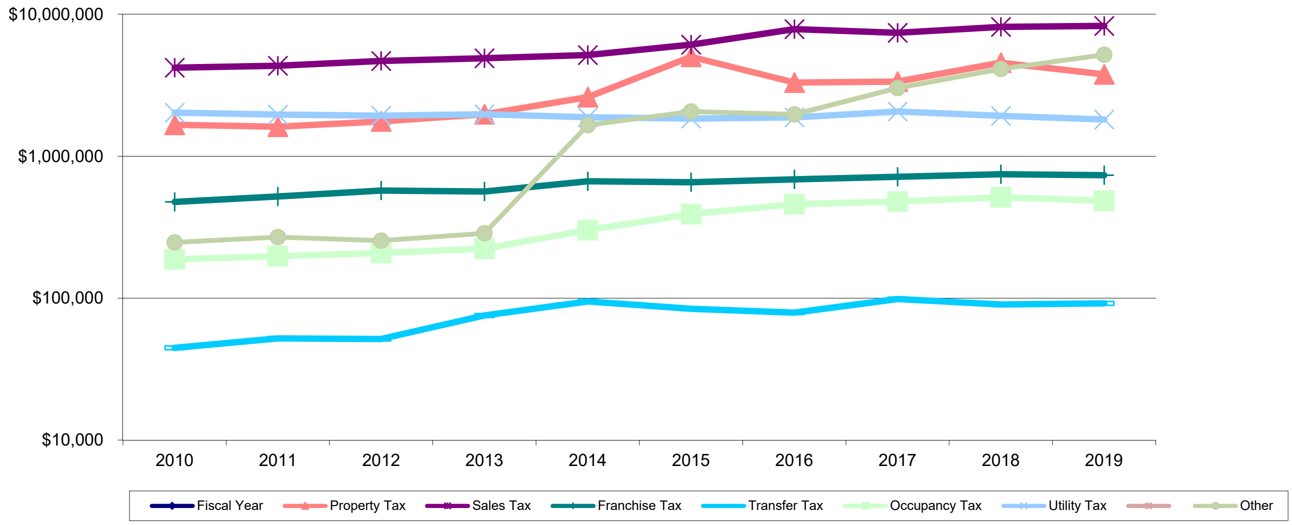
CITY OF PINOLE
GENERAL FUND TAX REVENUE BY SOURCE
LAST TEN FISCAL YEARS



Fiscal Year	Property Tax	(b) Sales Tax	Franchise Tax	Transfer Tax	Occupancy Tax	(a) Utility Tax	(c) Other	Total
2010	1,665,429	4,209,559	477,315	44,699	187,746	2,030,198	247,304	8,862,250
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

(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)

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Nonspendable		$ 27,912,972	$ 11,299,227	$ 8,950,035	$ 11,157	$ -	$ 7,275	$ 6,712	$ 12,669	$ 13,178
Restricted		1,128,091	-	-	-	-	-	-	133,586	17,446,089
Assigned			1,587,255	2,209,430	2,899,585	1,030,000	-	-	2,531,677	7,167,912
Committed		244,040	-	12,599,292	-	-	-	-	-	-
Unassigned	(3,079,187)	(4,808,526)	20,730,658	(3,464,498)	(2,914,406)	4,261,995	9,062,287	11,700,289	23,249,204	10,173,374
Total General Fund	$ (3,079,187)	$ 24,476,577	$ 33,617,140	$ 20,294,259	$ (3,664)	$ 5,291,995	$ 9,069,562	$ 11,707,001	$ 25,927,136	$ 34,800,553
All Other Governmental Funds										
Nonspendable		$ 3,213,536		$ 7,023,664	$ 2,591,393		$ 2,591,393	$ 6,882,968	$ -	$ -
Restricted	$ 25,616,997	19,333,368	3,060,465	6,787,458	15,103,453	14,074,122	11,665,834	10,872,657	18,250,952	14,356,490
Assigned				1,340,327	783,083	3,661,477	-	-	2,366,429	2,755,844
Committed		-	-	-	-	-	-	2,304,515	-	-
Unassigned reported in:										
Special revenue funds	441,901	-	-	-	-	(611,270)	4,248,108	(371,162)	(43,673)	(33,827)
Capital project funds	17,887,607	(3,651,080)	-	933,006	(24,842)	(265,778)	-	-	-	-
Debt service funds	4,882,602	-	-	-	(3,018,401)	-	-	-	-	-
Total all other governmental funds	$ 48,829,107	$ 18,895,824	$ 3,060,465	$ 16,084,455	$ 15,434,686	$ 16,858,551	$ 18,505,335	$ 19,688,978	$ 20,573,708	$ 17,078,507
									[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.

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CITY OF PINOLE

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS, Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Taxes	$ 18,229,886	$ 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
Intergovernmental	3,444,800	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
Loan repayments	253,473	371,220	109,343	48,464	108,021	45,666	85,849	145,457	15,023	1,656,645
Contributions	33,654	487,733	96,886	174,153	94,032	51,313	65,317	146,112	30,595	22,746
Investment earnings	986,963	386,330	22,214	113,723	595,808	311,168	188,790	16,188	88,092	1,529,630
Rents and ground leases	585,663	935,524	821,723	301,537	273,435	264,301	224,952	300,441	303,618	274,153
Charges for service	2,828,314	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
Fines, forfeitures and penalties	108,408	72,555	58,172	50,170	60,734	58,863	41,564	48,442	75,670	89,911
Gain (loss) on sale of property	662,667	(324,000)	(1,192,929)					-	-	-
Other revenues	586,121	189,455	451,942	405,411	137,713	778,737	365,857	532,173	834,086	746,909
Total revenues	27,719,949	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
Expenditures										
General administration	9,353,968	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
Public safety	10,346,903	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
Public services	787,202	699,286	904,149	696,343	1,822,928	1,628,204	2,460,827	1,712,315	1,485,090	1,648,377
Recreation	1,375,288	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
Community development	1,714,710	2,791,106	584,483	1,520,667	742,413	818,580	945,646	935,276	1,596,240	1,237,892
Debt service - Principal	3,315,659	3,141,278	3,148,966	334,287	381,144	373,007	369,177	363,151	361,674	356,117
Debt service - Interest	2,726,847	2,678,865	1,345,952	149,097	280,173	290,860	305,569	338,507	331,464	287,729
Capital outlay	3,488,787	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
Total expenditures	33,109,364	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
Other financing sources (uses)										
Bond, note and loan proceeds	-	-	296,926	-	458,000	-	-	-	-	-
Capital lease financing	-	-	-	-						
Gain (loss) on sale of property	(88,681)		-	6,064	6,559	17,259	1,909		10,017,210	3,140
Transfers in	-	-	-	-	-	447,050	446,000	671,364	826,926	7,135,205
Transfers out	-	-	-	-	-	(447,050)	(446,000)	(671,364)	(826,926)	(7,135,205)
Transfers from enterprise fund	100,000	100,000	-	-	-	-	-	-	-	-
Extraordinary item	-	-	(5,828,864)	-	(22,634,276)	-	-	-	-	-
Total other financing sources	11,319	100,000	(5,531,938)	6,064	(22,169,717)	17,259	1,909	-	10,017,210	3,140
Net change in fund balance	$ (5,378,096)	$ (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
Debt service as a % of noncapital expenditures	20.4%	21.9%	22.3%	3.0%	4.1%	4.2%	3.8%	4.0%	3.7%	3.2%

CITY OF PINOLE
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

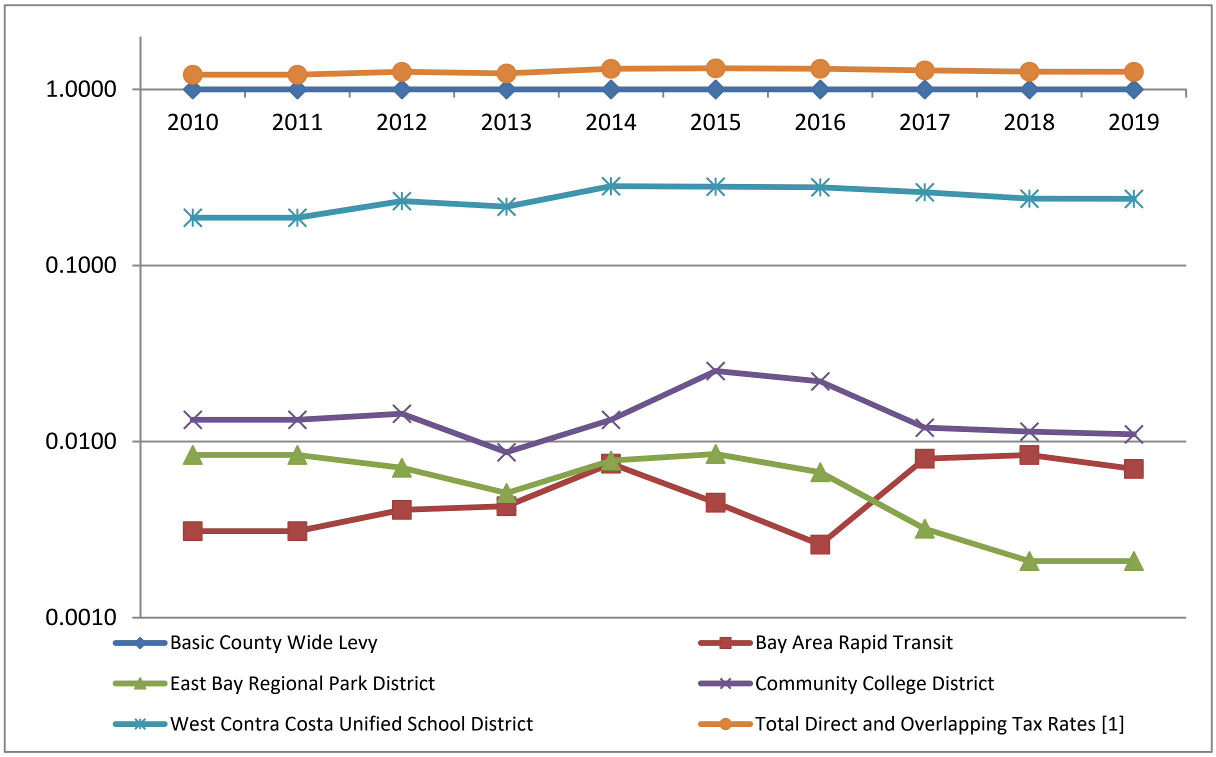
	Real Property				Total Real				
Fiscal Year	Residential Property	Commercial Property	Industrial Property	Other	Secured Property	Unsecured Property	Total Assessed (a)	Estimated Full Market (a)	Total Direct Tax Rate (b)
2010	1,379,735,626	350,603,828	17,544,314	43,074,299	1,790,958,067	52,691,843	1,843,649,910	2,190,993,553	0.1884%
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%

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]
2010	1.0000	0.0031	0.0084	0.0133	0.1869	1.2117
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

Source : Contra Costa County Auditor-Controller Office

[1] Rates are per $100 of assessed value.

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CITY OF PINOLE
PRINCIPAL PROPERTY TAXPAYERS
CURRENT AND NINE YEARS PRIOR

	2018-19		2009-10	
Taxpayer	Taxable Assessed Value	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Percent of Total City Taxable Assessed Value
AMFP III Bayside	$ 26,179,792	1.07%		
Appian Associates	$ 16,674,757	0.68%	$ 14,733,306	1.35%
Che Chen and Shu Fen Liu Trust	$ 22,376,733	0.91%		
Gateway Pinole Vista LLC	$ 69,481,904	2.83%		
Kaiser Foundation Health Plan	$ 36,552,564	1.49%		
NHI-Reit of Next House LLC	$ 17,906,745	0.73%		
Pinole Ridge Mall	$ 19,497,912	0.80%		
ROIC Pinole Vista LLC	$ 40,093,952	1.63%		
SCG Pinole Valley Shopping Center	$ 41,084,647	1.68%		
Target Corporation	$ 19,031,535	0.78%		
Alpha Beta Company			$ 14,250,503	1.31%
Dayton Hudson Corporation/Target			$ 16,815,662	1.54%
Jackson Retail Venture LLC			$ 15,300,000	1.40%
KW Pinole			$ 20,799,670	1.84%
Peter L. & Shelly Thigpen LLC			$ 20,144,504	1.78%
Pinole Dundee One LLC			$ 19,897,650	1.83%
Pinole Redevelopment Agency			$ 60,563,142	5.56%
Pinole Vista LLC			$ 23,372,283	2.14%
	$ 308,880,541	12.60%	$ 205,876,720	18.75%

Total Net Assessed Valuation:	
Fiscal Year 2018-19	$ 2,506,571,042
Fiscal Year 2009-10	$ 1,843,649,910

Source: Contra Costa County Assessor Combined Tax Rolls-HdL Coren & Cone reports.
Note: Information is shown in alphabetical order.

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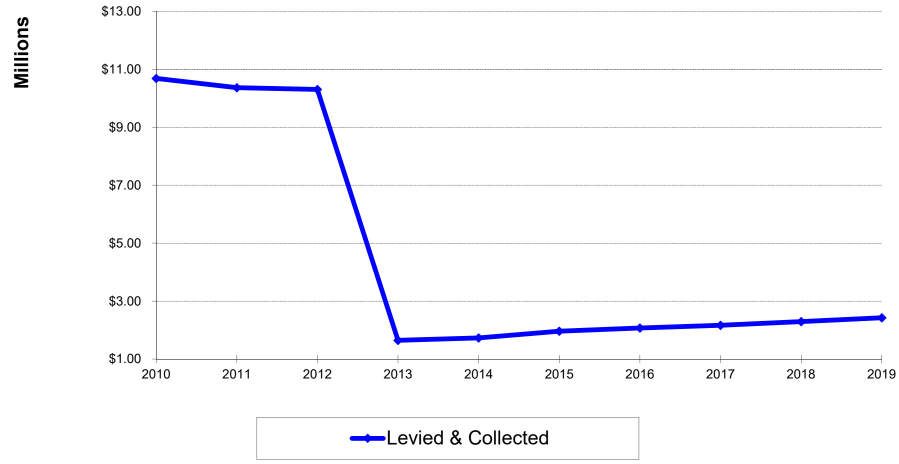
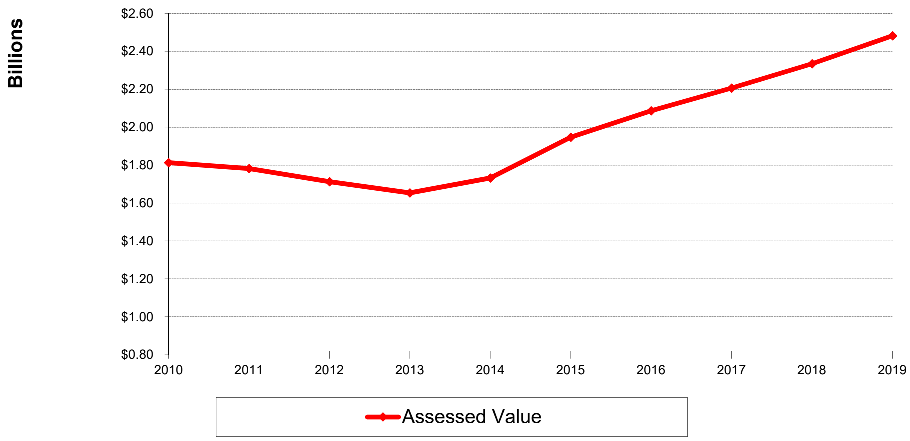
CITY OF PINOLE
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS





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
2010	1,666,933	9,019,028	10,685,961	100%	889,861,914	923,122,635	1,812,984,549	0.19%	0.98%
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 [1]	10,302,997	100%	859,343,223	853,177,005	1,712,520,228	0.18%	1.02%
2013	1,538,826	105,121 [2]	1,643,946	100%	824,577,292	829,059,723	1,653,637,015	0.19%	0.01%
2014	1,622,419	105,121 [2]	1,727,540	100%	868,918,982	862,888,372	1,731,807,354	0.19%	0.01%
2015	1,856,378	105,121 [2]	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]	2,072,131	100%	1,048,130,045	1,037,786,268	2,085,916,313	0.19%	0.01%
2017	2,059,786	104,251 [2]	2,164,037	100%	1,105,435,408	1,100,258,798	2,205,694,206	0.19%	0.01%
2018	2,185,033	104,295 [2]	2,289,328	100%	1,170,940,384	1,162,783,781	2,333,724,165	0.19%	0.01%
2019	2,321,597	104,321 [2]	2,425,918	100%	1,242,741,110	1,238,557,132	2,481,298,242	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 Redevelopemnt 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)

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CITY OF PINOLE
TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS YEARS

	2009-10	2010-11	2011-12	2012-13	2013-14 [a]	2014-15 [b]	2015-16	2016-17	2017-18	2018-19
Major Business Groups										
Autos and Transportation	$ 114,282	$ 120,748	$ 121,195	$ 127,938	$ 124,234	$ 128,585	$ 143,531	$ 142,634	$ 129,758	$ 149,328
Building and Construction	187,069	178,788	177,786	194,806	205,843	228,851	235,399	256,743	252,433	248,668
Business and Industry	98,042	94,315	90,571	114,078	90,046	74,621	74,664	69,064	68,148	81,173
Food and Drugs	310,750	318,983	322,851	327,071	332,824	369,426	354,347	366,064	376,151	408,251
Fuel and Service Stations	284,716	370,647	392,505	428,169	426,327	431,453	393,583	355,390	362,450	482,117
General Consumer Goods	1,080,208	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
Restaurants and Hotels	473,217	480,453	533,913	576,500	618,795	660,763	711,659	715,966	715,885	813,411
Adjustments & Others	-	-	-	-	35,173	(50,925)	24,448	-	506	5,972
Point of Sale s/totals	2,548,284	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
County Pool Allocations	248,972	336,207	320,353	311,692	366,939	408,386	431,500	499,708	490,660	519,400
State Pool Allocations	2,265	1,200	1,000	1,571	2,064	2,129	2,400	2,637	1,903	1,829
Local Transaction Tax [a]	1,384,641	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
Administrative Cost - SBE	(44,986)	(47,160)	(48,012)	(49,811)	(54,106)	(58,890)	(82,268)	(95,537)	(90,183)	(87,797)
Fiscal Year Totals	$ 4,139,176	$ 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
City Direct Sales Tax Rate	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.75%	1.75%	1.75%	1.75%

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 YEARS

Taxing Jurisdiction / Purpose	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15 [c]	2015-16	2016-17	2017-18	2018-19
Overlapping Sales Taxes										
State General Fund	5.50%	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%	0.25%	0.00%	0.00%	0.00%
State Education Protection Account	0.00%	0.00%	0.00%	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	8.00%	7.50%	7.50%	7.75%	7.75%	7.75%	7.75%	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%	0.00%	0.50%	0.50%	0.50%	0.50%	0.50%
Direct Sales Taxes	1.25%	1.25%	1.25%	1.25%	1.25%	1.75%	1.75%	1.75%	1.75%	1.75%
[d] Total Sales Tax Levy - City of Pinole	9.25%	8.75%	8.75%	9.00%	9.00%	9.50%	9.50%	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 permited by the State Legislature for combined direct and overlapping sales tax is 9.5%

Source: California State Board of Equalization

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CITY OF PINOLE
TOP 25 SALES TAX PRODUCERS
YEAR ENDED JUNE 30, 2019

BUSINESS NAME	BUSINESS CATEGORY
APPIAN CHEVRON	SERVICE STATIONS
APPLEBEES	CASUAL DINING
BEST BUY	ELECTRONICS/APPLIANCE STORES
BEVERAGES & MORE	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
ORIGINAL MELS DINER	CASUAL DINING
PETSMART	SPECIALTY STORES
PINOLE CHEVRON	SERVICE STATIONS
PINOLE FLYERS	SERVICE STATIONS
PINOLE SHELL	SERVICE STATIONS
PINOLE VALLEY ARCO	SERVICE STATIONS
SAFEWAY	GROCERY STORES
SMART STOP	SERVICE STATIONS
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

PERCENT OF FISCAL YEAR TOTAL PAID BY TOP 25 ACCOUNTS = 61%

Source: State Board of Equilization (HdL Companies)

Note: Information is shown in alphabetical order.

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CITY OF PINOLE
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS YEARS

	Governmental Activities				Business-type Activities				
Fiscal Year	Redevelopment Bonds	Pension Obligation Bonds	Notes and Mortgages	Capital Leases	Wastewater Revenue Bonds	Clean Water State Revolving Fund	Total Primary Government	Percentage of Personal Income	Per Capita
2010	50,790,000	5,647,063	719,797	75,456	9,810,000		67,042,316	8.7%	$ 3,428
2011	48,115,000	5,344,171	631,867	-	9,620,000		63,711,038	7.9%	$ 3,451
2012	45,315,000	5,047,180	987,385	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	8,377,758	19,573,423	1.7%	$ 1,018
2019	[a]	3,194,853	[a]	116,490	7,278,000	6,577,214	17,166,557	1.4%	$ 880

Notes: Details regarding the city's outstanding debt can be found in the notes to the financial statements.
[a] Due to the dissolution of Revelopment 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

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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
2010	50,790,000	5,647,063	$ (50,790,000)	5,647,063	0.63% [a]	$ 289
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

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 Revelopment 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

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CITY OF PINOLE
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
JUNE 30, 2019

2018-19 Assessed Valuation: $ 2,506,571,042

	Total Debt 6/30/2019	[a] % Applicable	City's Share of Debt 6/30/19	
OVERLAPPING TAX AND ASSESSMENT DEBT:				
Bay Area Rapid Transit District	$ 809,660,000	0.334%	$ 2,704,264	
Contra Costa Community College District	397,065,000	1.227%	4,871,988	
West Contra Costa Unified School District	1,124,506,606	7.824%	87,981,397	
West Contra Costa Healthcare District	52,857,000	7.306%	3,861,732	
East Bay Regional Park District	178,710,000	0.528%	943,589	
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			100,362,970	
DIRECT AND OVERLAPPING GENERAL FUND DEBT:				
Contra Costa County General Fund Obligations	$ 261,890,558	1.222%	$ 3,200,303	
Contra Costa County Pension Obligation Bonds	122,585,000	1.222%	1,497,989	
Contra Costa County Fire Protection Pension Obligations	53,740,000	0.011%	5,911	
West Contra Costa Unified School District Certificates of Participation	9,175,000	7.824%	717,852	
City of Pinole Pension Obligation Bonds	**3,194,853**	**100.000%**	**3,194,853**	
City of Pinole Capital Lease Obligations	**116,490**	**100.000%**	**116,490**	
Alameda-Contra Costa Transit District Authority	11,465,000	0.037%	4,242	
GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT			$ 8,737,640	
Less: Contra Costa County obligations supported from revenue funds			1,279,886	
NET DIRECT AND OVERLAPPING GENERAL FUND DEBT			$ 7,457,754	
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):	$ 19,840,000	100.000%	$ 19,840,000	
TOTAL DIRECT DEBT			**$ 3,311,343**	
TOTAL GROSS OVERLAPPING DEBT			$ 125,629,267	
TOTAL NET OVERLAPPING DEBT			$ 124,349,381	
GROSS COMBINED TOTAL DEBT			$ 128,940,610	[b]
NET COMBINED TOTAL DEBT			$ 127,660,724	

Ratios to 2018-19 Assessed Valuation:

Total Gross Direct and Overlapping Tax and Assessment Debt	4.00%
Combined Direct Debt	**0.13%**
Gross Combined Total Debt	5.14%
Net Combined Total Debt	5.09%

Ratios to Redevelopment Incremental Valuation ($1,238,557,132):

Total Overlapping Tax Increment Debt	1.60%

Notes:

[a] 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.
[b] Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Source : California Municipal Statistics, Inc.

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CITY OF PINOLE
COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS

ASSESSED VALUATION:

Secured property assessed value, net of exempt e	$ 2,481,298,242		
BONDED DEBT LIMIT (3.75% OF ASSESSED VALUE) [a]		$	93,048,684
AMOUNT OF DEBT SUBJECT TO LIMIT:		$	(3,194,854)
LEGAL BONDED DEBT MARGIN:		$	89,853,830

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
2010	$ 1,812,984,549	$ 67,986,921	$ 5,647,063	$ 62,339,858	8.31%
2011	$ 1,781,773,783	$ 66,816,517	$ 5,344,171	$ 61,472,346	8.00%
2012	$ 1,712,520,228	$ 64,219,509	$ 5,047,180	$ 59,172,328	7.86%
2013	$ 1,653,637,015	$ 62,011,388	$ 4,757,335	$ 57,254,054	7.67%
2014	$ 1,731,807,354	$ 64,942,776	$ 4,478,467	$ 60,464,309	6.90%
2015	$ 1,947,207,720	$ 73,020,290	$ 4,206,695	$ 68,813,594	5.76%
2016	$ 2,085,916,313	$ 78,221,862	$ 3,941,977	$ 74,279,884	5.04%
2017	$ 2,205,694,206	$ 82,713,533	$ 3,686,615	$ 79,026,918	4.46%
2018	$ 2,333,724,165	$ 87,514,656	$ 3,436,176	$ 84,078,481	3.93%
2019	$ 2,481,298,242	$ 93,048,684	$ 3,194,854	$ 89,853,830	3.43%

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

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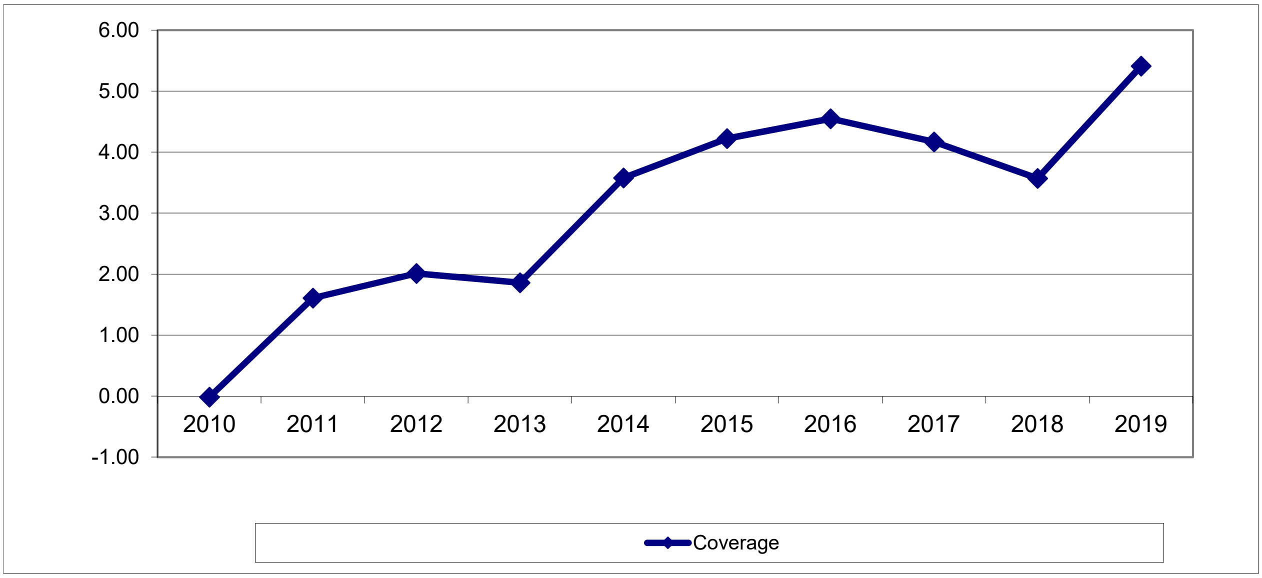
CITY OF PINOLE
REVENUE BOND COVERAGE
WASTEWATER REVENUE BONDS
LAST TEN FISCAL YEARS



Fiscal Year	Gross Revenue [a]	Operating Expenses [b]	Net Revenue Available for Debt Service	Debt Service Requirements Principal	Interest	Total	Coverage
2010	5,159,757	5,169,202	(9,445)	185,000	444,273	629,273	-0.02
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

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

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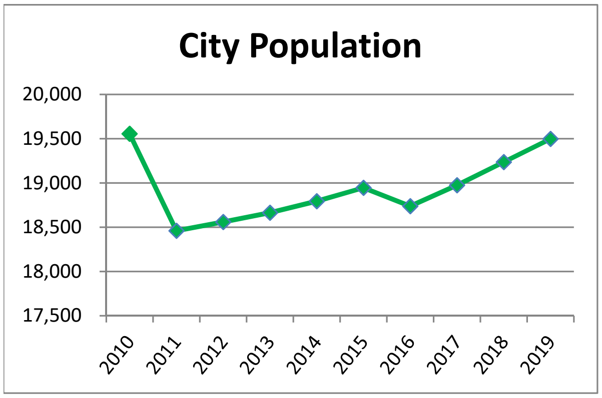
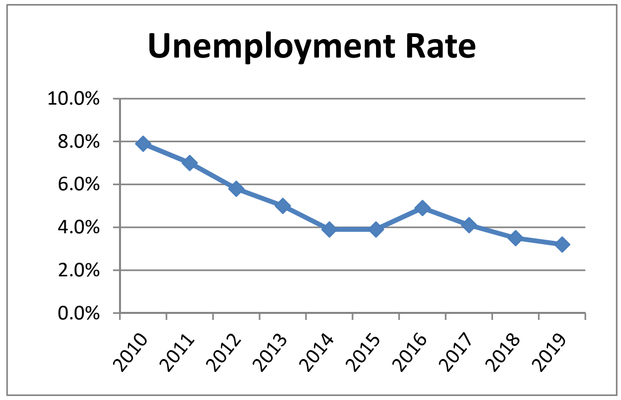
CITY OF PINOLE
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS





Fiscal Year	City Population [a]	Personal Income [b]	Median Household Income [c]	Per Capita Personal Income	School Enrollment [d]	Unemployment Rate [e]
2010	19,555	1,131,726,070	90,300	57,874	4,049	7.9%
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%

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 Housig Policy Development.
(d) State of California Department of Education.
(e) State of California Employment Development Department, Contra Costa County rates.

CITY OF PINOLE
PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO

	2019			2010	
Employer	Employee Count	Percentage of City Total	Employer	Employee Count	Percentage of City Total
Target	207	4.32%	Lucky's/Food Maxx	171	3.68%
Kaiser Health Center	141	2.94%	Target	137	2.95%
City of Pinole	126	2.63%	City of Pinole	131	2.82%
Sprouts Farmers Market	105	2.19%	Best Buy	129	2.78%
MV Public Transportation, Inc.	96	2.00%	West Contra Costa USD	108	2.32%
In-N-Out Burger	90	1.88%	K-Mart	104	2.24%
Best Buy	88	1.84%	Safeway	84	1.81%
Safeway, Inc.	71	1.48%	Round Table Pizza	61	1.31%
West Contra Costa USD	68	1.42%	Trader Joe's	59	1.27%
Burlington	62	1.29%	Orchard Supply Hardware	52	1.12%
Top 10 Employer Count	1,054			1,036	
Total Workforce	4,793	21.99%		4,647	22.29%

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

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CITY OF PINOLE
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS YEARS

Function / Program [a]	2010	2011	[b] 2012	2013	2014	2015	2016	2017	2018	2019
General government										
Administration	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.5
Finance	4.0	4.0	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Planning	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Building	3.0	2.0	1.0	1.0	2.0	2.0	2.0	2.5	3.5	3.5
Other	2.0	2.0	2.0	4.0	4.0	4.0	3.0	3.0	3.0	3.0
Police										
Sworn	28.0	28.0	28.0	27.0	27.0	27.0	27.0	27.0	28.0	28.0
Non-sworn	23.0	21.0	13.0	13.0	13.0	13.0	14.5	14.5	17.5	18.0
Fire										
Sworn	19.0	17.0	15.0	15.0	15.0	15.0	15.0	14.0	14.0	14.0
Non-sworn	-	-	-	-	-	-	0.5	1.0	1.0	1.0
Public Works										
Engineering	5.0	4.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Maintenance	8.0	7.0	6.0	6.0	6.0	6.0	10.0	10.0	10.0	10.0
Redevelopment	4.0	3.0	3.0	-	-	-	-	-	-	-
Parks and recreation	13.0	14.0	8.0	8.0	11.0	11.0	13.0	13.0	13.0	13.0
Wastewater collection and treatment	15.0	15.0	13.0	13.0	13.0	13.0	10.5	10.5	10.5	10.5
Total	131.0	124.0	101.5	99.5	103.5	103.5	108.0	108.0	113.0	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

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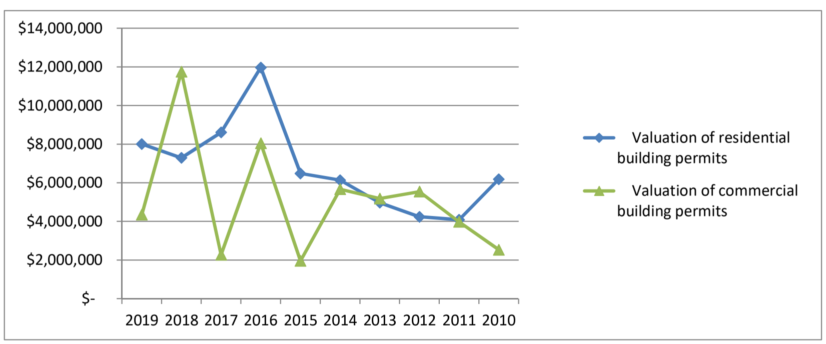
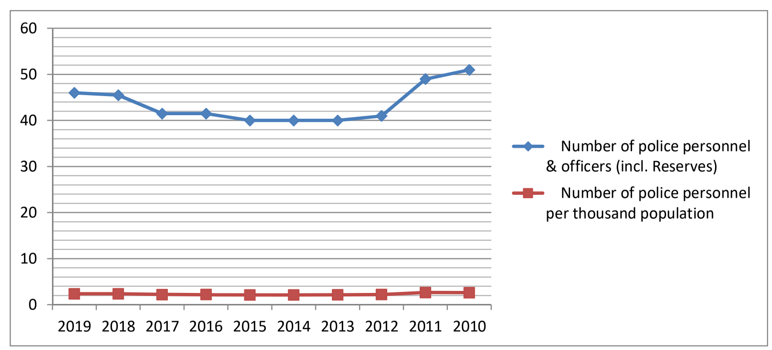
CITY OF PINOLE
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Date of Incorporation	1903
Form of Government	Council-Manager
Number of Employees(including police & fire)	
Full-time	100
Part-time	26
Area in square miles	5 square miles

Statistics by Fiscal Year	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Fire Protection :										
Number of fire personnel & officers (incl. Reserves)	15	15	15	15	15	17	15	15	17	19
Number of calls answered	2,493	2,515	2,647	2,406	1,908	2,205	2,250	2,000	2,134	2,283
Number of inspections conducted	156	26	20	404	60	7	48	55	515	210
Number of building plan reviews	2279	14	29	66	50	25	32	61	76	70
Number of fire investigations	Not Available	Not Available	Not Available	Not Available	2	Not Available	Not Available	51	98	90
Police Protection :										
Number of police personnel & officers (incl. Reserves)	46	45.5	41.5	41.5	40	40	40	41	49	51
Number of police personnel per thousand population	2.36	2.37	2.19	2.21	2.11	2.13	2.14	2.21	2.65	2.61
Community Development:										
Number of residential building permits	749	690	777	1027	1061	800	651	608	674	732
Valuation of residential building permits	$ 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	$ 6,187,203
Number of commercial building permits	153	84	92	46	22	43	59	46	21	30
Valuation of commercial building permits	$ 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	$ 2,536,324
Sewer System:										
Daily average treatment in gallons	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	3,620,000
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





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CITY OF PINOLE
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

City Streets:	
Miles of streets	63
Number of street lights	373 (city owned)
	971 (electric & private utility)

Statistics by Fiscal Year	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Fire Protection :										
Number of stations	1	1	1	1	1	1	1	1	1	2
Police Protection :										
Number of stations	1	1	1	1	1	1	1	1	1	1
Number of patrol units	13	13	13	13	13	13	13	13	13	13
Number of security units	2	2	2	2	2	2	2	2	2	2
Recreation and culture :										
Swim Center	1	1	1	1	1	1	1	1	1	1
Community Theater	1	1	1	1	1	1	1	1	1	1
Senior Center	1	1	1	1	1	1	1	1	1	1
Youth Center	1	1	1	1	1	1	1	1	1	1
Pre-school Center	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
Sewer System:										
Sanitary sewers	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
Number of treatment plants	1	1	1	1	1	1	1	1	1	1
Number of service connections	5,416	5,416	5,416	5,416	5,416	5,414	5,414	5,423	5,401	5,398
Schools:										
Elementary-public	4	4	4	4	4	4	4	4	4	4
Elementary-private	1	1	1	1	1	1	1	1	1	1
Junior High School-public	1	1	1	1	1	1	1	1	1	1
High School-public	1	1	1	1	1	1	1	1	1	1

Source: City of Pinole Finance

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ATTACHMENT B

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, 2019

BADAWI & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

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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*

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, 2019, 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 31, 2019.

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.

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.

Badawi & Associates

Badawi and Associates
Certified Public Accountants
Berkeley, California
December 31, 2019

Return to Agenda

ATTACHMENT C

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, 2019

BADAWI & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

BADAWI & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

**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, 2019. The City's management is responsible for the Measure S tax revenue and expenditures. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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.

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

We were not engaged to, and did not conduct an audit, 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.

Badawi & Associates

Badawi and Associates
Certified Public Accountants
Berkeley, California
January 13, 2020

City of Pinole Measure S Fund
Schedule of Revenues and Expenditures
For the year ended June 30, 2019

REVENUES:		
Sales and use taxes	$	2,146,708
Investment earnings		24,151
Other revenue		130,593
Total revenues		2,301,452
EXPENDITURES:		
Salary		1,248,789
Benefits		446,992
Equipment		391,751
Insurance		43
Professional Services		85,441
Admin expense		59,706
Debt service		70,433
Total expenditures	$	2,303,155

*This schedule is prepared using the modified accrual basis of accounting.

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ATTACHMENT D

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, 2019

BADAWI & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

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ATTACHMENT D

BADAWI & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

**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, 2019. The City's management is responsible for the Measure S tax revenue and expenditures. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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

We were not engaged to, and did not conduct an audit, 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.

Badawi & Associates

Badawi and Associates
Certified Public Accountants
Berkeley, California
January 13, 2020

City of Pinole Measure S Fund
Schedule of Revenues and Expenditures
For the year ended June 30, 2019

REVENUES:		
Sales and use taxes	$	2,139,620
Investment earnings		35,583
Other revenue		600
Total revenues		2,175,803
EXPENDITURES:		
Salary		259,689
Benefits		41,365
Improvements		656,160
Professional Services		117,450
Admin expense		179,888
Travel and training		18,565
Total expenditures	$	1,273,117

*This schedule is prepared using the modified accrual basis of accounting.

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ATTACHMENT E

City of Pinole

Pinole, California

Auditors' Communication with Those Charged with Governance

For the year ended June 30, 2019

BADAWI & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

ATTACHMENT E

BADAWI & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

December 31, 2019

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, 2019. 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 May 15, 2019, 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.

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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 2019:

- GASB No. 83, *Certain Asset Retirement Obligations*
- GASB No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*

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 31, 2019.

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.

<u>Other Matters</u>

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 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,

Badawi and Associates
Certified Public Accountants
Berkeley, California
December 31, 2019

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ATTACHMENT E

Corrected Misstatements

Audit Adjusting Journal Entries JE # 9			
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
Total		**2,130.00**	**2,130.00**

Audit Adjusting Journal Entries JE # 12			
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
Total		**63,903.63**	**63,903.63**

Audit Adjusting Journal Entries JE # 19			
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
Total		**1,829,547.00**	**1,829,547.00**

Audit Adjusting Journal Entries JE # 21			
To accrue loan receivable interest.			
285-15110	Note receivable/Bridge Housing	4,775.00	
285-000-37180	Investment Earnings		4,775.00
Total		**4,775.00**	**4,775.00**

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ATTACHMENT F

City of Pinole

Pinole, California

Independent Accountants' Report on Agreed-Upon Procedures Applied to Appropriations Limit Schedule

For the year ending June 30, 2020

BADAWI & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

ATTACHMENT F

BADAWI & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

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, 2020. 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. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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, 2020, 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

We were not engaged to and did not conduct an examination, 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.

Badawi & Associates

Badawi and Associates
Certified Public Accountants
Berkeley, California
January 13, 2020

City of Pinole
Notes to Appropriations Limit Schedule
For the year ending June 30, 2020

1. PURPOSE OF LIMITED PROCEDURES REVIEW

Under Article XIIIB 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 XIIIB, 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 XIIIB, 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 4th 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 2019-2020 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 2019-2020 represents the population change for the County of Contra Costa during calendar year 2018.

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, 2020.

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CITY COUNCIL REPORT 7G

DATE: January 21, 2020

TO: MAYOR AND COUNCIL MEMBERS

FROM: TAMARA MILLER, DEVELOPMENT SERVICES DIRECTOR/ CITY ENGINEER

SUBJECT: ADOPT A RESOLUTION AUTHORIZING THE FILING OF AN APPLICATION FOR ALLOCATION OF FISCAL YEAR 20-21 TRANSPORTATION ACT ARTICLE 3 PEDESTRIAN/ BICYCLE PROJECT FUNDING

RECOMMENDATION

City staff recommends that the City Council adopt a resolution authorizing staff to file an application for fiscal year (FY) 2020-21 State Transportation Development Act (TDA) funding. Staff proposes to use the funds to restore the pedestrian path adjacent to Pinole Creek near the high school and the bowling alley.

BACKGROUND

The Metropolitan Transportation Commission (MTC) distributes transportation funds to Bay Area cities and counties. MTC distributes funds under two programs called, among others, the 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.

REVIEW AND ANALYSIS

City staff would like to submit a request for funding under TDA to support restoring the pavement on several sections of Pinole Creek Path, which serves as a key transportation route for pedestrians and bicyclists. Pavement maintenance in this area is particularly important as the pavement quality in the pedestrian and bicycle trail areas has degraded. The City submitted a similar grant application in FY 2018/19. It did not receive funding, in part due to inadequate documentation of trail easements. City staff has secured the necessary documentation and authority for two segments of the trail. We seek to additionally secure two other segments prior to the grant submission date of January 30, 2020.

Staff has submitted a draft of the grant application to the Contra Costa County Bicycle Advisory Commission, which responded with comments. Staff will incorporate the

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Commission's recommendations into a final grant application package, which will be submitted by the January 30, 2020 due date. Additionally, this grant opportunity and project was presented to the Traffic and Pedestrian Safety Committee on November 20, 2019. They recommended the City pursue this funding opportunity. They further recommended the City continue to improve bike and pedestrian travel routes and pursue grant funds to do so.

FISCAL IMPACT

There would be a positive fiscal impact if this project were to be funded through this grant opportunity. The City is requesting a grant funds for a project with an $80,080 overall budget. The City has been encouraged to contribute matching funds and thus proposes to contribute 20% of overall project budget. Staff recommends the City contribute $16,016 derived by reprogramming funds already allocated to CIP Project #RO1707. This CIP project is for pavement maintenance and rehabilitation.

ATTACHMENTS

A: Resolution with two attachments

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ATTACHMENT A

Resolution No. 2020-

RESOLUTION OF THE CITY COUNCIL OT 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 20-21 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. 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 representative/s is/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

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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 21st day of January 2020 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 21st day of January 2020.

____
Heather Iopu
City Clerk

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Resolution No. ###
Attachment A

Re: **CITY OF PINOLE REQUEST TO THE METROPOLITAN TRANSPORTATION COMMISSION FOR THE ALLOCATION OF FISCAL YEAR 20-21 TRANSPORTATION ACT ARTICLE 3 PEDESTRIAN/ BICYCLE PROJECT FUNDING**

Findings

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.

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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.

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TDA Article 3 Project Application Form

Fiscal Year of this Claim: **FY2019/20** Applicant: **City of Pinole**

Contact person: **Tamara Miller**

Mailing Address: **2131 Pear St., Pinole, CA 94564**

E-Mail Address: **tmiller@ci.pinole.ca.us** Telephone: **(510) 724-9017**

Secondary Contact (in event primary not available)

E-Mail Address: Telephone: **(510) 724-9010**

Short Title Description of Project: **Pinole Valley Road Area Pedestrian and Bicycle Trail Improvements**

Amount of claim: **$80,080.00**

Functional Description of Project:

Repave a section of Creek side path that will improve bicycle and pedestrian access on Pinole Valley Road and near major shopping centers.

- **Maintenance of multipurpose path from Pinole Valley Road and Pinole Creek adjacent to I80**
- **Maintenance of multipurpose path between Pinole Valley Road and Sarah Court**

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, contingency. Please see budget, below.**

Funding Source	All Prior FYs	Application FY	Next FY	Following FYs	Totals
TDA Article 3		**$80,080**			**$80,080.00**
list all other sources:					
1.					
2.					
3.					
4.					
Totals					**$80,080.00**

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Project Eligibility:	YES?/NO?
A. Has the project been approved by the claimant's governing body? (If "NO," provide the approximate date approval is anticipated).	**Yes**
B. Has this project previously received TDA Article 3 funding? If "YES," provide an explanation on a separate page.	**No**
C. 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: http://www.dot.ca.gov).	**Yes**
D. 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:_________ ____________________	
E. 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).	**Does not include new construc-ion.**
F. Will the project be completed before the allocation expires? Enter the anticipated completion date of project (month and year) **DATE______Depends on project start date.** ________________________________	**Yes**
G. 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: ____)	**Yes**

PRELIMINARY COST ESTIMATE

Section	Miles	LF	Street Width, Feet	Item	Enough Space for CT Standards	Unit Cost Estimate	Units needed	Estimated Total Cost
Maintenance of multipurpose path between Pinole Valley Road and I80 to conform of newly paved path behind Sprouts and Pinole Creek (City)	0.08	400	8	Paved Trail	Yes	365	48	17520
Maintenance of multipurpose path between Pinole Valley Road and I80 to conform of newly paved path behind Sprouts and Pinole Creek (Private land)	0.08	400	8	Paved Trail	Yes	365	48	17520
Maintenance of multipurpose path between Sarah Court and Pinole Valley Road adjacent to Pinole Creek	0.16	800	8	Paved Trail	Yes	365	96	35040
PS&E, Traffic Control								5000
Contingency								5000
							TOTAL $	**80080**

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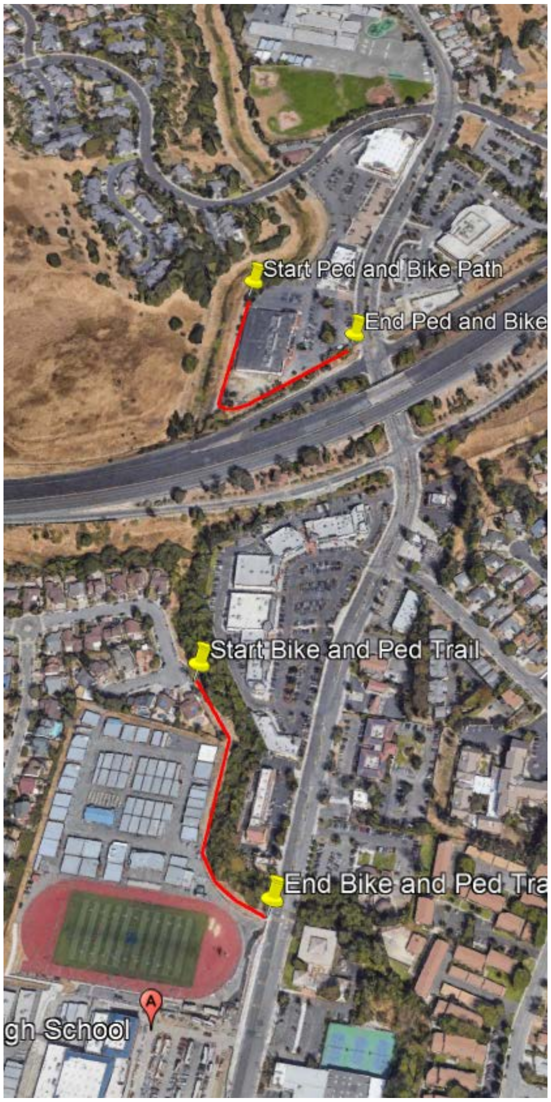
LOCATION/ SITE MAPS SHOWING PROJECT LIMITS



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Pinole Creek Path Maintenance Location

Sarah Court to Pinole Valley Road
Adjacent to and leading to Pinole Valley High School, ~ 800 linear feet of paved path

Behind Sprouts and adjacent to I80 and adjacent to Pinole Creek and leading to area schools

BY LOCAL BICYCLE ADVOCATES

<u>Pinole Valley Road, from Library to Henry Ave.</u>

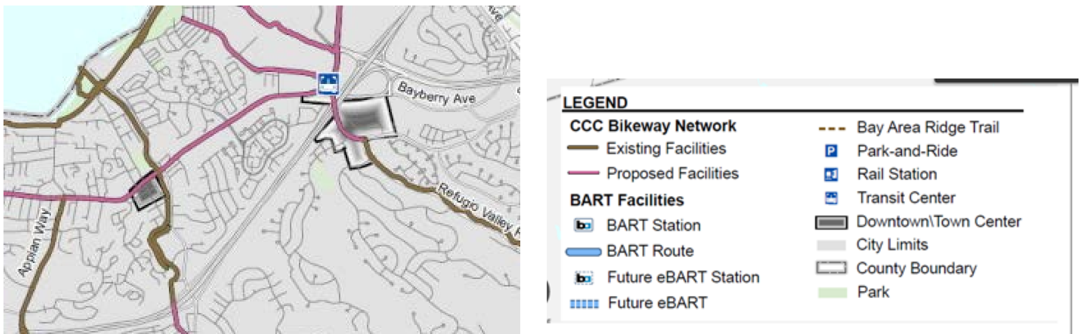
-Why it’s an important route (for car-free commuting, shopping and recreation):

- This is the only route that connects bicyclists in Old Town and the Valley to the commercial area near I-80.
- This section of road links a number of popular routes used by recreational bicyclists all over the East Bay.
- This section links with the proposed bicycle lane passing Pinole Valley High School.
- This section allows bicyclists from Pinole Valley to get to the Hercules Transit Center.

-Integration with existing plans:

This section is designated as a bicycle route according to:

- Pinole General Plan and Specific Plan
- 2009 Contra Costa Transportation Authority bicycle plan



Contra Costa Countywide Bicycle and Pedestrian Plan, 2009

- Many organized recreational rides
- On November 20, 2019, the Pinole TAPS Committee recommended that the City pursue grant funding from MTC TDA Article 3. For repaving deteriorated paths. Estimated Project Cost: $80,080

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CITY COUNCIL REPORT

8A

DATE: JANUARY 21, 2020

TO: HONORABLE MAYOR AND COUNCIL MEMBERS

FROM: ERIC S. CASHER, CITY ATTORNEY

COPY: ANDREW MURRAY, CITY MANAGER

SUBJECT: ORDINANCE AMENDING THE PINOLE ZONING CODE TO CHANGE THE APPROVAL AUTHORITY FOR DESIGN REVIEW OF SINGLE FAMILY HOMES

RECOMMENDATION

Staff recommends that the City Council consider a potential Zoning Code amendment (ZCA 20-01) that would change the approving authority for design review of single family homes from the Zoning Administrator to the Planning Commission.

BACKGROUND

The City of Pinole currently requires that the architectural design of all new development projects and certain types of home remodels be reviewed and approved by the City prior to construction. The purpose of design review is to promote the orderly and harmonious growth of the City, to encourage development to keep with the desired character of the City, and to ensure physical and functional compatibility between uses.

The City divides projects into two categories for the purpose of design review, Comprehensive Design Review for larger projects, and Administrative Design Review for smaller projects. The approval authority for Comprehensive Design Review is the Planning Commission. The approval authority for Administrative Design Review is the Zoning Administrator.

Design review for single family homes was historically handled by the Planning Commission or a similar Council-appointed commission. However, in 2010 the City Council amended the Zoning Code to change the approving authority from the Planning Commission to the Zoning Administrator in order to decrease delays for projects that are generally uncontroversial.

Recently, the City Council directed the Municipal Code Update Subcommittee to consider an amendment to the Zoning Code to return the authority for design review of single family residential development projects to the Planning Commission. The

Municipal Code Update Subcommittee met on October 25, 2019, and directed the City Attorney's Office to prepare an amendment to the Zoning Code transferring design review authority from the Zoning Administrator to the Planning Commission. The Planning Commission considered the proposed Zoning Code amendment at its December 16, 2019 meeting, and unanimously recommended that the City Council keep design review authority for single family homes with the Zoning Administrator and not adopt the ordinance amending the Zoning Code.

DISCUSSION

The City currently has two types of design review: Comprehensive Design Review and Administrative Design Review. Comprehensive Design Review is generally for larger project, and the approval authority is the Planning Commission. (PMC § 17.12.150.) The Planning Commission's decision can be appealed to the City Council. Administrative Design Review is for smaller projects, and the approval authority is the Zoning Administrator. (PMC § 17.12.080.) The Zoning Administrator's decision can be appealed to the Planning Commission. Currently, single family homes that are consistent with adopted standards, such as height and setback requirements, are subject to Administrative Design Review. (PMC § 17.12.150(c)(1).) Regardless of whether the Planning Commission or Zoning Administrator conducts the review, in order for design review approval to be given, certain findings must be made, including that the project complies with all applicable provisions of the Zoning Code and is compatible with the surrounding neighborhood.

Design review for single family homes was historically handled by the Planning Commission or a similar Council-appointed commission. However, in 2010 the City Council amended the Zoning Code to change the approving authority in order to decrease the processing time for projects that are generally uncontroversial. Notice that the Zoning Administrator is considering a project, and notice of the Zoning Administrator's decision, are mailed to property owners within 300 feet of the project. The Decisions of the Zoning Administrator can be appealed to the Planning Commission. In addition, the Zoning Administrator may choose to refer a single family home to the Planning Commission for Comprehensive Design Review Process.

If the proposed amendment to the Zoning Code is approved, design review for single family homes will be handled by the Planning Commission, not the Zoning Administrator. Currently single family homes are only reviewed by the Planning Commission if there is an appeal.

The Planning Commission considered the proposed Zoning Code amendment at its December 16, 2019 meeting. The Planning Commission unanimously recommended (with 2 commissioners absent) that the City Council keep design review authority for single family homes with the Zoning Administrator and not adopt the amendment transferring authority to the Planning Commission. Commissioners stated that they thought the current process was working fine and did not need to be changed. Some commissioners expressed concern that requiring Planning Commission approval would delay projects and increase costs for applicants.

In considering the proposed amendments, the City Council should be aware of relevant State laws. Over the last few years, in response to the State's housing crisis, the State Legislature has imposed limits on the discretionary authority of cities regarding housing projects. The Housing Accountability Act prohibits the City from denying a project that satisfies all objective standards adopted by the City. Similarly, the Housing Crisis Act, which goes into effect on January 1, 2020, prohibits the City from adopting any new subjective design standards for housing projects.

An objective design standard is one that requires no subjective judgment by a public official and is uniformly verifiable. For example, a requirement that a home be no larger than 3,000 square feet is an objective standard. In contrast, a requirement that a home be "compatible" with the neighborhood is a subjective standard. The City is using a state grant funded by SB 2 to, in part, create objective design guidelines to ensure appropriate design aesthetics in Pinole. While these and other similar laws do not prohibit the City from establishing aesthetic requirements for housing projects, and do not prohibit the City Council from making the Planning Commission responsible for design review for single family homes, they do mean that the City may have difficulty enforcing subjective design requirements for certain housing projects.

FISCAL IMPACT

There will be no direct fiscal impact if the City Council adopts the proposed ordinance. Design review for single family homes by the Planning Commission will require increased staff time, but those costs will be recovered by the City through increased application and processing fees for single family homes. The fee for administrative design review is currently $549, and the fee for comprehensive design review is currently $2,679.

ATTACHMENTS

A – Proposed Ordinance

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ATTACHMENT A

ORDINANCE NO. 2020-XX

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PINOLE AMENDING TITLE 17 REGARDING THE APPROVAL AUTHORITY FOR REVIEW FOR SINGLE FAMILY DESIGN REVIEW

WHEREAS, the City currently requires design review for all new development projects and certain types of remodels; and

WHEREAS, the purpose of design review is to promote the orderly and harmonious growth of the city, to encourage development in keeping with the desired character of the city, and to ensure physical and functional compatibility between uses; and

WHEREAS, Administrative Design Review is for smaller projects, and the approval authority is the Zoning Administrator; and

WHEREAS, Comprehensive Design Review is generally for larger project, and the approval authority is the Planning Commission; and

WHEREAS, new single family homes were previously subject to Comprehensive Design Review, but are currently subject to Administrative Design Review; and

WHEREAS, the City Council desires to amend the Zoning Code so that design review for new single family homes is conducted by the Planning Commission; and

WHEREAS, Planning Commission review ensures that projects are reviewed by multiple individuals and provides a greater opportunity for community engagement and feedback on proposed project, and therefore fulfills the purposes of the design review process; and

WHEREAS, the Planning Commission held a duly noticed public hearing to consider the proposed amendments to the Zoning Code on December 16, 2019, at which time all interested persons had the opportunity to be heard; and

WHEREAS, after close of the public hearing, the Planning Commission recommended that the City Council not adopt the proposed amendments to the Zoning Code; and

WHEREAS, the City Council held a duly noticed public hearing to consider the proposed amendments to the Zoning Code on January 21, 2020, at which time all interested persons had the opportunity to be heard; and

WHEREAS, after the close of the public hearing, the City Council considered all public comments received both before and during the public hearing, the presentation by city staff, the staff report, and all other pertinent documents regarding the proposed zoning code amendment; and

ATTACHMENT A

WHEREAS, the City Council finds that the proposed amendments to the Zoning Code are consistent with and support the Pinole General Plan by helping to preserve and enhance high-quality residential neighborhoods; and

WHEREAS, the City Council finds that the proposed Zoning Code amendment is intended to transfer design review authority for single family homes to the Planning Commission to increase community participate in ensuring the aesthetic quality of the City; and

WHEREAS, the City Council desires to adopt the proposed changes to the Zoning Code.

NOW, THEREFORE, the City Council of the City of Pinole does ordain as follows:

Section 1. Recitals.

The above recitals are true and correct and made a part of this Ordinance.

Section 2. Municipal Code Amendment – Section 17.12.080.

Section 17.12.080, "Administrative Design Review", is hereby amended to read as follows (deletions in ~~strikethrough~~; additions in underline) :

"17.12.080 ADMINISTRATIVE DESIGN REVIEW

A. Purpose. The purpose of Administrative Design Review is to provide an efficient process for promoting the orderly and harmonious growth of the city, to encourage development in keeping with the desired character of the city, and to ensure physical and functional compatibility between uses. Administrative design review is intended to provide a process for consideration of minor development proposals to ensure that additions and alterations to the design and layout of existing development will constitute suitable development and will not result in a detriment to the city or to the environment.

B. Applicability. Administrative design review is required for all structural additions to single family, multi-family and non-residential structures. Additions for multi-family and non-residential structures that are five hundred (500) square feet or larger require comprehensive design review. Furthermore, all new single family homes shall require comprehensive design review. Issues related to fire and public works compliance are addressed during the plan check process. Issues related to Building Code compliance are addressed at time of building permit issuance.

C. Approving Authority. The designated approving authority for administrative design review is the Community Development Director. Administrative design review approval is required prior to issuance of any building permits or site improvement plans.

D. Application Contents. The application for an administrative design review shall be on a form prepared as prescribed by the Community Development Director.

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E. Procedure. The procedures for administrative design review shall be as provided in Chapter 17.10 (General Application Processing Procedures) except as provided below:

1. No public hearing shall be required unless required below.
2. The city shall provide mailed notice pursuant to Section 17.10.050.B.2. that the city is considering an application for administrative design review. In addition to the content required under Section 17.10.050B., the mailed notice shall advise persons that plans for the project are available for public review at City Hall and that the application will be decided unless a written request for hearing is received by the City Community Development Department on or before a date specified in the notice, which shall be at least ten (10) working days after the date of mailing.
3. If no timely written request for hearing is filed, the application shall be administratively approved by the Community Development Director if it is deemed to be consistent with the provisions of this title.
4. If a timely written request for hearing is filed, the application shall no longer be administratively processed and shall instead be processed in accordance with the procedures for comprehensive design review.
5. The Community Development Director may elevate any project to the comprehensive design review process if in the opinion of the Community Development Director, such project, because of location, size, design, or other aspect of the project, warrants a hearing before the Planning Commission.

F. Approval Findings. The approving authority shall make the following findings to approve or conditionally approve an administrative design review application:

1. Compliance with the general plan and any applicable specific plans.
2. Compliance with applicable provisions of the Zoning Code.
3. Compatibility with the surrounding neighborhood.
4. Qualifying single-family residential, multi-family residential, and residential mixed-use projects shall comply with all relevant standards and guidelines in the city's currently adopted design guidelines for residential development.

G. Appeals. Appeal of the approving authority's action on the request for administrative design review permit shall be made in accordance with the procedures specified in Section 17.10.070 (Appeals).

H. Expiration. All approved administrative design review permits are subject to the provisions set forth in Section 17.10.120 (Revocation)."

Section 3. **<u>Municipal Code Amendment – Section 17.12.150</u>.**

Section 17.12.150, "Comprehensive Design Review", is hereby amended to read as follows (deletions in ~~strikethrough~~; additions in <u>underline</u>) :

"**17.12.150 COMPREHENSIVE DESIGN REVIEW**

A. Purpose. The purpose of comprehensive design review is to provide a process for promoting the orderly and harmonious growth of the city, to encourage development in keeping

ATTACHMENT A

with the desired character of the city, and to ensure physical and functional compatibility between uses. This comprehensive design review is intended to provide a process for consideration of development proposals to ensure that the design and layout of commercial, retail, industrial or institutional uses, or multi-family residential development will constitute suitable development and will not result in a detriment to the City of Pinole or to the environment.

B. Applicability. A comprehensive design review permit is required for the following items:

1. New single-family and multi-family residential development;
2. New non-residential development (e.g., commercial, office, industrial, public/quasi-public);
3. Additions to existing multi-family and non-residential structures equal to or greater than 500 square feet; and
4. Any item not listed in Section 17.12.150.C, for which the Community Development Director determines that a comprehensive design review permit is required.

C. Exemptions. The following structures and activities are exempt from comprehensive design review. However, such structures may require additional permits, such as a building permit, and plan check to ensure compliance with adopted Building Code and related construction code standards and applicable Zoning Code provisions and public works encroachment permits.

1. ~~Single-family homes when consistent with the City of Pinole Residential Design Criteria and Guidelines~~ Accessory Dwelling Units, regardless of size.
2. Additions to a single-family home of less than 500 square feet when consistent with the City of Pinole Residential Design Criteria and Guidelines.
3. Additions to multi-family and non-residential structures less than five hundred (500) square feet in size.
4. Accessory structures consistent with the provisions of this title.
5. Installation of signs.
6. Repairs and maintenance to the site or existing structures that do not add to, enlarge, or expand the area occupied by the structure or the gross floor area of the structure.
7. Interior alterations that do not increase the gross floor area within the structure or change/expand the permitted use of the structure (e.g., tenant improvements).
8. Construction, alteration, or maintenance by a public utility or public agency of underground or overhead utilities intended to service existing or nearby approved developments (e.g., water, gas, electric or telecommunication supply or disposal systems, including wires, mains, drains, sewers, pipes, conduits, cables, fire-alarm boxes, police call boxes, traffic signals, hydrants, and similar facilities and equipment).
9. Alteration or maintenance of public park and recreation facilities.

D. Approving Authority. The designated approving authority for comprehensive design review is the Planning Commission. Comprehensive design review approval is required prior to issuance of any ministerial building permits or site improvement plans and prior to or in conjunction with discretionary action of corresponding development applications (e.g., conditional use permit, variance). Comprehensive actions include, but are not limited to, new construction and wholesale redevelopment of existing sites.

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E. Application Content. The application for a comprehensive design review shall be on a form prepared as prescribed by the Community Development Director.

F. Public Hearing/Notice. The city shall provide notice and a public hearing for continuation of the approval, modification, revocation or appeal of an application for a comprehensive design review in accordance with Section 17.10.50 (Public Hearing and Public Notice).

G. Approval Findings. A comprehensive design review permit or any modification thereto shall be granted only when the designated approving authority makes all of the following findings:

1. The proposed project is consistent with the objectives of the general plan and complies with applicable zoning regulations, planned development, master plan or specific plan provisions, improvement standards, and other applicable standards and regulations adopted by the city;
2. The proposed project will not create conflicts with vehicular, bicycle, or pedestrian transportation modes of circulation;
3. The site layout (orientation and placement of buildings and parking areas), as well as the landscaping, lighting, and other development features, are compatible with and complement the existing surrounding environment and ultimate character of the area under the general plan and applicable specific plans; and
4. Qualifying single-family residential, multi-family residential, and residential mixed-use projects shall comply with all relevant standards and guidelines in the city's currently adopted design guidelines for residential development.

H. Considerations. In conducting comprehensive design review, the designated approving authority shall consider the following:

1. Considerations relating to site layout, the orientation and location of building, signs, other structures, open spaces, landscaping, and other development features in relation to the physical characteristics, zoning, and land use of the site and surrounding properties.
2. Considerations relating to traffic, safety, and traffic congestion, including the effect of the development plan on traffic conditions on abutting streets, the layout of the site with respect to locations and dimensions of vehicular and pedestrian entrances, exits, driveways, and walkways, the adequacy of off-street parking facilities to prevent traffic congestion, and the circulation patterns within the boundaries of the development.
3. Considerations necessary to ensure that the proposed development is consistent with the general plan and all applicable specific plans or other city plans, including, but not limited to, the density of residential units.
4. Considerations relating to the availability of city services, including, but not limited to, water, sewer, drainage, police and fire, and whether such services are adequate based upon city standards.

I. Conditions/Guarantees. The approving authority may impose conditions and/or require guarantees for comprehensive design review to ensure compliance with this section and other applicable provisions of this title and to prevent adverse or detrimental impact to the surrounding neighborhood.

J. Permit Issuance. The final action on comprehensive design review by the approving authority shall constitute approval of the permit. Such permit shall only become valid after the designated appeal period has been completed, per the provisions as set forth in Section 17.10.80 (Effective Date).

K. Appeals. Appeal of the approving authority's action on the request for a comprehensive design review permit shall be made in accordance with the procedures specified in Section 17.10.070 (Appeals).

L. Expiration. All approved comprehensive design review permits are subject to the provisions set forth in Section 17.10.100 (Permit Time Limits, Extensions and Expiration)."

Section 4. Severability.

If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the remainder of this Ordinance, including the application of such part or provision to other persons or circumstances shall not be affected thereby and shall continue in full force and effect. To this end, provisions of this Ordinance are severable. The City Council of the City of Pinole hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause, or phrase hereof irrespective of the fact that any one or more sections, subsections, subdivisions, paragraphs, sentences, clauses, or phrases be held unconstitutional, invalid, or unenforceable.

Section 6. California Environmental Quality Act ("CEQA").

The proposed amendments are exempt from CEQA based on the rule set forth in CEQA Guidelines Section 15061(b)(3) that CEQA applies only to projects which have the potential for causing a significant effect on the environment. As a series of text amendments and additions, it can be seen with certainty that there is no possibility that the proposed amendments to the Zoning Code will have a significant effect on the environment.

Section 7. Effective Date.

In accordance with California Government Code Section 36937, this Ordinance shall take effect and be in force on the thirty-first day after adoption.

Section 8. Publication.

Within fifteen (15) days after the passage of this Ordinance the City Clerk shall cause this Ordinance or a summary thereof to be published or to be posted in at least three public places in the City of Pinole in accordance with the requirements of California Government Code Section 36933.

ATTACHMENT A

PASSED AND ADOPTED on this ____ day of _______ 2020, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

____
Mayor

ATTEST:

____
Heather Iopu, City Clerk

APPROVED AS TO FORM:

____
Eric S. Casher, City Attorney

Return to Agenda

CITY COUNCIL REPORT

9A

DATE: JANUARY 21, 2020

TO: HONORABLE MAYOR AND COUNCIL MEMBERS

FROM: ERIC S. CASHER, CITY ATTORNEY

COPY: ANDREW MURRAY, CITY MANAGER

SUBJECT: PROVIDE DIRECTION ON INITIAL DRAFT CHARTER AND PROCESS FOR PUBLIC OUTREACH

RECOMMENDATION

Staff recommends that the City Council provide direction on the initial draft charter and the process for public outreach regarding a potential measure to become a charter city. Staff also recommends the City Council provide initial direction regarding the scope of a potential real property transfer tax.

BACKGROUND

Cities in California are organized as either general law cities or charter cities. A general law city has the authority to act locally, but its acts must be consistent with all general laws adopted by the Legislature. In contrast, a charter city is only required to act consistent with state laws regarding matters of statewide concern. A charter city may use its “home rule” authority to adopt laws regarding “municipal affairs” that vary from state laws. Cities are general law cities as a default, but may go through a process to become a charter city. The City of Pinole is currently a general law city.

The City Council has considered the possibility of becoming a charter city at two previous meetings, on March 19 and November 5, 2019. At those meetings, the differences between charter cities and general law cities were discussed in detail. A copy of the staff report from the November 5 meeting and presentation from the March 19 meeting are attached for reference.

A significant authority possessed by charter cities is the authority, with voter approval, to impose a real property transfer tax (“RPTT”) at an increased rate. A RPTT is a tax imposed on the deed, instrument, or writing by which interests in real property are transferred. Under the California Revenue and Taxation Code, general law cities may impose a RPTT of no more than $.55 per $1,000 of value on the property transferred (the County may also impose a RPTT equal to this rate). Pinole currently has a RPTT of the maximum allowed for general law cities of $0.55 per $1,000 of value.

Charter law cities are not subject to state law regarding RPTTs because RPTTs are deemed municipal affairs. As a result, charter cities may impose RPTTs at a rate higher than the maximum statutory rate of $0.55 per $1,000.

Below is a chart of the base RPTT rates applied in neighboring charter cities.

City	**Base Tax (per thousand dollars)**
Alameda	$12.00
Albany	$11.50
Berkeley	$15.00
El Cerrito	$12.00
Emeryville	$12.00
Hayward	$8.50
Oakland	$15.00
Piedmont	$13.00
Richmond	$7.00
San Leandro	$6.00
Median	12.00

Over the last 10 years, Pinole has received an average of $71,754 from the RPTT, with a low of $44,699 in 2009-10 and a high of $98,593 in 2016-17. Adjusting the RPTT rate to $12 per $1,000 would have produced a 10-year average of $1,565,543, with a low of $975,251 in 2009-10.

The City can adopt tiered RPTT rates, with higher rates for property valued at over a certain amount, or can also choose to provide RPTT rebates for certain improvements performed by the property owner prior to sale. Both tiered rates and rebates are uncommon elements of a RPTT, but have been adopted by a small number of cities in the Bay Area. Under State law and the California Constitution, cities cannot impose, increase or extend any tax unless the tax is approved by the voters. Accordingly, the increased RPTT would require a vote of the electorate

At its November 5, 2019 Meeting, the City Council provided direction to the City Attorney's Office to prepare an initial draft charter for the Council's review. The City Council directed that the proposed charter authorize the City to impose an increase to the RPTT but not the authorize the City to exercise any other powers of a charter city. The Council also directed that options for public engagement be considered at the same meeting that the draft charter was initially reviewed.

DISCUSSION

A. Initial Draft Charter

The City Attorney's Office has prepared an initial draft charter for the Council's review. The draft charter contains some general language about the status of Pinole as a charter City and the validity of all existing City ordinances. The draft charter then provides that that the only powers of a charter city that the City of Pinole can exercise are those related to municipal finance, such as a RPPT.

An increased RPPT is not itself established by the charter. Rather, the RPPT would be established by a separate ordinance submitted simultaneously to the voters. The ordinance would include the RPPT rate along with other administrative rules.

The Council is asked to review and provide comment on this initial draft charter. Importantly, the Council will have multiple additional opportunities to edit this draft charter, as well as an ordinance implementing the RPTT, including after a public input process.

B. Community Engagement & Feedback

Becoming a charter city requires approval by a majority of voters. Prior to approving submission of the charter to the voters, the City Council must hold at least two public hearings on the proposal of the charter and the content of the charter, and notice of those hearings must be published at least twenty one (21) calendar days before the date of each hearing. The second public hearing must be held at least thirty (30) days after the first hearing, and at least one of the hearings must be held outside of normal business hours. The City Council may not vote on submission of the charter to the voters until twenty one (21) days after the second public hearing. In order for the City Council to place a charter measure on the ballot for November 3, 2020, the City would need to hold the first formal public hearing on a proposed charter at the first meeting in May 2020.

Because becoming a charter city is a complicated issue that can easily cause confusion, many other jurisdictions have retained communications professionals to help explain to the public what becoming a charter city entails. At its November 5, 2019 meeting, Council members expressed a desire to launch a community engagement process to inform the public about what becoming a charter city would entail and receive feedback prior to placing a charter measure on the ballot.

Since the draft charter would prohibit the City from exercising any of the powers of a charter city except for the enactment of an increased RPTT, becoming a charter city and the transfer tax are inextricably linked. Therefore, the Council may want to consider some initial preliminary decisions about the RPPT, such as the rate, before beginning the community engagement process so as to most effectively provide information to the public and receive feedback. This is only an initial decision, and the Council will have the authority to make changes prior to submitting the measure to the voters based on feedback received during the engagement process and further review.

The City Council previously deferred providing direction on any specific community engagement imitative. Possible options for community engagement could include all or some of the following:

- Conducting official town halls that provide information about the charter and RPTT to the community, as well as provide an opportunity for the public to ask questions and the Council to receive feedback;
- Mailing information to residents about becoming a charter city and answering FAQs;
- Conduct polling to gauge community interest before placing the measure on the ballot. This could include both scientific and unscientific polling; or
- Appointing a community committee to make recommendations regarding the draft charter and RPTT.

The above list is non-exhausted and is intended only as an example of possible types of outreach. The more extensive the outreach, the greater the increase in staff time and costs to implement.

Staff asks that the City Council provide direction on the following:

- Does the Council want to make preliminary decisions regarding the RPTT prior to starting the public engagement process?
- If yes, the Council should provide direction on the base rate, any tiers, and whether there will be any rebates.
- What outreach and engagement does the Council want the City to undertake?
- Does the Council wish to have the City retain a pollster or communications professional?

FISCAL IMPACT

If the City Council decides to proceed with pursuing a measure to become a charter city, there will be a fiscal impact related to preparing a proposed charter and undertaking the process to place the measure on the ballot. The exact amount of the impact will depend on what type of community engagement the Council desires. Any process will involve staff time, including the City Attorney’s Office. In addition, there will be costs to place the measure on the ballot. If an increased RPTT is approved by the voters as part of a charter city measure, the additional revenue from the first year of the increased RPTT will greatly exceed these costs. However, it is uncertain whether voters will approve an increased RPTT.

ATTACHMENTS

A – Initial Draft Charter
B – March 19 Presentation
C – November 5 Staff Report

ATTACHMENT A

DRAFT

CHARTER OF THE CITY OF PINOLE

ARTICLE I. CONTINUATION OF BOUNDARIES

Section 101. Incorporation and Succession.

The municipal corporation now existing and known as the City of Pinole, hereafter referred to as "the City", shall remain and continue to be a municipal body corporate and politic in name, in fact, and in law. The boundaries of the City shall continue as established prior to this Charter taking effect until changed in the manner authorized by law. The City shall remain vested with and shall continue to own, have, possess, control, and enjoy all property rights and rights of action of every nature and description owned, had, possessed, controlled, or enjoyed by it at the time this Charter takes effect. The City shall be subject to all debts, obligations, and liabilities of the City at the time this Charter takes effect.

ARTICLE II. FORM OF GOVERNMENT AND EXISTING LAW

Section 201. Form of Government.

The government of the City shall continue to be the Council-Manager form of government as established by the Pinole Municipal Code at the time that this Charter takes effect and by the laws of the State of California. The Council-Manager form of government of the City may be changed in the same ways and using the same procedures as a general law city.

Section 202. City Council, City Manager, and City Attorney.

(a) The City Council shall establish the policy of the City. The City Manager shall carry out that policy.

(b) The City Council shall appoint the City Manager.

(c) The City Manager, as the chief administrative officer of the City, shall appoint all department heads other than the City Attorney and City Clerk. Involvement in administrative matters by the City Council or by any individual Councilmember shall occur only through the City Manager or pursuant to direction by the City Manager to members of the administrative staff.

(d) The City Council shall appoint the City Attorney. The City Attorney may be an employee of the City or an independent contractor providing legal services pursuant to a contract.

Section 203. Continuation of Existing Local Laws.

All ordinances, codes, resolutions, regulations, rules, and portions thereof, in force at the time this Charter takes effect, and not in conflict or inconsistent herewith, shall continue in force until repealed, amended, changed, or superseded in the manner provided by this Charter and any other applicable laws.

ARTICLE III. POWERS OF THE CITY

Return to Agenda

ATTACHMENT A

Section 301. Exercise of Constitutional Power of Taxation.

The City may exercise all powers of a charter city to generate revenue, including but not limited to taxes, fees, assessments, and other charges, and may impose a tax on the conveyance of real property, based upon the price paid for the real property ("real property transfer tax"). Any real property transfer tax imposed by the City shall be in addition to any similar tax authorized by the general laws of the State of California.

Section 302. General State Laws.

Except as provided in this Charter, the powers of the City shall otherwise be constrained by, subject to, and governed by the general laws of the State as now and hereafter existing relating to cities organized under such general laws.

ATTACHMENT B

Should Pinole Become a Charter City?

Pinole City Council

March 19, 2019

Overview

- Authority in General Law City vs. Charter City
- Understanding Home Rule
- Municipal Affairs
- Statewide Concerns
- Benefits and Detriments of Becoming a Charter City
- Real Property Transfer Tax
- Questions and Discussion
- Direction

ATTACHMENT B

Authority in General Law vs. Charter City

A **General Law** City has the authority to act locally but its acts must be consistent with: the California Constitution, state statutes, state administrative regulations

A **Charter City** has the additional authority to adopt laws regarding "municipal affairs" that are inconsistent with state statutes. Must still be consistent with US and California Constitutions and with the charter

California Charter Cities

Currently 121 Charter Cities

361 General Law Cities

Local Charter cities include El Cerrito, Albany, Emeryville, Berkeley, Richmond, Oakland, Alameda, Piedmont, San Francisco, San Leandro and San Rafael

Understanding Home Rule

- The home rule provision in the California Constitution allows cities to adopt a charter and ordinances that replace state laws in areas related to **municipal affairs**, subject only to the limitations within the charter.
- At all times, the City is subject to the U.S. Constitution, federal laws, the California Constitution, and state laws regarding matters of statewide concern.
- The decision to become a charter city relates to the question of which legislative body makes decisions regarding municipal affairs: the State Legislature or the City Council?

What is a "Municipal Affair"?

- Term is undefined
- Legislature may not determine what is a municipal affair nor transform a municipal affair into a matter of statewide concern
- Courts decide on a case-by-case basis
- This concept is fluid and changes over time

Municipal Affairs Regarding Elections

- Conduct of city elections and election procedures
- City council member qualifications
- Criteria for vacating and terminating city offices
- City funding of public officers and candidates' campaigns
- However, restricted by constitutional reservations of power, such as the right to vote and powers of initiative/referendum

Municipal Affairs Regarding Finance

- Taxes for municipal purposes, e.g. payroll tax on local businesses and occupations, a property transfer tax
- All new taxes (including in charter cities) must be subjected to voter approval, pursuant to the California Constitution
- Increased Fines

Municipal Affairs: Planning and Land Use

- Some aspects of planning and land use are municipal affairs, so:
  - Zoning need not be consistent with General Plan (allows for faster changes)
  - State limits on the number of annual General Plan amendments don't apply
  - State rules for specific plans don't apply
- However, many State laws apply, and the State continues to look at ways to control local land use

Planning & Land Use: Matters of Statewide Concern—Charter Cities Must Comply

- General Plan's mandatory elements
- Zoning hearing procedures
- Requirements for low and moderate income housing within special zones
- Time limitations
- Standards for approving housing developments
- Density bonuses/zoning restrictions (e.g., parking)
- Permit Streamlining Act
- Interim zoning ordinance limits and procedures
- Subdivision Map Act
- CEQA

ATTACHMENT B

Municipal Affair: Public Contracts/Prevailing Wages

- Design-build construction contracts
- Public Contract Code, including bidding:
  - City must expressly exempt itself from requirements of Public Contract Code by ordinance or charter provision
  - Prevailing Wages
- City must pay prevailing wages on federal and state funded- contracts

Municipal Affairs regarding Employment and Compensation

- Appointment, qualifications, compensation and removal of city employees
- Council members' salaries, expense reimbursements, and benefits

ATTACHMENT B

Municipal Affairs: Form of City Government

- General law cities are required to have a 5 member City Council and a Council-Manager or Council-Administrator form of government
- Charter cities can, but are not required to, have a “strong Mayor” form of government if specifically authorized by the adopted charter
- Strong Mayor form of government must be approved by voters

How detailed is a charter?

- Two approaches for charters:
  - A charter grants all authority except where the charter specifically limits the City’s power
  - A charter grants only those powers specifically enumerated (less common)
- Allows the Council and residents to focus on each particular issue at a time
- Municipal Code would be maintained

Advantages to Chartering

- Could allow additional revenue measure for operations or capital projects (e.g., affordable housing, library, public safety building, senior center, CalPERS)
- More flexibility in elections
- May provide more local control

Disadvantages to Chartering

- Transition period
- Limited case law
- Charter amendments require vote
- May be divisive in community
- Municipal affairs may erode over time due to state legislation and subsequent judicial review
- Charter cities have not been spared State revenue takeaways

Real Property Transfer Tax (RPTT)

- General law cities may charge RPTT of up to $1.10 per $1,000 of value, which is split equally between City and County
- Pinole receives $0.55 cents per $1,000 of value
- RPTT is paid once, only upon the sale of the property (i.e. does not apply to inherited property)
- Payment can be negotiated between buyer and seller
- General Tax that could be used for operations, reserves or debt service
- No noticeable impact on home prices

Real Property Transfer Taxes

- Over last ten years, Pinole has received an average of $71,754
- Low of $44,699 in 2009-10, and a high of 98,593 in 2016-17
- Pinole currently has effective rate of $0.55 per $1,000

Neighboring RPTT Rates:

	Per $1,000
Alameda	$ 12.00
Richmond	$ 7.00
Oakland	$ 15.00
Emeryville	$ 12.00
Berkeley	$ 15.00
Albany	$ 11.50
Piedmont	$ 13.00
El Cerrito	$ 12.00
Avg.	$ 12.21
Median	$ 12.00

ATTACHMENT B

Real Property Transfer Taxes

- Adjusting rate to $12 per $1,000 would have produced:
  - 10- year average of $1,565,542
  - Low of $975,251 in 2009-10
- City can adopt rebates or tiered rates

Neighboring RPTT Rates:

	Per $1,000
Alameda	$ 12.00
Richmond	$ 7.00
Oakland	$ 15.00
Emeryville	$ 12.00
Berkeley	$ 15.00
Albany	$ 11.50
Piedmont	$ 13.00
El Cerrito	$ 12.00
Avg.	$ 12.21
Median	$ 12.00

Potential Timeline

ATTACHMENT B

City Council/Statutory Process

- City Council or Committee must complete draft charter
- Before putting charter on ballot Council must hold two public hearings
- Hearings must be at least 30 days apart
- 21 days' notice of hearings required
- Can't put charter on ballot until at least 21 days after second public hearing
- First public hearing would have to occur in May 2020 to be placed on November 2020 ballot

Preliminary Cost Estimates

Survey Research	Public Information	Election	TOTAL
$30,000	$20,000	$40-$60,000	$90-110,000

ATTACHMENT B

Charter Development Process

- Charter can be proposed by elected commission or by City Council on its own motion
- Council-proposed charter can be prepared by the Council or a Council-appointed committee

Charter Development Process

- Council-proposed charter can be prepared by an appointed Committee composed of:
  - Councilmembers
  - Members of the Public
  - Combination of councilmembers and public
- Council would review Committee recommendations and decide whether to place charter on ballot

ATTACHMENT B

Items for Consideration

- Timing
- Level of Detail for Charter
- Type of Charter Committee
- Make Up of Committee
- Inclusion of Proactive Statement on contracts, wages and labor
- Real Property Transfer Tax

Example of One Possible Path

Timing	• Begin Charter Process Immediately
Amount of Detail in Charter	• Brief – Maintain Municipal Code, Prevailing Wage
Type of Charter Committee	• Appointed committee of Councilmembers and public
Make Up of Committee	• 2 Councilmembers • 1 real estate, 1 union and 3 public
Inclusion of Proactive Statement on contracts, wages and labor	• Include in New Charter and Possibly Ballot Question
Real Property Transfer Tax	• Include as part of New Charter AND Ballot Question

ATTACHMENT B

Options for Next Steps

1. Defer any action on the charter until a later date. No further action is necessary at this time
2. No further consideration of Charter City conversion
3. Direct a process for charter implementation with the goal of placing a charter on the ballot in November 2020
   - Council developed proposed-charter
   - Committee developed proposed-charter
   - Committee developed proposed-charter with Council Direction

CITY COUNCIL REPORT

9A

DATE: NOVEMBER 5, 2019

TO: HONORABLE MAYOR AND COUNCIL MEMBERS

FROM: ERIC S. CASHER, CITY ATTORNEY

COPY: MICHELLE FITZER, CITY MANAGER

SUBJECT: PROVIDE DIRECTION ON PROCESS AND ACTIVITIES RELATED TO BECOMING A CHARTER CITY

RECOMMENDATION

Staff recommends that the City Council provide direction on how the City Council would like to proceed with activities related to becoming a charter city, in particular, what process the City Council wants to use for developing a proposed charter.

BACKGROUND

Cities in California are organized as either general law cities or charter cities. General law cities derive their powers from general laws enacted by the Legislature, while charter cities derive their powers from the California Constitution and their own charters. Thus, general law cities are bound by the state's general laws. In contrast, the "home rule provision" of the California Constitution provides that charter cities have full authority over municipal affairs, and are only subject to laws regarding matters of statewide concern. A significant authority possessed by charter cities is the authority to impose a real property transfer tax ("RPTT") at an increased rate. Becoming a charter city requires approval by a majority of voters, as does any increase in the RPTT.

The City of Pinole is currently a general law city. At the City Council's meeting on March 19, 2019, the City Attorney's Office provided a general overview of the nature of charter cities and the process for becoming a charter city. The Council expressed interest in continuing to consider becoming a charter city, and directed that the matter be brought back for further discussion in the future.

DISCUSSION

A. Charter City vs. General Law City

A general law city has the authority to act locally, but its acts must be consistent with all general laws adopted by the Legislature. In contrast, a charter city is only required to act consistent with state laws regarding matters of statewide concern. A charter city may use its “home rule” authority to adopt laws regarding “municipal affairs” that vary from state laws. A city’s charter defines the structure of the city’s government and the scope of a city’s authority over municipal affairs. Some cities have very detailed charters, while other cities have charters that are limited in scope. Some charters specify that the city may exercise all powers a charter city has unless a power is expressly excluded by the charter, while other charters specify that a city may only authorize a power if expressly authorized by the charter. A city’s charter must be approved by the voters, as must any amendment to the charter.

There is no constitutional or statutory “list” of municipal affairs. Courts, not the Legislature, decide on a case-by-case basis what constitutes a municipal affair. However, what constitutes a municipal affair can change over time with changes in case law. Areas that the courts have said constitute municipal affairs include: the form of city government; local elections, including qualifications for office and public funding of campaigns; some aspects of zoning and land use; the process of contracting for public works; and the scope of authority related to fines, taxes and assessments.

A significant authority possessed by charter cities is the authority to impose a real property transfer tax (“RPTT”) at an increased rate. A RPTT is a tax imposed on the deed, instrument, or writing by which interests in real property are transferred. Under the California Revenue and Taxation Code, general law cities may impose a RPTT of no more than $.55 per $1,000 of value on the property transferred (the County may also impose a RPTT equal to this rate). Pinole currently has a RPTT of the maximum allowed for general law cities of $0.55 per $1,000 of value.

Charter law cities are not subject to state law regarding RPTTs because RPTTs are deemed municipal affairs. As a result, charter cities may impose RPTTs at a rate higher than the maximum statutory rate of $0.055 per $1,000.

Below is a chart of the base RPTT rates applied in neighboring charter cities.

City	**Tax (per thousand dollars)**
Alameda	$12.00
Albany	$11.50
Berkeley	$15.00
El Cerrito	12.00
Emeryville	$12.00
Oakland	$15.00
Piedmont	$13.00
Richmond	$7.00
Median	12.00

Over the last 10 years, Pinole has received an average of $71,754 from the RPTT, with a low of $44,699 in 2009-10 and a high of $98,593 in 2016-17. Adjusting the RPTT rate to $12 per $1,000 would have produced a 10-year average of

$1,565,543, with a low of $975,251 in 2009-10. The City can choose to adopt tiered RPTT rates, with higher rates for property valued at over a certain amount, and provide RPTT rebates for certain improvements performed by the property owner prior to sale. Under state law and the California Constitution, cities cannot impose, increase or extend any tax unless the tax is approved by the voters. Accordingly, the increased RPTT would require a vote of the electorate.

B. Process of Becoming Charter City

Becoming a charter city requires approval by a majority of voters. The City Council may, on its own motion, propose a new charter and submit it directly to the voters for approval at the next established statewide general election. The City Council must vote to submit the proposed charter to the voters at least 88 days before the election. Prior to approving submission of the charter to the voters, the City Council must hold at least two public hearings on the proposal of the charter and the content of the charter. There are special noticing requirements for these hearings. In order for the City Council to place a charter measure on the ballot for November 3, 2020, the City would need to hold the first public hearing on a proposed charter at the first meeting in May 2020.

A proposed charter may be developed in any of the following ways:

1. *Council Developed*

The City Council can develop the proposed charter itself and then submit it to the voters for consideration. This could be done either through a special meeting or through workshops prior to the start of regular council meetings.

2. *Council Subcommittee Developed*

The City Council can appoint a subcommittee of 2 Councilmembers to draft a proposed charter. The Council can appoint a subcommittee at an upcoming meeting, and then the subcommittee will likely need to meet 2-3 times.

3. *Community Committee Developed*

The City Council can appoint a larger community committee consisting of up to 2 Councilmembers and members of the community to draft a proposed charter. In creating the subcommittee, the City Council can choose the number of members and decide whether there should be any special requirements regarding the makeup of the committee. For example, some cities have decided that one member of the committee should be an employee representative. If the Council desires to appoint a committee, staff can prepare a proposed process for selecting the committee to be approved at an upcoming meeting. The recruitment and application process will likely take an additional few weeks before the Council will be able to formally appoint the committee. The community committee will likely need to meet 3-5 times

Regardless of what method the Council uses to develop a draft charter, the proposed charter must be approved by the City Council before it is submitted to the voters. The Council will have the opportunity at that time to make any changes to the proposed charter, if desired. Staff, including the City Attorney's Office, will assist the Council and/or any appointed committee in preparing the proposed charter.

C. Polling

Most local jurisdictions that have become a charter city recently have conducted polling to gauge community interest before placing the measure on the ballot. The City Council can direct staff to retain a pollster to conduct polling regarding a potential charter city measure. This polling can be done now, or later once the content of the proposed charter is established. In addition, because becoming a charter city is a complicated issue that can easily cause confusion, many other jurisdictions have retained communications professionals to help explain to the public what becoming a charter city entails. At the City Council's direction, a communications consultant can be retained later in the process.

FISCAL IMPACT

If the City Council decides to proceed with pursuing a measure to become a charter city, there will be a fiscal impact related to preparing a proposed charter and undertaking the process to place the measure on the ballot. The exact amount of the impact will depend on what process is used for preparing the draft charter. Any process will involve staff time, including the City Attorney's Office. In addition, there will be costs to place the measure on the ballot. If an increased RPTT is approved by the voters as part of a charter city measure, the additional revenue from the first year of the increased RPTT will greatly exceed these costs. However, it is uncertain whether voters will approve an increased RPTT.

ATTACHMENTS

None

Return to Agenda

CITY COUNCIL REPORT

10A

DATE: JANUARY 21, 2020

TO: MAYOR AND COUNCILMEMBERS

FROM: HECTOR DE LA ROSA, ASSISTANT CITY MANAGER

SUBJECT: REVIEW, DISCUSS, AND PROVIDE DIRECTION TO STAFF ON AWARDING GRANTS RELATED TO THE FARMERS' MARKET TO LOCAL PINOLE YOUTH ORIENTED NON-PROFIT ORGANIZATIONS

RECOMMENDATION

City staff recommends that the City Council review, discuss, and provide direction to staff on awarding grants related to the farmers' market to local pinole youth oriented non-profit organizations.

BACKGROUND

On December 1, 2015, the City Council approved a two-year contract with the Pacific Coast Farmers' Market Association (PCFMA) to provide the Pinole Farmers' Market on the parking lot behind the Bank of Pinole. As part of the agreement, PCFMA agreed to annually provide a grant to an organization, selected by the City Council, in the amount up to $1,000.

At the December 1, 2015 City Council meeting, the City Council discussed and agreed that the grant funds should be earmarked for a non-profit youth organization based in Pinole. The Council further directed staff to prepare grant guidelines and an application process which would be administered by PCFMA.

In February 2016, the City publicized the grant opportunity on its website, administrative report, and the public access channel. However, no applications were submitted by the deadline or subsequent extensions.

REVIEW AND ANALYSIS

On November 13, 2018, the City Council considered another three-year agreement with PCFMA. Again, PCFMA agreed to donate $1,000 annually to local Pinole non-profit organizations selected by the City. However, due to the lack of responses/applications in prior years, PCFMA requested a modification to the contract language related to grant funding. The revised language (below) provided PCFMA authority to select a non-profit agency to receive a grant if the City had not selected an organization by November 30 of each contract year.

> *CONSULTANT agrees to donate $1,000 to a local Pinole non-profit organization, selected by the CITY, at the end of each calendar year during which the market has operated under this contractual agreement. Notice of the selected local Pinole non-profit shall be provided to CONSULTANT no later than November 30th. If a non-profit is not selected by CITY by November 30th of the calendar year, CONSULT ANT will be able to select a local Pinole nonprofit that receives this donation. CONSULTANT agrees to provide the City notice, within 10 days, of the name of the Pinole non-profit.*

The City Council approved that three-year contract with PCFMA with the revised grant language.

In October 2019, a notice was posted in the administrative report, the public access channel, and on the City's website under "Current Topics" informing the public of a grant opportunity for local non-profit organizations. The deadline to apply for a grant was January 10, 2020. As of the writing of this report, no applications have been submitted/received.

Staff is seeking direction from Council on how to award the grant funds. The Council may consider the following three options, among others:

1. The City Council can select the non-profit organizations to receive the grants without an additional solicitation period.
2. The Council can extend the deadline of the current solicitation period.
3. The Council can delegate authority to PCFMA to select the recipients.

Note that City staff has contacted PCFMA regarding the November deadline and PCFMA expressed a willingness to provide the Council with additional time to select grant recipients. According to the Grant Guidelines, the City Council may provide grants in any amount up to a maximum award of $1,000. However, the Council does have the flexibility to approve grants in a larger amount.

While the grant guidelines speak to the application and funding process. The requirements may be too burdensome which may be a reason as to why no applications have been submitted. The Council may want to simplify the process by merely requiring verification that an organization is a non-profit, they serve local youth, proposed use of the grant and furnishing proof of the expense.

Attached are the current grant guidelines.

FISCAL IMPACT

None. PCFMA will be providing the funding for the grants. As of December 31, 2019, the City has $4,000 which can be donated to local non-profit agencies.

ATTACHMENTS

A Grant Guidelines

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ATTACHMENT A

PACIFIC COAST FARMERS' MARKET ASSOCIATION
COMMUNITY MINI-GRANT PROGRAM FOR THE CITY OF PINOLE

OVERVIEW

The Pacific Coast Farmers' Market Association (PCFMA) has partnered with the City of Pinole to offer a Community Grant Program for eligible local youth community service and non-profit organizations. PCFMA is the nonprofit organization that has operated the Pinole Farmers' Market in partnership with the City of Pinole since 1999.

The City Council has allocated $4,000 from PCFMA donations to fund community service organizations. One-time grant funding awards will be provided to eligible Pinole based non-profit 501c3 youth community service organizations to fund activities or special events that serve Pinole residents. These activities or special events must focus on program activities that enhance or promote civic unity or community services within the Pinole community.

Only one (1) grant application may be submitted per eligible non-profit, 501c3 youth community service organization and a maximum award of $1,000 may be requested per applicant. The final grant award may be allocated as determined by the Pinole City Council which may be based on the total number of grant requests received by the City of Pinole. Any decisions made by Pinole City Council are final.

GRANT APPLICATION & DOCUMENTS REQUIRED

All applicants must complete the attached application form and provide the following documents:

- Proof of current non-profit 501c3 certification
- Copy of organization's budget summary (Profit and Loss Statement)
- Copy of proposed program budget
- List of current organization's board of directors
- Short bios of staff in charge of grant assisted program
- Summary of organization's grant award need
- Proposed program budget for grant expense
- Financial reporting and disclosure
    - IRS tax forms for the current or preceding tax year
    - Annual profit and loss statements
    - Annual revenue and expense reports

ELIGIBLE NONPROFIT ORGANIZATIONS ONLY

Applications are limited to non-governmental; Pinole based non-profit organizations serving the Pinole community. Excluded entities include the following: Contra Costa County offices, Municipal Organizations, Special or Water Districts, school districts, and private individuals.

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APPLICATION SUBMITTAL

Application Deadline is 4:00 P.M., January 10, 2020

- Any application received that are emailed or postmarked after the deadline date will be immediately disqualified from funding consideration. No exceptions.
- E-mailed applications are not accepted

Applications must be hand delivered or mailed to:

City of Pinole

Attn: Hector De La Rosa, Assistant City Manager

2131 Pear Street

Pinole, CA 94564

GRANT FUNDING CRITERIA

Applications will be judged and selected for funding consideration by the Pinole City Council on the following criteria:

- Pinole community-based youth organization must demonstrate that a majority of the grant award expenditures will be used to serve **Pinole residents.**
- Fair and justifiable program costs (program/event budget required)
- Leverage of matching funds/resources
- Completion of special event/program activity between: **February 1, 2020 to December 30, 2020.**

GRANT AWARD EXPENDITURES

Grants will be funded upon approval of the City Council and announcement of recipients. Expenses must be directly related to services or materials of proposed special event/program activity during the grant award period (February 1, 2020 through December 30, 2020). Grantees will be required to maintain financial records to support claimed expenditures and project accomplishments. Funds for the proposed special event or program activity must not be used to fund normal operational daily costs or normally scheduled program activity, nor be used by the applicant to fund/supplement its own monetary giving.

PRIOR FINANCIAL ASSISTANCE

Information provided on application will be used to review prior grant management and performance history. Significant non-compliance issues will be taken into consideration and may affect future funding decisions jointly made by the City Council.

REVIEW OF APPLICATION BY CITY MANAGER

After receipt of applications by the established deadline, the City Manager will ensure that all completed Request for Financial Assistance initially meet all conditions within established program guidelines for full consideration for review by the Pinole City Council. The City Manager will review each qualified application to establish a final recommendation for program funding to the City Council for final award consideration.

REVIEW AND AWARD BY CITY COUNCIL

After receipt of application the City Council shall award qualified recipients of the program period by majority vote.

FINAL REPORT AND RECEIPTS

All grant award recipients are required to provide a written report and receipts for all expenses associated with the grant award. Written reports and receipts must be submitted to the City Manager by the required deadline prior to December 30th of the program period. All grant recipients' final reports will be submitted before the City Council for approval of expenditures by majority vote. If determination is made that funds were expended inappropriately, the City Council shall direct Grant recipients to reimburse the City of Pinole the designated amount. Failure to complete all program requirements will affect eligibility for future grant program consideration by the City Council.

GRANT AWARD MAXIMUM AWARD AMOUNT

- Grant Awards will be $500 - $1,000 per applicant
- The City Council, at its discretion, may modify the grant award to qualified recipients based on qualifying criteria, number of qualified applicants received, and purpose of request to best meet preferred funding status criteria to benefit the Pinole community. The grant award may not exceed the maximum amount of available financial resources for the Grant Program.

QUESTIONS REGARDING THE GRANT APPLICATION

For more information: Call Hector De La Rosa, Assistant City Manager at 510-741-3864.

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APPLICATION FOR GRANT FUNDING

All Applications Must be Received by 4:00 p.m. January 10, 2020. Please Print Clearly or Type

GENERAL APPICANT INFORMATION:

1. Name of Organization: ____

2. Mailing Address, Street: ____

   City, State, Zip: ____

3. Contact Person: ____

   Title/Position: ____

4. Phone: ____

5. Email: ____

6. Website: ____

7. Has your organization received financial assistance from the City of Pinole or before?

   _________Yes _________No

8. If yes, for what activities and in which fiscal year? ______________________________

   ____

9. Title of Proposed Special Event/Program/Service:

   ____

10. Program Dates/Location: ____

11. How many persons will this program benefit? __________________________________

12. How many of the persons who will benefit will be Pinole residents? ____________________

13. Please describe the special event program/service, how it will benefit Pinole residents and how it meets the grant goals to enhance or promote civic unity or community services within the Pinole community: ____

____

____

____

Note: Attach extra sheet, if necessary.

14. Proposed Total Program Costs, including any matching funds: $ ________________________

15. Amount requested for the period of this grant program: $ ______________________________

Note: Requests must be no less than $500 and no more than $1,000.

16. How will grant funds be used? ____

____

____

Note: Grant funds must be used for services or materials directly associated to proposed activity.

17. Anticipated Program Outcome or Accomplishments: _________________________________

____

____

18. How will the organization acknowledge the City's financial contribution to the community/ beneficiaries of the proposed special event activity? _________________________________

____

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Acknowledgment of Responsibility:

The person signing below certified that they are authorized to sign this application on behalf of the applying organization and certifies that the applicant assumes responsibility for developing and implementing proposed activities or events as detailed in this application, including public acknowledgment of the City's financial contribution. The applicant agrees to comply with all accounting and budget procedures outlined by the City. Applicant will hold harmless the City of Pinole and PCFMA from all losses, claims, accidents and problems associated, directly or indirectly with the development and implementation of proposed activities or events.

Authorized Signature: ____

Date Signed: ____

Name of Person Authorized to Sign for Applicant: ___________________________________

Title of Authorized Person: ____

Remember to Attach to Grant Application:

- Proof of current non-profit 501c3 certification
- Copy of organization's budget summary (Profit and Loss Statement)
- Copy of proposed program budget
- List of current organization's board of directors
- Short bios of staff in charge of grant assisted program
- Summary of organization's grant award need
- Proposed program budget for grant expense
- Financial reporting and disclosure
    - IRS tax forms for the current or preceding tax year
    - Annual profit and loss statements
    - Annual revenue and expense reports