



**CITY COUNCIL**  
Cameron Sasai, Mayor  
Anthony Tave, Mayor Pro Tem  
Norma Martínez-Rubin, Council Member  
Devin T. Murphy, Council Member  
Maureen Toms, Council Member

## **PINOLE CITY COUNCIL MEETING AGENDA**

**January 21, 2025  
5:00 PM**

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

**Attend VIA ZOOM TELECONFERENCE – Details provided below**

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### **How to Submit Public Comments:**

#### **In Person:**

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

#### **Via Zoom:**

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

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

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

**Webinar ID: 893 3500 0272**

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

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

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

#### **Written Comments:**

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

## OTHER WAYS TO WATCH THE MEETING

**LIVE ON CHANNEL 26.** They are retelecast the following week. The Community TV Channel 26 schedule is published on the city's website at [www.pinoles.gov](http://www.pinoles.gov).

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

**If none of these options are available to you, or you need assistance with public comment, please contact the City Clerk, Heather Bell at (510) 724-8928 or [hbelle@pinoles.gov](mailto:hbelle@pinoles.gov).**

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

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

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



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

**2. LAND ACKNOWLEDGMENT**

Before we begin, we would like to acknowledge the Ohlone people, who are the traditional custodians of this land. We pay our respects to the Ohlone elders, past, present, and future, who call this place, Ohlone Land, the land that Pinole sits upon, their home. We are proud to continue their tradition of coming together and growing as a community. We thank the Ohlone community for their stewardship and support, and we look forward to strengthening our ties as we continue our relationship of mutual respect and understanding.

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

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

**4. 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: City Manager, Kelcey Young, City Attorney, Eric Casher, and Human Resources Director, Stacy Shell

Employee organization: AFSCME Local 1, AFSCME Local 512, and the Management Compensation Plan (MCP)

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

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

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

**7. 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

**8. RECOGNITIONS / PRESENTATIONS / COMMUNITY EVENTS**

**A. Proclamations**

1. Dr. Martin Luther King Jr. Day
2. National Day of Racial Healing
3. Holocaust Day of Remembrance
4. Lunar New Year
5. Fred Korematsu Day of Civil Liberties and the Constitution
6. Recognizing the City of Pinole's Police Officer of the Year
7. Recognizing the Contra Costa County Fire Protection District's Firefighter of the Year

**B. Presentations**

1. "Glow Pinole" Summary by Community Services Director Dwyer
2. Community Services Department Overview by Director Dwyer

**9. 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 Regular City Council Meeting on December 17, 2024.
- B. Receive the December 14, 2024– January 17, 2025 – List of Warrants in the Amount of \$1,725,968.80, the December 20, 2024 Payroll in the Amount of \$542,424.45, the January 3, 2025 Payroll in the Amount of 523,129.86, and the January 17, 2025 Payroll in the Amount of \$729,784.80.
- C. Update on City of Pinole's Timely Compliance with Assembly Bill 1332 (AB 1332) – Preapproval Program for Accessory Dwelling Unit (ADU) Plans **Action: Receive and File Report (Lilly Whalen)**
- D. Adopt a resolution accepting \$7,500 from Marin Clean Energy (MCE) for implementation of a Community Partnership Program **Action: Adopt Resolution per Staff Recommendation (Lilly Whalen, Kapil Amin)**
- E. Adopt a resolution approving and authorizing the City Manager to execute a second task order to amend the on-call Consulting Services Agreement with Coastland Civil Engineering, Inc. for services related to the Pinon Trunk Sewer Capacity Phase 2 Project. **Action: Adopt Resolution per Staff Recommendation (Faby Guillen)**

## 10. 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. Consider Adoption of Updated Development Impact Fees **Action: Adopt a Resolution per Staff Recommendation (David Hanham)**
- B. First Read of Pinole Municipal Code Amendments related to Housing Element Programs No. 4, 5 12 and 13, focusing on accessory dwelling units (ADUs), junior accessory dwelling units (JADUs), and unit and lot split projects proposed under Senate Bill 9 (SB 9) and Regulatory Consistency **Action: Conduct Public Hearing and Waive First Reading of Ordinance (David Hanham, Justin Shiu)**

## 11. OLD BUSINESS

None

## 12. NEW BUSINESS

- A. Fiscal Year (FY) 2023/24 Annual Comprehensive Financial Report **Action: Receive and File Report (Markisha Guillory)**

## 13. CITIZENS TO BE HEARD (Continued from Item 6) (Public Comments)

Open only to members of the public who did not speak under the first Citizens to Be Heard, Agenda Item 6 **Citizens may speak under any item not listed on the Agenda.** The time limit is 3 minutes for City Council items and is subject to modification by the Mayor. Individuals may not share or offer time to another speaker. Pursuant to provisions of the Brown Act, no action may be taken on a matter unless it is listed on the agenda, or unless certain emergency or special circumstances exist. The City Council may direct staff to investigate and/or schedule certain matters for consideration at a future meeting.

## 14. ADJOURNMENT to the Regular City Council Meeting of February 4, 2025 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.

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Heather Bell, CMC  
City Clerk

POSTED: Thursday, January 16, 2025 at 4:30 pm



# *Proclamation*

## **HONORING REVEREND DR. MARTIN LUTHER KING JR.**

**JANUARY 20, 2025**

**WHEREAS**, Dr. King came of age in the South during a time when racial discrimination was the law of the land; and

**WHEREAS**, Black Americans risked jail time for accessing public accommodations like drinking fountains, parks, restrooms, restaurants, and hotels. Their voting rights were denied by complicated, onerous, and discriminatory rules; and

**WHEREAS**, Dr. King imagined a different future for America — an America he called the “Beloved Community.”; and

**WHEREAS**, Dr. Martin Luther King Jr. devoted his life to advancing equality, social justice, and opportunity for all, and challenged all Americans to participate in the never-ending work of building a more perfect union; and

**WHEREAS**, His bold leadership and prophetic eloquence united people of all backgrounds in a noble quest for freedom and basic civil rights; and

**WHEREAS**, Dr. King’s teachings can continue to guide and inspire us in addressing challenges in our communities; and

**WHEREAS**, when basic voting rights are under attack in our country and people are being targeted in senseless hate crimes, it’s crucial that we carry Dr. King’s call to action forward and use our moral authority to stand up for what’s right; and

**WHEREAS**, the King Day of Service is the only federal holiday commemorated as a National Day of Service, and offers an opportunity for Americans to give back to their communities on the holiday and make an ongoing commitment to service throughout the year.

**NOW, THEREFORE, I, CAMERON SASAI**, Mayor of the City of Pinole, County of Contra Costa, State of California, on behalf of the City Council and the entire City of Pinole, do hereby proclaim **JANUARY 20, 2025 AS THE MARTIN LUTHER KING, JR., HOLIDAY**, and I encourage all Pinole citizens to observe this day with appropriate civic, community, and service programs in honor of Dr. King's life and legacy.

**CAMERON SASAI**  
**MAYOR of the City of Pinole**



*Dated: January 21, 2025*





# *Proclamation*

## **NATIONAL DAY OF RACIAL HEALING**

**JANUARY 21, 2025**

**WHEREAS**, the National Day of Racial Healing was Created and hosted by the W.K. Kellogg Foundation in 2017; and

**WHEREAS**, this special day is an opportunity for people, organizations, and communities to call for racial healing, bring people together in their shared humanity and take action together to create a more just and equitable world; and

**WHEREAS**, this annual event builds on the work and learnings of the Truth, Racial Healing and Transformation with which many universities lead the charge; and

**WHEREAS**, Fundamental to this day is a clear understanding that racial healing is at the core of racial equity. This day is observed every year on the Tuesday following Martin Luther King, Jr. Day; and

**WHEREAS**, Communities across the country will observe the National Day of Racial Healing in unique and meaningful ways by taking action that supports the National Day of Racial Healing; and

**WHEREAS**, everyone can bring racial healing into their homes, communities, and institutions; and

**WHEREAS**, the responsibility belongs to all of us to participate in these honest, powerful, and moving experiences, and pursue this journey together. Through racial healing, we can all forge deep, meaningful relationships, lay the groundwork to transform broken systems, and create a world in which, together, we are a new force for positive change.

**NOW, THEREFORE, I, CAMERON SASAI**, Mayor of the City of Pinole, County of Contra Costa, State of California, on behalf of the City Council and the entire City of Pinole, do hereby proclaim **JANUARY 21, 2025 AS THE NATIONAL DAY OF RACIAL HEALING**, and I encourage all Pinole citizens to observe this day by showing your support for racial healing.

**CAMERON SASAI**  
**MAYOR of the City of Pinole**



*Dated: January 21, 2025*



# *Proclamation*

## **HOLOCAUST REMEMBRANCE DAY**

**JANUARY 27, 2025**

**WHEREAS**, Holocaust Remembrance Day - Each year on January 27th, the world remembers one of the most horrific events in modern history; and

**WHEREAS**, this tragic event is known as the Holocaust. The holocaust occurred during WWII when Nazi Germany killed millions of innocent victims; and

**WHEREAS**, On Holocaust Day of Remembrance, we remember the six million Jews murdered in the Holocaust; and

**WHEREAS**, the date marks the anniversary of the liberation of the Nazi Concentration and Extermination Camp of Auschwitz-Birkenau by Soviet troops on 27 January 1945; and

**WHEREAS**, it was designated by United Nations General Assembly resolution 60/7 on 1 November 2005. The resolution came after a special session was held earlier that year on January 24<sup>TH</sup> to mark the 60th anniversary of the liberation of the Nazi concentration camps and the end of the Holocaust; and

**WHEREAS**, in a time of increased antisemitism and Holocaust denial we should be more vigilant in ensuring that people of all ages are educated about these crimes against humanity; and

**WHEREAS**, we should remain forever vigilant against hatred, persecution, and tyranny.

**NOW, THEREFORE, I, CAMERON SASAI**, Mayor of the City of Pinole, County of Contra Costa, State of California, on behalf of the City Council and the entire City of Pinole, do hereby proclaim **JANUARY 27, 2025, AS HOLOCAUST DAY OF REMEMBRANCE**, and I encourage all Pinole citizens to observe this day and pause to remember victims and survivors of the Holocaust.

**CAMERON SASAI**  
**MAYOR of the City of Pinole**



*Dated: January 21, 2025*





# *Proclamation*

## **LUNAR NEW YEAR**

**JANUARY 29, 2025**

***WHEREAS**, the Lunar New Year is the beginning of a calendar year based on the lunar calendar and begins in 2025 on January 29th; and*

***WHEREAS**, the first day of Lunar New Year is called the Spring Festival, and the final day is the Lantern Festival; and*

***WHEREAS**, the date of the Lunar New Year changes every year because it is based on the lunar calendar. The traditional lunar calendar used in Asia is based on the moon's orbit around the earth; and*

***WHEREAS**, Lunar New Year is always celebrated on the second new moon after the winter solstice, and the years are represented by 12 zodiac animals that rotate through 12-year periods: rat, buffalo, tiger, cat, dragon, snake, horse, goat, monkey, rooster, dog, and pig. Each animal is considered to have different strengths and weaknesses that are believed to be passed on to any person born in that year.*

***WHEREAS**, 2025 is the Year of the Snake, a symbol that symbolizes good fortune and fertility; and*

***WHEREAS**, people born in its year are seen are said to be wise, mysterious, and creative. They are also thought to be deep thinkers, dynamic speakers, and intuitive; and*

***WHEREAS**, Lunar New Year is considered a very important holiday in China, Vietnam, Mongolia, North and South Korea, and other parts of Asia. It is an opportunity to reunite with family and celebrate traditions dating back over 4,000 years; and*

***WHEREAS**, the City of Pinole welcomes the Lunar New Year, wishing you and your family Happiness, Prosperity, Fortune, and Good Health in the Year of the Snake.*

***NOW, THEREFORE, I, CAMERON SASAI**, Mayor of the City of Pinole, County of Contra Costa, State of California on behalf of the City Council and the entire City of Pinole, proclaim **JANUARY 29, 2025** as **LUNAR NEW YEAR** in the City of Pinole, and commend its observance to all citizens.*

**CAMERON SASAI**  
**MAYOR of the City of Pinole**

*Dated: January 21, 2025*





# Proclamation

## **FRED KOREMATSU DAY OF CIVIL LIBERTIES AND THE CONSTITUTION JANUARY 30, 2025**

**WHEREAS**, January 30th marks the anniversary of the birth of Fred Korematsu, who was born in Oakland, California, in 1919, and who, during World War II, courageously resisted the unlawful internment of Japanese Americans by defying the United States government's exclusion orders based solely on race and ancestry; and

**WHEREAS**, after graduating from Castlemont High School in 1937, Fred Korematsu attempted to enlist in the U.S. National Guard and Coast Guard but was rejected due to his "Enemy Alien" classification, despite being a U.S. citizen. He trained as a welder and worked in Oakland's shipyards, rising to foreman, until his union excluded people of Japanese ancestry. During this time, Korematsu faced widespread discrimination, including being denied service, employment, and the right to live and travel freely in California; and

**WHEREAS**, in 1942, Korematsu was arrested and convicted for defying Civilian Exclusion Order No. 34, issued under President Franklin D. Roosevelt's Executive Order 9066, which mandated the forced incarceration of over 100,000 Americans of Japanese descent. Rather than reporting to the assembly center with his family, Korematsu chose to remain free and live as an American citizen in California; and

**WHEREAS**, following World War II and the release of Japanese Americans from the concentration camps, Korematsu attempted to resume his life as an American citizen, marrying his wife Kathryn and raising two children, Karen and Ken. Despite maintaining his innocence, his conviction continued to impact his basic rights, including his ability to obtain employment; and

**WHEREAS**, Fred Korematsu's conviction was upheld by the U.S. Supreme Court in 1944, but in 1983, after newly discovered evidence revealed that the U.S. government had knowingly suppressed evidence that Japanese Americans were not a threat to national security, Korematsu's conviction was overturned by the United States District Court for the Northern District of California, with the court acknowledging the grave injustice done to Japanese Americans during WWII; and

**WHEREAS**, Fred Korematsu's lifelong fight for justice symbolizes the principles of liberty, due process, and equality guaranteed by the U.S. Constitution, particularly the Fifth and Fourteenth Amendments; and

**WHEREAS**, Fred Korematsu's case played a pivotal role in the Japanese American Redress Movement and the passage of the Civil Liberties Act of 1988, which provided reparations to those wrongfully incarcerated; and

**WHEREAS**, the observance of Fred Korematsu Day serves as a reminder to uphold constitutional rights for all people, regardless of status or background, especially in times of crisis, and to never forget the injustices that can occur when civil liberties are compromised.

**NOW, THEREFORE, I, CAMERON SASAI**, Mayor of the City of Pinole, County of Contra Costa, State of California, on behalf of the City Council and the entire City of Pinole, do hereby proclaim **JANUARY 30, 2025 AS FRED KOREMATSU DAY OF CIVIL LIBERTIES AND THE CONSTITUTION** in the City of Pinole and encourage all citizens to observe this day through activities, learning, and demonstrations.

**CAMERON SASAI**  
**MAYOR of the City of Pinole**

Dated: January 21, 2025







# *Proclamation*

**Honoring  
AMY EUBANKS**

**As**

**PINOLE POLICE DEPARTMENT OFFICER OF THE YEAR - 2024**

**WHEREAS**, Officer Eubanks was born in Sacramento. She graduated from Woodland Senior High School in Woodland and attended Woodland Community College and U.C. Davis, where she majored in Human Development; and

**WHEREAS**, before coming to the Pinole Police Department, Officer Eubanks worked for the largest law enforcement organization in Ca and the largest statewide association in the nation, Peace Officers Research Association (PORAC) where she was able to assist with the needs of rank-and-file peace officers; and

**WHEREAS**, Officer Eubanks attended and graduated from the San Joaquin Delta College Basic Police Academy on October 28, 2020 while working full time for PORAC and attending the academy on nights and weekends and

**WHEREAS**, Officer Eubanks was hired by the Pinole Police Department on August 9, 2021 as a Police Officer; and

**WHEREAS**, Officer Eubanks was appointed as Traffic Officer on February 26, 2024; and

**WHEREAS**, Officer Eubanks was elected as the Pinole Police Employee's Association President in June of 2024; and

**WHEREAS**, Officer Eubanks' co-workers have previously said, "she leads with her heart and embodies the core values of the Department," and, "she is inquisitive and actively seeks solutions to problems in the community"; and

**WHEREAS**, Officer Eubanks represents the core values of the Pinole Police Department: Honor, Integrity, Professionalism, and Respect.

**NOW, THEREFORE, I, Cameron Sasai**, Mayor of the City of Pinole, County of Contra Costa, State of California, on behalf of the City Council and the entire City of Pinole, do hereby wholeheartedly join the Pinole Police Department in proffering this city's most deserved commendation to **OFFICER AMY EUBANKS** for being selected **PINOLE POLICE DEPARTMENT OFFICER OF THE YEAR** and encourage all residents to acknowledge and applaud his road to success and his outstanding contributions to our community.

**Cameron Sasai**  
**MAYOR of the City of Pinole**



Date: this 21<sup>st</sup> day of January 2025



# *Proclamation*

## **HONORING THERESA WATKINS AS THE CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT 2024 FIREFIGHTER OF THE YEAR**

**WHEREAS,** Theresa Watkins began her fire service career as a Firefighter-EMT with Rodeo-Hercules Fire District on July 1, 2014, and put herself through paramedic school and obtained her paramedic license in May 2017; and

**WHEREAS,** She rapidly progressed through the ranks, being promoted to Fire Engineer in 2019 and to Fire Captain in 2022. After joining CCCFPD in 2022, she humbly accepted a lateral transfer as a Firefighter-Paramedic, bringing a wealth of leadership and expertise to her new department. Within two years, her exceptional performance earned her a promotion to Fire Engineer-Paramedic; and

**WHEREAS,** Her peers describe her as a model firefighter whose professionalism, teamwork, and passion for helping others set her apart; and

**WHEREAS,** Theresa's personal journey, overcoming the challenges of homelessness in her youth, is an inspiration to all. Her resilience, determination, and commitment to making a difference are core to her work ethos; and

**WHEREAS,** Beyond her on-the-job responsibilities, Theresa is deeply involved in outreach efforts, including coaching youth, teaching at Cal Maritime, and actively recruiting women and minorities into the fire service; and

**WHEREAS,** She is a strong advocate for mentorship and development, contributing to the growth of future firefighters through her involvement in physical fitness and EMS training programs; and

**WHEREAS,** Theresa Watkins' tireless efforts, mentorship, and profound impact on both the fire service and the community at large make her an extraordinary choice for the Firefighter of the Year award.

**NOW, THEREFORE, I, CAMERON SASAI,** Mayor of the City of Pinole, County of Contra Costa, State of California, on behalf of the City Council and the entire City of Pinole, do hereby wholeheartedly join the Contra Costa County Fire Protection District in preferring the department's most deserved commendation to Theresa Watkins for being selected as firefighter of the year and encourage all residents to acknowledge and applaud her road to success.

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**CAMERON SASAI**

**MAYOR of the City of Pinole**

*Dated: January 21, 2025*



**CITY COUNCIL MEETING  
MINUTES  
December 17, 2024**

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

The City Council Meeting was held in a hybrid format (in-person and via Zoom videoconference and broadcast) from the Pinole Council Chambers, 2131 Pear Street, Pinole, California. Mayor Toms called the Regular Meeting of the City Council to order at 5:03 p.m. and led the Pledge of Allegiance.

**2. LAND ACKNOWLEDGEMENT**

*Before we begin, we would like to acknowledge the Ohlone people, who are the traditional custodians of this land. We pay our respects to the Ohlone elders, past, present and future, who call this place, Ohlone Land, the land that Pinole sits upon, their home. We are proud to continue their tradition of coming together and growing as a community. We thank the Ohlone community for their stewardship and support, and we look forward to strengthening our ties as we continue our relationship of mutual respect and understanding.*

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

*An official who has a conflict must, prior to consideration of the decision; (1) publicly identify in detail the financial interest that causes the conflict; (2) recuse himself/herself from discussing and voting on the matter; and (3) leave the room until after the decision has been made, Cal. Gov. Code § 87105.*

**A. COUNCILMEMBERS PRESENT**

Maureen Toms, Mayor  
Cameron Sasai, Mayor Pro Tem  
Norma Martinez-Rubin, Council Member  
Devin Murphy, Council Member  
Anthony Tave, Council Member

**B. STAFF PRESENT**

Kelcey Young, City Manager  
Heather Bell, City Clerk  
Eric Casher, City Attorney  
Roxane Stone, Deputy City Clerk

City Clerk Heather Bell announced the agenda had been posted on Thursday, December 12, 2024 at 4:30 p.m. with all legally required written notices. No written comments had been received in advance of the meeting.

Speaking to Consent Calendar Item 9A, City Clerk Bell noted there had been some highlighted text in the draft meeting minutes for the November 19 and December 3, 2024 meetings for staff to confirm speaker names which were identified as follows:

- November 19, 2024 City Council meeting minutes: Page 6, correct the spelling of the name Jonay Brownlee and Page 10 confirm the name and spelling for Manelle Sablan



- December 3, 2024 City Council meeting Minutes: Page 2, confirm the name Michael Baum; Page 4, correct the spelling for Tracy Walker and Page 5, confirm the name Captain Ludwick.

City Clerk Bell advised all changes would be reflected in the final version of the approval of the two sets of meeting minutes. She added the attachment for Item 12A had been revised, distributed to the City Council, posted for public review online and made available in the Council Chambers.

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

#### **4. CONVENE TO A CLOSED SESSION: None**

*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.*

#### **5. RECONVENE IN OPEN SESSION TO ANNOUNCE RESULTS OF CLOSED SESSION**

There were no Closed Session Items.

#### **6. CITIZENS TO BE HEARD (Public Comments)**

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

Irma Ruport, reported she received an email about shaping the future of community media in the City of Pinole from David Snell, Pinole Community Television (PCTV) which she read into the record and which sought feedback from the community on PCTV via a survey available on the City website. Mr. Snell has been with the City of Pinole for 27 years, and she appreciated everything he has done for the City and for the community. She asked the City Council to acknowledge the work of Mr. Snell and the importance of PCTV. She emphasized Mr. Snell was needed now more than ever and she urged the community to participate in the survey and help PCTV be better.

Harpreet Sandhu, Senior District Representative, representing Congressman John Garamendi, took the opportunity to congratulate Maureen Toms and Devin Murphy on their re-election to the City Council and welcomed the new Mayor and Mayor Pro Tem. He emphasized the importance of the City of Pinole to Congressman Garamendi who desired to continue to work with the City and incoming City Council, Mayor and Mayor Pro Tem. He thanked the City Council for its service.

#### **7. REPORTS & COMMUNICATIONS**

##### **A. Mayor Report**

##### **1. Announcements**

Mayor Toms reported she attended the Mayors' Conference at which time reports from representatives from various committees had been provided along with acknowledgment of a number of retirements of Mayors' and Council members representing a number of cities in Contra Costa County. As a result, there are a number of openings for committee assignments. Council members were able to self-nominate with the deadline this week for those interested.

Mayor Toms also reported she had been appointed to the League of California Cities Housing Community and Economic Development Committee and she hoped other Council members had the opportunity to volunteer for some of the Policy Committees. She also attended the NIMS Overview for Senior Officials at the Office of Emergency Services (OES), a free training opportunity where everyone learned about the different roles of emergency responders to the OES and when the Emergency Operations Center (EOC) would be activated. She encouraged staff and other electeds to attend the training sessions when offered. In addition, she attended an East Bay Regional Communications System Authority (EBRCSA) meeting and she highlighted the approval of a Capital Improvement Plan (CIP) which would increase rates for all jurisdictions over the next five years due to equipment replacement needs.

B. Mayoral & Council Appointments: None

C. City Council Committee Reports & Communications

Mayor Pro Tem Sasai announced his appointment to the League of California Cities Transportation Communication and Public Works Policy Committee. He also reported the West Contra Costa Transportation Advisory Committee (WCCTAC) meeting for the month of December had been canceled with the next meeting scheduled for January 24, 2025.

Council member Murphy wished everyone Happy Holidays; thanked City staff for the coordination of the Annual Tree Lighting ceremony and Holiday Breakfast; thanked the Community Services Department staff for its work to ensure the holidays had joy and pleasantries and reported he would continue to serve on the League of California Cities Transportation Communication and Public Works Policy Committee. He also reminded everyone of the Green Empowerment Zone, a new regional body that builds upon the comparative advantage provided by the regional concentration of highly skilled energy workers by providing access to grants, loan programs, workforce training program, and private sector investment in the renewable energy sector, noting the largest industrial zone in Northern California was Contra Costa County. He highlighted the significant challenges Contra Costa and Solano Counties face and emphasized both counties would be engaged with the Green Empowerment Zone.

Council member Tave wished everyone Happy Holidays and he looked forward to the New Year.

Council member Martinez-Rubin wished everyone a Happy and Healthy Holiday. She reported she attended the West Contra Costa Unified School District (WCCUSD) School Tour at which time she met the new Principal for Pinole Valley High School who spoke to the initiatives the WCCUSD had initiated over the past calendar year and would continue to foster into the future; Tree Lighting ceremony and thanked City staff for making such a delightful and happy event at Fernandez Park and participated in the League of California Cities Municipal Finance Institute over a two-day period. She briefed the City Council on the presentations provided with the slide sets able to be viewed at [www.calcities.org/mfi](http://www.calcities.org/mfi).

Council member Martinez-Rubin also looked forward to serving on the League of California Cities Revenue and Taxation Policy Committee, having received a Presidential appointment for one year. This group would continue to review taxation reform and establish communication and connection among different cities that face an ongoing need to secure financing and revenue and explore new opportunities for financing into the future.

Council member Martinez-Rubin further referencing the recent tsunami alert, and encouraged the public to sign up with the County system for emergency alerts along with the regular communication channels in the City of Pinole with more information available at [www.cwsalerts.com](http://www.cwsalerts.com).

PUBLIC COMMENTS OPENED (Items 7A through 7C)

Deputy City Clerk Stone reported there were no comments from the public.

PUBLIC COMMENTS CLOSED

D. Council Requests for Future Agenda Items

**ACTION: Motion by Mayor Pro Tem Sasai/Mayor Toms for a new annual proclamation acknowledging Fred Korematsu Day, to be celebrated on January 30 of each year.**

|              |                 |                                                  |
|--------------|-----------------|--------------------------------------------------|
| <b>Vote:</b> | <b>Passed</b>   | <b>5-0</b>                                       |
|              | <b>Ayes:</b>    | <b>Toms, Sasai, Martinez-Rubin, Murphy, Tave</b> |
|              | <b>Noes:</b>    | <b>None</b>                                      |
|              | <b>Abstain:</b> | <b>None</b>                                      |
|              | <b>Absent:</b>  | <b>None</b>                                      |

**ACTION: Motion by Mayor Pro Tem Sasai/Council member Murphy for the City Council to discuss and consider the adoption of a resolution reaffirming the City's commitment to supporting and valuing all members of the Pinole community and to protecting its democratic values, the rule of law and the civil rights and liberties of Pinole's residents, workers and visitors.**

|              |                 |                                                  |
|--------------|-----------------|--------------------------------------------------|
| <b>Vote:</b> | <b>Passed</b>   | <b>5-0</b>                                       |
|              | <b>Ayes:</b>    | <b>Toms, Sasai, Martinez-Rubin, Murphy, Tave</b> |
|              | <b>Noes:</b>    | <b>None</b>                                      |
|              | <b>Abstain:</b> | <b>None</b>                                      |
|              | <b>Absent:</b>  | <b>None</b>                                      |

Mayor Pro Tem Sasai advised when asked by the Mayor he had provided staff draft language for both of his future agenda item requests.

PUBLIC COMMENTS OPENED

Deputy City Clerk Stone reported there were no comments from the public.

PUBLIC COMMENTS CLOSED



E. City Manager Report / Department Staff

City Manager Kelcey Young thanked City staff for all of the community events over the past couple of months and the City Council for attending the events. While many events had concluded over the year, Glow Pinole would continue through December 20, 2024, where residents were encouraged to participate in decorating their homes for the holidays with multiple awards possible. She added the year end audit for Fiscal Year (FY) 2023/2024 had concluded with the Annual Comprehensive Financial Report (ACFR) to be issued by December 31, 2024 with the auditor scheduled to present the report at the January 21, 2025 City Council meeting and she thanked Finance Director Markisha Guillory and her team for getting the work done.

City Manager Young also reported City Hall would be closed December 24, 2024 through January 2, 2025, although some City staff in public works and public safety would continue to work in various capacities; the Public Works Director position had closed with interviews scheduled in early January 2025, with an announcement hopefully to be provided at the next City Council meeting and the presentation of the new Police Chief was expected at the next City Council meeting. She thanked Interim Police Chief/Commander Jeremy Crone for taking on the role during the interim and Acting Police Chief Matt Avery who will retire at the end of the month was thanked for his service to the City. She wished everyone Happy Holidays.

F. City Attorney Report

City Attorney Eric Casher wished everyone Happy Holidays.

PUBLIC COMMENTS OPENED (Items 7E through 7F)

Deputy City Clerk Stone reported there were no comments from the public.

PUBLIC COMMENTS CLOSED

**8. RECOGNITIONS / PRESENTATIONS / COMMUNITY EVENTS**

**A. Proclamations: None**

**B. Presentations**

**1. Creekside Park Presentation by Friends of the Pinole Creek Watershed**

City Manager Young introduced Ann Moriarty and Jon Jarvis with Friends of Pinole Creek Watershed and students from Pinole Valley High School who would provide a presentation on Creekside Park.

Ann Moriarty, Friends of Pinole Creek Watershed, provided a PowerPoint presentation on the Creekside Park Project, which included an overview of Friends of Pinole Creek Watershed and the City of Pinole's collaboration on projects which included: Demonstration Project, restoration of tidal marsh and riparian vegetation along 1,000 feet of lower Pinole Creek which had been completed in 2010; Steelhead Trout Fish Passage completed in 2016; Pinole Library Native Plant Garden; Pollinator Garden in Upper Watershed and trash and engagement efforts.

Jon Jarvis, Friends of Pinole Creek Watershed, highlighted the Creekside Park Project, a proposal to create a gathering place at the pedestrian bridge which serves to provide visual access to the creek, a place for high school students to gather and patrons of the Pinole Valley Shopping Center Mall to bring food and sit and enjoy Pinole Creek. The land status and ownership of the project area was clarified along with the details of BASE Landscape Architecture having sent a team to meet with Friends of Pinole Creek Watershed and Pinole Valley High School students to develop native plants, art, trail tread, signs and picnic tables and benches.

Mr. Jarvis explained that the Environmental Protection Agency (EPA) had contacted Friends of Pinole Creek Watershed and visited the Creekside Park Project and encouraged Friends of Pinole Creek Watershed to apply for grant funds through the Bipartisan Infrastructure Law (BIL) funded Notice of Funding Opportunity, to fund projects that have measurable positive impacts in underserved communities of the San Francisco Bay Area, including improving the land and water of communities with environmental justice concerns and addressing climate change and with proposals due by April 17, 2025.

Natalie Szumlas, Senior, Pinole Valley High School, Intern Earth Team, provided an overview of litter assessments of the creek and suggested if the trail were to become a Creekside Park, students would take ownership of the space and respect it. Earth Team had helped with community outreach efforts for the park, tabling at the trail and at Peet's Coffee and with ideas having been presented on the potential for the park with feedback encouraged. All responses have been positive from the local community and schools. Since Pinole Valley High School would be the main users of the park and trail, making sure the students respect the space was the largest concern, with discussions in collaboration meetings with teachers and Friends of Pinole Creek Watershed, on how to enforce mindful behavior. The many benefits to students with the space upgraded were noted and may encourage students to care for the space out of respect for peers and the community alike.

Ms. Moriarty welcomed any questions from the City Council.

City Manager Young commented although the City was taking the lead on the grant application, there was no way the City would be able to complete this effort without the exceptional work of Friends of Pinole Creek Watershed and the benefits to the community would be exceptional.

Responding to questions from Council member Martinez-Rubin, Ms. Moriarty clarified the Principal of Pinole Valley High School had been introduced to the project and there had been discussions about working together and engaging Pinole Valley High School students, with the Principal interested in further collaborations. She also acknowledged a request to discuss with the Principal of Pinole Valley High School "his focus would be on 45 students since that was his capacity" and she recognized Pinole Valley High School included students not only from Pinole but from the Cities of Richmond and San Pablo and students of the high school represent the community.

Mayor Toms thanked Friends of Pinole Creek Watershed for its ongoing work and highlighted the monthly Creek Cleanups with the next event scheduled for Saturday, December 21, 2024 with information available on social media and the Friends of Pinole Creek Watershed website.

Council member Tave thanked the Friends of Pinole Creek Watershed team for its work over the years.

## PUBLIC COMMENTS OPENED

Deputy City Clerk Stone reported there were no comments from the public.

## PUBLIC COMMENTS CLOSED

### 9. 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 Regular City Council Meetings on November 19, 2024 and December 3, 2024
- B. Receive the November 23, 2024 – December 13, 2024 List of Warrants in the Amount of \$947,263.56 and the December 6, 2024 Payroll Amount of \$534,202.13
- C. Adopt a Resolution to Accept a Two-Year Policy Fund Grant from the Partnership for the Bay's Future, including Authorization for the City Manager to Execute a Memorandum of Understanding (MOU) with the San Francisco Foundation and Coro, to Support the Implementation of Key Programs in the City's Certified Housing Element and Enhance the Effectiveness of the Residential Health and Safety Rental Inspection Program. **Action: Adopt a resolution per Staff Recommendation (Lilly Whalen)**
- D. Second Reading and Adoption of an Ordinance Amending Chapter 10.56 "Speed Zones" of the Pinole Municipal Code. **Action: Waive Second Reading and Adopt Ordinance per Staff Recommendation (Eric Casher, Faby Guillen)**
- E. Adopt a Resolution to Approve a First Amendment to the Consulting Services Agreement with R3 Consulting Group, Inc., for Additional Scope Related to Solid Waste, Recycling and Organic Material Agreement Negotiation, In an Amount Not to Exceed \$25,000 for a Total Contract Amount of \$73,000. **(Action: Adopt Resolution per Staff Recommendation (Faby Guillen)**
- F. Resolutions Necessary for Implementation of Recent Transaction and Use Tax Measure by CDTEFA. **Action: Adopt Resolutions per Staff Recommendation (Eric Casher, Markisha Guillory)**
- G. Accepting and Declaring the Results of the Canvass of the November 5, 2024 Municipal Election. **Action: Adopt Resolution per Staff Recommendation (Heather Bell)**
- H. Republic Services Annual Rate Adjustment. **Action: Approve the rate increased by Republic Services starting January 1, 2025 (Kelcey Young)**

## PUBLIC COMMENTS OPENED

Deputy City Clerk Stone reported there were no comments from the public.

**ACTION: Motion by Council members Murphy/Martinez-Rubin to approve Consent Calendar Items 9A, subject to the amendments read into the record by the City Clerk and Items 9B through 9H, as shown.**

|              |                 |                                                  |
|--------------|-----------------|--------------------------------------------------|
| <b>Vote:</b> | <b>Passed</b>   | <b>5-0</b>                                       |
|              | <b>Ayes:</b>    | <b>Toms, Sasai, Martinez-Rubin, Murphy, Tave</b> |
|              | <b>Noes:</b>    | <b>None</b>                                      |
|              | <b>Abstain:</b> | <b>None</b>                                      |
|              | <b>Absent:</b>  | <b>None</b>                                      |

## 10. COUNCIL REORGANIZATION

### A. Presentations to Mayor Toms

City Manager Young expressed her appreciation to Mayor Toms for her work and commitment over the past year and her assistance during several key staff transitions. She also recognized the Mayor's constant support of City staff and she was pleased they would continue to have the opportunity to work together over the next four years. At this time, she presented a small gift (gavel) in appreciation.

Mayor Toms acknowledged this had been a year of transition with staff and she thanked City staff, the City Council and everyone for seeing them through this transitional period. She also recognized her family present in the audience and acknowledged serving on the City Council was a significant time commitment and having family support was very important.

Mayor Toms also recognized the diversity in approach and opinions of the City Council and effort to work together for a common goal, to serve the community. She highlighted the staff changes including welcoming City Manager Young in August 2024 and Melissa Klawuhn, the new Chief of Police currently serving with the Contra Costa County Sheriff's Department, who would start with the City in January 2025. It was anticipated a new Public Works Director would be hired in January 2025, with recruitment for a new City Engineer continuing. Also, a new CIP Manager had been recently welcomed. There have also been some departures and upcoming retirements. During the December 3, 2024 City Council meeting, Acting Police Chief Avery had been recognized for his service and upcoming retirement and she again thanked him for his service along with Interim Police Chief Crone for filling the gap between now and when the new Police Chief starts her employment with the City. She thanked all of the City staff for their service to the community.

Mayor Toms also highlighted a number of community events over the past year which included: EGG-Stravaganza Easter event for children at Fernandez Park, Earth Day Walk, Pinole Pride, Fourth of July Drone Show, Car Show, Annual Tree Lighting and Glow Pinole. She also highlighted the efforts of all involved in the creation of the new City seal and logo, release of the public review draft and implementation of the Climate Action and Adaptation Plan (CAAP), approval of a Plastic Foodware Ordinance, Environmental Preferable Purchasing Policy and Pinole Energy Enhancement Rebate Program.



Mayor Toms also referenced the adoption of the Housing Element in 2023 and the beginning of implementation efforts with an application to the Department of Housing and Community Development (HCD) for the approval of a Prohousing designation and the award of grant funds to provide affordable housing, along with updates of City ordinances, work on streamlining the City's permitting process, repair of roads from storm damage from the last two winter seasons and work with the County OES on a Local Hazard Mitigation Plan (LHMP). She encouraged everyone to sign up for CWS alerts and sign up for the Pinole Mobile App.

Additional accomplishments for 2024 include the continued collaboration with the Contra Costa County Fire Protection District (CCCFPD) and ceremony at Station 74 to name Station 74 after two cherished Fire Captains from the Pinole Fire Department, Captains Rich Voisey and Robert Ramos.

Mayor Toms emphasized the City was striving to make the City safer through the adoption of a new ordinance requiring residents to store firearms in locked containers or secured with a trigger lock when not in use, a number of safety improvements had been completed or recently approved, and there were a number of housing developments either completed, in the process of development or approved along with tenant improvements and other commercial uses in the City.

Mayor Toms commented the City had been working on community engagement and completed the Pinole Mobile App and she again encouraged everyone to download the app to be aware of any events. In addition, she thanked the voters of Pinole for trusting the City Council with their tax dollars with the approval of Measure I which would help address the City's budget constraints.

Mayor Toms further congratulated the incoming leadership on the City Council and she looked forward to supporting the new Mayor and Mayor Pro Tem and continuing to support the community.

Mayor Pro Tem Sasai recognized this was a year of uncertainty and he too recognized the effort to pass Measure I and the staff transitions with a new City Manager and Police Chief. He thanked Mayor Toms for her steady hand and leadership. It had been an honor working with her the past four years and he looked forward to the next four years.

Council member Murphy also expressed his appreciation to Mayor Toms, thanked her for her leadership and getting the City Council through the year, pushing them forward, working on environmental issues, being a critical partner and he looked forward to the next four years.

Council member Tave thanked Mayor Toms, it had been an honor working with her and he appreciated he had been able to call her and rely on her leadership and guidance on many issues in Pinole. He was pleased to see Mayor Toms and Council member Murphy had been reelected to keep the same City Council moving forward and ensure that consistency particularly after all of the work the past four years. He looked forward to working with Mayor Toms in the new year.

Council member Martinez-Rubin also appreciated working alongside Mayor Toms over the years, appreciated the expertise she had shared of her experience over time as a Planner in Contra Costa County and thanked her for the fact they had a rotation on the City Council and had the ability to enjoy as a City, the representation of leadership from backgrounds and different levels of experience.

Council member Martinez-Rubin appreciated the Mayor's ongoing emphasis on service to the community as a purpose for serving on the City Council and her presence in local community activities as well as her involvement with local businesses and business leaders who have noticed that level of involvement. She looked forward to continuing to serve with Mayor Toms over the next couple of years.

#### PUBLIC COMMENTS OPENED

Vincent Salimi, thanked Mayor Toms for her leadership and dedication during her tenure as Mayor. He congratulated both Mayor Toms and Council member Murphy on their reelection to the City Council. He also congratulated new Mayor Cameron Sasai, as the first Filipino Council member/Mayor for the City of Pinole which was a historical and proud moment in the community. He was also proud of Council member Tave who would become the Mayor Pro Tem and was confident he would continue to serve with dedication. He wished everyone a Happy New Year.

#### PUBLIC COMMENTS CLOSED

At this time the City Council moved to Item 10. D. Administer Oaths to Mayor and Mayor Pro Tem

City Clerk Bell introduced special guest, Council member Murphy's mother, Hadiya Williams who presented the Oath of Office to her son, Council member Devin Murphy.

Council member Murphy explained he had decided to run for office due to his mother who always taught him they were beings of humanity and they live their truth and help people live their truth. He ran for office since he wanted to be a part of the City of Pinole's future and see people that looked like him and his family who should be seen and heard. He was grateful for his mother's resilience, dedication, love and the authenticity she brought daily to herself and to her family and because of that he wanted her to present the Oath of Office. He also presented her flowers since she meant so much to him, with this moment about her, since she had pushed him to be here.

City Clerk Bell presented the Oath of Office to newly reelected Council member Maureen Toms.

#### C. Selection of Mayor and Mayor Pro Tem. **Action: Adopt Resolution per Staff Recommendation (Heather Bell)**

City Clerk Bell presented the staff report dated December 17, 2024, and recommended the City Council approve a resolution appointing Cameron Sasai as Mayor and Anthony Tave as Mayor Pro Tem per the current Mayoral rotation list.

Council member Murphy commented it was an honor to have the audience present in the Council Chambers, noting the City Council took this journey seriously. Council members have a vision to ensure Pinole was a gold standard that continued to grow and produce. The City Council has done a tremendous amount of work to acknowledge shared history and the vision of what it looks like for the City to become a City for everyone. It was an honor to work together as a Council to bring in new opportunities and with this diversity bring in new traditions.

Council member Murphy looked forward to supporting the new leadership and continuing to make strides in the City's financial security and ensuring sustainability for future generations. Past years have been about progress, accountability, transparency and inclusion to build a better Pinole. He thanked the public for its trust, collaboration and vision and the City Council for its leadership. He was pleased to offer the motion to move the staff recommendation.

#### PUBLIC COMMENTS OPENED

Deputy City Clerk Stone reported there were no comments from the public.

#### PUBLIC COMMENTS CLOSED

**ACTION: Motion by Council member Murphy/Mayor Toms to adopt a resolution appointing Camerson Sasai as Mayor and Anthony Tave as Mayor Pro Tem per the current rotation list.**

|              |                 |                                                  |
|--------------|-----------------|--------------------------------------------------|
| <b>Vote:</b> | <b>Passed</b>   | <b>5-0</b>                                       |
|              | <b>Ayes:</b>    | <b>Toms, Sasai, Martinez-Rubin, Murphy, Tave</b> |
|              | <b>Noes:</b>    | <b>None</b>                                      |
|              | <b>Abstain:</b> | <b>None</b>                                      |
|              | <b>Absent:</b>  | <b>None</b>                                      |

#### D. Administer Oaths to Mayor and Mayor Pro Tem

Assemblymember Anamarie Avila Farias presented the Oath of Office to Mayor Pro Tem Anthony Tave and she congratulated him on his leadership, expertise and community engagement. She looked forward to working with the Mayor Pro Tem and his colleagues.

Mayor Pro Tem Tave was excited and honored to take on the role of Mayor Pro Tem and he took the opportunity to thank those who have supported and guided him along the way, including community members, former Council members and City staff some of whom were present in the audience. He looked forward to listening to one another, engaging in meaningful debate and making decisions together for the betterment of the community.

Mayor Pro Tem Tave was honored to serve the citizens of Pinole, promised to keep shared values at the forefront of every discussion to ensure transparency and encouraged residents to reach out to City staff or the City Council with any concerns whether through email or a telephone call, with the City Council to strive to provide answers as needed when they can. He suggested Pinole was at a pivotal moment in its history, with a clear vision in the General Plan, but with challenges facing the City many of which have been topics of discussion for years. He looked forward to fostering economic growth, strengthening partnerships with the business community and local organizations and was ready to move forward on initiatives that once seemed out of reach.

In addition to these efforts, Mayor Pro Tem Tave was committed to ensure Pinole remained a vital part of regional conversations regarding resources and allocation of those resources. By working collaboratively with neighboring cities and regional leaders, they could continue to advocate for the needs of the community and he was confident together they could build a thriving, connected and forward-looking Pinole.

Mayor Pro Tem Tave thanked his wife and children for their understanding and support for his role on the City Council which takes time away from family and recognized their patience during this time with that patience and encouragement meaning everything. He also was grateful to Assemblymember Avila Farias, and thanked her for her support and mentorship and thanked a number of former City of Pinole Mayors for their leadership and contributions along with other respected members of the community he thanked all by name.

Kyle Sasai, brother to Cameron Sasai, presented the Oath of Office to Mayor Sasai, and acknowledged what this oath meant to the City of Pinole and the community. He highlighted his family history, with his brother the second Japanese-American Mayor in the City of Pinole, the first Filipino Mayor in the City of Pinole, the youngest Mayor in the City of Pinole and youngest Mayor across the United States. He asked everyone to take part in the Unity Clap, which originated with the United Farm Workers, comprised of Latino and Filipino laborers who had language barriers and closed their meetings in this way without needing words.

#### E. Transfer of Gavel and Comments by the New Mayor

Mayor Toms transferred the gavel to new Mayor Sasai.

Mayor Sasai thanked God for this moment and for always providing. He commented earlier in the year he had a bad car accident and was appreciative to be alive and not severely injured. He thanked his extended family present in the Council Chambers and his friends who traveled a long way to be present for this special moment. Having been elected to the City Council in 2022, his mother had provided the Oath of Office and his father later provided the Oath when he had been sworn in as Mayor Pro Tem. Having his brother provide the Oath as Mayor was an honor.

Mayor Sasai recognized the support of his brother who had been present when he changed tact from pre-med to public service and advocacy and who reminded him of the people whose shoulders he stands on, including his grandparents who worked in the fields picking vegetables day and night, had dreams in life but sacrificed so much to allow him to live his dream and serve his community. He did not have a policy advisor or Chief of Staff, but his brother had always been there when he had to make tough decisions and who encouraged him to do the right thing. It was an honor to have him swear him in as Mayor.

Mayor Sasai acknowledged they were going into four years of a new Presidential Administration and as the Mayor of the City of Pinole, he suggested it was okay to feel worried and concerned, but they could and should focus on what they could control, and what was happening locally and at the state level and where the community comes into play. He urged continued engagement at Council meetings and extending kindness to people they may disagree with politically. Regardless of immigration status, gender or sexual orientation, everyone was welcome in Pinole and the City would fight to ensure everyone was equally protected in the community, loved ones were safe and civil rights upheld and everyone had a sense of belonging.

Mayor Sasai commented when elected he had been encouraged to listen and learn in the first term and in the second term start to push. When elected he had established and funded a paid program for high school students to intern the Mayor and the City Council, obtain valuable skills, and a closer look at City government.



The City Council tackled the housing crisis with the adoption of a Certified Housing Element, the City of Pinole was given a prohousing designation by the state, along with breaking ground on hundreds of units including housing for seniors and veterans. The City Council also adopted the CAAP and an ordinance prohibiting single use plastics.

Mayor Sasai stated he had championed the Bay Area's first ever ban on new gas stations pushing towards climate goals, protecting children, seniors and vulnerable groups against air pollution and climate change. The City Council took action on public safety by passing one of the state's strictest gun safety and storage regulations, reducing aggressive gun violence in the City and for those at risk of hate crimes expanded state resources with information posted in all public facilities in the City and on every bus in the WestCAT transit system.

Mayor Sasai emphasized he would work to continue that progress, with top of mind for the next year, the deferred maintenance on roads and sewers. With the passage of Measure I, it was hoped the City could invest in its roads as soon as humanly possible and ensure investments in pedestrian safety. Downtown revitalization had been discussed for some time and he would like to see a hard push for aesthetic improvements in the downtown, support of local businesses and filling of vacant sites with the possibilities for retail or housing, and ensure they address racial and economic justice, address inequities in every issue area which was paramount of importance and confront the hard issues and discuss them and have the community involved in that process which was how they could move the community forward.

Mayor Sasai stated he had the benefit of being born and raised in the City of Pinole. He had seen the way the community had evolved and changed and where it remained stagnant. He would like to address long term growth and also address the issues that impacts residents the most. He suggested the next year would be great, this was a historic moment for the entire community and it was more than a symbol of progress. He wanted to be a Mayor that was laser focused on substantive issues and progress on those issues. While Council members have not always been in agreement, they had more in common than not. He looked forward to working hard in 2025 and alongside everyone every step of the way to get the work done.

## **11. BRIEF RECESS FOR RECEPTION**

The City Council took a recess at 6:39 p.m. for a brief reception and reconvened at 7:16 p.m. with all Council members present.

## **12. NEW BUSINESS**

### **A. Nominate Council Members to Serve on Boards and Subcommittees Action: Discuss and Provide Direction (Heather Bell)**

City Clerk Bell presented the staff report dated December 17, 2024, and recommended the City Council nominate Council members to serve as City representatives on specific boards and subcommittees in 2025. The City Council would have the opportunity to approve the nominations at the next City Council meeting on January 21, 2025.

In response to the Mayor, City Clerk Bell confirmed the Ad-Hoc Subcommittees for the City Seal and Municipal Code Update were no longer active with both to be removed from the final version of the appointment list.

The following Board and Subcommittee Appointments were discussed and offered for 2025:

Joint Powers Authorities and other Interagency Regulatory Bodies of which the City is a Member

|                                                                                  | <u>Delegate/Primary</u> | <u>Alternate</u> |
|----------------------------------------------------------------------------------|-------------------------|------------------|
| Association of Bay Area Governments (ABAG)                                       | Murphy                  | Martinez-Rubin   |
| Marin Clean Energy (MCE)                                                         | Murphy                  | Toms             |
| Pinole/Hercules Wastewater Subcommittee                                          | Tave/Murphy             | Martinez-Rubin   |
| West Contra Costa Integrated Waste Management Authority (WCCIWMA, "RecycleMore") | Tave                    | Murphy           |
| West Contra Costa Transportation Advisory Committee (WCCTAC)                     | Sasai                   | Tave             |

Mayor Sasai would like to serve as the Delegate for WCCTAC, Mayor Pro Tem Tave was willing to serve as Alternate, Commissioner Toms was interested in serving as the Delegate given her availability was changing, she had attended the meetings for the past 20 years as a staff member and was interested in serving and the City has had no representative the last three meetings.

Mayor Pro Tem Tave noted that WCCTAC had experienced difficulties reaching a quorum.

**ACTION: Motion by Council members Martinez-Rubin/Toms to appoint Council member Toms as the Delegate to the West Contra Costa Transportation Advisory Committee (WCCTAC).**

**Vote:**        **Failed**        **2-3**  
**Ayes:**        **Toms, Martinez-Rubin**  
**Noes:**        **Sasai, Tave, Murphy**  
**Abstain:**     **None**  
**Absent:**      **None**

**ACTION: Motion by Council member Murphy/Mayor Pro Tem Tave to appoint Mayor Sasai as the Delegate and Mayor Pro Tem Tave as the Alternate to the West Contra Costa Transportation Advisory Committee (WCCTAC).**

**Vote:**        **Passed**        **3-2**  
**Ayes:**        **Sasai, Tave, Murphy**  
**Noes:**        **Toms, Martinez-Rubin**  
**Abstain:**     **None**  
**Absent:**      **None**

|                                                    |                      |        |
|----------------------------------------------------|----------------------|--------|
| Western Contra Costa Transit Authority ("WestCAT") | Sasai/Martinez-Rubin | Murphy |
|----------------------------------------------------|----------------------|--------|

|                                            |        |      |
|--------------------------------------------|--------|------|
| Green Empowerment Zone Board of Directors* | Murphy | Toms |
|--------------------------------------------|--------|------|

\*Meetings are on the second Friday bi-monthly

Voluntary Interagency Collaboration Bodies of which the City is a Member

|                                                |       |      |
|------------------------------------------------|-------|------|
| Bayfront Chamber of Commerce                   | Toms  |      |
| Contra Costa Mayors Conference                 | Sasai | Tave |
| East Bay Division League of California Cities  | Sasai | Tave |
| West County Mayors and Supervisors Association | Sasai | Tave |

Subcommittees of the Pinole City Council

|                        |                                       |
|------------------------|---------------------------------------|
| Finance Subcommittee   | Mayor, Mayor Pro Tem & City Treasurer |
| Committee on Memorials | Sasai/Murphy                          |

Council member Murphy expressed interest serving on the Committee for Memorials.

**ACTION: Motion by Council members Toms/Martinez-Rubin to appoint Mayor Sasai and Council member Martinez-Rubin to the Committee on Memorials.**

|              |                 |                             |
|--------------|-----------------|-----------------------------|
| <b>Vote:</b> | <b>Failed</b>   | <b>2-3</b>                  |
|              | <b>Ayes:</b>    | <b>Toms, Martinez-Rubin</b> |
|              | <b>Noes:</b>    | <b>Sasai, Tave, Murphy</b>  |
|              | <b>Abstain:</b> | <b>None</b>                 |
|              | <b>Absent:</b>  | <b>None</b>                 |

**ACTION: Motion by Council members Murphy/Mayor Sasai to appoint Mayor Sasai and Council member Murphy to the Committee on Memorials.**

|              |                 |                             |
|--------------|-----------------|-----------------------------|
| <b>Vote:</b> | <b>Passed</b>   | <b>3-2</b>                  |
|              | <b>Ayes:</b>    | <b>Sasai, Tave, Murphy</b>  |
|              | <b>Noes:</b>    | <b>Toms, Martinez-Rubin</b> |
|              | <b>Abstain:</b> | <b>None</b>                 |
|              | <b>Absent:</b>  | <b>None</b>                 |

Municipal Code Ad-Hoc Subcommittee\*  
 \*To be removed from the list as no longer active

|                                                                    |                     |
|--------------------------------------------------------------------|---------------------|
| Planning Commission Interview Ad-Hoc Subcommittee                  | Toms/Martinez-Rubin |
| TAPS & Community Services Commission Interview Ad-Hoc Subcommittee | Tave/Martinez-Rubin |

Participants in Formation Process of East Bay Toms/Tave  
Wildfire Prevention and Vegetation Management  
Joint Powers Authority

Technology and Communication  
Subcommittee

Murphy/Tave

Mayor Pro Tem Tave offered a motion, seconded by Council member Murphy to remove the Technology and Communication Subcommittee from the List of Council Appointments to Boards and Subcommittees. The subcommittee had not met for some time, with some supplemental staff for that effort and there had been a discussion about other technology components and therefore he suggested this was something that could be picked up later in the year, if needed.

Council member Murphy agreed with the recommendation since the City now had a Public Information Officer (PIO), completed its Communication and Public Engagement Plan and Information Technology (IT) Plan with excellent work by staff to implement those items and he commended the work of the Assistant to the City Manager in that effort.

Mayor Pro Tem Tave recalled there had been an issue with the usage of PCTV, and there had been some political usage where PCTV was to be public access and he was uncertain whether that had been resolved.

Council member Murphy noted that policy had been updated.

Council member Martinez-Rubin inquired of the policy.

Mayor Pro Tem Tave again recalled a question on the usage of PCTV and there were some components that he was unsure had been resolved, but some edits were to be made to that policy to be brought back, which was something staff could check on.

City Manager Young expressed the willingness to look into the issue and get back to the City Council.

**ACTION: Motion by Mayor Pro Tem Tave/Murphy to remove the Technology and Communication Subcommittee from the List of Council Appointments to Boards and Subcommittees to be revisited, if needed.**

|              |                 |                                                  |
|--------------|-----------------|--------------------------------------------------|
| <b>Vote:</b> | <b>Passed</b>   | <b>5-0</b>                                       |
|              | <b>Ayes:</b>    | <b>Sasai, Tave, Martinez-Rubin, Murphy, Toms</b> |
|              | <b>Noes:</b>    | <b>None</b>                                      |
|              | <b>Abstain:</b> | <b>None</b>                                      |
|              | <b>Absent:</b>  | <b>None</b>                                      |

Ad-Hoc Downtown Pedestrian Improvements Martinez-Rubin/Toms  
Subcommittee

City Clerk Bell advised the list would be cleaned up with the revisions to be brought back on the Consent Calendar for final approval at the January 21, 2025 City Council meeting.

**13. CITIZENS TO BE HEARD (Continued from Item 6) (Public Comments)**

*Only open to members of the public who did not speak under the first Citizens to be Heard, Agenda Item 6.*

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

Rafael Menis, reported the rate of COVID-19 had increased sharply over the past week, identified the statistics, the highest it had been since early October and urged people to be aware the rate was rising and would likely continue to rise based on past experience and taking precautions such as getting vaccinated, booster shots and wearing masks in indoor settings continued to be advisable.

Mr. Menis added the Republic of South Korea managed to impeach its President thanks to the courage of several members of the People Power Party (PPP). A small portion of the party had been willing to vote for impeachment even after the President refused to resign and do anything to make the situation more stable and those members had been willing to stand up and uphold their oaths and to do what was necessary even though they would undoubtedly face backlash. He emphasized the importance of loyalty to the community as a whole and the constitution, as reflected by the Oath Council members took this evening. He was pleased the City Council requested future agenda items which show dedication to those things given the future potential challenges they may face as a nation and they had to be ready to confront those challenges.

**14. ADJOURNMENT** to the Regular City Council Meeting of January 21, 2025 in Remembrance of Amber Swartz.

At 7:40 p.m., Mayor Sasai adjourned the meeting to the Regular City Council Meeting of January 21, 2025 in Remembrance of Amber Swartz.

**Submitted by:**

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**Heather Bell, CMC**  
**City Clerk**

**Approved by City Council:**





City of Pinole, CA

# 9B WARRANT LISTING

By Vendor Name

Payment Dates 12/14/2024 - 1/17/2025

| Payable Number                                                 | Payment Number | Payment Date | Account Number | Description (Payable)                        | Amount          |
|----------------------------------------------------------------|----------------|--------------|----------------|----------------------------------------------|-----------------|
| <b>Vendor: ALH01 - ALHAMBRA &amp; SIERRA SPRINGS</b>           |                |              |                |                                              |                 |
| 5025519 120624                                                 | 106345         | 01/10/2025   | 500-641-42201  | WATER FOR WPCP                               | 158.37          |
| 5025531 120624                                                 | 106345         | 01/10/2025   | 100-343-44306  | WATER FOR CY                                 | <u>102.94</u>   |
| <b>Vendor ALH01 - ALHAMBRA &amp; SIERRA SPRINGS Total:</b>     |                |              |                |                                              | <b>261.31</b>   |
| <b>Vendor: 2063 - ALLIANT INSURANCE SERVICES, INC.</b>         |                |              |                |                                              |                 |
| 2722294                                                        | 106427         | 01/17/2025   | 100-116-42101  | CONSULTING FEES BENEFITS                     | <u>2,083.33</u> |
| <b>Vendor 2063 - ALLIANT INSURANCE SERVICES, INC. Total:</b>   |                |              |                |                                              | <b>2,083.33</b> |
| <b>Vendor: 2073 - ALLIED FLUID PRODUCTS CORP</b>               |                |              |                |                                              |                 |
| INV56283                                                       | 106346         | 01/10/2025   | 207-344-42514  | ROUND HOLE STRAINER                          | 30.32           |
| INV56293                                                       | 106346         | 01/10/2025   | 207-344-42514  | HOSE AND OTHER SUPPLIES                      | <u>914.16</u>   |
| <b>Vendor 2073 - ALLIED FLUID PRODUCTS CORP Total:</b>         |                |              |                |                                              | <b>944.48</b>   |
| <b>Vendor: 2005 - ANIMAL DAMAGE MANAGEMENT, INC</b>            |                |              |                |                                              |                 |
| 374550                                                         | 106276         | 12/20/2024   | 100-345-42108  | GOPHER CLEAN OUT PEST CONTROL PV PARK SOCCER | 650.00          |
| 8718C                                                          | 106276         | 12/20/2024   | 100-345-42108  | PEST CONTROL AT FERNANDEZ AND PV PARKS       | 250.00          |
| 8833C                                                          | 106347         | 01/10/2025   | 100-345-42108  | PEST CONTROL FERNANDEZ AND PV PARK           | <u>375.00</u>   |
| <b>Vendor 2005 - ANIMAL DAMAGE MANAGEMENT, INC Total:</b>      |                |              |                |                                              | <b>1,275.00</b> |
| <b>Vendor: ARM04 - ARMOR LOCKSMITH SERVICES</b>                |                |              |                |                                              |                 |
| 103791                                                         | 106348         | 01/10/2025   | 100-343-44306  | KEYS TO OPEN TREE LIGHTS                     | <u>10.95</u>    |
| <b>Vendor ARM04 - ARMOR LOCKSMITH SERVICES Total:</b>          |                |              |                |                                              | <b>10.95</b>    |
| <b>Vendor: ATT01 - AT&amp;T</b>                                |                |              |                |                                              |                 |
| 000022714619                                                   | 106277         | 12/20/2024   | 525-118-43101  | MIS PHONE                                    | 1,019.67        |
| 000022716504                                                   | 106277         | 12/20/2024   | 525-118-43101  | ADMINISTRATION PHONE                         | 938.64          |
| 000022716505                                                   | 106349         | 01/10/2025   | 525-118-43101  | PHONE RECREATION DPT                         | 814.04          |
| 000022716506                                                   | 106277         | 12/20/2024   | 525-118-43101  | CDD PHONE                                    | 99.03           |
| 000022716508                                                   | 106277         | 12/20/2024   | 525-118-43101  | EOC PHONE                                    | -228.31         |
| 000022771576                                                   | 106349         | 01/10/2025   | 525-118-43101  | PHONE PD                                     | 594.13          |
| 0519560074001-12032024                                         | 106278         | 12/20/2024   | 525-118-43101  | LONG DISTANCE CHARGES 5107249065             | 41.16           |
| 539077                                                         | 106428         | 01/17/2025   | 100-221-42514  | LEA TRACKING PD                              | <u>145.00</u>   |
| <b>Vendor ATT01 - AT&amp;T Total:</b>                          |                |              |                |                                              | <b>3,423.36</b> |
| <b>Vendor: 2516 - AZUL WORKS INC</b>                           |                |              |                |                                              |                 |
| 01132025                                                       | 106429         | 01/17/2025   | 100-000-31510  | OVERPAYMENT BL 23-10693                      | <u>4.00</u>     |
| <b>Vendor 2516 - AZUL WORKS INC Total:</b>                     |                |              |                |                                              | <b>4.00</b>     |
| <b>Vendor: BAX00 - BADGE FRAME, INC.</b>                       |                |              |                |                                              |                 |
| 42575                                                          | 106350         | 01/10/2025   | 100-222-42201  | PERPETUAL PLAQUES PD                         | <u>1,393.45</u> |
| <b>Vendor BAX00 - BADGE FRAME, INC. Total:</b>                 |                |              |                |                                              | <b>1,393.45</b> |
| <b>Vendor: 2419 - BARG COFFIN LEWIS &amp; TRAPP, LLP</b>       |                |              |                |                                              |                 |
| 50810                                                          | 106351         | 01/10/2025   | 207-344-42102  | PROFESSIONAL SERVICES                        | 184.50          |
| 50910                                                          | 106351         | 01/10/2025   | 207-344-42102  | PROFESSIONAL SERVICES                        | <u>184.50</u>   |
| <b>Vendor 2419 - BARG COFFIN LEWIS &amp; TRAPP, LLP Total:</b> |                |              |                |                                              | <b>369.00</b>   |
| <b>Vendor: BAR42 - BARNEY &amp; RUSSUM ANIMAL CLINIC</b>       |                |              |                |                                              |                 |
| 382782                                                         | 106430         | 01/17/2025   | 100-221-42514  | MILO'S SURGERY PD                            | <u>514.14</u>   |
| <b>Vendor BAR42 - BARNEY &amp; RUSSUM ANIMAL CLINIC Total:</b> |                |              |                |                                              | <b>514.14</b>   |
| <b>Vendor: DUG01 - BARRY DUGGAN</b>                            |                |              |                |                                              |                 |
| 12232024                                                       | 106352         | 01/10/2025   | 206-227-47101  | FAA REGISTRATION FOR BOTH MBT DRONES PD      | 10.00           |
| <b>Vendor DUG01 - BARRY DUGGAN Total:</b>                      |                |              |                |                                              | <b>10.00</b>    |

## WARRANT LISTING

Payment Dates: 12/14/2024 - 1/17/2025

| Payable Number                                             | Payment Number | Payment Date | Account Number | Description (Payable)                 | Amount          |
|------------------------------------------------------------|----------------|--------------|----------------|---------------------------------------|-----------------|
| <b>Vendor: BAY34 - BAY AREA NEWS GROUP- EAST BAY</b>       |                |              |                |                                       |                 |
| 0001434017                                                 | 106431         | 01/17/2025   | 100-112-42514  | CLASSIFIED LEGAL ADS<br>DECEMBER 2024 | 74.69           |
| 0001434017                                                 | 106431         | 01/17/2025   | 100-112-42514  | CLASSIFIED LEGAL ADS<br>DECEMBER 2024 | 79.54           |
| 0001434017                                                 | 106431         | 01/17/2025   | 100-112-42514  | CLASSIFIED LEGAL ADS<br>DECEMBER 2024 | 72.75           |
| 0001434017                                                 | 106431         | 01/17/2025   | 100-112-42514  | CLASSIFIED LEGAL ADS<br>DECEMBER 2024 | 70.81           |
| 0001434017                                                 | 106431         | 01/17/2025   | 212-461-42514  | CLASSIFIED LEGAL ADS<br>DECEMBER 2024 | 426.80          |
| 001431603                                                  | 106431         | 01/17/2025   | 100-112-42514  | CLASSIFIED ADS FOR<br>NOVEMBER 2024   | 88.27           |
| 001431603                                                  | 106431         | 01/17/2025   | 100-112-42514  | CLASSIFIED ADS FOR<br>NOVEMBER 2024   | 138.71          |
| 001431603                                                  | 106431         | 01/17/2025   | 212-461-42514  | CLASSIFIED ADS FOR<br>NOVEMBER 2024   | 283.24          |
| 001431603                                                  | 106431         | 01/17/2025   | 212-461-42514  | CLASSIFIED ADS FOR<br>NOVEMBER 2024   | 293.91          |
| 001431603                                                  | 106431         | 01/17/2025   | 212-461-42514  | CLASSIFIED ADS FOR<br>NOVEMBER 2024   | 426.80          |
| 001431603                                                  | 106431         | 01/17/2025   | 212-461-42514  | CLASSIFIED ADS FOR<br>NOVEMBER 2024   | 320.10          |
| <b>Vendor BAY34 - BAY AREA NEWS GROUP- EAST BAY Total:</b> |                |              |                |                                       | <b>2,275.62</b> |
| <b>Vendor: BAY29 - BAY POWER LLC</b>                       |                |              |                |                                       |                 |
| 3572                                                       | 106432         | 01/17/2025   | 500-641-42107  | SERVICE TRUCK WPCP                    | 1,247.00        |
| <b>Vendor BAY29 - BAY POWER LLC Total:</b>                 |                |              |                |                                       | <b>1,247.00</b> |
| <b>Vendor: 2835 - BENEFIT COORDINATORS CORPORATION</b>     |                |              |                |                                       |                 |
| 15829                                                      | 106433         | 01/17/2025   | 100-110-41007  | LIFE INSURANCE AD & D                 | 4.59            |
| 15829                                                      | 106433         | 01/17/2025   | 100-110-41007  | LIFE INSURANCE AD & D                 | 1.52            |
| 15829                                                      | 106433         | 01/17/2025   | 100-111-41007  | LIFE INSURANCE AD & D                 | 23.70           |
| 15829                                                      | 106433         | 01/17/2025   | 100-111-41007  | LIFE INSURANCE AD & D                 | 23.70           |
| 15829                                                      | 106433         | 01/17/2025   | 100-111-41007  | LIFE INSURANCE AD & D                 | 22.02           |
| 15829                                                      | 106433         | 01/17/2025   | 100-111-41007  | LIFE INSURANCE AD & D                 | 66.54           |
| 15829                                                      | 106433         | 01/17/2025   | 100-112-41007  | LIFE INSURANCE AD & D                 | 16.68           |
| 15829                                                      | 106433         | 01/17/2025   | 100-112-41007  | LIFE INSURANCE AD & D                 | 50.41           |
| 15829                                                      | 106433         | 01/17/2025   | 100-113-41007  | LIFE INSURANCE AD & D                 | 0.41            |
| 15829                                                      | 106433         | 01/17/2025   | 100-113-41007  | LIFE INSURANCE AD & D                 | 0.14            |
| 15829                                                      | 106433         | 01/17/2025   | 100-115-41007  | LIFE INSURANCE AD & D                 | 47.40           |
| 15829                                                      | 106433         | 01/17/2025   | 100-115-41007  | LIFE INSURANCE AD & D                 | 19.31           |
| 15829                                                      | 106433         | 01/17/2025   | 100-115-41007  | LIFE INSURANCE AD & D                 | 58.36           |
| 15829                                                      | 106433         | 01/17/2025   | 100-116-41007  | LIFE INSURANCE AD & D                 | 55.26           |
| 15829                                                      | 106433         | 01/17/2025   | 100-116-41007  | LIFE INSURANCE AD & D                 | 18.29           |
| 15829                                                      | 106433         | 01/17/2025   | 100-221-41007  | LIFE INSURANCE AD & D                 | 123.58          |
| 15829                                                      | 106433         | 01/17/2025   | 100-221-41007  | LIFE INSURANCE AD & D                 | 373.48          |
| 15829                                                      | 106433         | 01/17/2025   | 100-222-41007  | LIFE INSURANCE AD & D                 | 91.25           |
| 15829                                                      | 106433         | 01/17/2025   | 100-222-41007  | LIFE INSURANCE AD & D                 | 53.53           |
| 15829                                                      | 106433         | 01/17/2025   | 100-222-41007  | LIFE INSURANCE AD & D                 | 17.71           |
| 15829                                                      | 106433         | 01/17/2025   | 100-223-41007  | LIFE INSURANCE AD & D                 | 127.65          |
| 15829                                                      | 106433         | 01/17/2025   | 100-223-41007  | LIFE INSURANCE AD & D                 | 42.24           |
| 15829                                                      | 106433         | 01/17/2025   | 100-341-41007  | LIFE INSURANCE AD & D                 | 23.50           |
| 15829                                                      | 106433         | 01/17/2025   | 100-341-41007  | LIFE INSURANCE AD & D                 | 71.02           |
| 15829                                                      | 106433         | 01/17/2025   | 100-341-41007  | LIFE INSURANCE AD & D                 | 92.94           |
| 15829                                                      | 106433         | 01/17/2025   | 100-342-41007  | LIFE INSURANCE AD & D                 | 4.85            |
| 15829                                                      | 106433         | 01/17/2025   | 100-342-41007  | LIFE INSURANCE AD & D                 | 23.70           |
| 15829                                                      | 106433         | 01/17/2025   | 100-342-41007  | LIFE INSURANCE AD & D                 | 14.64           |
| 15829                                                      | 106433         | 01/17/2025   | 100-343-41007  | LIFE INSURANCE AD & D                 | 28.07           |
| 15829                                                      | 106433         | 01/17/2025   | 100-343-41007  | LIFE INSURANCE AD & D                 | 84.83           |
| 15829                                                      | 106433         | 01/17/2025   | 100-343-41007  | LIFE INSURANCE AD & D                 | 133.45          |
| 15829                                                      | 106433         | 01/17/2025   | 100-465-41007  | LIFE INSURANCE AD & D                 | 23.70           |
| 15829                                                      | 106433         | 01/17/2025   | 100-465-41007  | LIFE INSURANCE AD & D                 | 12.57           |

## WARRANT LISTING

Payment Dates: 12/14/2024 - 1/17/2025

| Payable Number | Payment Number | Payment Date | Account Number | Description (Payable) | Amount |
|----------------|----------------|--------------|----------------|-----------------------|--------|
| 15829          | 106433         | 01/17/2025   | 100-465-41007  | LIFE INSURANCE AD & D | 4.16   |
| 15829          | 106433         | 01/17/2025   | 105-221-41007  | LIFE INSURANCE AD & D | 44.50  |
| 15829          | 106433         | 01/17/2025   | 105-221-41007  | LIFE INSURANCE AD & D | 14.73  |
| 15829          | 106433         | 01/17/2025   | 106-222-41007  | LIFE INSURANCE AD & D | 3.80   |
| 15829          | 106433         | 01/17/2025   | 106-222-41007  | LIFE INSURANCE AD & D | 11.48  |
| 15829          | 106433         | 01/17/2025   | 209-551-41007  | LIFE INSURANCE AD & D | 16.75  |
| 15829          | 106433         | 01/17/2025   | 209-551-41007  | LIFE INSURANCE AD & D | 50.61  |
| 15829          | 106433         | 01/17/2025   | 209-551-41007  | LIFE INSURANCE AD & D | 21.78  |
| 15829          | 106433         | 01/17/2025   | 209-552-41007  | LIFE INSURANCE AD & D | 37.65  |
| 15829          | 106433         | 01/17/2025   | 209-552-41007  | LIFE INSURANCE AD & D | 6.18   |
| 15829          | 106433         | 01/17/2025   | 209-552-41007  | LIFE INSURANCE AD & D | 2.05   |
| 15829          | 106433         | 01/17/2025   | 209-553-41007  | LIFE INSURANCE AD & D | 2.45   |
| 15829          | 106433         | 01/17/2025   | 209-553-41007  | LIFE INSURANCE AD & D | 7.41   |
| 15829          | 106433         | 01/17/2025   | 209-553-41007  | LIFE INSURANCE AD & D | 17.93  |
| 15829          | 106433         | 01/17/2025   | 209-554-41007  | LIFE INSURANCE AD & D | 3.10   |
| 15829          | 106433         | 01/17/2025   | 209-554-41007  | LIFE INSURANCE AD & D | 9.37   |
| 15829          | 106433         | 01/17/2025   | 209-554-41007  | LIFE INSURANCE AD & D | 22.69  |
| 15829          | 106433         | 01/17/2025   | 212-461-41007  | LIFE INSURANCE AD & D | 52.67  |
| 15829          | 106433         | 01/17/2025   | 212-461-41007  | LIFE INSURANCE AD & D | 17.43  |
| 15829          | 106433         | 01/17/2025   | 212-462-41007  | LIFE INSURANCE AD & D | 20.37  |
| 15829          | 106433         | 01/17/2025   | 212-462-41007  | LIFE INSURANCE AD & D | 61.55  |
| 15829          | 106433         | 01/17/2025   | 212-462-41007  | LIFE INSURANCE AD & D | 71.10  |
| 15829          | 106433         | 01/17/2025   | 500-641-41007  | LIFE INSURANCE AD & D | 179.44 |
| 15829          | 106433         | 01/17/2025   | 500-641-41007  | LIFE INSURANCE AD & D | 59.37  |
| 15829          | 106433         | 01/17/2025   | 500-641-41007  | LIFE INSURANCE AD & D | 237.00 |
| 15829          | 106433         | 01/17/2025   | 500-642-41007  | LIFE INSURANCE AD & D | 26.59  |
| 15829          | 106433         | 01/17/2025   | 500-642-41007  | LIFE INSURANCE AD & D | 8.80   |
| 15829          | 106433         | 01/17/2025   | 500-642-41007  | LIFE INSURANCE AD & D | 47.40  |
| 15829          | 106433         | 01/17/2025   | 505-119-41007  | LIFE INSURANCE AD & D | 47.35  |
| 15829          | 106433         | 01/17/2025   | 505-119-41007  | LIFE INSURANCE AD & D | 8.85   |
| 15829          | 106433         | 01/17/2025   | 505-119-41007  | LIFE INSURANCE AD & D | 26.75  |
| 15829          | 106433         | 01/17/2025   | 998-20107      | LIFE INSURANCE AD & D | 6.30   |
| 15829          | 106433         | 01/17/2025   | 998-20107      | LIFE INSURANCE AD & D | 126.00 |
| 15829          | 106433         | 01/17/2025   | 998-20107      | LIFE INSURANCE AD & D | 12.00  |
| 15829          | 106433         | 01/17/2025   | 998-20118      | LIFE INSURANCE AD & D | 433.50 |
| 15830          | 106433         | 01/17/2025   | 100-110-41007  | LIFE INSURANCE AD&D   | 1.52   |
| 15830          | 106433         | 01/17/2025   | 100-110-41007  | LIFE INSURANCE AD&D   | 4.59   |
| 15830          | 106433         | 01/17/2025   | 100-111-41007  | LIFE INSURANCE AD&D   | 23.70  |
| 15830          | 106433         | 01/17/2025   | 100-111-41007  | LIFE INSURANCE AD&D   | 22.02  |
| 15830          | 106433         | 01/17/2025   | 100-111-41007  | LIFE INSURANCE AD&D   | 66.54  |
| 15830          | 106433         | 01/17/2025   | 100-112-41007  | LIFE INSURANCE AD&D   | 16.68  |
| 15830          | 106433         | 01/17/2025   | 100-112-41007  | LIFE INSURANCE AD&D   | 23.70  |
| 15830          | 106433         | 01/17/2025   | 100-112-41007  | LIFE INSURANCE AD&D   | 50.41  |
| 15830          | 106433         | 01/17/2025   | 100-113-41007  | LIFE INSURANCE AD&D   | 0.14   |
| 15830          | 106433         | 01/17/2025   | 100-113-41007  | LIFE INSURANCE AD&D   | 0.41   |
| 15830          | 106433         | 01/17/2025   | 100-115-41007  | LIFE INSURANCE AD&D   | 19.31  |
| 15830          | 106433         | 01/17/2025   | 100-115-41007  | LIFE INSURANCE AD&D   | 58.36  |
| 15830          | 106433         | 01/17/2025   | 100-115-41007  | LIFE INSURANCE AD&D   | 47.40  |
| 15830          | 106433         | 01/17/2025   | 100-116-41007  | LIFE INSURANCE AD&D   | 55.26  |
| 15830          | 106433         | 01/17/2025   | 100-116-41007  | LIFE INSURANCE AD&D   | 18.29  |
| 15830          | 106433         | 01/17/2025   | 100-221-41007  | LIFE INSURANCE AD&D   | 373.48 |
| 15830          | 106433         | 01/17/2025   | 100-221-41007  | LIFE INSURANCE AD&D   | 123.58 |
| 15830          | 106433         | 01/17/2025   | 100-222-41007  | LIFE INSURANCE AD&D   | 91.25  |
| 15830          | 106433         | 01/17/2025   | 100-222-41007  | LIFE INSURANCE AD&D   | 17.71  |
| 15830          | 106433         | 01/17/2025   | 100-222-41007  | LIFE INSURANCE AD&D   | 53.53  |
| 15830          | 106433         | 01/17/2025   | 100-223-41007  | LIFE INSURANCE AD&D   | 42.24  |
| 15830          | 106433         | 01/17/2025   | 100-223-41007  | LIFE INSURANCE AD&D   | 127.65 |
| 15830          | 106433         | 01/17/2025   | 100-341-41007  | LIFE INSURANCE AD&D   | 71.02  |
| 15830          | 106433         | 01/17/2025   | 100-341-41007  | LIFE INSURANCE AD&D   | 23.50  |
| 15830          | 106433         | 01/17/2025   | 100-341-41007  | LIFE INSURANCE AD&D   | 92.94  |

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| Payable Number                                        | Payment Number | Payment Date | Account Number                                        | Description (Payable)   | Amount   |
|-------------------------------------------------------|----------------|--------------|-------------------------------------------------------|-------------------------|----------|
| 15830                                                 | 106433         | 01/17/2025   | 100-342-41007                                         | LIFE INSURANCE AD&D     | 23.70    |
| 15830                                                 | 106433         | 01/17/2025   | 100-342-41007                                         | LIFE INSURANCE AD&D     | 14.64    |
| 15830                                                 | 106433         | 01/17/2025   | 100-342-41007                                         | LIFE INSURANCE AD&D     | 4.85     |
| 15830                                                 | 106433         | 01/17/2025   | 100-343-41007                                         | LIFE INSURANCE AD&D     | 84.83    |
| 15830                                                 | 106433         | 01/17/2025   | 100-343-41007                                         | LIFE INSURANCE AD&D     | 133.45   |
| 15830                                                 | 106433         | 01/17/2025   | 100-465-41007                                         | LIFE INSURANCE AD&D     | 4.16     |
| 15830                                                 | 106433         | 01/17/2025   | 100-465-41007                                         | LIFE INSURANCE AD&D     | 12.57    |
| 15830                                                 | 106433         | 01/17/2025   | 100-465-41007                                         | LIFE INSURANCE AD&D     | 23.70    |
| 15830                                                 | 106433         | 01/17/2025   | 105-221-41007                                         | LIFE INSURANCE AD&D     | 5.48     |
| 15830                                                 | 106433         | 01/17/2025   | 105-221-41007                                         | LIFE INSURANCE AD&D     | 16.55    |
| 15830                                                 | 106433         | 01/17/2025   | 106-222-41007                                         | LIFE INSURANCE AD&D     | 11.48    |
| 15830                                                 | 106433         | 01/17/2025   | 106-222-41007                                         | LIFE INSURANCE AD&D     | 3.80     |
| 15830                                                 | 106433         | 01/17/2025   | 106-222-41007                                         | LIFE INSURANCE AD&D     | 3.80     |
| 15830                                                 | 106433         | 01/17/2025   | 106-222-41007                                         | LIFE INSURANCE AD&D     | 11.48    |
| 15830                                                 | 106433         | 01/17/2025   | 209-551-41007                                         | LIFE INSURANCE AD&D     | 21.78    |
| 15830                                                 | 106433         | 01/17/2025   | 209-551-41007                                         | LIFE INSURANCE AD&D     | 16.75    |
| 15830                                                 | 106433         | 01/17/2025   | 209-551-41007                                         | LIFE INSURANCE AD&D     | 50.61    |
| 15830                                                 | 106433         | 01/17/2025   | 209-552-41007                                         | LIFE INSURANCE AD&D     | 6.18     |
| 15830                                                 | 106433         | 01/17/2025   | 209-552-41007                                         | LIFE INSURANCE AD&D     | 2.05     |
| 15830                                                 | 106433         | 01/17/2025   | 209-552-41007                                         | LIFE INSURANCE AD&D     | 37.65    |
| 15830                                                 | 106433         | 01/17/2025   | 209-553-41007                                         | LIFE INSURANCE AD&D     | 17.93    |
| 15830                                                 | 106433         | 01/17/2025   | 209-553-41007                                         | LIFE INSURANCE AD&D     | 2.45     |
| 15830                                                 | 106433         | 01/17/2025   | 209-553-41007                                         | LIFE INSURANCE AD&D     | 7.41     |
| 15830                                                 | 106433         | 01/17/2025   | 209-554-41007                                         | LIFE INSURANCE AD&D     | 22.69    |
| 15830                                                 | 106433         | 01/17/2025   | 209-554-41007                                         | LIFE INSURANCE AD&D     | 3.10     |
| 15830                                                 | 106433         | 01/17/2025   | 209-554-41007                                         | LIFE INSURANCE AD&D     | 9.37     |
| 15830                                                 | 106433         | 01/17/2025   | 212-461-41007                                         | LIFE INSURANCE AD&D     | 17.43    |
| 15830                                                 | 106433         | 01/17/2025   | 212-461-41007                                         | LIFE INSURANCE AD&D     | 52.67    |
| 15830                                                 | 106433         | 01/17/2025   | 212-462-41007                                         | LIFE INSURANCE AD&D     | 61.55    |
| 15830                                                 | 106433         | 01/17/2025   | 212-462-41007                                         | LIFE INSURANCE AD&D     | 20.37    |
| 15830                                                 | 106433         | 01/17/2025   | 212-462-41007                                         | LIFE INSURANCE AD&D     | 71.10    |
| 15830                                                 | 106433         | 01/17/2025   | 500-641-41007                                         | LIFE INSURANCE AD&D     | 237.00   |
| 15830                                                 | 106433         | 01/17/2025   | 500-641-41007                                         | LIFE INSURANCE AD&D     | 59.37    |
| 15830                                                 | 106433         | 01/17/2025   | 500-641-41007                                         | LIFE INSURANCE AD&D     | 179.44   |
| 15830                                                 | 106433         | 01/17/2025   | 500-642-41007                                         | LIFE INSURANCE AD&D     | 8.80     |
| 15830                                                 | 106433         | 01/17/2025   | 500-642-41007                                         | LIFE INSURANCE AD&D     | 47.40    |
| 15830                                                 | 106433         | 01/17/2025   | 500-642-41007                                         | LIFE INSURANCE AD&D     | 26.59    |
| 15830                                                 | 106433         | 01/17/2025   | 505-119-41007                                         | LIFE INSURANCE AD&D     | 26.75    |
| 15830                                                 | 106433         | 01/17/2025   | 505-119-41007                                         | LIFE INSURANCE AD&D     | 68.99    |
| 15830                                                 | 106433         | 01/17/2025   | 998-20107                                             | LIFE INSURANCE AD&D     | 126.00   |
| 15830                                                 | 106433         | 01/17/2025   | 998-20107                                             | LIFE INSURANCE AD&D     | 12.00    |
| 15830                                                 | 106433         | 01/17/2025   | 998-20107                                             | LIFE INSURANCE AD&D     | 6.30     |
| 15830                                                 | 106433         | 01/17/2025   | 998-20118                                             | LIFE INSURANCE AD&D     | 433.50   |
| 15830                                                 | 106433         | 01/17/2025   | Vendor 2835 - BENEFIT COORDINATORS CORPORATION Total: |                         | 6,903.10 |
| Vendor: BIR05 - BIRITE FOODSERVICE DISTRIBUTORS       |                |              |                                                       |                         |          |
| 6903372                                               | 106279         | 12/20/2024   | 209-552-43804                                         | FOOD PROGRAM PSC        | 803.53   |
| 6903373                                               | 106279         | 12/20/2024   | 209-551-42515                                         | FOOD PROGRAM PSC        | 654.43   |
| 6905483                                               | 106279         | 12/20/2024   | 209-552-43804                                         | FOOD PROGRAM PSC        | -281.34  |
| 6905602                                               | 106279         | 12/20/2024   | 209-552-43804                                         | FOOD PROGRAM PSC        | 448.02   |
| 6907895                                               | 106353         | 01/10/2025   | 209-552-43804                                         | FOOD PROGRAM PSC        | 958.55   |
| Vendor BIR05 - BIRITE FOODSERVICE DISTRIBUTORS Total: |                |              |                                                       |                         | 2,583.19 |
| Vendor: BLU12 - BLUE CHIP TEES                        |                |              |                                                       |                         |          |
| 3522                                                  | 106354         | 01/10/2025   | 209-553-42514                                         | TINY TOTS TSHIRTS       | 546.56   |
| Vendor BLU12 - BLUE CHIP TEES Total:                  |                |              |                                                       |                         | 546.56   |
| Vendor: 2946 - BOB HALL & ASSOCIATES                  |                |              |                                                       |                         |          |
| 1284                                                  | 106355         | 01/10/2025   | 100-116-42101                                         | RECRUITMENT SERVICES HR | 6,500.00 |
| Vendor 2946 - BOB HALL & ASSOCIATES Total:            |                |              |                                                       |                         | 6,500.00 |

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| Payable Number                                                             | Payment Number | Payment Date | Account Number | Description (Payable)                       | Amount            |
|----------------------------------------------------------------------------|----------------|--------------|----------------|---------------------------------------------|-------------------|
| <b>Vendor: 1654 - BRINK'S INCORPORATED</b>                                 |                |              |                |                                             |                   |
| 12798467                                                                   | 106434         | 01/17/2025   | 100-115-42101  | TRANSPORTATION JANUARY 2025                 | 307.63            |
| 7141170                                                                    | 106434         | 01/17/2025   | 100-115-42101  | TRANSPORTATION DECEMBER 2024                | 5.71              |
| <b>Vendor 1654 - BRINK'S INCORPORATED Total:</b>                           |                |              |                |                                             | <b>313.34</b>     |
| <b>Vendor: CAL04 - CALCON SYSTEMS,INC.</b>                                 |                |              |                |                                             |                   |
| 58190                                                                      | 106435         | 01/17/2025   | 500-641-42107  | SERVICE CALL SCADA WPCP                     | 2,464.47          |
| <b>Vendor CAL04 - CALCON SYSTEMS,INC. Total:</b>                           |                |              |                |                                             | <b>2,464.47</b>   |
| <b>Vendor: PER03 - CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTM</b>       |                |              |                |                                             |                   |
| 100000017751983                                                            | 106280         | 12/20/2024   | 100-117-41004  | UNFUNDED LIABILITIES MISC PEPRA             | 858.58            |
| 100000017752038                                                            | 106280         | 12/20/2024   | 100-117-41004  | UNFUNDED LIABILITIES MISC CLASSIC           | 133,129.58        |
| 100000017752052                                                            | 106280         | 12/20/2024   | 100-231-41004  | UNFUNDED LIABILITY PEPERA FIRE              | 299.33            |
| 100000017752063                                                            | 106280         | 12/20/2024   | 100-117-41004  | UNFUNDED LIABILITY SAFETY PEPRA POLICE      | 1,165.08          |
| 100000017760363                                                            | 106356         | 01/10/2025   | 100-111-41004  | REPLACEMENT BENEFIT CONTRIBUTION            | 1,595.52          |
| 10000017752044                                                             | 106280         | 12/20/2024   | 100-117-41004  | UNFUNDED LIABILITY SAFETY CLASSIC           | 172,035.42        |
| <b>Vendor PER03 - CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTM Total:</b> |                |              |                |                                             | <b>309,083.51</b> |
| <b>Vendor: CAL01 - CALTEST ANALYTICAL LAB</b>                              |                |              |                |                                             |                   |
| 725213                                                                     | 106281         | 12/20/2024   | 500-641-44305  | CHEMICALS FOR LAB WPCP                      | 911.05            |
| 725761                                                                     | 106436         | 01/17/2025   | 500-641-44305  | CHEMICALS FOR LAB WPCP                      | 694.40            |
| <b>Vendor CAL01 - CALTEST ANALYTICAL LAB Total:</b>                        |                |              |                |                                             | <b>1,605.45</b>   |
| <b>Vendor: CCP03 - CCP INDUSTRIES</b>                                      |                |              |                |                                             |                   |
| IN05176026                                                                 | 106357         | 01/10/2025   | 100-342-44410  | EAR MUFF                                    | 246.13            |
| IN05177876                                                                 | 106357         | 01/10/2025   | 100-343-44410  | NITRILE GLOVES                              | 191.97            |
| IN05183643                                                                 | 106357         | 01/10/2025   | 100-343-44410  | MECHANIC GLOVES                             | 63.94             |
| <b>Vendor CCP03 - CCP INDUSTRIES Total:</b>                                |                |              |                |                                             | <b>502.04</b>     |
| <b>Vendor: CER06 - CERTIFIED TOWING</b>                                    |                |              |                |                                             |                   |
| 24-04607                                                                   | 106358         | 01/10/2025   | 100-221-42107  | TOW / HOOK FEE PD                           | 110.00            |
| <b>Vendor CER06 - CERTIFIED TOWING Total:</b>                              |                |              |                |                                             | <b>110.00</b>     |
| <b>Vendor: CIT08 - CITY MECHANICAL, INC</b>                                |                |              |                |                                             |                   |
| 109478                                                                     | 106282         | 12/20/2024   | 100-222-42108  | HVAC SERVICE PUBLIC SAFETY BUILDING         | 5,585.70          |
| 109480                                                                     | 106282         | 12/20/2024   | 209-554-42108  | HVAC SERCIE CALL PYC                        | 577.50            |
| 109481                                                                     | 106282         | 12/20/2024   | 100-222-42108  | HVAC CMI QUIPMENT RENTAL PUBLIC SAFETY BLDG | 675.00            |
| 109699                                                                     | 106282         | 12/20/2024   | 500-641-42107  | HVAC WPCP                                   | 8,921.00          |
| 109821                                                                     | 106359         | 01/10/2025   | 100-222-42108  | HVAC SERVICE CALL PUBLIC SAFETY BDLG        | 912.09            |
| 109977                                                                     | 106359         | 01/10/2025   | 100-231-42108  | HVAC SERVICE CALL FIRE STATION 74           | 1,121.10          |
| 110137                                                                     | 106359         | 01/10/2025   | 209-558-42108  | HVAC PM AGREEMENTS MEMORIAL HALL            | 555.93            |
| 110138                                                                     | 106359         | 01/10/2025   | 209-554-42108  | HVAC PM AGREEMENTS PYC                      | 3,882.52          |
| <b>Vendor CIT08 - CITY MECHANICAL, INC Total:</b>                          |                |              |                |                                             | <b>22,230.84</b>  |
| <b>Vendor: 1380 - CITY OF OAKLAND</b>                                      |                |              |                |                                             |                   |
| 12232024                                                                   | 106437         | 01/17/2025   | 100-221-42301  | CRISIS INTERVENTION TRAINING                | 75.00             |
| <b>Vendor 1380 - CITY OF OAKLAND Total:</b>                                |                |              |                |                                             | <b>75.00</b>      |
| <b>Vendor: OAK05 - CITY OF OAKLEY</b>                                      |                |              |                |                                             |                   |
| 12122024                                                                   | 106283         | 12/20/2024   | 100-111-42301  | MAYOR'S CONFERENCE 01092025                 | 70.00             |
| 12232024                                                                   | 106360         | 01/10/2025   | 100-110-42301  | 2025 MAYORS CONFERENCE                      | 70.00             |
| <b>Vendor OAK05 - CITY OF OAKLEY Total:</b>                                |                |              |                |                                             | <b>140.00</b>     |

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| Payable Number                                                              | Payment Number | Payment Date | Account Number | Description (Payable)                       | Amount            |
|-----------------------------------------------------------------------------|----------------|--------------|----------------|---------------------------------------------|-------------------|
| <b>Vendor: CIT10 - CITY OF SAN PABLO</b>                                    |                |              |                |                                             |                   |
| 12052024 PINOLE                                                             | 106361         | 01/10/2025   | 100-110-42301  | CONTRA COSTA MAYORS<br>CONFERENCE 120524    | 70.00             |
| <b>Vendor CIT10 - CITY OF SAN PABLO Total:</b>                              |                |              |                |                                             | <b>70.00</b>      |
| <b>Vendor: COM20 - COMCAST</b>                                              |                |              |                |                                             |                   |
| 0050875-12192024                                                            | 106362         | 01/10/2025   | 525-118-43105  | CABLE CH                                    | 29.88             |
| 0210511-12162024                                                            | 106362         | 01/10/2025   | 100-222-43105  | PD CABLE                                    | 248.44            |
| 0413784-12192024                                                            | 106362         | 01/10/2025   | 525-118-43105  | TINY TOTS INTERNET                          | 172.37            |
| 0419492-12022024                                                            | 106285         | 12/20/2024   | 525-118-43106  | INTERNET SWIM CENTER                        | 185.18            |
| 226475072                                                                   | 106284         | 12/20/2024   | 525-118-43106  | INTENET PD                                  | 881.41            |
| <b>Vendor COM20 - COMCAST Total:</b>                                        |                |              |                |                                             | <b>1,517.28</b>   |
| <b>Vendor: CON09 - CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT</b>         |                |              |                |                                             |                   |
| FY2425-JAN                                                                  | 106363         | 01/10/2025   | 100-231-42101  | FIRE PROTECTION SERVIES JAN.<br>2025        | 231,797.19        |
| FY2425-JAN                                                                  | 106363         | 01/10/2025   | 105-231-42101  | FIRE PROTECTION SERVIES JAN.<br>2025        | 119,169.07        |
| FY2425-JAN                                                                  | 106363         | 01/10/2025   | 106-231-42101  | FIRE PROTECTION SERVIES JAN.<br>2025        | 110,670.07        |
| <b>Vendor CON09 - CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT Total:</b>   |                |              |                |                                             | <b>461,636.33</b> |
| <b>Vendor: CON10 - CONTRA COSTA COUNTY POLICE CHIEFS' ASSOCIATION</b>       |                |              |                |                                             |                   |
| 25-W16                                                                      | 106364         | 01/10/2025   | 100-221-42301  | 2025 COUNTY CHIEFS<br>WORKSHOP              | 1,250.00          |
| <b>Vendor CON10 - CONTRA COSTA COUNTY POLICE CHIEFS' ASSOCIATION Total:</b> |                |              |                |                                             | <b>1,250.00</b>   |
| <b>Vendor: 1616 - CONTRA COSTA COUNTY</b>                                   |                |              |                |                                             |                   |
| 16256                                                                       | 106438         | 01/17/2025   | 100-221-42107  | TELECOMMUNICATIONS<br>SERVICES NOV. 2024    | 310.00            |
| <b>Vendor 1616 - CONTRA COSTA COUNTY Total:</b>                             |                |              |                |                                             | <b>310.00</b>     |
| <b>Vendor: COR12 - CORELOGIC SOLUTIONS LLC</b>                              |                |              |                |                                             |                   |
| 82231109                                                                    | 106286         | 12/20/2024   | 525-118-42510  | REALQUEST SOFTWARE<br>CITYWIDE              | 662.41            |
| <b>Vendor COR12 - CORELOGIC SOLUTIONS LLC Total:</b>                        |                |              |                |                                             | <b>662.41</b>     |
| <b>Vendor: 1445 - CORTEZ TIRES AND AUTO REPAIR</b>                          |                |              |                |                                             |                   |
| 26646                                                                       | 106287         | 12/20/2024   | 100-221-42107  | VEHICLE INSPECTION OIL<br>CHANGE RANGER PD  | 593.68            |
| 26749                                                                       | 106439         | 01/17/2025   | 100-221-42107  | OIL CHANGE AND NEW TIRES<br>CAR 810         | 730.28            |
| 26956                                                                       | 106439         | 01/17/2025   | 100-221-42107  | ALTERNATOR AND OIL CHANGE<br>CAR 809        | 1,414.75          |
| <b>Vendor 1445 - CORTEZ TIRES AND AUTO REPAIR Total:</b>                    |                |              |                |                                             | <b>2,738.71</b>   |
| <b>Vendor: 2767 - CRAIG WHITTON CONSULTING</b>                              |                |              |                |                                             |                   |
| 00088                                                                       | 106440         | 01/17/2025   | 100-341-42101  | PROFE ENGINEERING<br>CONSULTING SERVICES PW | 1,942.50          |
| <b>Vendor 2767 - CRAIG WHITTON CONSULTING Total:</b>                        |                |              |                |                                             | <b>1,942.50</b>   |
| <b>Vendor: 2220 - CRESCO EQUIPMENT RENTALS</b>                              |                |              |                |                                             |                   |
| 5981038-0017                                                                | 106365         | 01/10/2025   | 100-345-42511  | 12" BRUSH CHIPPER                           | 3,658.50          |
| 6288315-0001                                                                | 106288         | 12/20/2024   | 207-344-42514  | EPA WASTE FEES CY                           | 406.73            |
| <b>Vendor 2220 - CRESCO EQUIPMENT RENTALS Total:</b>                        |                |              |                |                                             | <b>4,065.23</b>   |
| <b>Vendor: CRI06 - CRITICAL REACH</b>                                       |                |              |                |                                             |                   |
| 4106                                                                        | 106289         | 12/20/2024   | 100-222-42101  | 2025 APBNET ANNUAL<br>SUPPORT FEE           | 485.00            |
| <b>Vendor CRI06 - CRITICAL REACH Total:</b>                                 |                |              |                |                                             | <b>485.00</b>     |
| <b>Vendor: 2381 - DAVID HANHAM</b>                                          |                |              |                |                                             |                   |
| 11142024                                                                    | 106290         | 12/20/2024   | 212-461-42302  | TRAINING EXPENSE<br>REIMBURSEMENT- PLANNING | 531.45            |
| <b>Vendor 2381 - DAVID HANHAM Total:</b>                                    |                |              |                |                                             | <b>531.45</b>     |



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| Payable Number                                                 | Payment Number | Payment Date | Account Number | Description (Payable)                                  | Amount            |
|----------------------------------------------------------------|----------------|--------------|----------------|--------------------------------------------------------|-------------------|
| <b>Vendor: DEL43 - DELTA BLUEGRASS COMPANY</b>                 |                |              |                |                                                        |                   |
| 190791                                                         | 106366         | 01/10/2025   | 209-551-47203  | RENOVATION SOCCER FIELD<br>WRIGHT AND SIMAS            | 103,750.00        |
| <b>Vendor DEL43 - DELTA BLUEGRASS COMPANY Total:</b>           |                |              |                |                                                        | <b>103,750.00</b> |
| <b>Vendor: 2777 - DETAIL ORIENTED</b>                          |                |              |                |                                                        |                   |
| DO0114                                                         | 106441         | 01/17/2025   | 100-221-42107  | PD CARS DETAILED                                       | 660.00            |
| <b>Vendor 2777 - DETAIL ORIENTED Total:</b>                    |                |              |                |                                                        | <b>660.00</b>     |
| <b>Vendor: 1443 - DIESEL DIRECT WEST, INC.</b>                 |                |              |                |                                                        |                   |
| 85993258                                                       | 106291         | 12/20/2024   | 100-10601      | GASOLINE UNL CY                                        | 2,626.53          |
| 86223705                                                       | 106291         | 12/20/2024   | 100-10601      | GASOLINE UNL CY                                        | 3,251.83          |
| 86234750                                                       | 106291         | 12/20/2024   | 100-10601      | GASOLINE UNL CY                                        | 1,619.59          |
| 86251773                                                       | 106367         | 01/10/2025   | 100-10601      | GASOLINE UNL CY                                        | 2,605.47          |
| <b>Vendor 1443 - DIESEL DIRECT WEST, INC. Total:</b>           |                |              |                |                                                        | <b>10,103.42</b>  |
| <b>Vendor: EBM01 - EBMUD</b>                                   |                |              |                |                                                        |                   |
| 435748-12172024                                                | 106368         | 01/10/2025   | 209-553-43102  | 2454 SIMAS AVE-TINY TOTS                               | 21.08             |
| 435748-12172024                                                | 106368         | 01/10/2025   | 209-557-43102  | 2454 SIMAS AVE-TINY TOTS                               | 681.62            |
| 532364-12162024                                                | 106368         | 01/10/2025   | 100-345-43102  | 1267 ADOBE RD-HAZEL<br>DOWNER-THORNTON PICNIC<br>GROVE | 267.22            |
| 532606-12162024                                                | 106368         | 01/10/2025   | 100-345-43102  | 1270 ADOBE RD-CARETAKER'S<br>SHED FOR PINOLE PARK      | 92.60             |
| 534462-12172024                                                | 106368         | 01/10/2025   | 100-345-43102  | 3450 SAVAGE AVE-IRRIGATION<br>USE ONLY                 | 70.96             |
| 539199-12102024                                                | 106368         | 01/10/2025   | 500-642-43102  | 05005 HYDRAND PERMIT-<br>CONSTRUCTION                  | 618.88            |
| 554181-12162024                                                | 106368         | 01/10/2025   | 100-231-43102  | 3790 PINOLE VALLEY RD-FIRE<br>STATION                  | 977.74            |
| 554182-12162024                                                | 106368         | 01/10/2025   | 100-231-43102  | 3790 PINOLE VALLEY RD-FIRE<br>STATION                  | 368.42            |
| <b>Vendor EBM01 - EBMUD Total:</b>                             |                |              |                |                                                        | <b>3,098.52</b>   |
| <b>Vendor: EDD01 - EDD- EMPLOYMENT DEVELOPMENT DEPT.</b>       |                |              |                |                                                        |                   |
| 11449953488                                                    | 106369         | 01/10/2025   | 100-343-41012  | APRIL-JUNE 2024<br>UNEMPLOYEMENT                       | 3,842.09          |
| <b>Vendor EDD01 - EDD- EMPLOYMENT DEVELOPMENT DEPT. Total:</b> |                |              |                |                                                        | <b>3,842.09</b>   |
| <b>Vendor: 2768 - EDWARD WARREN</b>                            |                |              |                |                                                        |                   |
| 01092025                                                       | 106442         | 01/17/2025   | 100-221-42303  | TACTICAL RIFLE COURSE<br>MEALS REIMBURSEMENT           | 36.00             |
| <b>Vendor 2768 - EDWARD WARREN Total:</b>                      |                |              |                |                                                        | <b>36.00</b>      |
| <b>Vendor: ENP01 - eNPDES.com &amp; ASSOCIATES</b>             |                |              |                |                                                        |                   |
| 01032025                                                       | 106443         | 01/17/2025   | 500-641-44305  | 2024 COMPLIANCE SOFTWARE<br>LAB WPCP                   | 1,950.00          |
| <b>Vendor ENP01 - eNPDES.com &amp; ASSOCIATES Total:</b>       |                |              |                |                                                        | <b>1,950.00</b>   |
| <b>Vendor: 2853 - EVERON, LLC</b>                              |                |              |                |                                                        |                   |
| 157312669                                                      | 106370         | 01/10/2025   | 209-552-42108  | ALARM MONITORING<br>SERVICES PSC                       | 158.85            |
| <b>Vendor 2853 - EVERON, LLC Total:</b>                        |                |              |                |                                                        | <b>158.85</b>     |
| <b>Vendor: 2948 - FEDERAL REALTY OP LP</b>                     |                |              |                |                                                        |                   |
| 926557                                                         | 106292         | 12/20/2024   | 201-343-42513  | LEASE SPACES PINOLE VISTA<br>CROSSING NOVEMBER 2024    | 100.00            |
| 942510                                                         | 106292         | 12/20/2024   | 201-343-42513  | LEASE SPACES PINOLE VISTA<br>SHOPPING DECEMBER 2024    | 100.00            |
| <b>Vendor 2948 - FEDERAL REALTY OP LP Total:</b>               |                |              |                |                                                        | <b>200.00</b>     |
| <b>Vendor: 1612 - FIRST VANGUARD RENTALS &amp; SALES</b>       |                |              |                |                                                        |                   |
| 1-512164                                                       | 106293         | 12/20/2024   | 207-344-42514  | BURLAP SNABAG W/TIE                                    | 2,104.78          |
| 1-512194                                                       | 106293         | 12/20/2024   | 209-551-42515  | WATER WALL BARRIER                                     | 638.25            |
| 1-512203                                                       | 106293         | 12/20/2024   | 209-551-42515  | LIGHT TOWER                                            | 604.43            |
| 1-512205                                                       | 106371         | 01/10/2025   | 207-344-42511  | 2" TRASH PUMP                                          | 1,501.29          |
| 1-512293                                                       | 106371         | 01/10/2025   | 100-342-42514  | RENTAL SIGN SEVERAL STREETS                            | 873.43            |
| <b>Vendor 1612 - FIRST VANGUARD RENTALS &amp; SALES Total:</b> |                |              |                |                                                        | <b>5,722.18</b>   |

## WARRANT LISTING

Payment Dates: 12/14/2024 - 1/17/2025

| Payable Number                                                  | Payment Number | Payment Date | Account Number | Description (Payable)                             | Amount          |
|-----------------------------------------------------------------|----------------|--------------|----------------|---------------------------------------------------|-----------------|
| <b>Vendor: FIS01 - FISHER SCIENTIFIC</b>                        |                |              |                |                                                   |                 |
| 7255017                                                         | 106294         | 12/20/2024   | 500-641-44305  | FILLING SOL 3M LAB SUPPLIES WPCP                  | 174.33          |
| 7287778                                                         | 106294         | 12/20/2024   | 500-641-44305  | MICRSCPE SLDE FRSTED LAB SUPPLIES WPCP            | 124.37          |
| 7325483                                                         | 106372         | 01/10/2025   | 500-641-44305  | THIOSULFATE AND ACETATE BUFF CHEMS WPCP           | 609.98          |
| 7471044                                                         | 106444         | 01/17/2025   | 500-641-44305  | IOD LABCHEM WPCP                                  | 105.47          |
| <b>Vendor FIS01 - FISHER SCIENTIFIC Total:</b>                  |                |              |                |                                                   | <b>1,014.15</b> |
| <b>Vendor: FOR02 - FORENSIC SERVICES DIVISION</b>               |                |              |                |                                                   |                 |
| PINPD-2410                                                      | 106295         | 12/20/2024   | 100-222-42101  | ALCOHOL AND TOXICOLOGY SERVICES PD                | 750.00          |
| PINPD-2411                                                      | 106445         | 01/17/2025   | 100-222-42101  | TOXICOLOGY ALCHOL TESTING                         | 1,200.00        |
| <b>Vendor FOR02 - FORENSIC SERVICES DIVISION Total:</b>         |                |              |                |                                                   | <b>1,950.00</b> |
| <b>Vendor: 2457 - GEOLINKS</b>                                  |                |              |                |                                                   |                 |
| BD0224080                                                       | 106296         | 12/20/2024   | 525-118-43101  | INTENET FOR CORP YARD AND WPCP                    | 499.00          |
| BD0225654                                                       | 106373         | 01/10/2025   | 525-118-43101  | INTERNET FOR CY/WPCP                              | 499.00          |
| <b>Vendor 2457 - GEOLINKS Total:</b>                            |                |              |                |                                                   | <b>998.00</b>   |
| <b>Vendor: GLO08 - GLOBALSTAR</b>                               |                |              |                |                                                   |                 |
| 00000080853019                                                  | 106297         | 12/20/2024   | 525-118-43101  | SOFTWARE TELECOMMUNICATIONS PD                    | 134.88          |
| 00000082620079                                                  | 106374         | 01/10/2025   | 525-118-43101  | DATA SEARCH PD                                    | 134.88          |
| <b>Vendor GLO08 - GLOBALSTAR Total:</b>                         |                |              |                |                                                   | <b>269.76</b>   |
| <b>Vendor: 1112 - GRAY-BOWEN-SCOTT</b>                          |                |              |                |                                                   |                 |
| 22542                                                           | 106375         | 01/10/2025   | 325-342-47205  | PM SERVICES: DESIGN PHASE OF SPA BRIDGE REPLACMNT | 4,405.25        |
| 22550                                                           | 106375         | 01/10/2025   | 325-342-47205  | PM SERVICES: DESIGN PHASE OF SPA BRIDGE REPLACMNT | 2,452.00        |
| <b>Vendor 1112 - GRAY-BOWEN-SCOTT Total:</b>                    |                |              |                |                                                   | <b>6,857.25</b> |
| <b>Vendor: 2414 - GREENCITIZEN, INC.</b>                        |                |              |                |                                                   |                 |
| 52633                                                           | 106298         | 12/20/2024   | 525-118-42101  | EWASTE PICKUP                                     | 120.00          |
| <b>Vendor 2414 - GREENCITIZEN, INC. Total:</b>                  |                |              |                |                                                   | <b>120.00</b>   |
| <b>Vendor: HAC01 - HACH COMPANY</b>                             |                |              |                |                                                   |                 |
| 14281003                                                        | 106299         | 12/20/2024   | 500-641-44305  | CHEMICALS FOR LAS WPCP                            | 625.15          |
| <b>Vendor HAC01 - HACH COMPANY Total:</b>                       |                |              |                |                                                   | <b>625.15</b>   |
| <b>Vendor: 2955 - HARRELL'S, LLC</b>                            |                |              |                |                                                   |                 |
| INV0194026                                                      | 106376         | 01/10/2025   | 100-345-44306  | BURROWRX COMMERCIAL DEVICE CY                     | 3,291.40        |
| <b>Vendor 2955 - HARRELL'S, LLC Total:</b>                      |                |              |                |                                                   | <b>3,291.40</b> |
| <b>Vendor: HAR01 - HARRINGTON INDUSTRIAL PLASTIC, LLC</b>       |                |              |                |                                                   |                 |
| 00607297                                                        | 106377         | 01/10/2025   | 500-641-44306  | 6" FLANGE AND 4" ADAPTER SUPPLIES WPCP            | 248.08          |
| 00607396                                                        | 106446         | 01/17/2025   | 500-641-44306  | VALVE BALL TUBCV SUPPLIES WPCP                    | 129.86          |
| <b>Vendor HAR01 - HARRINGTON INDUSTRIAL PLASTIC, LLC Total:</b> |                |              |                |                                                   | <b>377.94</b>   |
| <b>Vendor: 2831 - HAYWARD RUBBER STAMP</b>                      |                |              |                |                                                   |                 |
| 5229391                                                         | 106300         | 12/20/2024   | 100-112-42201  | EMBOSSER CITY LOGO DESK                           | 216.45          |
| <b>Vendor 2831 - HAYWARD RUBBER STAMP Total:</b>                |                |              |                |                                                   | <b>216.45</b>   |
| <b>Vendor: HEA01 - HEALTH CARE DENTAL TRUST</b>                 |                |              |                |                                                   |                 |
| 358144-358145-358146-3581...                                    | 106301         | 12/20/2024   | 100-110-41002  | DENTAL BENEFITS DECEMBER 2024                     | 338.60          |
| 358144-358145-358146-3581...                                    | 106301         | 12/20/2024   | 100-111-41002  | DENTAL BENEFITS DECEMBER 2024                     | 364.69          |
| 358144-358145-358146-3581...                                    | 106301         | 12/20/2024   | 100-112-41002  | DENTAL BENEFITS DECEMBER 2024                     | 383.55          |
| 358144-358145-358146-3581...                                    | 106301         | 12/20/2024   | 100-113-41002  | DENTAL BENEFITS DECEMBER 2024                     | 108.99          |

## WARRANT LISTING

Payment Dates: 12/14/2024 - 1/17/2025

| Payable Number                                           | Payment Number | Payment Date | Account Number | Description (Payable)                              | Amount           |
|----------------------------------------------------------|----------------|--------------|----------------|----------------------------------------------------|------------------|
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 100-115-41002  | DENTAL BENEFITS DECEMBER 2024                      | 364.69           |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 100-116-41002  | DENTAL BENEFITS DECEMBER 2024                      | 306.58           |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 100-221-41002  | DENTAL BENEFITS DECEMBER 2024                      | 1,993.65         |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 100-222-41002  | DENTAL BENEFITS DECEMBER 2024                      | 434.43           |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 100-222-41002  | DENTAL BENEFITS DECEMBER 2024                      | 50.88            |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 100-223-41002  | DENTAL BENEFITS DECEMBER 2024                      | 1,086.84         |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 100-341-41002  | DENTAL BENEFITS DECEMBER 2024                      | 466.45           |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 100-343-41002  | DENTAL BENEFITS DECEMBER 2024                      | 870.39           |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 100-465-41002  | DENTAL BENEFITS DECEMBER 2024                      | 280.49           |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 105-221-41002  | DENTAL BENEFITS DECEMBER 2024                      | 383.55           |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 106-222-41002  | DENTAL BENEFITS DECEMBER 2024                      | 127.85           |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 209-551-41002  | DENTAL BENEFITS DECEMBER 2024                      | 301.49           |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 209-552-41002  | DENTAL BENEFITS DECEMBER 2024                      | 130.80           |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 209-554-41002  | DENTAL BENEFITS DECEMBER 2024                      | 115.07           |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 212-461-41002  | DENTAL BENEFITS DECEMBER 2024                      | 255.70           |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 212-462-41002  | DENTAL BENEFITS DECEMBER 2024                      | 415.57           |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 500-641-41002  | DENTAL BENEFITS DECEMBER 2024                      | 1,023.03         |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 500-642-41002  | DENTAL BENEFITS DECEMBER 2024                      | 280.49           |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 505-119-41002  | DENTAL BENEFITS DECEMBER 2024                      | 255.70           |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 998-20105      | DENTAL BENEFITS DECEMBER 2024                      | 5.09             |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 998-20105      | DENTAL BENEFITS DECEMBER 2024                      | 12.79            |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 998-20105      | DENTAL BENEFITS DECEMBER 2024                      | 29.07            |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 998-20105      | DENTAL BENEFITS DECEMBER 2024                      | 127.85           |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 998-20105      | DENTAL BENEFITS DECEMBER 2024                      | 127.84           |
| 358144-358145-358146-3581...                             | 106301         | 12/20/2024   | 998-20105      | DENTAL BENEFITS DECEMBER 2024                      | 101.76           |
| Vendor HEA01 - HEALTH CARE DENTAL TRUST Total:           |                |              |                |                                                    | <b>10,743.88</b> |
| Vendor: 2549 - HENRY ROOFING, INC.                       |                |              |                |                                                    |                  |
| 12242024                                                 | 106378         | 01/10/2025   | 100-000-31510  | OVERPAYMENT BL 23-03963                            | 4.00             |
| Vendor 2549 - HENRY ROOFING, INC. Total:                 |                |              |                |                                                    | <b>4.00</b>      |
| Vendor: 1161 - HINDERLITER, DE LLAMAS & ASSOCIATES       |                |              |                |                                                    |                  |
| SIN044907                                                | 106302         | 12/20/2024   | 100-115-42101  | CONTRACT SERVICES SALES TAX OCTOBER -DECEMBER 2024 | 1,507.36         |
| SIN046021                                                | 106379         | 01/10/2025   | 106-115-42101  | CONTRACT SERVICES TRANSACTION TAX OCT.- DEC.2024   | 300.00           |
| Vendor 1161 - HINDERLITER, DE LLAMAS & ASSOCIATES Total: |                |              |                |                                                    | <b>1,807.36</b>  |
| Vendor: HOM01 - HOME DEPOT CREDIT SERVICE                |                |              |                |                                                    |                  |
| NOVEMBER 2024                                            | 106303         | 12/20/2024   | 100-222-47105  | CITYWIDE PURCHASES                                 | 262.07           |

## WARRANT LISTING

Payment Dates: 12/14/2024 - 1/17/2025

| Payable Number                                   | Payment Number | Payment Date | Account Number | Description (Payable)                              | Amount   |
|--------------------------------------------------|----------------|--------------|----------------|----------------------------------------------------|----------|
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 100-231-44306  | CITYWIDE PURCHASES                                 | -43.67   |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 100-231-44306  | CITYWIDE PURCHASES                                 | 98.29    |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 100-231-44306  | CITYWIDE PURCHASES                                 | 121.57   |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 100-231-44306  | CITYWIDE PURCHASES                                 | 184.52   |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 100-343-44306  | CITYWIDE PURCHASES                                 | 65.39    |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 100-343-44306  | CITYWIDE PURCHASES                                 | 294.19   |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 100-343-44306  | CITYWIDE PURCHASES                                 | 352.29   |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 100-343-44306  | CITYWIDE PURCHASES                                 | 18.31    |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 100-343-44306  | CITYWIDE PURCHASES                                 | 48.49    |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 100-343-44306  | CITYWIDE PURCHASES                                 | 33.86    |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 100-343-44306  | CITYWIDE PURCHASES                                 | 141.81   |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 100-343-44306  | CITYWIDE PURCHASES                                 | 16.25    |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 100-343-44306  | CITYWIDE PURCHASES                                 | 12.80    |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 100-343-44306  | CITYWIDE PURCHASES                                 | 9.67     |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 100-343-44306  | CITYWIDE PURCHASES                                 | 51.33    |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 100-343-44306  | CITYWIDE PURCHASES                                 | 105.13   |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 100-343-47105  | CITYWIDE PURCHASES                                 | 155.92   |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 100-343-47105  | CITYWIDE PURCHASES                                 | 608.52   |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 100-345-44306  | CITYWIDE PURCHASES                                 | 156.73   |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 100-345-44306  | CITYWIDE PURCHASES                                 | 125.56   |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 100-345-44306  | CITYWIDE PURCHASES                                 | 200.63   |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 500-641-44306  | CITYWIDE PURCHASES                                 | 76.21    |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 500-641-44306  | CITYWIDE PURCHASES                                 | 31.24    |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 500-641-44306  | CITYWIDE PURCHASES                                 | 44.78    |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 500-642-44306  | CITYWIDE PURCHASES                                 | 91.85    |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 500-642-44306  | CITYWIDE PURCHASES                                 | 54.56    |
| NOVEMBER 2024                                    | 106303         | 12/20/2024   | 500-642-47105  | CITYWIDE PURCHASES                                 | 434.78   |
| Vendor HOM01 - HOME DEPOT CREDIT SERVICE Total:  |                |              |                |                                                    | 3,753.08 |
|                                                  |                |              |                |                                                    |          |
| Vendor: 2956 - HUNT OIL OF CALIFORNIA            |                |              |                |                                                    |          |
| 595181                                           | 106380         | 01/10/2025   | 500-641-44306  | CHEV MULTIFAK EP SUPPLIES<br>WPCP                  | 751.73   |
| Vendor 2956 - HUNT OIL OF CALIFORNIA Total:      |                |              |                |                                                    | 751.73   |
|                                                  |                |              |                |                                                    |          |
| Vendor: IED02 - IEDA, INC.                       |                |              |                |                                                    |          |
| 24825                                            | 106381         | 01/10/2025   | 100-116-42101  | LABOR RELATIONS FEES<br>JANUARY 2025               | 2,609.92 |
| Vendor IED02 - IEDA, INC. Total:                 |                |              |                |                                                    | 2,609.92 |
|                                                  |                |              |                |                                                    |          |
| Vendor: CUL03 - ISING'S CULLIGAN-LIVERMORE       |                |              |                |                                                    |          |
| 379X11568008                                     | 106447         | 01/17/2025   | 500-641-44305  | DEIONIZATION SERVICE WPCP                          | 592.40   |
| Vendor CUL03 - ISING'S CULLIGAN-LIVERMORE Total: |                |              |                |                                                    | 592.40   |
|                                                  |                |              |                |                                                    |          |
| Vendor: JWE01 - J. W. ENTERPRISES - NORTH        |                |              |                |                                                    |          |
| 263080                                           | 106304         | 12/20/2024   | 100-551-42511  | PORTABLE TOILET RENTAL REC                         | 144.77   |
| Vendor JWE01 - J. W. ENTERPRISES - NORTH Total:  |                |              |                |                                                    | 144.77   |
|                                                  |                |              |                |                                                    |          |
| Vendor: 1611 - JANICE M. BYER                    |                |              |                |                                                    |          |
| NOVEMBER 2024                                    | 106305         | 12/20/2024   | 209-552-43802  | CLASSES AT PSC                                     | 900.00   |
| Vendor 1611 - JANICE M. BYER Total:              |                |              |                |                                                    | 900.00   |
|                                                  |                |              |                |                                                    |          |
| Vendor: 2963 - JAZMINE LOUIS                     |                |              |                |                                                    |          |
| 12182024                                         | 106448         | 01/17/2025   | 100-221-44301  | GAS FOR UNIT 188                                   | 20.01    |
| Vendor 2963 - JAZMINE LOUIS Total:               |                |              |                |                                                    | 20.01    |
|                                                  |                |              |                |                                                    |          |
| Vendor: 2150 - JEREMY CRONE                      |                |              |                |                                                    |          |
| 12162024                                         | 106306         | 12/20/2024   | 100-111-42201  | PETTY CASH REIMBURSEMENT<br>OCTOBER 2023-DEC. 2024 | 51.94    |
| 12162024                                         | 106306         | 12/20/2024   | 100-221-42107  | PETTY CASH REIMBURSEMENT<br>OCTOBER 2023-DEC. 2024 | 37.10    |
| 12162024                                         | 106306         | 12/20/2024   | 100-221-42303  | PETTY CASH REIMBURSEMENT<br>OCTOBER 2023-DEC. 2024 | 17.19    |
| 12162024                                         | 106306         | 12/20/2024   | 100-221-42303  | PETTY CASH REIMBURSEMENT<br>OCTOBER 2023-DEC. 2024 | 14.73    |
| 12162024                                         | 106306         | 12/20/2024   | 100-221-42303  | PETTY CASH REIMBURSEMENT<br>OCTOBER 2023-DEC. 2024 | 15.73    |

## WARRANT LISTING

Payment Dates: 12/14/2024 - 1/17/2025

| Payable Number                                      | Payment Number | Payment Date | Account Number | Description (Payable)                              | Amount           |
|-----------------------------------------------------|----------------|--------------|----------------|----------------------------------------------------|------------------|
| 12162024                                            | 106306         | 12/20/2024   | 100-221-42303  | PETTY CASH REIMBURSEMENT<br>OCTOBER 2023-DEC. 2024 | 22.00            |
| 12162024                                            | 106306         | 12/20/2024   | 100-221-44301  | PETTY CASH REIMBURSEMENT<br>OCTOBER 2023-DEC. 2024 | 25.00            |
| 12162024                                            | 106306         | 12/20/2024   | 100-221-44306  | PETTY CASH REIMBURSEMENT<br>OCTOBER 2023-DEC. 2024 | 76.80            |
| 12162024                                            | 106306         | 12/20/2024   | 100-221-44410  | PETTY CASH REIMBURSEMENT<br>OCTOBER 2023-DEC. 2024 | 15.12            |
| Vendor 2150 - JEREMY CRONE Total:                   |                |              |                |                                                    | <u>275.61</u>    |
| Vendor: 1630 - JOHN AND CLAIRE INVESTIGATIONS       |                |              |                |                                                    |                  |
| 1671                                                | 106382         | 01/10/2025   | 100-116-42101  | POLICE CHIEF BACKGROUND<br>CHECK PREEMPLOYMENT     | 2,875.00         |
| Vendor 1630 - JOHN AND CLAIRE INVESTIGATIONS Total: |                |              |                |                                                    | <u>2,875.00</u>  |
| Vendor: ROG06 - JUSTIN ROGERS                       |                |              |                |                                                    |                  |
| 12162024                                            | 106383         | 01/10/2025   | 100-221-42303  | MEALS REIMBURSEMENT SA<br>INWEST TRAINING          | 260.00           |
| 12182024                                            | 106383         | 01/10/2025   | 100-221-44301  | GAS FOR UNIT 834 TRAINING                          | 55.54            |
| Vendor ROG06 - JUSTIN ROGERS Total:                 |                |              |                |                                                    | <u>315.54</u>    |
| Vendor: 2954 - K.J. WOODS CONSTRUCTION, INC.        |                |              |                |                                                    |                  |
| 24-42401                                            | 106384         | 01/10/2025   | 500-642-47201  | MOBILIZATION & TRAFFIC<br>CONTROL FOR SS2401       | 85,975.00        |
| Vendor 2954 - K.J. WOODS CONSTRUCTION, INC. Total:  |                |              |                |                                                    | <u>85,975.00</u> |
| Vendor: KAI02 - KAISER PERMANETE                    |                |              |                |                                                    |                  |
| 1000733876                                          | 106385         | 01/10/2025   | 100-222-42101  | PREPLACEMENT PHYSICAL<br>EXAM                      | 65.00            |
| Vendor KAI02 - KAISER PERMANETE Total:              |                |              |                |                                                    | <u>65.00</u>     |
| Vendor: KEL09 - KELLER CANYON LANDFILL              |                |              |                |                                                    |                  |
| 4212-000033689                                      | 106386         | 01/10/2025   | 500-641-44302  | SLUDGE REMOVAL WPCP                                | 5,486.94         |
| 4212-000033724                                      | 106386         | 01/10/2025   | 500-641-44302  | SLUDGE REMOVAL                                     | <u>7,392.49</u>  |
| Vendor KEL09 - KELLER CANYON LANDFILL Total:        |                |              |                |                                                    | <u>12,879.43</u> |
| Vendor: KEN09 - KENNEDY AND ASSOCIATES, INC.        |                |              |                |                                                    |                  |
| 24-096                                              | 106387         | 01/10/2025   | 207-344-42101  | STORM WATR PROJECT<br>MANAGEMENT SUPPORT           | 2,716.45         |
| 24-115                                              | 106387         | 01/10/2025   | 207-344-42101  | STORM WATER PROJECT<br>MANAGEMENT SUPPORT          | 5,421.91         |
| 24-166                                              | 106449         | 01/17/2025   | 207-344-42101  | STORM WATER PROJECT<br>MANAGEMENT SUPPORT          | 209.70           |
| Vendor KEN09 - KENNEDY AND ASSOCIATES, INC. Total:  |                |              |                |                                                    | <u>8,348.06</u>  |
| Vendor: KIS01 - KISTER, SAVIO & REI, INC            |                |              |                |                                                    |                  |
| 10264                                               | 106307         | 12/20/2024   | 106-344-47206  | SURVEYING SERVIES APN 430-<br>330-027              | 4,560.00         |
| Vendor KIS01 - KISTER, SAVIO & REI, INC Total:      |                |              |                |                                                    | <u>4,560.00</u>  |
| Vendor: KUB00 - KUBWATER RESOURCES, INC.            |                |              |                |                                                    |                  |
| 12856                                               | 106450         | 01/17/2025   | 500-641-44303  | ZETAG 2293LB WPCP                                  | <u>12,985.49</u> |
| Vendor KUB00 - KUBWATER RESOURCES, INC. Total:      |                |              |                |                                                    | <u>12,985.49</u> |
| Vendor: LAN15 - LANGUAGE LINE SERVICES              |                |              |                |                                                    |                  |
| 11496723                                            | 106451         | 01/17/2025   | 100-223-42101  | OVER THE PHONE<br>INTERPRETATION                   | 211.50           |
| Vendor LAN15 - LANGUAGE LINE SERVICES Total:        |                |              |                |                                                    | <u>211.50</u>    |
| Vendor: 2363 - LECIA ROHRBACH                       |                |              |                |                                                    |                  |
| 12182024                                            | 106388         | 01/10/2025   | 100-222-42201  | TAPE DISPENSER FOR DESK 2<br>PD                    | 17.71            |
| Vendor 2363 - LECIA ROHRBACH Total:                 |                |              |                |                                                    | <u>17.71</u>     |
| Vendor: CUR03 - LN CURTIS & SONS                    |                |              |                |                                                    |                  |
| INV899442                                           | 106452         | 01/17/2025   | 100-221-44410  | UNIFORM SUPPLIES FOR PD                            | 245.77           |
| Vendor CUR03 - LN CURTIS & SONS Total:              |                |              |                |                                                    | <u>245.77</u>    |

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| Payable Number                                                                                      | Payment Number | Payment Date | Account Number | Description (Payable)        | Amount           |
|-----------------------------------------------------------------------------------------------------|----------------|--------------|----------------|------------------------------|------------------|
| <b>Vendor: MCM05 - MCMASTER-CARR SUPPLY CO.</b>                                                     |                |              |                |                              |                  |
| 37322434                                                                                            | 106308         | 12/20/2024   | 500-641-44306  | PLEATED PANEL FILTERS        | 334.65           |
|                                                                                                     |                |              |                | METALLIC GASKET WPCP         |                  |
| 37477475                                                                                            | 106389         | 01/10/2025   | 500-641-44306  | REPAIR SUPPLIES WPCP         | 345.36           |
| 38203449                                                                                            | 106453         | 01/17/2025   | 500-641-44306  | SUPPLIES FOR REPAIRS AT WPCP | 458.48           |
|                                                                                                     |                |              |                | PIPE PVC PLASTIC SUPPLIES    | 80.42            |
| 38421120                                                                                            | 106453         | 01/17/2025   | 500-641-44306  | FOR REPAIRS WPCP             |                  |
| <b>Vendor MCM05 - MCMASTER-CARR SUPPLY CO. Total:</b>                                               |                |              |                |                              | <b>1,218.91</b>  |
| <b>Vendor: 1311 - M-GROUP</b>                                                                       |                |              |                |                              |                  |
| 2004834                                                                                             | 106390         | 01/10/2025   | 212-461-42101  | ON CALL PLANNING SERVICES    | 13,868.75        |
|                                                                                                     |                |              |                | NOVEMBER 2024                |                  |
| <b>Vendor 1311 - M-GROUP Total:</b>                                                                 |                |              |                |                              | <b>13,868.75</b> |
| <b>Vendor: 1890 - MM COMMUNICATIONS INC</b>                                                         |                |              |                |                              |                  |
| INV-1963                                                                                            | 106454         | 01/17/2025   | 100-231-46124  | VOIP IMPLEMENTATION          | 2,361.00         |
| INV-1963                                                                                            | 106454         | 01/17/2025   | 525-118-42101  | VOIP IMPLEMENTATION          | 2,360.75         |
| <b>Vendor 1890 - MM COMMUNICATIONS INC Total:</b>                                                   |                |              |                |                              | <b>4,721.75</b>  |
| <b>Vendor: MYE01 - MYERS STEVENS &amp; TOOHEY CO</b>                                                |                |              |                |                              |                  |
| 1436148                                                                                             | 106391         | 01/10/2025   | 100-221-41008  | LDT PREMIUMS PD              | 564.30           |
| 1436148                                                                                             | 106391         | 01/10/2025   | 100-223-41008  | LDT PREMIUMS PD              | 363.50           |
| 1436148                                                                                             | 106391         | 01/10/2025   | 105-221-41008  | LDT PREMIUMS PD              | 59.40            |
| 1437228                                                                                             | 106391         | 01/10/2025   | 100-221-41008  | LTD PREMIUM PD               | 598.50           |
| 1437228                                                                                             | 106391         | 01/10/2025   | 100-223-41008  | LTD PREMIUM PD               | 291.00           |
| 1437228                                                                                             | 106391         | 01/10/2025   | 105-221-41008  | LTD PREMIUM PD               | 63.00            |
| <b>Vendor MYE01 - MYERS STEVENS &amp; TOOHEY CO Total:</b>                                          |                |              |                |                              | <b>1,939.70</b>  |
| <b>Vendor: 2896 - NINYO &amp; MOORE GEOTECHNICAL &amp; ENVIRONMENTAL SCIENCES CONSILTANTS</b>       |                |              |                |                              |                  |
| 297798                                                                                              | 106455         | 01/17/2025   | 500-642-47201  | PROFESSIONAL SERVICES        | 2,647.75         |
|                                                                                                     |                |              |                | DECEMBER 2024                |                  |
| <b>Vendor 2896 - NINYO &amp; MOORE GEOTECHNICAL &amp; ENVIRONMENTAL SCIENCES CONSILTANTS Total:</b> |                |              |                |                              | <b>2,647.75</b>  |
| <b>Vendor: 1333 - NORMA MARTINEZ-RUBIN</b>                                                          |                |              |                |                              |                  |
| 12312024                                                                                            | 106392         | 01/10/2025   | 100-110-42302  | REIMBUR EXP MUNICIPAL        | 566.00           |
|                                                                                                     |                |              |                | FINANCE INST CONFERENCE      |                  |
| 12312024                                                                                            | 106392         | 01/10/2025   | 100-110-42303  | REIMBUR EXP MUNICIPAL        | 68.13            |
|                                                                                                     |                |              |                | FINANCE INST CONFERENCE      |                  |
| <b>Vendor 1333 - NORMA MARTINEZ-RUBIN Total:</b>                                                    |                |              |                |                              | <b>634.13</b>    |
| <b>Vendor: 2448 - NSI LAB SOLUTIONS, LLC.</b>                                                       |                |              |                |                              |                  |
| 445620                                                                                              | 106393         | 01/10/2025   | 500-641-44305  | CHLORINE CONC LAB SUPPLIES   | 451.64           |
|                                                                                                     |                |              |                | WPCP                         |                  |
| <b>Vendor 2448 - NSI LAB SOLUTIONS, LLC. Total:</b>                                                 |                |              |                |                              | <b>451.64</b>    |
| <b>Vendor: OFF10 - OFFICE OF THE SHERIFF-CORONER- CCC</b>                                           |                |              |                |                              |                  |
| CL 24/25                                                                                            | 106456         | 01/17/2025   | 100-223-42106  | CLETS FISCAL YEAR 24/25      | 1,840.64         |
|                                                                                                     |                |              |                | ANNUAL FEE                   |                  |
| <b>Vendor OFF10 - OFFICE OF THE SHERIFF-CORONER- CCC Total:</b>                                     |                |              |                |                              | <b>1,840.64</b>  |
| <b>Vendor: 2922 - OPPENHEIMER INVESTIGATIONS GROUP, LLP.</b>                                        |                |              |                |                              |                  |
| 7027                                                                                                | 106394         | 01/10/2025   | 100-116-42102  | INVESTIGATE SERVICES NOV.    | 4,621.50         |
|                                                                                                     |                |              |                | 2024                         |                  |
| 7184                                                                                                | 106457         | 01/17/2025   | 100-116-42102  | INVESTIGATE SERVICES         | 1,501.00         |
| <b>Vendor 2922 - OPPENHEIMER INVESTIGATIONS GROUP, LLP. Total:</b>                                  |                |              |                |                              | <b>6,122.50</b>  |
| <b>Vendor: OTI01 - OTIS ELEVATOR COMPANY</b>                                                        |                |              |                |                              |                  |
| 100401753479                                                                                        | 106309         | 12/20/2024   | 100-222-42108  | MAINTENANCE SERVICE          | 133.41           |
|                                                                                                     |                |              |                | DECEMBER 2024 SAFETY BLDG.   |                  |
| 100401787071                                                                                        | 106395         | 01/10/2025   | 100-343-42108  | MAINTENANCE SERV. JANUARY    | 133.68           |
|                                                                                                     |                |              |                | 2025 CH                      |                  |
| <b>Vendor OTI01 - OTIS ELEVATOR COMPANY Total:</b>                                                  |                |              |                |                              | <b>267.09</b>    |
| <b>Vendor: 2183 - PAC MACHINE COMPANY, INC.</b>                                                     |                |              |                |                              |                  |
| 96540                                                                                               | 106458         | 01/17/2025   | 500-641-44306  | TSURUMI SUBMERSIBLE PUMP     | 875.44           |
|                                                                                                     |                |              |                | WPCP                         |                  |
| <b>Vendor 2183 - PAC MACHINE COMPANY, INC. Total:</b>                                               |                |              |                |                              | <b>875.44</b>    |



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| <b>Vendor: PAC41 - PACIFIC ECORISK</b>                |                |              |                |                                             |                  |
| 20284                                                 | 106396         | 01/10/2025   | 500-641-44305  | NPDES ACUTE WET TESTING<br>LAB WPCP         | 3,047.00         |
| <b>Vendor PAC41 - PACIFIC ECORISK Total:</b>          |                |              |                |                                             | <b>3,047.00</b>  |
| <b>Vendor: PAC55 - PACIFIC SITE MANAGEMENT</b>        |                |              |                |                                             |                  |
| 4213039                                               | 106310         | 12/20/2024   | 100-222-42108  | MONTHLY LANDSCAPE<br>SERVICES               | 157.66           |
| 4213039                                               | 106310         | 12/20/2024   | 100-231-42108  | MONTHLY LANDSCAPE<br>SERVICES               | 422.44           |
| 4213039                                               | 106310         | 12/20/2024   | 100-343-42108  | MONTHLY LANDSCAPE<br>SERVICES               | 225.37           |
| 4213039                                               | 106310         | 12/20/2024   | 100-345-42108  | MONTHLY LANDSCAPE<br>SERVICES               | 7,246.19         |
| 4213039                                               | 106310         | 12/20/2024   | 200-342-42108  | MONTHLY LANDSCAPE<br>SERVICES               | 420.42           |
| 4213039                                               | 106310         | 12/20/2024   | 201-343-42108  | MONTHLY LANDSCAPE<br>SERVICES               | 687.22           |
| 4213039                                               | 106310         | 12/20/2024   | 209-552-42108  | MONTHLY LANDSCAPE<br>SERVICES               | 255.69           |
| 4213039                                               | 106310         | 12/20/2024   | 209-553-42108  | MONTHLY LANDSCAPE<br>SERVICES               | 265.79           |
| 4213039                                               | 106310         | 12/20/2024   | 209-557-42108  | MONTHLY LANDSCAPE<br>SERVICES               | 265.79           |
| 4213039                                               | 106310         | 12/20/2024   | 310-347-42108  | MONTHLY LANDSCAPE<br>SERVICES               | 77.82            |
| 4213039                                               | 106310         | 12/20/2024   | 310-348-42108  | MONTHLY LANDSCAPE<br>SERVICES               | 81.86            |
| <b>Vendor PAC55 - PACIFIC SITE MANAGEMENT Total:</b>  |                |              |                |                                             | <b>10,106.25</b> |
| <b>Vendor: 1581 - PAPEMATERIAL HANDLING INC</b>       |                |              |                |                                             |                  |
| 19085676                                              | 106397         | 01/10/2025   | 500-641-42107  | REPLACE HEADER HOSE WPCP                    | 430.00           |
| <b>Vendor 1581 - PAPEMATERIAL HANDLING INC Total:</b> |                |              |                |                                             | <b>430.00</b>    |
| <b>Vendor: 2959 - PARTY TIME CATERING, INC.</b>       |                |              |                |                                             |                  |
| 01042025                                              | 106459         | 01/17/2025   | 100-110-42101  | COUNCIL RETREAT MEETING<br>RENTAL 1/31/25   | 1,697.25         |
| <b>Vendor 2959 - PARTY TIME CATERING, INC. Total:</b> |                |              |                |                                             | <b>1,697.25</b>  |
| <b>Vendor: PGE01 - PG&amp;E</b>                       |                |              |                |                                             |                  |
| 0217-12132024                                         | 106398         | 01/10/2025   | 100-345-43103  | TENNENT & PARK ST CLUB<br>HOUSE             | 10.89            |
| 0498-12102024                                         | 106398         | 01/10/2025   | 100-231-43103  | 3790 PINOLE VALLEY RD<br>FIRESTATION        | 1,149.38         |
| 0813-12122024                                         | 106398         | 01/10/2025   | 200-342-43103  | 2149 1/2 APPIAN WAY TRAFFIC<br>SIGNAL       | 80.22            |
| 0883-12102024                                         | 106398         | 01/10/2025   | 100-222-43103  | 800 TENNENT AVE PUBLI C<br>SAFETY FACILITY  | 3,636.62         |
| 0883-12102024                                         | 106398         | 01/10/2025   | 100-223-43103  | 800 TENNENT AVE PUBLI C<br>SAFETY FACILITY  | 727.32           |
| 0883-12102024                                         | 106398         | 01/10/2025   | 100-231-43103  | 800 TENNENT AVE PUBLI C<br>SAFETY FACILITY  | 2,909.29         |
| 0887-12022024                                         | 106311         | 12/20/2024   | 200-342-43103  | PINON AVE & SAN PABLO AVE<br>TRAFFIC SIGNAL | 139.48           |
| 0923-12132024                                         | 106398         | 01/10/2025   | 100-110-43103  | 2131 PEAR ST                                | 119.78           |
| 0923-12132024                                         | 106398         | 01/10/2025   | 100-111-43103  | 2131 PEAR ST                                | 157.61           |
| 0923-12132024                                         | 106398         | 01/10/2025   | 100-112-43103  | 2131 PEAR ST                                | 173.37           |
| 0923-12132024                                         | 106398         | 01/10/2025   | 100-115-43103  | 2131 PEAR ST                                | 431.84           |
| 0923-12132024                                         | 106398         | 01/10/2025   | 100-116-43103  | 2131 PEAR ST                                | 126.09           |
| 0923-12132024                                         | 106398         | 01/10/2025   | 100-117-43103  | 2131 PEAR ST                                | 1,402.71         |
| 0923-12132024                                         | 106398         | 01/10/2025   | 100-343-43103  | 2131 PEAR ST                                | 2,613.13         |
| 0923-12132024                                         | 106398         | 01/10/2025   | 200-342-43103  | 2131 PEAR ST                                | 457.06           |
| 0923-12132024                                         | 106398         | 01/10/2025   | 212-461-43103  | 2131 PEAR ST                                | 189.13           |
| 0923-12132024                                         | 106398         | 01/10/2025   | 212-462-43103  | 2131 PEAR ST                                | 475.97           |
| 0923-12132024                                         | 106398         | 01/10/2025   | 285-464-43103  | 2131 PEAR ST                                | 157.61           |

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| 1093-11272024  | 106311         | 12/20/2024   | 500-642-43103  | W END/HAZEL AVE SEWAGE PLANT                      | 696.27    |
| 1156-12102024  | 106398         | 01/10/2025   | 209-554-43103  | 635 TENNENT AVE YOUTH CTR/CATV                    | 40.33     |
| 1156-12102024  | 106398         | 01/10/2025   | 505-119-43103  | 635 TENNENT AVE YOUTH CTR/CATV                    | 60.50     |
| 1462-12102024  | 106398         | 01/10/2025   | 209-552-43103  | 2500 CHARLES ST SENIOR CENTER                     | 1,079.89  |
| 1798-11252024  | 106311         | 12/20/2024   | 200-342-43103  | 2935 PINOLE VALLEY RD. TRAFFIC SIGNAL             | 242.73    |
| 1801-12072024  | 106398         | 01/10/2025   | 209-553-43103  | 2454 SIMAS AVE REC CTR & POOL                     | 281.97    |
| 2182-12022024  | 106311         | 12/20/2024   | 200-342-43103  | OAKRIDGE/SAN PABLO AVE TRAFFIC SIGNAL             | 101.13    |
| 2222-11212024  | 106311         | 12/20/2024   | 100-345-43103  | STREET AND HIGHWAY LIGHTING                       | 49.39     |
| 2222-11212024  | 106311         | 12/20/2024   | 200-342-43103  | STREET AND HIGHWAY LIGHTING                       | 18,665.90 |
| 2222-11212024  | 106311         | 12/20/2024   | 200-342-43103  | STREET AND HIGHWAY LIGHTING                       | 0.27      |
| 2222-11212024  | 106311         | 12/20/2024   | 310-347-43103  | STREET AND HIGHWAY LIGHTING                       | 280.00    |
| 2222-11212024  | 106311         | 12/20/2024   | 310-348-43103  | STREET AND HIGHWAY LIGHTING                       | 400.00    |
| 3029-12112024  | 106398         | 01/10/2025   | 100-345-43103  | 1270 ADOBE RD @ OUTSIDE BATHROOMS                 | 108.44    |
| 3537-12132024  | 106398         | 01/10/2025   | 100-343-43103  | 659 TENNENT AVE PARKING LOT LIGHTS                | 118.49    |
| 3834-12052024  | 106311         | 12/20/2024   | 100-231-43103  | 3790 PINOLE VALLEY RD FIRESTATION                 | 359.28    |
| 3850-12132024  | 106398         | 01/10/2025   | 100-345-43103  | 601 TENNENT AVE CARETAKER'S SHED                  | 257.08    |
| 3879-11222024  | 106311         | 12/20/2024   | 200-342-43103  | N COR RAMONA ST AND PINOLE VALLEY RD              | 192.86    |
| 3914-12132024  | 106398         | 01/10/2025   | 100-345-43103  | FERNANDEZ PARK BALLPARK LIGHTING                  | 421.70    |
| 4065-12132024  | 106398         | 01/10/2025   | 100-343-43103  | 2937 PINOLE VALLEY RD TENNIS CT LIGHTS            | 447.71    |
| 4256-11222024  | 106311         | 12/20/2024   | 500-641-43103  | 11 TENNANT AVE                                    | 78,012.54 |
| 4368-12122024  | 106398         | 01/10/2025   | 200-342-43103  | APPIAN WAY & TARA HILLS TRAFFIC SIGNAL            | 213.08    |
| 4612-12132024  | 106398         | 01/10/2025   | 201-343-43103  | 2100 SAN PABLO AVE FARIA HOUSE                    | 35.12     |
| 6043-12102024  | 106398         | 01/10/2025   | 100-231-43103  | 3790 PINOLE VALLEY RD                             | 30.18     |
| 6521-11252024  | 106311         | 12/20/2024   | 200-342-43103  | IFO 971 SAN PABLO AVE- TRAFFIC SIGNAL CONTROL     | 149.95    |
| 6897-11252024  | 106311         | 12/20/2024   | 200-342-43103  | PINOLE VALLEY RD & ESTATES AVE-TRAFFIC LIGHT CTRL | 96.29     |
| 6969-12132024  | 106398         | 01/10/2025   | 201-343-43103  | 2361 SAN PABLO AVE PARKING LOT LIGHTS             | 209.04    |
| 7186-12102024  | 106398         | 01/10/2025   | 100-343-43103  | 601 TENNENT AVE PUBLIC MEETING HALL               | 199.13    |
| 7509-12122024  | 106398         | 01/10/2025   | 200-342-43103  | TARA HILLS DR 500 FT APPIAN WAY TRAFFIC SIGNAL    | 80.94     |
| 7547-11222024  | 106311         | 12/20/2024   | 100-222-43103  | 880 Tennent Ave-Public Safety Facility            | 4,767.66  |
| 7547-11222024  | 106311         | 12/20/2024   | 100-223-43103  | 880 Tennent Ave-Public Safety Facility            | 953.53    |
| 7547-11222024  | 106311         | 12/20/2024   | 100-231-43103  | 880 Tennent Ave-Public Safety Facility            | 3,814.12  |
| 8716-12102024  | 106398         | 01/10/2025   | 500-641-43103  | SEWAGE PLNT-FT OF TENNENT                         | 7,563.20  |
| 9900-12122024  | 106398         | 01/10/2025   | 200-342-43103  | 2303 GRANADA CT TRAFFIC CONTROL SERVICE           | 197.40    |

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| Payable Number                                               | Payment Number | Payment Date | Account Number | Description (Payable)                              | Amount     |
|--------------------------------------------------------------|----------------|--------------|----------------|----------------------------------------------------|------------|
| 9929-11212024                                                | 106311         | 12/20/2024   | 201-343-43103  | 790 PINOLE SHORES DR-NEW METAL BUILDING            | 111.92     |
| 9961-11222024                                                | 106311         | 12/20/2024   | 209-552-43103  | 2500 CHARLES ST-SENIOR CENTER                      | 4,859.38   |
| 9985-12132024                                                | 106398         | 01/10/2025   | 201-343-43103  | NEAR 795 FERNANDEZ PARKING LOT LIGHTS              | 159.63     |
| Vendor PGE01 - PG&E Total:                                   |                |              |                |                                                    | 140,214.55 |
| Vendor: JAR01 - PINOLE GOODYEAR                              |                |              |                |                                                    |            |
| INV072257                                                    | 106400         | 01/10/2025   | 100-343-42107  | TIRES                                              | 240.00     |
| Vendor JAR01 - PINOLE GOODYEAR Total:                        |                |              |                |                                                    | 240.00     |
| Vendor: PIN16 - PINOLE SEALS SWIM CLUB                       |                |              |                |                                                    |            |
| 12192024                                                     | 106401         | 01/10/2025   | 209-557-42101  | 2024 SWIM SEASON EXPENSE GENERAL LIABILITY REIMBUR | 2,223.00   |
| Vendor PIN16 - PINOLE SEALS SWIM CLUB Total:                 |                |              |                |                                                    | 2,223.00   |
| Vendor: PIT06 - PITNEY BOWES                                 |                |              |                |                                                    |            |
| 12182024                                                     | 106402         | 01/10/2025   | 525-118-42203  | POSTAGE REFILL                                     | 2,024.75   |
| Vendor PIT06 - PITNEY BOWES Total:                           |                |              |                |                                                    | 2,024.75   |
| Vendor: POS02 - POSITIVE PROMOTIONS INC.                     |                |              |                |                                                    |            |
| 07491717                                                     | 106403         | 01/10/2025   | 100-221-42514  | SHERPA BLANKET                                     | 81.22      |
| Vendor POS02 - POSITIVE PROMOTIONS INC. Total:               |                |              |                |                                                    | 81.22      |
| Vendor: 2408 - POSM SOFTWARE, LLC                            |                |              |                |                                                    |            |
| 4260                                                         | 106312         | 12/20/2024   | 500-642-42106  | POSM PROFESSIONAL SUPPORT                          | 2,500.00   |
| Vendor 2408 - POSM SOFTWARE, LLC Total:                      |                |              |                |                                                    | 2,500.00   |
| Vendor: 1013 - PRECISION CONCRETE CUTTING                    |                |              |                |                                                    |            |
| 55402                                                        | 106404         | 01/10/2025   | 106-342-47204  | SIDEWALK REPAIR NTE AGREEMENT                      | 19,795.51  |
| Vendor 1013 - PRECISION CONCRETE CUTTING Total:              |                |              |                |                                                    | 19,795.51  |
| Vendor: 1009 - PRECISION IT CONSULTING                       |                |              |                |                                                    |            |
| 14911                                                        | 106405         | 01/10/2025   | 525-118-42101  | PROFESSIONAL SERVICES IT                           | 29,000.00  |
| 14911                                                        | 106405         | 01/10/2025   | 525-118-42105  | PROFESSIONAL SERVICES IT                           | 2,256.00   |
| 14929                                                        | 106405         | 01/10/2025   | 525-118-42510  | OFFICE 365                                         | 3,145.80   |
| 14947                                                        | 106405         | 01/10/2025   | 525-118-47106  | LAPTOPS PURCHASES IT (CDD, FINANCE AND CM)         | 10,703.07  |
| Vendor 1009 - PRECISION IT CONSULTING Total:                 |                |              |                |                                                    | 45,104.87  |
| Vendor: 2388 - PRESTIGE PRINTING AND GRAPHICS                |                |              |                |                                                    |            |
| 96585                                                        | 106460         | 01/17/2025   | 100-221-42401  | BUSINESS CARDS FOR PD                              | 303.93     |
| 98650                                                        | 106313         | 12/20/2024   | 100-341-42201  | BUSINESS CARDS FOR FABY GUILLEN                    | 136.89     |
| 98938                                                        | 106406         | 01/10/2025   | 100-110-42514  | LETTERHEAD COUNCIL MEMBER MARTINEZ-RUBIN           | 49.39      |
| Vendor 2388 - PRESTIGE PRINTING AND GRAPHICS Total:          |                |              |                |                                                    | 490.21     |
| Vendor: 2915 - PUBLIC SECTOR SEARCH & CONSULTING, INC.       |                |              |                |                                                    |            |
| 1193                                                         | 106461         | 01/17/2025   | 100-116-42101  | EXECUTIVE SEARCH POLICE CHIEF RECRUITMENT          | 10,663.00  |
| Vendor 2915 - PUBLIC SECTOR SEARCH & CONSULTING, INC. Total: |                |              |                |                                                    | 10,663.00  |
| Vendor: 2733 - PURPOSE-BUILT TRADE CO.                       |                |              |                |                                                    |            |
| 5043                                                         | 106407         | 01/10/2025   | 100-110-42514  | POLO SHIRTS FOR COUNCIL AND TREASURER              | 216.50     |
| 5043                                                         | 106407         | 01/10/2025   | 100-113-42514  | POLO SHIRTS FOR COUNCIL AND TREASURER              | 43.30      |
| Vendor 2733 - PURPOSE-BUILT TRADE CO. Total:                 |                |              |                |                                                    | 259.80     |
| Vendor: 2964 - QUYEN PHAN                                    |                |              |                |                                                    |            |
| 01062025                                                     | 106462         | 01/17/2025   | 100-116-42110  | REIMBURSEMENT LIVE SCAN FOR PRE EMPLOYMENT         | 35.00      |
| Vendor 2964 - QUYEN PHAN Total:                              |                |              |                |                                                    | 35.00      |

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| Payable Number                                                        | Payment Number | Payment Date | Account Number | Description (Payable)                      | Amount           |
|-----------------------------------------------------------------------|----------------|--------------|----------------|--------------------------------------------|------------------|
| <b>Vendor: R&amp;S01 - R &amp; S ERECTION OF RICHMOND, INC.</b>       |                |              |                |                                            |                  |
| 2257117                                                               | 106314         | 12/20/2024   | 100-231-42108  | PROPER DOOR OPERATION<br>FIRE STATION 73   | 4,383.73         |
| 2257602                                                               | 106463         | 01/17/2025   | 100-343-42108  | REPAIRS TO DOOR AT FIRE<br>STATION 73      | 6,694.30         |
| <b>Vendor R&amp;S01 - R &amp; S ERECTION OF RICHMOND, INC. Total:</b> |                |              |                |                                            | <b>11,078.03</b> |
| <b>Vendor: 1536 - RAIN FOR RENT</b>                                   |                |              |                |                                            |                  |
| 2082226                                                               | 106315         | 12/20/2024   | 500-642-42101  | STORMWATER STORAGE                         | 11,962.77        |
| 2089862                                                               | 106408         | 01/10/2025   | 500-642-42101  | STORMWATER STORAGE                         | 8,696.52         |
| 2093430                                                               | 106408         | 01/10/2025   | 500-642-42101  | STORMWATER STORAGE                         | 8,696.52         |
| <b>Vendor 1536 - RAIN FOR RENT Total:</b>                             |                |              |                |                                            | <b>29,355.81</b> |
| <b>Vendor: 2783 - READYFRESH</b>                                      |                |              |                |                                            |                  |
| 14K6709280711                                                         | 106316         | 12/20/2024   | 505-119-42201  | WATER FOR PCTV                             | 85.69            |
| 14L6708050237                                                         | 106409         | 01/10/2025   | 100-111-42201  | WATER FOR CH DEC. 2024                     | 80.27            |
| <b>Vendor 2783 - READYFRESH Total:</b>                                |                |              |                |                                            | <b>165.96</b>    |
| <b>Vendor: 2817 - REDWOOD PUBLIC LAW, LLP</b>                         |                |              |                |                                            |                  |
| 11982                                                                 | 106410         | 01/10/2025   | 100-20011      | 2024 SALES TAX MEASURE                     | 3,882.00         |
| 11983                                                                 | 106410         | 01/10/2025   | 100-20011      | CITY ATTORNEY SERVICES                     | 17,479.21        |
| 11984                                                                 | 106410         | 01/10/2025   | 100-20011      | CITY COUNCIL MEETINGS                      | 2,523.00         |
| 11985                                                                 | 106410         | 01/10/2025   | 100-20011      | GENERAL SERVICES- CITY<br>CLERK            | 207.00           |
| 11986                                                                 | 106410         | 01/10/2025   | 100-20011      | GENERAL SERVICES- CODE<br>ENFORCEMENT      | 3,510.50         |
| 11987                                                                 | 106410         | 01/10/2025   | 100-20011      | GENERAL SERVICES-<br>COMMUNITY DEVELOPMENT | 3,066.50         |
| 11988                                                                 | 106410         | 01/10/2025   | 100-20011      | GENERAL SERVICES- FINANCE                  | 428.00           |
| 11989                                                                 | 106410         | 01/10/2025   | 100-20011      | GENERAL SERVICES- LABOR<br>AND EMPLOYMENT  | 1,138.50         |
| 11990                                                                 | 106410         | 01/10/2025   | 100-20011      | GENERAL SERVICES- POLICE                   | 2,656.50         |
| 11991                                                                 | 106410         | 01/10/2025   | 100-20011      | GENERAL SERVICES- PUBLIC<br>WORKS          | 2,254.50         |
| 11992                                                                 | 106410         | 01/10/2025   | 100-20011      | GENERAL SERVICES-<br>RECREATIONAL          | 138.00           |
| 11993                                                                 | 106410         | 01/10/2025   | 100-20011      | PINOLE PD SINGH COMPLAINT                  | 219.00           |
| 11994                                                                 | 106410         | 01/10/2025   | 100-20011      | PUBLIC RECORDS ACT                         | 451.00           |
| 12024                                                                 | 106410         | 01/10/2025   | 100-20011      | VISTA WOODS PROJECT                        | 373.50           |
| 12037                                                                 | 106410         | 01/10/2025   | 100-20011      | SUCCESSOR AGENCY                           | 99.00            |
| 12082                                                                 | 106410         | 01/10/2025   | 100-20011      | 2024 SALES TAX MEASURE                     | 931.50           |
| 12083                                                                 | 106410         | 01/10/2025   | 100-20011      | CITY ATTORNEY SERVICES                     | 18,692.16        |
| 12084                                                                 | 106410         | 01/10/2025   | 100-20011      | CITY COUNCIL MEETINGS                      | 1,914.00         |
| 12085                                                                 | 106410         | 01/10/2025   | 100-20011      | FIRE                                       | 138.00           |
| 12086                                                                 | 106410         | 01/10/2025   | 100-20011      | GENERAL SERVICES- CITY<br>CLERK            | 508.00           |
| 12087                                                                 | 106410         | 01/10/2025   | 100-20011      | GENERAL SERVICES- CODE<br>ENFORCEMENT      | 1,403.00         |
| 12088                                                                 | 106410         | 01/10/2025   | 100-20011      | GENERAL SERVICES-<br>COMMUNITY DEVELOPMENT | 1,794.50         |
| 12089                                                                 | 106410         | 01/10/2025   | 100-20011      | GENERAL SERVICES- FINANCE                  | 445.50           |
| 12090                                                                 | 106410         | 01/10/2025   | 100-20011      | GENERAL SERVICES- LABOR<br>AND EMPLOYMENT  | 1,276.50         |
| 12091                                                                 | 106410         | 01/10/2025   | 100-20011      | GENERAL SERVICES- POLICE                   | 3,644.50         |
| 12092                                                                 | 106410         | 01/10/2025   | 100-20011      | GENERAL SERVICES- PUBLIC<br>WORKS          | 1,155.00         |
| 12093                                                                 | 106410         | 01/10/2025   | 100-20011      | GENERAL SERVICES-<br>RECREATIONAL          | 3,897.00         |
| 12094                                                                 | 106410         | 01/10/2025   | 100-20011      | PINOLE SHORES II                           | 685.50           |
| 12095                                                                 | 106410         | 01/10/2025   | 100-20011      | PUBLIC RECORDS ACT                         | 310.50           |
| 12096                                                                 | 106410         | 01/10/2025   | 100-20011      | SUCCESSOR AGENCY                           | 103.50           |
| 12097                                                                 | 106410         | 01/10/2025   | 100-20011      | TRAVEL                                     | 43.12            |
| 12098                                                                 | 106410         | 01/10/2025   | 100-20011      | VISTA WOODS PROJECT                        | 1,174.00         |
| <b>Vendor 2817 - REDWOOD PUBLIC LAW, LLP Total:</b>                   |                |              |                |                                            | <b>76,542.49</b> |

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| Payable Number                                          | Payment Number | Payment Date | Account Number | Description (Payable)                              | Amount           |
|---------------------------------------------------------|----------------|--------------|----------------|----------------------------------------------------|------------------|
| <b>Vendor: 2962 - REWORLD SOLUTIONS, LLC</b>            |                |              |                |                                                    |                  |
| CI320782                                                | 106464         | 01/17/2025   | 100-222-42101  | EVIDENCE DISPOSAL PD                               | 429.10           |
| CI336997                                                | 106464         | 01/17/2025   | 100-222-42101  | EVIDENCE DISPOSAL PD                               | 429.10           |
| <b>Vendor 2962 - REWORLD SOLUTIONS, LLC Total:</b>      |                |              |                |                                                    | <b>858.20</b>    |
| <b>Vendor: 1450 - RUBENSTEIN SUPPLY COMPANY</b>         |                |              |                |                                                    |                  |
| S2658304.001                                            | 106317         | 12/20/2024   | 100-343-44306  | SLOAN REPAIR KIT VACUUM AND INSIDE DIAPHRAM        | 79.81            |
| <b>Vendor 1450 - RUBENSTEIN SUPPLY COMPANY Total:</b>   |                |              |                |                                                    | <b>79.81</b>     |
| <b>Vendor: SPA04 - S.P. AUTOMOTIVE</b>                  |                |              |                |                                                    |                  |
| 6-007981                                                | 106318         | 12/20/2024   | 100-343-44306  | NWB 4-970 RETURN                                   | -71.18           |
| 6-14994                                                 | 106318         | 12/20/2024   | 100-343-44306  | BATTERY PURCHASE NWB 4D-970                        | 323.88           |
| <b>Vendor SPA04 - S.P. AUTOMOTIVE Total:</b>            |                |              |                |                                                    | <b>252.70</b>    |
| <b>Vendor: 2960 - SAMANTHA LAMB</b>                     |                |              |                |                                                    |                  |
| 01132025                                                | 106465         | 01/17/2025   | 212-462-34215  | REFUND OVERPYAMENT BL R23-10445                    | 219.00           |
| 01132025-1                                              | 106465         | 01/17/2025   | 212-462-34215  | REFUND OVERPAYMENT BL R23-10446                    | 219.00           |
| <b>Vendor 2960 - SAMANTHA LAMB Total:</b>               |                |              |                |                                                    | <b>438.00</b>    |
| <b>Vendor: SAN36 - SAN DIEGO POLICE EQUIP CO</b>        |                |              |                |                                                    |                  |
| 663495                                                  | 106319         | 12/20/2024   | 100-221-42514  | 9MMM GOLD DOT EQUIPMENT PD                         | 3,770.88         |
| <b>Vendor SAN36 - SAN DIEGO POLICE EQUIP CO Total:</b>  |                |              |                |                                                    | <b>3,770.88</b>  |
| <b>Vendor: 1640 - SAN FRANCISCO ON THE BAY</b>          |                |              |                |                                                    |                  |
| SFOTB000522                                             | 106320         | 12/20/2024   | 100-111-42514  | NORTHSHORE 2024 TRAI GUIDE SPONSORSHIP             | 1,500.00         |
| <b>Vendor 1640 - SAN FRANCISCO ON THE BAY Total:</b>    |                |              |                |                                                    | <b>1,500.00</b>  |
| <b>Vendor: 2531 - SEWER CONNECTION, INC.</b>            |                |              |                |                                                    |                  |
| 12242024                                                | 106413         | 01/10/2025   | 100-000-31510  | OVERPAYMENT BL FEES 23-09092                       | 4.00             |
| <b>Vendor 2531 - SEWER CONNECTION, INC. Total:</b>      |                |              |                |                                                    | <b>4.00</b>      |
| <b>Vendor: 1714 - SHERRI D. LEWIS</b>                   |                |              |                |                                                    |                  |
| CC010PINOLE-FY2024/25                                   | 106321         | 12/20/2024   | 100-112-42101  | PREPARE MINUTES CC MEETING 120324                  | 375.00           |
| CC011PINOLE-FY2024/25                                   | 106414         | 01/10/2025   | 100-112-42101  | PREPARE MINUTE FOR CC MTG. 12172024                | 637.50           |
| PC05PINOLE-FY2024/25                                    | 106414         | 01/10/2025   | 212-461-42514  | PREPARE MINUTES PC MTG 120924                      | 862.50           |
| <b>Vendor 1714 - SHERRI D. LEWIS Total:</b>             |                |              |                |                                                    | <b>1,875.00</b>  |
| <b>Vendor: 2657 - SHRED CITY, LLC</b>                   |                |              |                |                                                    |                  |
| 23979122324                                             | 106466         | 01/17/2025   | 100-221-42101  | DOCUMENT DESTRUCTION SERVICE                       | 200.00           |
| <b>Vendor 2657 - SHRED CITY, LLC Total:</b>             |                |              |                |                                                    | <b>200.00</b>    |
| <b>Vendor: 2260 - SKL SOLUTIONS, INC.</b>               |                |              |                |                                                    |                  |
| 240104                                                  | 106415         | 01/10/2025   | 500-642-42101  | Staff Augmentation for On-Call Consulting Services | 12,420.00        |
| <b>Vendor 2260 - SKL SOLUTIONS, INC. Total:</b>         |                |              |                |                                                    | <b>12,420.00</b> |
| <b>Vendor: 2303 - SPECIAL SERVICES GROUP, LLC</b>       |                |              |                |                                                    |                  |
| Q919085                                                 | 106467         | 01/17/2025   | 100-222-42514  | RENWAL OF ANNUAL COVERT TRACK PD                   | 600.00           |
| <b>Vendor 2303 - SPECIAL SERVICES GROUP, LLC Total:</b> |                |              |                |                                                    | <b>600.00</b>    |
| <b>Vendor: SQU00 - SQUARE DEAL GARAGE</b>               |                |              |                |                                                    |                  |
| 50168                                                   | 106416         | 01/10/2025   | 100-343-42107  | OIL CHANGE                                         | 85.47            |
| 50216                                                   | 106322         | 12/20/2024   | 500-641-42107  | VACUUM LINE REPAIR                                 | 252.67           |
| 50218                                                   | 106322         | 12/20/2024   | 500-641-42107  | IGNITION COIL                                      | 376.13           |
| <b>Vendor SQU00 - SQUARE DEAL GARAGE Total:</b>         |                |              |                |                                                    | <b>714.27</b>    |
| <b>Vendor: STA42 - STAPLES BUSINESS CREDIT</b>          |                |              |                |                                                    |                  |
| NOVEMBER 2024                                           | 106323         | 12/20/2024   | 100-111-42201  | CITYWIDE PURCHASES                                 | 45.92            |

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| Payable Number                                                             | Payment Number | Payment Date | Account Number | Description (Payable)                           | Amount    |
|----------------------------------------------------------------------------|----------------|--------------|----------------|-------------------------------------------------|-----------|
| NOVEMBER 2024                                                              | 106323         | 12/20/2024   | 100-111-42201  | CITYWIDE PURCHASES                              | 418.36    |
| NOVEMBER 2024                                                              | 106323         | 12/20/2024   | 100-111-42201  | CITYWIDE PURCHASES                              | 32.82     |
| NOVEMBER 2024                                                              | 106323         | 12/20/2024   | 100-111-42201  | CITYWIDE PURCHASES                              | 41.58     |
| NOVEMBER 2024                                                              | 106323         | 12/20/2024   | 100-111-42201  | CITYWIDE PURCHASES                              | 43.89     |
| NOVEMBER 2024                                                              | 106323         | 12/20/2024   | 100-112-42201  | CITYWIDE PURCHASES                              | 157.36    |
| NOVEMBER 2024                                                              | 106323         | 12/20/2024   | 100-222-42201  | CITYWIDE PURCHASES                              | 27.50     |
| NOVEMBER 2024                                                              | 106323         | 12/20/2024   | 100-222-42201  | CITYWIDE PURCHASES                              | 189.55    |
| NOVEMBER 2024                                                              | 106323         | 12/20/2024   | 100-222-42514  | CITYWIDE PURCHASES                              | 48.22     |
| NOVEMBER 2024                                                              | 106323         | 12/20/2024   | 209-551-42515  | CITYWIDE PURCHASES                              | 48.98     |
| NOVEMBER 2024                                                              | 106323         | 12/20/2024   | 209-553-42201  | CITYWIDE PURCHASES                              | 79.66     |
| NOVEMBER 2024                                                              | 106323         | 12/20/2024   | 209-553-42514  | CITYWIDE PURCHASES                              | 13.05     |
| NOVEMBER 2024                                                              | 106323         | 12/20/2024   | 209-553-42514  | CITYWIDE PURCHASES                              | 94.18     |
| Vendor STA42 - STAPLES BUSINESS CREDIT Total:                              |                |              |                |                                                 | 1,241.07  |
| Vendor: STA25 - STATE WATER RESOURCES CONTROL BOARD                        |                |              |                |                                                 |           |
| WD-0278974                                                                 | 106417         | 01/10/2025   | 500-642-44304  | ANNUAL PERMIT FEE 070124-06302025               | 3,945.00  |
| Vendor STA25 - STATE WATER RESOURCES CONTROL BOARD Total:                  |                |              |                |                                                 | 3,945.00  |
| Vendor: 2296 - SWENSONS MOBILE FLEET REPAIR                                |                |              |                |                                                 |           |
| INV-1988                                                                   | 106418         | 01/10/2025   | 500-642-42107  | REPAIRS FOR AXLE AND SUSPENSION                 | 182.50    |
| Vendor 2296 - SWENSONS MOBILE FLEET REPAIR Total:                          |                |              |                |                                                 | 182.50    |
| Vendor: SWR01 - SWRCB                                                      |                |              |                |                                                 |           |
| WD-0279293                                                                 | 106324         | 12/20/2024   | 500-641-44304  | ANNUAL PERMIT FEE JULY 2024-JUNE 2025 WPCP      | 29,687.00 |
| Vendor SWR01 - SWRCB Total:                                                |                |              |                |                                                 | 29,687.00 |
| Vendor: SYA01 - SYAR INDUSTRIES, LLC.                                      |                |              |                |                                                 |           |
| 2287199                                                                    | 106325         | 12/20/2024   | 100-342-42514  | POWER PATCH TON                                 | 534.13    |
| 2395078                                                                    | 106419         | 01/10/2025   | 100-342-42514  | POWER PATCH TON                                 | 704.41    |
| Vendor SYA01 - SYAR INDUSTRIES, LLC. Total:                                |                |              |                |                                                 | 1,238.54  |
| Vendor: SIE04 - THATCHER COMPANY, INC                                      |                |              |                |                                                 |           |
| 2024250106811                                                              | 106326         | 12/20/2024   | 500-641-44303  | SODIUM BISULFITE WPCP                           | 8,630.89  |
| 2025250100071                                                              | 106468         | 01/17/2025   | 500-641-44303  | SODIUM BISULFITE WPCP                           | 8,451.07  |
| Vendor SIE04 - THATCHER COMPANY, INC Total:                                |                |              |                |                                                 | 17,081.96 |
| Vendor: THO05 - THOMSON REUTERS - WEST                                     |                |              |                |                                                 |           |
| 851241050                                                                  | 106327         | 12/20/2024   | 100-222-42201  | SUBSCRIPTION PD                                 | 206.32    |
| Vendor THO05 - THOMSON REUTERS - WEST Total:                               |                |              |                |                                                 | 206.32    |
| Vendor: TMO00 - T-MOBILE USA, INC                                          |                |              |                |                                                 |           |
| 9588827627                                                                 | 106420         | 01/10/2025   | 100-221-42514  | SEARCH INVESTIGATIONS PD                        | 200.00    |
| 9589866487                                                                 | 106469         | 01/17/2025   | 100-221-42514  | TOWER DUMP SEARCH PD                            | 200.00    |
| Vendor TMO00 - T-MOBILE USA, INC Total:                                    |                |              |                |                                                 | 400.00    |
| Vendor: 2775 - TOWNSEND PUBLIC AFFAIRS, INC.                               |                |              |                |                                                 |           |
| 22612                                                                      | 106328         | 12/20/2024   | 100-115-42101  | CONSULTING SERVICES GRANT WRITING DECEMBER 2024 | 4,000.00  |
| Vendor 2775 - TOWNSEND PUBLIC AFFAIRS, INC. Total:                         |                |              |                |                                                 | 4,000.00  |
| Vendor: TRA20 - TRANSUNION RISK AND ALTERNATIVE DATA SOLUTIONS, INC.       |                |              |                |                                                 |           |
| 263397-202411-1                                                            | 106329         | 12/20/2024   | 525-118-42510  | DATA RISK PD                                    | 90.80     |
| Vendor TRA20 - TRANSUNION RISK AND ALTERNATIVE DATA SOLUTIONS, INC. Total: |                |              |                |                                                 | 90.80     |
| Vendor: 1028 - TRI-CITY POWER, INC.                                        |                |              |                |                                                 |           |
| 3991                                                                       | 106330         | 12/20/2024   | 100-223-42107  | MAINTENANCE AGREEMENT                           | 1,650.00  |
| Vendor 1028 - TRI-CITY POWER, INC. Total:                                  |                |              |                |                                                 | 1,650.00  |
| Vendor: 2668 - UBEO BUSINESS SERVICES                                      |                |              |                |                                                 |           |
| 4728368                                                                    | 106331         | 12/20/2024   | 525-118-42107  | COPIERS CITYWIDE USAGE AND SUPPLIES             | 1,512.95  |
| Vendor 2668 - UBEO BUSINESS SERVICES Total:                                |                |              |                |                                                 | 1,512.95  |

## WARRANT LISTING

Payment Dates: 12/14/2024 - 1/17/2025

| Payable Number                                                | Payment Number | Payment Date | Account Number | Description (Payable)                           | Amount                           |
|---------------------------------------------------------------|----------------|--------------|----------------|-------------------------------------------------|----------------------------------|
| <b>Vendor: USP02 - UNITED STATES POSTAL SVC</b>               |                |              |                |                                                 |                                  |
| 643401449                                                     | 106332         | 12/20/2024   | 209-552-43809  | MAILING COST FOR JANUARY<br>2025 NEWSLETTER PSC | 250.98                           |
| <b>Vendor USP02 - UNITED STATES POSTAL SVC Total:</b>         |                |              |                |                                                 | <b>250.98</b>                    |
| <b>Vendor: UNI38 - UNIVAR USA INC</b>                         |                |              |                |                                                 |                                  |
| 52684013                                                      | 106470         | 01/17/2025   | 500-641-44303  | SOD HYPO WPCP                                   | 16,942.41                        |
| <b>Vendor UNI38 - UNIVAR USA INC Total:</b>                   |                |              |                |                                                 | <b>16,942.41</b>                 |
| <b>Vendor: UNI07 - UNIVERSAL BUILDING SVCS.</b>               |                |              |                |                                                 |                                  |
| 17229                                                         | 106333         | 12/20/2024   | 100-343-42108  | JANITORIAL SUPPLIES CY                          | 689.49                           |
| 17422                                                         | 106333         | 12/20/2024   | 100-343-44306  | JANITORIAL SUPPLIES CY                          | 229.85                           |
| 529882                                                        | 106344         | 12/27/2024   | 100-222-42108  | SHAMPOO CARPETS AT PD                           | 1,997.00                         |
| 531263                                                        | 106333         | 12/20/2024   | 100-343-42108  | JANITORIAL SERVICES                             | 1,354.00                         |
|                                                               |                |              |                |                                                 | NOVEMBER 2024 CH                 |
| 531264                                                        | 106333         | 12/20/2024   | 100-222-42108  | JANITORIAL SERVICES                             | 2,768.00                         |
|                                                               |                |              |                |                                                 | NOVEMBER 2024 PD SAFETY<br>BOLDG |
| 531265                                                        | 106333         | 12/20/2024   | 209-557-42108  | JANITORIAL SERVICES                             | 436.00                           |
|                                                               |                |              |                |                                                 | NOVEMBER 2024 SWIM<br>CENTER     |
| 532149                                                        | 106421         | 01/10/2025   | 500-641-42108  | JANITORIAL SERVICES DEC.<br>2024 WPCP           | 559.00                           |
| <b>Vendor UNI07 - UNIVERSAL BUILDING SVCS. Total:</b>         |                |              |                |                                                 | <b>8,033.34</b>                  |
| <b>Vendor: USB06 - US BANK</b>                                |                |              |                |                                                 |                                  |
| 543366363                                                     | 106334         | 12/20/2024   | 525-118-42107  | EQUIPMENT MAINTENANCE<br>COPIERS CITYWIDE       | 2,709.86                         |
| 545556896                                                     | 106422         | 01/10/2025   | 525-118-42107  | COPIER EQUIPMENT CITYWIDE                       | 2,709.86                         |
| DECEMBER 2024                                                 | 106423         | 01/10/2025   | 100-20018      | CITYWIDE CREDIT CARDS<br>DECEMBER 2024          | 31,083.06                        |
| <b>Vendor USB06 - US BANK Total:</b>                          |                |              |                |                                                 | <b>36,502.78</b>                 |
| <b>Vendor: 2064 - VELODYNE</b>                                |                |              |                |                                                 |                                  |
| 0000027732                                                    | 106424         | 01/10/2025   | 500-641-44306  | SUPPLIES FOR WPCP                               | 2,380.80                         |
| CM-0000928                                                    | 106424         | 01/10/2025   | 500-641-44306  | CREDIT FOR SERVICES NOT<br>PERFORMED WPCP       | -185.21                          |
| <b>Vendor 2064 - VELODYNE Total:</b>                          |                |              |                |                                                 | <b>2,195.59</b>                  |
| <b>Vendor: VER02 - VERIZON WIRELESS</b>                       |                |              |                |                                                 |                                  |
| 6101215006                                                    | 106425         | 01/10/2025   | 525-118-43101  | CITYWIDE CELL PHONES                            | 5,518.06                         |
| <b>Vendor VER02 - VERIZON WIRELESS Total:</b>                 |                |              |                |                                                 | <b>5,518.06</b>                  |
| <b>Vendor: 2828 - VESTIS</b>                                  |                |              |                |                                                 |                                  |
| 860105970-11302024                                            | 106335         | 12/20/2024   | 100-342-44410  | MONTHLY STATEMENT-<br>GENERAL MAINTENANCE       | 463.67                           |
| 860105970-11302024                                            | 106335         | 12/20/2024   | 100-343-44410  | MONTHLY STATEMENT-<br>GENERAL MAINTENANCE       | 2,360.48                         |
| 860105970-11302024                                            | 106335         | 12/20/2024   | 500-642-44410  | MONTHLY STATEMENT-<br>GENERAL MAINTENANCE       | 1,391.00                         |
| <b>Vendor 2828 - VESTIS Total:</b>                            |                |              |                |                                                 | <b>4,215.15</b>                  |
| <b>Vendor: VWR01 - VWR INTERNATIONAL, LLC.</b>                |                |              |                |                                                 |                                  |
| 8817321241                                                    | 106336         | 12/20/2024   | 500-641-42109  | INCUBATOR REFRIGERATED<br>BOD WPCP              | 9,742.09                         |
| <b>Vendor VWR01 - VWR INTERNATIONAL, LLC. Total:</b>          |                |              |                |                                                 | <b>9,742.09</b>                  |
| <b>Vendor: 2603 - WEST VALLEY CONSTRUCTION CO, INC.</b>       |                |              |                |                                                 |                                  |
| 194656                                                        | 106471         | 01/17/2025   | 500-642-47201  | SANITARY ENGINEERING<br>DESIGN SVCS             | 2,640.00                         |
| <b>Vendor 2603 - WEST VALLEY CONSTRUCTION CO, INC. Total:</b> |                |              |                |                                                 | <b>2,640.00</b>                  |
| <b>Vendor: 2697 - WEST YOST &amp; ASSOCIATES, INC.</b>        |                |              |                |                                                 |                                  |
| 2060814                                                       | 106337         | 12/20/2024   | 100-343-42101  | WATER REUSE OPPORTUNITIES<br>ASSESSMENT         | 971.50                           |
| 2060815                                                       | 106337         | 12/20/2024   | 106-344-42101  | STORM DRAIN MASTER PLAN<br>CONSULTING           | 8,336.11                         |
| 2061134                                                       | 106472         | 01/17/2025   | 100-343-42101  | WATER REUSE OPPORTUNITIES<br>ASSESSMENT         | 662.00                           |



## WARRANT LISTING

Payment Dates: 12/14/2024 - 1/17/2025

| Payable Number                                       | Payment Number | Payment Date | Account Number | Description (Payable)                   | Amount       |
|------------------------------------------------------|----------------|--------------|----------------|-----------------------------------------|--------------|
| 2061191                                              | 106426         | 01/10/2025   | 106-344-42101  | STORM DRAIN MASTER PLAN CONSULTING      | 4,883.42     |
| Vendor 2697 - WEST YOST & ASSOCIATES, INC. Total:    |                |              |                |                                         | 14,853.03    |
| Vendor: WESS4 - WESTERN SCIENTIFIC                   |                |              |                |                                         |              |
| 00043172                                             | 106338         | 12/20/2024   | 500-641-44305  | M11 VENT KIT REPAIRS WPCP               | 1,177.59     |
| Vendor WESS4 - WESTERN SCIENTIFIC Total:             |                |              |                |                                         | 1,177.59     |
| Vendor: 1520 - WEX BANK                              |                |              |                |                                         |              |
| 101450881                                            | 106339         | 12/20/2024   | 100-221-44301  | FUEL PD                                 | 77.52        |
| Vendor 1520 - WEX BANK Total:                        |                |              |                |                                         | 77.52        |
| Vendor: WIL26 - WILLDAN                              |                |              |                |                                         |              |
| 00629141                                             | 106340         | 12/20/2024   | 106-341-42101  | SPEED SURVEY STUDY                      | 500.00       |
| Vendor WIL26 - WILLDAN Total:                        |                |              |                |                                         | 500.00       |
| Vendor: 2459 - XYLEM WATER SOLUTIONS USA, INC.       |                |              |                |                                         |              |
| 3556D47819                                           | 106341         | 12/20/2024   | 500-641-44306  | RETAINING RING 9' HOLDER WPCP           | 1,240.40     |
| Vendor 2459 - XYLEM WATER SOLUTIONS USA, INC. Total: |                |              |                |                                         | 1,240.40     |
| Vendor: ZOL02 - ZOLL                                 |                |              |                |                                         |              |
| INV00189994                                          | 106342         | 12/20/2024   | 525-118-42106  | FIRE RMS ENTERPRISE MAINTENANCE         | 187.39       |
| Vendor ZOL02 - ZOLL Total:                           |                |              |                |                                         | 187.39       |
| Vendor: 2945 - ZSCHOOL, LLC.                         |                |              |                |                                         |              |
| INV-001080                                           | 106343         | 12/20/2024   | 100-221-42301  | CERTIFICATE PROGRAM FOR 22 PARTICIPANTS | 9,900.00     |
| Vendor 2945 - ZSCHOOL, LLC. Total:                   |                |              |                |                                         | 9,900.00     |
| Grand Total:                                         |                |              |                |                                         | 1,725,968.80 |

## Report Summary

## Fund Summary

| Fund                                          | Payment Amount      |
|-----------------------------------------------|---------------------|
| 100 - General Fund                            | 834,832.36          |
| 105 - Measure S -2006                         | 119,756.28          |
| 106 - MEASURE S-2014                          | 149,218.80          |
| 200 - Gas Tax Fund                            | 21,037.73           |
| 201 - Restricted Real Estate Maintenance Fund | 1,402.93            |
| 206 - Supplemental Law Enforcement Svc Fund   | 10.00               |
| 207 - NPDES Storm Water Fund                  | 13,674.34           |
| 209 - Recreation Fund                         | 126,037.92          |
| 212 - Building & Planning                     | 19,234.16           |
| 285 - Housing Land Held for Resale            | 157.61              |
| 310 - Lighting & Landscape Districts          | 839.68              |
| 325 - City Street Improvements                | 6,857.25            |
| 500 - Sewer Enterprise Fund                   | 361,952.50          |
| 505 - Cable Access TV                         | 580.58              |
| 525 - Information Systems                     | 68,816.66           |
| 998 - Payroll Clearing                        | <u>1,560.00</u>     |
| <b>Grand Total:</b>                           | <b>1,725,968.80</b> |

## Account Summary

| Account Number | Account Name                  | Payment Amount |
|----------------|-------------------------------|----------------|
| 100-000-31510  | Other Tax/Business Lice...    | 12.00          |
| 100-10601      | Gas Tanks/Corp Yard           | 10,103.42      |
| 100-110-41002  | Emp Benefits/Dental           | 338.60         |
| 100-110-41007  | Emp Benefits/Life-ADD         | 12.22          |
| 100-110-42101  | Prof Svcs/Professional Se..   | 1,697.25       |
| 100-110-42301  | Travel & Training/Conf-R...   | 140.00         |
| 100-110-42302  | Travel & Training/Milea...    | 566.00         |
| 100-110-42303  | Travel & Training/Meal A..    | 68.13          |
| 100-110-42514  | Admin Exp/Special Depa...     | 265.89         |
| 100-110-43103  | Utilities/Electricity & Po... | 119.78         |
| 100-111-41002  | Emp Benefits/Dental           | 364.69         |
| 100-111-41004  | Emp Benefits/PERS Retir...    | 1,595.52       |
| 100-111-41007  | Emp Benefits/Life-ADD         | 248.22         |
| 100-111-42201  | Office Expense                | 714.78         |
| 100-111-42301  | Travel & Training/Conf-R...   | 70.00          |
| 100-111-42514  | Admin Exp/Special Depa...     | 1,500.00       |
| 100-111-43103  | Utilities/Electricity & Po... | 157.61         |
| 100-112-41002  | Emp Benefits/Dental           | 383.55         |
| 100-112-41007  | Emp Benefits/Life-ADD         | 157.88         |
| 100-112-42101  | Prof Svcs/Professional Se..   | 1,012.50       |
| 100-112-42201  | Office Expense                | 373.81         |
| 100-112-42514  | Admin Exp/Special Depa...     | 524.77         |
| 100-112-43103  | Utilities/Electricity & Po... | 173.37         |
| 100-113-41002  | Emp Benefits/Dental           | 108.99         |
| 100-113-41007  | Emp Benefits/Life-ADD         | 1.10           |
| 100-113-42514  | Admin Exp/Special Depa...     | 43.30          |
| 100-115-41002  | Emp Benefits/Dental           | 364.69         |
| 100-115-41007  | Emp Benefits/Life-ADD         | 250.14         |
| 100-115-42101  | Prof Svcs/Professional Se..   | 5,820.70       |
| 100-115-43103  | Utilities/Electricity & Po... | 431.84         |
| 100-116-41002  | Emp Benefits/Dental           | 306.58         |
| 100-116-41007  | Emp Benefits/Life-ADD         | 147.10         |
| 100-116-42101  | Prof Svcs/Professional Se..   | 24,731.25      |
| 100-116-42102  | Prof Svcs/Attorney Servi...   | 6,122.50       |
| 100-116-42110  | Prof Svcs/Fingerprinting      | 35.00          |
| 100-116-43103  | Utilities/Electricity & Po... | 126.09         |
| 100-117-41004  | Emp Benefits/PERS Retir...    | 307,188.66     |

## Account Summary

| Account Number | Account Name                  | Payment Amount |
|----------------|-------------------------------|----------------|
| 100-117-43103  | Utilities/Electricity & Po... | 1,402.71       |
| 100-20011      | Accounts Payable/Miscel...    | 76,542.49      |
| 100-20018      | Accounts Payable/CalCa...     | 31,083.06      |
| 100-221-41002  | Emp Benefits/Dental           | 1,993.65       |
| 100-221-41007  | Emp Benefits/Life-ADD         | 994.12         |
| 100-221-41008  | Emp Benefits/Long Term...     | 1,162.80       |
| 100-221-42101  | Prof Svcs/Professional Se..   | 200.00         |
| 100-221-42107  | Prof Svcs/Equipment Ma...     | 3,855.81       |
| 100-221-42301  | Travel & Training/Conf-R...   | 11,225.00      |
| 100-221-42303  | Travel & Training/M meal A... | 365.65         |
| 100-221-42401  | Dues & Pub/Membershi...       | 303.93         |
| 100-221-42514  | Admin Exp/Special Depa...     | 4,911.24       |
| 100-221-44301  | Other Materials Supp/F...     | 178.07         |
| 100-221-44306  | Other Materials Supp/M...     | 76.80          |
| 100-221-44410  | Safety Clothing               | 260.89         |
| 100-222-41002  | Emp Benefits/Dental           | 485.31         |
| 100-222-41007  | Emp Benefits/Life-ADD         | 324.98         |
| 100-222-42101  | Prof Svcs/Professional Se..   | 3,358.20       |
| 100-222-42108  | Prof Svcs/Building-Struc...   | 12,228.86      |
| 100-222-42201  | Office Expense                | 1,834.53       |
| 100-222-42514  | Admin Exp/Special Depa...     | 648.22         |
| 100-222-43103  | Utilities/Electricity & Po... | 8,404.28       |
| 100-222-43105  | Utilities/Cable               | 248.44         |
| 100-222-47105  | FF&E/Equipment (not-c...      | 262.07         |
| 100-223-41002  | Emp Benefits/Dental           | 1,086.84       |
| 100-223-41007  | Emp Benefits/Life-ADD         | 339.78         |
| 100-223-41008  | Emp Benefits/Long Term...     | 654.50         |
| 100-223-42101  | Prof Svcs/Professional Se..   | 211.50         |
| 100-223-42106  | Prof Svcs/Software Main...    | 1,840.64       |
| 100-223-42107  | Prof Svcs/Equipment Ma...     | 1,650.00       |
| 100-223-43103  | Utilities/Electricity & Po... | 1,680.85       |
| 100-231-41004  | Emp Benefits/PERS Retir...    | 299.33         |
| 100-231-42101  | Prof Svcs/Professional Se..   | 231,797.19     |
| 100-231-42108  | Prof Svcs/Building-Struc...   | 5,927.27       |
| 100-231-43102  | Utilities/Water               | 1,346.16       |
| 100-231-43103  | Utilities/Electricity & Po... | 8,262.25       |
| 100-231-44306  | Other Materials Supp/M...     | 360.71         |
| 100-231-46124  | IS Charges                    | 2,361.00       |
| 100-341-41002  | Emp Benefits/Dental           | 466.45         |
| 100-341-41007  | Emp Benefits/Life-ADD         | 374.92         |
| 100-341-42101  | Prof Svcs/Professional Se..   | 1,942.50       |
| 100-341-42201  | Office Expense                | 136.89         |
| 100-342-41007  | Emp Benefits/Life-ADD         | 86.38          |
| 100-342-42514  | Admin Exp/Special Depa...     | 2,111.97       |
| 100-342-44410  | Safety Clothing               | 709.80         |
| 100-343-41002  | Emp Benefits/Dental           | 870.39         |
| 100-343-41007  | Emp Benefits/Life-ADD         | 464.63         |
| 100-343-41012  | Emp Benefits/Unemplo...       | 3,842.09       |
| 100-343-42101  | Prof Svcs/Professional Se..   | 1,633.50       |
| 100-343-42107  | Prof Svcs/Equipment Ma...     | 325.47         |
| 100-343-42108  | Prof Svcs/Building-Struc...   | 9,096.84       |
| 100-343-43103  | Utilities/Electricity & Po... | 3,378.46       |
| 100-343-44306  | Other Materials Supp/M...     | 1,825.77       |
| 100-343-44410  | Safety Clothing               | 2,616.39       |
| 100-343-47105  | FF&E/Equipment (not-c...      | 764.44         |
| 100-345-42108  | Prof Svcs/Building-Struc...   | 8,521.19       |
| 100-345-42511  | Admin Exp/Equipment R...      | 3,658.50       |
| 100-345-43102  | Utilities/Water               | 430.78         |

## Account Summary

| Account Number | Account Name                  | Payment Amount |
|----------------|-------------------------------|----------------|
| 100-345-43103  | Utilities/Electricity & Po... | 847.50         |
| 100-345-44306  | Other Materials Supp/M...     | 3,774.32       |
| 100-465-41002  | Emp Benefits/Dental           | 280.49         |
| 100-465-41007  | Emp Benefits/Life-ADD         | 80.86          |
| 100-551-42511  | Admin Exp/Equipment R...      | 144.77         |
| 105-221-41002  | Emp Benefits/Dental           | 383.55         |
| 105-221-41007  | Emp Benefits/Life-ADD         | 81.26          |
| 105-221-41008  | Emp Benefits/Long Term...     | 122.40         |
| 105-231-42101  | Prof Svcs/Professional Se..   | 119,169.07     |
| 106-115-42101  | Prof Svcs/Professional Se..   | 300.00         |
| 106-222-41002  | Emp Benefits/Dental           | 127.85         |
| 106-222-41007  | Emp Benefits/Life-ADD         | 45.84          |
| 106-231-42101  | Prof Svcs/Professional Se...  | 110,670.07     |
| 106-341-42101  | Prof Svcs/Professional Se..   | 500.00         |
| 106-342-47204  | Improvements/Sidewalks        | 19,795.51      |
| 106-344-42101  | Prof Svcs/Professional Se..   | 13,219.53      |
| 106-344-47206  | Improvements/Storm Dr...      | 4,560.00       |
| 200-342-42108  | Prof Svcs/Building-Struc...   | 420.42         |
| 200-342-43103  | Utilities/Electricity & Po... | 20,617.31      |
| 201-343-42108  | Prof Svcs/Building-Struc...   | 687.22         |
| 201-343-42513  | Admin Exp/Rent                | 200.00         |
| 201-343-43103  | Utilities/Electricity & Po... | 515.71         |
| 206-227-47101  | FF&E/Equipment                | 10.00          |
| 207-344-42101  | Prof Svcs/Professional Se..   | 8,348.06       |
| 207-344-42102  | Prof Svcs/Attorney Servi...   | 369.00         |
| 207-344-42511  | Admin Exp/Equipment R...      | 1,501.29       |
| 207-344-42514  | Admin Exp/Special Depa...     | 3,455.99       |
| 209-551-41002  | Emp Benefits/Dental           | 301.49         |
| 209-551-41007  | Emp Benefits/Life-ADD         | 178.28         |
| 209-551-42515  | Admin Exp/Special Events      | 1,946.09       |
| 209-551-47203  | Improvements/Parks            | 103,750.00     |
| 209-552-41002  | Emp Benefits/Dental           | 130.80         |
| 209-552-41007  | Emp Benefits/Life-ADD         | 91.76          |
| 209-552-42108  | Prof Svcs/Building-Struc...   | 414.54         |
| 209-552-43103  | Utilities/Electricity & Po... | 5,939.27       |
| 209-552-43802  | Program Cost/Class Fees       | 900.00         |
| 209-552-43804  | Program Cost/Food Prog...     | 1,928.76       |
| 209-552-43809  | Program Cost/Newsletter       | 250.98         |
| 209-553-41007  | Emp Benefits/Life-ADD         | 55.58          |
| 209-553-42108  | Prof Svcs/Building-Struc...   | 265.79         |
| 209-553-42201  | Office Expense                | 79.66          |
| 209-553-42514  | Admin Exp/Special Depa...     | 653.79         |
| 209-553-43102  | Utilities/Water               | 21.08          |
| 209-553-43103  | Utilities/Electricity & Po... | 281.97         |
| 209-554-41002  | Emp Benefits/Dental           | 115.07         |
| 209-554-41007  | Emp Benefits/Life-ADD         | 70.32          |
| 209-554-42108  | Prof Svcs/Building-Struc...   | 4,460.02       |
| 209-554-43103  | Utilities/Electricity & Po... | 40.33          |
| 209-557-42101  | Prof Svcs/Professional Se..   | 2,223.00       |
| 209-557-42108  | Prof Svcs/Building-Struc...   | 701.79         |
| 209-557-43102  | Utilities/Water               | 681.62         |
| 209-558-42108  | Prof Svcs/Building-Struc...   | 555.93         |
| 212-461-41002  | Emp Benefits/Dental           | 255.70         |
| 212-461-41007  | Emp Benefits/Life-ADD         | 140.20         |
| 212-461-42101  | Prof Svcs/Professional Se..   | 13,868.75      |
| 212-461-42302  | Travel & Training/Milea...    | 531.45         |
| 212-461-42514  | Admin Exp/Special Depa...     | 2,613.35       |
| 212-461-43103  | Utilities/Electricity & Po... | 189.13         |

## Account Summary

| Account Number | Account Name                  | Payment Amount      |
|----------------|-------------------------------|---------------------|
| 212-462-34215  | Fees/Inspection Fee           | 438.00              |
| 212-462-41002  | Emp Benefits/Dental           | 415.57              |
| 212-462-41007  | Emp Benefits/Life-ADD         | 306.04              |
| 212-462-43103  | Utilities/Electricity & Po... | 475.97              |
| 285-464-43103  | Utilities/Electricity & Po... | 157.61              |
| 310-347-42108  | Prof Svcs/Building-Struc...   | 77.82               |
| 310-347-43103  | Utilities/Electricity & Po... | 280.00              |
| 310-348-42108  | Prof Svcs/Building-Struc...   | 81.86               |
| 310-348-43103  | Utilities/Electricity & Po... | 400.00              |
| 325-342-47205  | Improvements/Streets          | 6,857.25            |
| 500-641-41002  | Emp Benefits/Dental           | 1,023.03            |
| 500-641-41007  | Emp Benefits/Life-ADD         | 951.62              |
| 500-641-42107  | Prof Svcs/Equipment Ma...     | 13,691.27           |
| 500-641-42108  | Prof Svcs/Building-Struc...   | 559.00              |
| 500-641-42109  | Prof Svcs/Compliance In...    | 9,742.09            |
| 500-641-42201  | Office Expense                | 158.37              |
| 500-641-43103  | Utilities/Electricity & Po... | 85,575.74           |
| 500-641-44302  | Other Materials Supp/SI...    | 12,879.43           |
| 500-641-44303  | Other Materials Supp/C...     | 47,009.86           |
| 500-641-44304  | Other Materials Supp/Pe...    | 29,687.00           |
| 500-641-44305  | Other Materials Supp/La...    | 10,463.38           |
| 500-641-44306  | Other Materials Supp/M...     | 6,812.24            |
| 500-642-41002  | Emp Benefits/Dental           | 280.49              |
| 500-642-41007  | Emp Benefits/Life-ADD         | 165.58              |
| 500-642-42101  | Prof Svcs/Professional Se..   | 41,775.81           |
| 500-642-42106  | Prof Svcs/Software Main...    | 2,500.00            |
| 500-642-42107  | Prof Svcs/Equipment Ma...     | 182.50              |
| 500-642-43102  | Utilities/Water               | 618.88              |
| 500-642-43103  | Utilities/Electricity & Po... | 696.27              |
| 500-642-44304  | Other Materials Supp/Pe...    | 3,945.00            |
| 500-642-44306  | Other Materials Supp/M...     | 146.41              |
| 500-642-44410  | Safety Clothing               | 1,391.00            |
| 500-642-47105  | FF&E/Equipment (not-c...      | 434.78              |
| 500-642-47201  | Improvements/Building         | 91,262.75           |
| 505-119-41002  | Emp Benefits/Dental           | 255.70              |
| 505-119-41007  | Emp Benefits/Life-ADD         | 178.69              |
| 505-119-42201  | Office Expense                | 85.69               |
| 505-119-43103  | Utilities/Electricity & Po... | 60.50               |
| 525-118-42101  | Prof Svcs/Professional Se..   | 31,480.75           |
| 525-118-42105  | Prof Svcs/Network Main...     | 2,256.00            |
| 525-118-42106  | Prof Svcs/Software Main...    | 187.39              |
| 525-118-42107  | Prof Svcs/Equipment Ma...     | 6,932.67            |
| 525-118-42203  | Office Exp/Shipping & M...    | 2,024.75            |
| 525-118-42510  | Admin Exp/Software Pur...     | 3,899.01            |
| 525-118-43101  | Utilities/Telephone           | 10,064.18           |
| 525-118-43105  | Utilities/Cable               | 202.25              |
| 525-118-43106  | Utilities/Internet            | 1,066.59            |
| 525-118-47106  | FF&E/Computer Equipm...       | 10,703.07           |
| 998-20105      | Sal & Ben Payable/Denta...    | 404.40              |
| 998-20107      | Sal & Ben Payable/Life In...  | 288.60              |
| 998-20118      | Sal & Ben Payable / LTD ...   | 867.00              |
| Grand Total:   |                               | <u>1,725,968.80</u> |

## Project Account Summary

| Project Account Key | Payment Amount |
|---------------------|----------------|
| **None**            | 1,611,674.08   |
| 10022142301ET2301   | 9,900.00       |
| 10022142514GR2302   | 81.22          |

Project Account Summary

| Project Account Key | Payment Amount      |
|---------------------|---------------------|
| 10034342101IN2103   | 1,633.50            |
| 10634447206SW2401   | 4,560.00            |
| 32534247205RO1710   | 6,857.25            |
| 50064247201SS2201   | 5,287.75            |
| 50064247201SS2401   | 85,975.00           |
| Grand Total:        | <u>1,725,968.80</u> |

Approved By:  \_\_\_\_\_  
Date: 1/16/2025



## CITY COUNCIL REPORT

9.C.

**DATE:** JANUARY 21, 2025  
**TO:** MAYOR AND COUNCIL MEMBERS  
**FROM:** LILLY WHALEN, COMMUNITY DEVELOPMENT DIRECTOR  
**SUBJECT:** UPDATE ON CITY OF PINOLE'S TIMELY COMPLIANCE WITH ASSEMBLY BILL 1332 (AB 1332) – PREAPPROVAL PROGRAM FOR ACCESSORY DWELLING UNIT (ADU) PLANS

### **RECOMMENDATION**

No action required; Staff recommends the Council receive and file this report

### **BACKGROUND**

Assembly Bill 1332 (AB 1332) requires by January 1, 2025 local governments establish a process for preapproving Accessory Dwelling Unit (ADU) plans. This legislation aims to streamline the ADU permitting process, reduce development barriers, and increase housing opportunities across California. Under AB 1332, individuals can submit ADU plans for preapproval, which, once approved, are made available to the public for use in developing compliant ADUs.

Preapproved plans help homeowners save time and money by providing ready-to-use designs that meet both state and local standards, thereby promoting efficient housing development.

### **REVIEW AND ANALYSIS**

#### *State Requirements*

Under AB 1332, local governments must:

1. Develop a Submission Process: Allow individuals to submit ADU plans for preapproval.
2. Review submitted ADU plans for Compliance: Ensure submitted plans align with the current California Building Code and local zoning ordinances.
3. Make Plans Publicly Accessible: Publish approved plans on the city's website, including a contact point for users to acquire or adapt the plans.

#### *Pinole's Timely Compliance*

As of December 2024 the City of Pinole has implemented the Preapproved ADU Plans Program to comply with AB 1332. This program is designed to streamline ADU development while ensuring adherence to state and local requirements.

Key elements of the program, [as detailed on the City's website](#) include:



- **Submission Process:**
  - Individuals, including architects, designers, and professionals, can submit detached ADU plans for preapproval.
  - Plan sets must include floor plans, elevations, roof plans, electrical plans, and structural details, all compiled into a single PDF.
  - Plans must comply with the current California Building Code and City of Pinole ADU Development Standards.
  
- **Review and Approval:**
  - The City reviews submissions for compliance with state and local requirements within 60 days.
  - Feedback is provided for revisions as needed until plans meet all standards.
  
- **Public Access:**
  - Approved plans are listed on the City's website with watermarked renderings and designer contact information.
  - Homeowners can select preapproved plans to fast-track their ADU projects, saving time and reducing costs.
  
- **Supporting Homeowners:**
  - The program eliminates one of the first major hurdles in ADU development: creating compliant plan sets.
  - By providing preapproved designs, the City encourages accessible, affordable housing development.

## **FISCAL IMPACT**

The fiscal impact of this program is limited to staff time required to develop, implement, and promote it. Assembly Bill 1332 (AB 1332) does not provide State reimbursement for compliance; instead, local agencies are expected to manage program costs within existing budgets. To offset these costs, the bill authorizes local agencies to charge applicants fees equivalent to those for standard ADU permitting processes. The City of Pinole will establish a fee structure designed to recover the costs associated with staff time for processing preapproved ADU plan applications under this program.

## **ATTACHMENTS**

None



## CITY COUNCIL REPORT

9.D.

**DATE:** JANUARY 21, 2025  
**TO:** MAYOR AND COUNCIL MEMBERS  
**FROM:** LILLY WHALEN, COMMUNITY DEVELOPMENT DIRECTOR  
KAPIL AMIN, SUSTAINABILITY PROJECT MANAGER  
**SUBJECT:** ADOPT A RESOLUTION ACCEPTING \$7,500 FROM MARIN CLEAN  
ENERGY (MCE) FOR IMPLEMENTATION OF A COMMUNITY  
PARTNERSHIP PROGRAM

### **RECOMMENDATION**

Staff recommends that the City Council adopt the attached resolution (**Attachment A**) that accepts \$7,500 from Marin Clean Energy (MCE) for the implementation of a Community Partnership Program (**Attachment B**- proposal, **Attachment C**-work plan)

### **BACKGROUND**

In August 2024, Pinole adopted its inaugural Climate Action and Adaptation Plan (CAAP) to achieve carbon neutrality by 2045. Currently, 46% of Pinole's greenhouse gas emissions come from fossil fuel use in buildings, and 49% come from transportation. The CAAP includes key measures to reduce these emissions:

- Electrify existing residential buildings to cut natural gas use by 26% by 2030 and phase out entirely by 2045.
- Require 100% electrification of new buildings starting in 2024.
- Increase zero-emission vehicle (ZEV) adoption to 33% by 2030 and 100% by 2045.
- Expand local renewable energy generation and storage.
- Develop a green workforce program to create high-quality jobs in climate-related industries.

On September 30, 2024, MCE issued a request for proposals for its Community Partnership Programs to support outreach on environmental and cost-saving initiatives. Recognizing alignment between Pinole's CAAP and MCE's goals, the City applied and was awarded \$7,500 in October 2024 to support community engagement efforts.

### **REVIEW AND ANALYSIS**

The MCE Community Partnership Program workplan summary as shown in Table 1 will mutually benefit both CAAP and MCE goals. A significant portion of the award will be utilized to develop a one-stop energy-efficiency express permitting system integrated with MCE programs to accelerate and incentivize participation. The workplan will commence in February with a completion goal of one year, however, MCE is flexible.

**Table 1: MCE Community Partnership Program workplan summary**

| <b>Pinole CAAP measure/action</b>                                                                       | <b>MCE program spotlight</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Outreach strategy</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|---------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sustain and support the Pinole Energy Enhancement Program                                               | <ul style="list-style-type: none"> <li>• Receive free home energy assessment and upgrades</li> <li>• Receive rebates for common area in-unit energy and water-savings upgrades</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <ul style="list-style-type: none"> <li>• Contact multifamily property owners to take advantage of the Pinole Energy Enhancement Rebate program which is tied to MCE program rebates</li> <li>• One-stop energy-efficiency express permitting development</li> <li>• Integration with relevant CAAP efforts</li> </ul>                                                                                                                                                                   |
| Electrify existing residential buildings to reduce natural gas consumption 26% by 2030 and 100% by 2045 | <ul style="list-style-type: none"> <li>• Get cash for heat pump water heater upgrades</li> <li>• Free energy assessment for your small business</li> <li>• Save with bill discounts and payment assistance</li> <li>• Take advantage of free coaching to reduce operational costs</li> <li>• Work with an energy coach for free to lower energy costs</li> <li>• Receive rebates for common area in-unit energy and water-savings upgrades</li> <li>• Jumpstart your career with paid on-the-job training</li> <li>• Make impactful energy upgrades for your small and medium-sized business</li> <li>• Earn money by reducing or shifting</li> </ul> | <ul style="list-style-type: none"> <li>• One-stop energy-efficiency express permitting development</li> <li>• Program flyers at City Hall's Building counter for contractors</li> <li>• Train permitting staff with MCE programs for developer, contractors and residents</li> <li>• Work with Chamber of Commerce to connect with small businesses</li> <li>• Increase compliance of reach code with education on rebates</li> <li>• Integration with relevant CAAP efforts</li> </ul> |

| energy use                                                                              |                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Electrify 100% of new construction in the City in 2024                                  | <ul style="list-style-type: none"> <li>• Save more with MCE's Bill Credit</li> <li>• Work with an energy coach for free to lower energy costs</li> <li>• Receive rebates for common area in-unit energy and water-savings upgrades</li> <li>• Jumpstart your career with paid on-the-job training</li> </ul> | <ul style="list-style-type: none"> <li>• Enlist support of CAAP partners such as Contra Costa College to promote green workforce development</li> <li>• One-stop energy-efficiency express permitting development</li> <li>• Integration with relevant efforts</li> </ul>                                         |
| Increase passenger ZEV use and adoption to 33% by 2030 and 100% by 2045                 | <ul style="list-style-type: none"> <li>• Get EV charging rebates and project support</li> <li>• Explore EV rates</li> <li>• Save on an EV at participating dealerships</li> <li>• Manage home EV charging from your smartphone</li> </ul>                                                                    | <ul style="list-style-type: none"> <li>• Educate multifamily property owners of Calgreen requirements</li> <li>• Educate permitting staff of available rebates to developers, contractors, and residents</li> </ul>                                                                                               |
| Increase generation and storage of local community-scale renewable energy               | <ul style="list-style-type: none"> <li>• Use your property for a small-scale renewable energy project</li> <li>• Get credit for excess solar energy</li> <li>• Get credit for solar storage</li> </ul>                                                                                                       | <ul style="list-style-type: none"> <li>• Contact multifamily property owners, local contractors, developers</li> <li>• Integration with any existing CAAP efforts</li> </ul>                                                                                                                                      |
| Create a green workforce development program for climate industries with high-road jobs | <ul style="list-style-type: none"> <li>• Get cash and support to grow your business</li> <li>• Jumpstart your career with paid on-the-job training</li> </ul>                                                                                                                                                | <ul style="list-style-type: none"> <li>• Community event at Contra Costa College</li> <li>• Integration with relevant CAAP efforts</li> <li>• Flyers at Building counter at City Hall for contractors, developers</li> <li>• Educate permitting staff on sharing programs with contractors, developers</li> </ul> |

## **FISCAL IMPACT**

Acceptance of this grant will have a positive fiscal impact by providing \$7,500 in funding to support progress toward the City's building energy and transportation goals outlined in the CAAP.

## **ATTACHMENTS**

- A. Resolution
- B. Pinole Proposal
- C. Final Workplan

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINOLE,  
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA,  
AUTHORIZING RECEIPT OF \$7,500 FROM MARIN CLEAN ENERGY FOR THE MCE  
COMMUNITY PARTNERSHIP PROGRAM AND DIRECTING THE CITY MANAGER  
TO ENTER INTO, EXECUTE AND DELIVER A STANDARD AGREEMENT FOR  
RECEIPT OF MCE FUNDS**

**WHEREAS**, in August 2024 the City of Pinole adopted its inaugural Climate Action and Adaptation Plan (CAAP) to achieve carbon neutrality by 2045 in alignment with AB 1279; and

**WHEREAS**, 46% and 49% of Pinole's community greenhouse gas emissions (GHG) are from building energy and transportation, respectively; and

**WHEREAS**, on September 30, 2024, Marin Clean Energy released a request for proposals for the MCE Community Partnership Program which aligned with Pinole's CAAP projects; and

**WHEREAS**, on November 27, 2024, MCE announced Pinole as one of the selected bids; and

**WHEREAS**, the City's adopted Grants Management Policy and Procedures requires the City Council to authorize the acceptance of all grants.

**NOW THEREFORE BE IT RESOLVED** that the City Council of the City of Pinole resolves as follows:

**SECTION 1:** The City of Pinole does hereby accept the MCE Community Partnership Program funds in the amount of \$7,500 for the City's Proposal (Exhibit A, as incorporated herein) and Workplan (Exhibit B, as incorporated herein); and

**SECTION 2:** The City Manager is authorized and directed to enter into, execute, and deliver a standard agreement for receipt of funding in the amount of \$7,500 and any and all other documents required or deemed necessary or appropriate to evidence and secure the MCE funds, the City's obligations related thereto, and all amendments thereto.

**PASSED AND ADOPTED** at a regular meeting of the City Council of the City of Pinole held on the 21<sup>st</sup> day of January, 2025, 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 21<sup>st</sup> day of January, 2025.

---

Heather Bell, CMC  
City Clerk

October 21, 2024  
Marin Clean Energy  
1125 Tamalpais Avenue, San Rafael, CA 94901  
2300 Clayton Road, Suite 1150, Concord CA  
Dear Marin Clean Energy,



The City of Pinole is enthused to submit a proposal for the MCE Community Partnership Program. Pinole is proud to be powered by MCE's community choice energy since April 2018. The City would be ecstatic to fortify this partnership in order to advance our respective goals and achieve our ultimate, shared goal of sustainable and resilient communities. Pinole is the perfect partner to carry out the RFP's scope of work due to our aligning visions, trailblazing drive, and honed expertise. MCE and Pinole understand the urgency of proactive response to the detrimental and grave impacts of climate change. Pinole is the first jurisdiction in Contra Costa County to adopt an urgency ordinance to ban expansion of new construction of gas stations with plans to adopt a permanent ban. Pinole understands the dire need to shift the direction towards clean energy and stymie fossil fuel energy which plagues the environment and health of current and future generations. Pinole launched the Pinole Energy Enhancement Rebate (PEER) pilot program which layers on MCE multifamily program in January 2024 to encourage and incentivize increased energy-efficiency and gas-free appliances.

On October 19<sup>th</sup> 2021, City Council adopted a resolution that declared a Climate Emergency. This spurred the development of the City's inaugural Climate Action and Adaptation Plan, adopted August 2024. Pinole conducted extensive outreach and engagement, an almost two-year process, with the community, public agencies, community partners, and various other stakeholders to ensure the CAAP is actionable and implementable. Outreach took shape in surveys, workshops, stakeholder meetings, campaign and media development, pop-ups, community events and more. Like MCE, Pinole strongly upholds equity which is why it is listed as a climate policy pillar in our CAAP. The City is grateful for MCE being integral in the CAAP's development as well as their presence at our very first CAAP workshop. Additionally, Pinole was pleased to secure MCE as a CAAP partner to help carry out actions in the CAAP. A key piece of the CAAP is climate adaptation and so the City was happy to provide MCE with a MOU to expand MCE's virtual power plant pilot and is excited to partner on this vital movement. With 46% of Pinole's greenhouse gas emissions attributed to natural gas in buildings and 49% due to gas-powered vehicles, MCE is a vital partner to bring Pinole to carbon neutrality. This opportunity to strengthen our collaboration will have an everlasting impact and materialize the change we envision in our communities.

Pinole's versatile dissemination channels and communications strategies will ensure the goal of this RFP is executed impeccably. The City launched a Plastic Wise Pinole campaign to conduct remarkable community engagement and outreach, meeting one on one with all food businesses. Surveys were offered in Spanish, traditional Chinese, and Tagalog. The campaign led to successfully passing an equitable ordinance. For Pinole's developing Active Transportation Plan, the City was able to harness its new engagement tool, PublicInput, which streamlines and simplifies outreach to the community and feedback solicitation and integration. Additionally, Pinole recently underwent a significant branding revamp and has launched a new website equipped with functions to easily engage and communicate information. With expert staff and seasoned experience in communicating, educating, developing engaging workshops, planning community events and more, the City of Pinole possesses the passion, values, knowledge and skills to exceed the expectations of the MCE Community Partnership Program.

Sincerely,  
City of Pinole Team



## Scope of Work

The City's strategy to support MCE's mission will be tied to our Climate Action and Adaptation Plan, which greatly relies on highlighting MCE's programs as vehicles to these goals.

| Pinole CAAP measure/action                                                                                     | MCE program highlight                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Strategy/Tactic                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Sustain and support the Pinole Energy Enhancement Program</b>                                               | <ul style="list-style-type: none"> <li>• Receive free home energy assessment and upgrades</li> <li>• Receive rebates for common area in-unit energy and water-savings upgrades</li> </ul>                                                                                                                                                                                                                                                                                                                            | <ul style="list-style-type: none"> <li>• Leverage and advocating existing rebate programs via community outreach events and directly contacting MF property owners will increase the Pinole community to take advantage of the Pinole Energy Enhancement Rebate program</li> <li>• The PEER program is tied with MCE MF rebates and will help sustain both programs</li> <li>• Integration with relevant CAAP efforts</li> </ul> |
| <b>Electrify existing residential buildings to reduce natural gas consumption 26% by 2030 and 100% by 2045</b> | <ul style="list-style-type: none"> <li>• Get cash for heat pump water heater upgrades</li> <li>• Free energy assessment for your small business</li> <li>• Save with bill discounts and payment assistance</li> <li>• Take advantage of free coaching to reduce operational costs</li> <li>• Work with an energy coach for free to lower energy costs</li> <li>• Receive rebates for common area in-unit energy and water-savings upgrades</li> <li>• Jumpstart your career with paid on-the-job training</li> </ul> | <ul style="list-style-type: none"> <li>• Program flyers at City Hall's Building counter for contractors</li> <li>• Train permitting staff with MCE programs for developer, contractors and residents</li> <li>• Work with Chamber of Commerce to connect with small businesses</li> <li>• Increase compliance of reach code with education on rebates</li> <li>• Integration with relevant CAAP efforts</li> </ul>               |

|                                                                                                |                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                      |
|------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                | <ul style="list-style-type: none"> <li>• Make impactful energy upgrades for your small and medium-sized business</li> <li>• Earn money by reducing or shifting energy use</li> </ul>                                                                                                                         |                                                                                                                                                                                                                                                                                      |
| <b>Electrify 100% of new construction in the City in 2024</b>                                  | <ul style="list-style-type: none"> <li>• Save more with MCE's Bill Credit</li> <li>• Work with an energy coach for free to lower energy costs</li> <li>• Receive rebates for common area in-unit energy and water-savings upgrades</li> <li>• Jumpstart your career with paid on-the-job training</li> </ul> | <ul style="list-style-type: none"> <li>• Enlist support of CAAP partners such as Contra Costa College to promote green workforce development</li> <li>• Integration with relevant efforts</li> </ul>                                                                                 |
| <b>Increase passenger ZEV use and adoption to 33% by 2030 and 100% by 2045</b>                 | <ul style="list-style-type: none"> <li>• Get EV charging rebates and project support</li> <li>• Explore EV rates</li> <li>• Save on an EV at participating dealerships</li> <li>• Manage home EV charging from your smartphone</li> </ul>                                                                    | <ul style="list-style-type: none"> <li>• Educate multifamily property owners of Calgreen requirements</li> <li>• Educate permitting staff of available rebates to developers, contractors, and residents</li> </ul>                                                                  |
| <b>Increase generation and storage of local community-scale renewable energy</b>               | <ul style="list-style-type: none"> <li>• Use your property for a small-scale renewable energy project</li> <li>• Get credit for excess solar energy</li> <li>• Get credit for solar storage</li> </ul>                                                                                                       | <ul style="list-style-type: none"> <li>• Integration with any existing CAAP efforts</li> </ul>                                                                                                                                                                                       |
| <b>Create a green workforce development program for climate industries with high-road jobs</b> | <ul style="list-style-type: none"> <li>• Get cash and support to grow your business</li> <li>• Jumpstart your career with paid on-the-job training</li> </ul>                                                                                                                                                | <ul style="list-style-type: none"> <li>• Community event at Contra Costa College</li> <li>• Integration with relevant CAAP efforts</li> <li>• Flyers at Building counter at City Hall for contractors, developers</li> <li>• Educate permitting staff on sharing programs</li> </ul> |

For businesses MCE programs, The City will works with the Chamber of Commerce which can help with outreach and engagement.

For multifamily MCE programs, the City will directly connect with multifamily property owners and managers. This can take form in in-person meetings, letters, emails, phone calls etc. This form of outreach to multifamily property owners and managers has already began through the Pinole Energy Enhancement Rebate Program and CAAP development. Pinole has been awarded ProHousing designation and currently has 2 multifamily buildings near completion.

For local contractor/developer MCE programs, flyers will be placed at the Building permit counter and permitting staff will be educated on relevant MCE programs. A community event will also be held at Contra Costa College, who is a CAAP partner for green workforce development.

Before every event/educational communication, Pinole will work closely with MCE's internal outreach team to ensure all information is accurate and up to date as well as seek approval of event agenda and plan. The City's new website features can house interest forms by program, if needed. If MCE flyers will not be provided for the event, materials will be sent to MCE team for approval. All materials will follow the City's procurement policy which requires union printing, eco-friendly materials ( paper, inks, swag, banners). Language translated materials will also be provided at outreach events. An outreach report will be provided to document data on community reached, interest list with contact information, type of event hosted, success and lessons learned, etc. If surveys are fitting during outreach, survey development, outreach and results will be provided in close coordination with MCE internal outreach team.

Equity will be a major focus of this outreach campaign. The City has worked with Cool the Earth, a CAAP partner, and has discussed community dinners in disadvantaged communities to educate on clean transportation. The City's collaboration with Kitchen@812, a food business incubator, fosters small food businesses. Pinole's single-use plastics ordinance keeps equity for small businesses at its forefront. Equity is a climate policy pillar of our CAAP as climate change disproportionately impacts disadvantaged communities, so it is vital to level this imbalance.

**Budget (included as separate attachment)**  
**City of Pinole will cover any cost over \$7,500**

## **Timeline**

**Educate permitting staff:** 03/2025-05/2025

**Tabling at Contra Costa College:** 06/2025

**Contact real estate agencies, multifamily owners/managers, contractors, etc.:** 04/2025-07/2025

## **Statement of Qualifications**



**Kapil Amin M.L.A.**, Sustainability Project Manager, received his Master's in Sustainability from Harvard Extension. Kapil was the project lead for the City's Climate Action and Adaptation Plan. For the CAAP he was the primary organizer and developer of workshops, pop-ups, social media content, subscribers' lists, surveys, stakeholder meetings, and more. Kapil has completed similar scopes of work for the City's single-use plastics campaign, Plastic Wise Pinole, and developing Active Transportation Plan. He is also one of the primary organizers of the City's annual Earth Walk. Kapil spearheads all measures and actions in the CAAP.



**Lilly Whalen, MCRP**, Community Development Director, oversees Code Enforcement, Sustainability, Economic Development, Planning, Building, Affordable Housing, and Redevelopment. Lilly spearheaded transformation of the City's previous, archaic permitting system to an online permitting system cutting permit issuance time from 6-8 weeks to 2-3 days through availability of express permits. She has also launched Pinole Perks to drive the local economy and support small, local businesses. Lilly was integral in designing and developing outreach and engagement campaigns for the CAAP and Plastic Wise Pinole.



**Fiona Epps**, Public Information Officer, is an expert in communications. Fiona has completely revamped the City's branding, website, and communication strategies. She has equipped the City with streamlined tools such as Pinole Speaks and a mobile app to simplify notifying and soliciting community feedback. Fiona is in charge of releasing all City communications.



**Sanjay Mishra, P.E., T.E**, Public Works Director, oversees the City's capital improvement projects, municipal building maintenance/upgrades, and more. His expertise with zero-emission vehicles, charging infrastructure, microgrids, battery storage, clean energy, etc. will come in handy for outreach and engagement development, design and support.



**Fabiola Guillen**, Capital Improvements/Environmental Programs Manager, manages capital improvement projects in Pinole which include charging infrastructure and green buildings. Her knowledge and skills in clean energy will be key in outreach and engagement development, design, and support.

## **References**

1. **Alex Gomez**  
Business Development Center, Kitchen@812  
510-932-1844  
[Alex@wccbdc.org](mailto:Alex@wccbdc.org)
2. **Ann Moriarty**  
Friends of Pinole Creek Watershed  
510-672-4567  
[Anniebmoriarty@gmail.com](mailto:Anniebmoriarty@gmail.com)
3. **Annika Osborn**, Director of Programs and Community Development  
Cool the Earth

## **Contract Terms Revisions**

Licensing. Removal of language at Section 5.3 subsection (c) which requires the City to obtain a business license to conduct business in California. As a municipal corporation, the City is not obligated to obtain a state license to conduct business in California. However, the City can agree to the remaining terms that it will obtain and maintain any necessary permits, licenses, certificates etc. to perform the services under the agreement.

Insurance. The City of Pinole is self-insured as authorized by California Government Code § 11007.8. The City should request that MCE accept self-insurance in lieu of the policies required at Section 6.0. Additionally, request that MCE waive all rights of subrogation against the City of Pinole for loss arising from work performed under the agreement. See proposed language at Section 6.

Jurisdiction. Section 16 provides that jurisdiction and venue shall be in the State of California, County of Marin. The City should request Contra Costa County.

## **Thank You!**













| Outreach Action                                                                                                                                                                                                                                                  | # of People Reached | How # People Reached Will be Measured | # Hours for Each Team Member (list each) | Hourly Rate for Each Team Member* | Total Staff Costs | Additional Costs (description) | Additional Costs (\$) | Cost Per Activity |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------------------------|------------------------------------------|-----------------------------------|-------------------|--------------------------------|-----------------------|-------------------|
| Contacting real estate agencies, multifamily property owners and managers, local contractors, developers, Chamber of Commerce                                                                                                                                    | 1,000+              | list of orgs reached                  | 5                                        | \$150.00                          | \$750.00          |                                |                       |                   |
|                                                                                                                                                                                                                                                                  |                     |                                       | 30                                       | \$80.00                           | \$2,400.00        |                                |                       |                   |
|                                                                                                                                                                                                                                                                  |                     |                                       |                                          |                                   | \$0.00            |                                |                       | \$3,150.00        |
|                                                                                                                                                                                                                                                                  |                     |                                       |                                          |                                   |                   |                                |                       |                   |
| Workforce development tabling at Contra Costa College                                                                                                                                                                                                            | 500+                | historic attendance                   | 2                                        | \$150.00                          | \$300.00          |                                |                       |                   |
|                                                                                                                                                                                                                                                                  |                     | footage of event                      | 8                                        | \$80.00                           | \$640.00          |                                |                       |                   |
|                                                                                                                                                                                                                                                                  |                     | sign-in sheet                         |                                          |                                   | \$0.00            |                                |                       | \$940.00          |
| One-stop energy-efficiency express permitting integrated with MCE rebates and programs & Educating permitting staff for programs for local                                                                                                                       | 1000+               | avg number of City Hall visitors      | 21                                       | \$80.00                           | \$1,680.00        |                                |                       |                   |
|                                                                                                                                                                                                                                                                  |                     |                                       | 10                                       | \$120.00                          | \$1,200.00        |                                |                       |                   |
|                                                                                                                                                                                                                                                                  |                     |                                       | 4                                        | \$150.00                          | \$600.00          |                                |                       | \$3,480.00        |
| TOTALS                                                                                                                                                                                                                                                           | 0                   |                                       |                                          |                                   | \$7,570.00        |                                | \$0.00                | \$7,570.00        |
| *Staff rates should include wages, benefits, payroll taxes, and direct HR costs only. Any additional overhead should be budgeted in a separate line item. Rates for volunteers can be listed as \$0.<br>Please expand, add, or delete rows and format as needed. |                     |                                       |                                          |                                   |                   |                                |                       |                   |



## **CITY COUNCIL REPORT**

**9.E.**

**DATE:** JANUARY 21, 2025

**TO:** MAYOR AND COUNCIL MEMBERS

**FROM:** FABY GUILLEN, CAPITAL IMPROVEMENT/ENVIRONMENTAL PROGRAM MANAGER

**SUBJECT:** ADOPT A RESOLUTION APPROVING AND AUTHORIZING THE CITY MANAGER TO EXECUTE A SECOND TASK ORDER TO AMEND THE ON-CALL CONSULTING SERVICES AGREEMENT WITH COASTLAND CIVIL ENGINEERING, INC. FOR SERVICES RELATED TO THE PINON TRUNK SEWER CAPACITY PHASE 2 PROJECT.

### **RECOMMENDATION**

Adopt a resolution approving and authorizing the City Manager to execute a second task order to amend the on-call Consulting Services Agreement with Coastland Civil Engineering, Inc. dated November 20, 2022 (the "Agreement") for onsite inspection and construction management services associated with the Pinon Trunk Sewer Capacity Phase 2 Project, in an amount not to exceed \$271,361 for a total contract amount of \$315,361.

### **BACKGROUND**

On June 4, 2024, City Council awarded the construction contract for the Pinon Trunk Sewer Capacity Phase 2 Project to K.J. Woods Construction, Inc.

On September 16, 2024, staff requested proposals from three on call consultants. Staff received two proposals from qualified consultants. Proposals were evaluated by staff based on criteria such as previous experience with similar projects, qualified personnel, and familiarity with City procedures and project delivery.

The two firms were interviewed by panel members consisting of City staff. The panel members found Coastland as the most qualified consultant for this project. After successful negotiations, Coastland submitted a fee proposal to perform inspection and construction management services, for a sum of \$315,361.

The City entered into an on-call Consulting Services Agreement with Coastland Civil Engineering, Inc. on November 20, 2022.

In October 2024, staff issued a first task order for \$44,000 to secure timely inspection and construction management services, and to extend the term of the original agreement to December 31, 2025.

### **REVIEW AND ANALYSIS**

In September 2024, the City received a proposal from Coastland Civil Engineering, Inc. (Attachment B) in the amount of \$315,361 to provide the additional scope of services as requested by staff.

Staff recommends approval of a second task order to amend the Consulting Services Agreement with Coastland Civil Engineering, Inc. to increase the original amount of the Agreement by \$271,361 to a total not to exceed amount of \$315,361.

### **FISCAL IMPACT**

There are funds available in the adopted CIP budget for the SS2401 Project.

[Final Proposed CIP FY2024-2028](#)

### **ATTACHMENTS**

- A. Resolution
- B. Proposal-Coastland -Pinon Phase 2

**RESOLUTION NO. 2025-\_\_**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINOLE,  
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, APPRIVING AND AUTHORIZING  
THE CITY MANAGER TO AMEND THE ON-CALL CONSULTING SERVICES AGREEMENT  
WITH COASTLAND CIVIL ENGINEERING, INC. FOR SERVICES RELATED TO THE PINON  
TRUNK SEWER CAPACITY PHASE 2 PROJECT.**

**WHEREAS** on June 4, 2024, City Council awarded the construction contract for the Pinon Trunk Sewer Capacity Phase 2 Project to K.J. Woods Construction, Inc.; and

**WHEREAS** the City needed construction management and inspection services for the Pinon Trunk Sewer Capacity Phase 2; and

**WHEREAS** on September 16, 2024, staff requested proposals from three on call consultants, and received and evaluated two proposals from qualified consultants based on criteria such as previous experience with similar projects, qualified personnel, and familiarity with City procedures and project delivery; and

**WHEREAS** the two firms were interviewed by panel members consisting of City staff; and

**WHEREAS** the members of the panel found Coastland as the most qualified consultant for this project; and

**WHEREAS** Coastland submitted a fee proposal to perform inspection and construction management services, for a sum of \$315,361

**WHEREAS** the City entered into an on-call Consulting Services Agreement with Coastland Civil Engineering, Inc. on November 20, 2022.

**WHEREAS** in October 2024, staff issued a first task order for \$44,000 to secure timely inspection and construction management services, and to extend the term of the original agreement to December 31, 2025

**WHEREAS** the total amount of the on-call consulting services agreement will include a second task order in the amount of \$271,361 for a total not to exceed contract amount of \$315,361; and

**WHEREAS** funds for this work are available in the adopted CIP budget for the SS2401 Project; and

**NOW THEREFORE, BE IT RESOLVED** that the City Council of the City of Pinole does hereby approve and authorize the City Manager to execute a second task order to amend the on-call consulting services agreement with Coastland Civil Engineering, Inc. for the services related to the Pinon Trunk Sewer Capacity Phase 2 Project, in the amount requested above.

**PASSED AND ADOPTED** at a regular meeting of the Pinole City Council held on the 21<sup>st</sup> day of January 2025 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 21<sup>st</sup> day of January 2025.

---

Heather Bell  
City Clerk

September 16, 2024

A. Fabiola Guillen  
Capital Improvement/Environmental Program Manager  
City of Pinole  
2131 Pear St.  
Pinole, CA 94564

Subject: Proposal to Provide Construction Management and Inspection Services for the Pinon  
Trunk Sewer Capacity Project Phase 2  
CIP PROJECT No.: SS2401

Dear Faby:

Coastland | DCCM is pleased to provide you with this letter proposal to provide Construction Management and Inspection services to the City of Pinole for the Pinon Trunk Sewer Capacity Project Phase 2.

## PROJECT UNDERSTANDING

The work will consist of replacing existing sanitary sewer pipelines and installing new pipelines via multiple methods such as open trench, pipe bursting, and pilot tube guided auger boring. Portions of this work will require bypass pumping. Additionally, laterals will be reconnected, manholes replaced, asphalt and concrete replaced, and other restoration performed as necessary. Specific manholes and sections of existing pipeline will be abandoned. Traffic controls will be implemented, and the work will include CCTV inspections.

Work shall be completed within 180 working days. The Engineer's Estimate for the project is approximately \$4,750,000.

## SCOPE OF WORK

Coastland | DCCM's overall approach to performing Construction Management and Inspection focuses on teaming with City forces to produce a high-quality, cost-effective project. Our Construction Manager and Inspector will keep the City informed regarding costs, changes, public relations, and construction progress. We will coordinate closely with the City and the property owners for the entire project duration. From the onset of the project, we will establish the lines of communication and decision-making roles with all project stakeholders. Based on our understanding of the project our scope of services is as follows:

### TASK 1 – PRE-CONSTRUCTION MEETING

Immediately following the Notice to Proceed, our Construction Manager will schedule and administer the pre-construction meeting. During this meeting we will establish lines of communication and decision making roles with all project stakeholders. We will also discuss safety requirements, responsibilities of the project team members, working hours, quality control procedures, submittal requirements, project schedule, change order and potential claim procedures, and safety procedures.

**Santa Rosa**  
1400 Neotomas Avenue  
Santa Rosa, CA 95405  
Tel: 707.571.8005

**Auburn**  
11641 Blocker Drive, Ste. 170  
Auburn, CA 95603  
Tel: 530.888.9929

**Pleasant Hill**  
3478 Buskirk Avenue, Ste. 1000  
Pleasant Hill, CA 94523  
Tel: 925.233.5333

**Fairfield**  
420 Executive Court North, Ste. G  
Fairfield, CA 94534  
Tel: 707.702.1961

Coastland | DCCM will be responsible for generating pre-construction meeting invitations including the meeting agenda. Agenda items include lines of communication, public relations, safety, submittals, change procedures, payments, progress schedules, contract time, requests for information, and other applicable items. Coastland | DCCM will prepare and distribute meeting minutes to all parties.

Following the pre-construction meeting, Coastland | DCCM will continue to work with the City team, contractor, and project design team to ensure that all project issues are addressed promptly and that the City's best interests are considered at all times.

#### **TASK 2 – PRE-CONSTRUCTION SITE VISIT AND DOCUMENTATION**

Coastland | DCCM will take pre-construction digital photos of the construction site with special attention given to sensitive areas including any private residences and businesses adjacent to the project. Documenting the site prior to construction will help mitigate possible disputes between the City, contractor and property owners within or adjacent to the project limits. These photos will be logged and filed with the project files.

#### **TASK 3 – PROJECT START-UP**

Coastland | DCCM will assemble project files in accordance with the City's standard format. Coastland | DCCM utilizes a centralized system for document control to create, store, organize, track, and link all project information. Our digital record-keeping will ensure the constant flow of documentation to a form that quickly and easily identifies trends and critical issues and will help keep the project moving as it helps document the work.

#### **TASK 4 - DAILY FIELD INSPECTIONS AND DOCUMENTATION**

A critical aspect of our services is maintaining close communication with City staff to ensure scheduling goals are met. To help maintain close communication, Coastland | DCCM's inspector will be accessible to the City at all times at the project site and through the use of email and cellular phones. Coastland | DCCM's on-site inspector will examine all construction activities to ensure that the contract work adheres to the contract documents, City standards and the established schedule.

We will maintain records and provide documentation of the work in the form of daily reports, weekly summary of construction activities, deficiency lists, and progress photographs of construction activities. Daily reports will describe the contractor's level of effort, specific work being done, started, or finished, and relevant points raised by the contractor that may require consideration and response. We also document proposed change orders and claims, important conversations, safety issues or accidents, extra work in progress, materials testing performed, information for "as-built" drawings, quantities for progress payments, environmental concerns and hazardous materials.

Coastland | DCCM will provide a digital photo log of construction activities, progress, and areas of concern or interest. The photo log will be compiled on our CMIS (construction management software) web site and will identify the location and date of each photo. The log will be maintained throughout the duration of the project to assure continuity from one week to the next and will be submitted to the City at the close of the project.

Coastland | DCCM will continually review the specifications and plans to ensure the work is of good quality and meets the requirements of the contract documents. Coastland | DCCM will immediately report any deviation from the approved contract documents.

Our inspector will identify actual and potential problems and provide solutions. We will maintain daily documentation and resolve issues by proposing field changes and avoid any delays.



Our inspector will review the Contractor's traffic control plan to make certain that access is maintained during construction.

In summary, our Inspector's responsibilities include:

- Represent the City in ensuring that the terms of the construction contract are followed throughout the term of the project.
- Participate in regular meetings called by the Construction Manager.
- Protect the interest of the City.
- Daily inspection of the contractor's work for conformance to the contract documents, codes, regulations, and City standards.
- Prepare and submit daily inspection reports that document all job site activities.
- Serve as a daily contact for the contractor as to performance of the construction.
- Respond promptly to City requests.
- Verify construction material quantities.
- Monitor traffic control procedures.
- Distribute notifications to impacted public regarding the status of construction.
- Document construction activities with photographs and maintain a photo log.
- Respond to calls from the public promptly and log any complaints in a timely manner.
- Work overtime as needed to assure presence on site during all construction activities.
- Document and maintain complete field files containing construction period correspondences, changes, discussions with contractor, memos, reports, and other pertinent items.

#### TASK 5 – PROGRESS MEETINGS

Coastland | DCCM will conduct weekly coordination and progress meetings to focus on completed and upcoming work, any construction delays, schedule updates, proposed changes, change orders, contractor's questions, public relations, safety and other concerns that are identified by a project team member. We will work to foster honest, open communication at these weekly meetings which will help in timely resolution of any disputes and/or potential claims.

#### TASK 6 – STATUS REPORTS AND DOCUMENTATION

##### *Task 6a – Reports*

Complete and accurate record-keeping will be an essential component of this project. We will ensure project documents and certified payroll are complete and correct subcontractors are used. We will keep the City informed and document all construction issues with the following:

- Weekly Statement of Working Days
- Progress Meeting Minutes
- Field Directive Log
- Change order tracking
- Regular phone calls and e-mails

##### *Task 6b – Submittal Management*

Coastland | DCCM will coordinate all submittals and monitor the status of the submittals to assure the contractor provides timely response. At the pre-construction conference, we will provide the contractor with a log of all required submittals and due dates. Submittals will be stamped, logged and distributed to the designer for complete review and approval. Submittals will be filed numerically and approved copies will be distributed to the City, project members, and the contractor.

#### *Task 6c – Requests for Information (RFI)*

Coastland | DCCM will receive and log all Requests for Information (RFIs) from the contractor, and forward the RFI to the designer. Coastland | DCCM will track the status of all RFI's by generating a weekly RFI log that lists the "Ball-in-court" status, description, and if an RFI results in a potential change order.

#### *Task 6d – Change Order Management*

In the event that a change order is required, Coastland | DCCM will negotiate the changes with the contractor and prepare documentation. All changes will be approved by the contractor, Coastland | DCCM and the City prior to starting work on the change. With the City's approval, Coastland | DCCM can negotiate with the contractor to produce the best construction method for the change at the lowest cost. If a change order requires input from the design engineer, our Construction Manager will coordinate with them to ensure it is reviewed. A Change Order Log will be created that will show Change Order number, description, status, approved date, start and completion dates and cost.

### **TASK 7 – COST AND SCHEDULE MANAGEMENT**

Coastland | DCCM will continually review the construction progress and perform field measurements and quantity calculations. Each month, Coastland | DCCM will provide accurate calculations for all work items completed and accepted to provide progress payment recommendations to the City. Coastland | DCCM will review the contractor's progress pay estimate request and schedule of values to assess if they are reasonable, and will compare this to the field measurements and quantity calculations. We will continually monitor project costs and keep the City informed regularly.

Coastland | DCCM will review the contractor's construction schedule for accuracy, reasonableness, and will verify that it meets the project schedule, order of work, and contract requirements. Progress schedules will be reviewed weekly to ensure the contractor is meeting the critical dates. If the contractor fails to meet critical dates, it will immediately be brought to his attention and remedies to get back on schedule will be accomplished. Schedule updates may be required once a month or more. We will negotiate any time extensions for the contractor due to change orders, weather, or other delays. Coastland | DCCM will also maintain an as-built progress schedule.

### **TASK 8 – PUBLIC RELATIONS AND NOTIFICATIONS**

Coastland | DCCM will ensure every effort is made to keep residents and businesses informed of construction progress and minimize disruptions due to limited access and excessive noise. Our Construction Manager will proactively meet with property owners prior to and during construction to address any concerns from those affected by the project.

We will monitor traffic control and flagging procedures to ensure construction proceeds smoothly and public impact is minimized. There may be traffic delays during peak traffic periods. Accordingly, we will keep all residents and businesses informed on construction status and impacts through the use of posted notices and notification letters. Our Construction Manager will also make introductions to the affected properties and provide his 24-hour contact phone number as appropriate. Coastland | DCCM will ensure that Contractor provides advanced notice to residents and businesses, as required by the specifications, regarding roadwork and lane closures.

Additionally, our inspector will accurately document pre-construction conditions with a photo log to verify the project area is restored to its original form following construction.

### **TASK 9 – PROJECT CLOSEOUT**

Coastland | DCCM will verify completion of punch list items, issue notice of completion, prepare recommendations for final acceptance of the project, review as-builts for accuracy and completeness,

prepare and recommend final payment, and transmit all construction documentation to the City. At the completion of the project, we will provide the City with the following:

- All contract files and records (electronic files)
- Journal of photos and CD of digital photos if requested
- As-built project schedule

#### OPTIONAL TASKS

If requested by the City, conflict resolution & claim management can be added under an amendment on a Time & Materials basis.

## SCHEDULE

We understand that proper construction management is a priority for the City. The project duration is expected to be 180 working days from the date of the Notice to Proceed.

## WORK ESTIMATE

We propose to provide our services on a time-and-materials basis with a not-to-exceed amount. Our proposal is based on a project duration of 180 working days with full-time inspection and part-time construction management as outlined in our work estimate. We propose to provide full-time inspection at 40 hours per week and estimate inspector overtime at 36 hours for typical overrun.

Our proposal also includes factors such as attending meetings, project closeout and vehicle costs. Based on these items, we estimate the not-to-exceed fee to be \$315,361. If the contract time extends beyond 180 working days, or the scope or level of services change, our costs may also increase. Similarly, if the contract time is reduced, charges will decrease accordingly.

This estimate has been created to show the overall cost for comprehensive Construction Management and Inspection services on the project. We welcome the opportunity to speak with you regarding the scope of services. Please feel free to contact us if you have any questions or concerns regarding this estimate.

Coastland | DCCM maintains a current DIR registration number (1000927467, exp. 6/30/2026). We greatly appreciate the opportunity to serve the City Pinole. Please let me know if you have questions.

Sincerely,  
COASTLAND CIVIL ENGINEERING, LLP



Dennis Sheil  
Construction Manager



John Wanger  
Principal | CEO

| Coastland   <b>DCCM</b>                                                                                                                       |                                         | WORK ESTIMATE |                                          |              |                            |                |                |                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|---------------|------------------------------------------|--------------|----------------------------|----------------|----------------|-----------------------------|
| PINON TRUNK SEWER CAPACITY PROJECT<br>PHASE 2                                                                                                 |                                         |               | PROPOSAL FOR CM<br>& INSPECTION SERVICES |              |                            | CITY OF PINOLE |                |                             |
| TASK INFORMATION                                                                                                                              |                                         |               |                                          |              | HOURS AND COST INFORMATION |                |                |                             |
|                                                                                                                                               | TASK                                    | PM/CM         | Inspector                                | Inspector OT | Direct<br>Costs            | Total<br>Hours | Total<br>Costs | Comments                    |
|                                                                                                                                               |                                         | \$200         | \$185                                    | \$278        |                            |                |                |                             |
| CONSTRUCTION PHASE                                                                                                                            |                                         |               |                                          |              |                            |                |                |                             |
| 1                                                                                                                                             | Pre-construction Meeting                | 3             | 1                                        |              |                            | 4              | \$785          |                             |
|                                                                                                                                               |                                         |               |                                          |              |                            |                |                |                             |
| 2                                                                                                                                             | Site Visit & Documentation              | 2             | 2                                        |              |                            | 4              | \$770          |                             |
|                                                                                                                                               |                                         |               |                                          |              |                            |                |                |                             |
| 3                                                                                                                                             | Project Start-Up                        | 4             |                                          |              |                            | 4              | 800            |                             |
|                                                                                                                                               |                                         |               |                                          |              |                            |                |                |                             |
| 4                                                                                                                                             | Daily Field Inspections & Documentation |               | 1,440                                    |              |                            | 1,440          | \$266,400      |                             |
|                                                                                                                                               |                                         |               |                                          |              |                            |                |                |                             |
| 4a                                                                                                                                            | Overtime Inspection                     |               |                                          | 36           |                            | 36             | \$10,008       |                             |
|                                                                                                                                               |                                         |               |                                          |              |                            |                |                |                             |
| 5                                                                                                                                             | Progress Meetings/Other Mtgs            | 72            | 36                                       |              |                            | 108            | \$21,060       | Based on 36 weekly meetings |
|                                                                                                                                               |                                         |               |                                          |              |                            |                |                |                             |
| 6                                                                                                                                             | Status Reports & Documentation          |               |                                          |              |                            |                |                |                             |
|                                                                                                                                               |                                         |               |                                          |              |                            |                |                |                             |
| 6b                                                                                                                                            | Submittal Management                    | 12            |                                          |              |                            | 12             | \$2,400        | Based on 25 submittals      |
|                                                                                                                                               |                                         |               |                                          |              |                            |                |                |                             |
| 6c                                                                                                                                            | Requests For Information                | 10            |                                          |              |                            | 10             | \$2,000        | Based on 10 RFIs            |
|                                                                                                                                               |                                         |               |                                          |              |                            |                |                |                             |
| 6d                                                                                                                                            | Change Order Management                 | 10            |                                          |              |                            | 10             | \$2,000        | Based on 5 CCO's            |
|                                                                                                                                               |                                         |               |                                          |              |                            |                |                |                             |
| 7                                                                                                                                             | Cost and Schedule Management            | 16            |                                          |              |                            | 16             | \$3,200        | Based on 8 pay applications |
|                                                                                                                                               |                                         |               |                                          |              |                            |                |                |                             |
| 8                                                                                                                                             | Public Relations and Notifications      |               | 10                                       |              |                            | 10             | \$1,850        |                             |
|                                                                                                                                               |                                         |               |                                          |              |                            |                |                |                             |
| 9                                                                                                                                             | Project Closeout                        | 8             | 5                                        |              |                            | 13             | \$2,525        |                             |
|                                                                                                                                               | Photographs & video                     |               |                                          |              |                            |                |                |                             |
|                                                                                                                                               | Vehicle/Equipment expenses              |               |                                          |              | \$1,563                    |                | \$1,563        |                             |
|                                                                                                                                               | Total Hours                             | 137           | 1,494                                    | 36           |                            | 1,667          |                |                             |
|                                                                                                                                               | Subtotal                                | \$27,400      | \$276,390                                | \$10,008     | \$1,563                    |                | \$315,361      |                             |
|                                                                                                                                               |                                         |               |                                          |              |                            |                |                |                             |
|                                                                                                                                               | PROJECT TOTAL NOT TO EXCEED             | \$27,400      | \$276,390                                | \$10,008     | \$1,563                    |                | \$315,361      |                             |
| NOTES: Coastland   DCCM reserves the right to adjust estimated hours should the Contractor schedule additional crews or overtime work.        |                                         |               |                                          |              |                            |                |                |                             |
| 1 Based on 180 working days.                                                                                                                  |                                         |               |                                          |              |                            |                |                |                             |
| 2 Based on full time inspection at 40 hours per week during construction. 36 total hours of overtime have been included for typical overruns. |                                         |               |                                          |              |                            |                |                |                             |
| 3 Based on part time Construction Management services.                                                                                        |                                         |               |                                          |              |                            |                |                |                             |
| 4 Based on an estimated number of RFI's, change orders and submittals shown above.                                                            |                                         |               |                                          |              |                            |                |                |                             |
| 5 Based on the assumption that Coastland   DCCM will not be providing compaction/materials/special inspections                                |                                         |               |                                          |              |                            |                |                |                             |

# Dennis Sheil

## Construction Manager

### EDUCATION

Ph.D., Project Management,  
Los Angeles University  
M.B.A., University of Phoenix  
B.S., Business Management,  
University of Phoenix  
A.A., Construction Technology

### PROFESSIONAL HISTORY

Construction Manager  
Coastland | DCCM  
2022 - Present  
Senior Construction Manager /  
Project Manager / Inspector  
Anchor Engineering, Inc.  
2015 - 2022  
Project Manager / Office  
Engineer  
The Covello Group, Inc.  
2002 - 2014  
Senior Project Manager  
Van-Catlin Construction, Inc.  
2000 - 2002  
Senior Project Manager  
Taylor Communications, Inc.  
1999 - 2000  
Project Manager  
U.S. Air Force  
1979 - 1999

### CERTIFICATES/ TRAINING

LEED Green Associate  
Governor's Office of Emergency  
Services Assessment Evaluator  
Contract Construction Inspection

### ASSOCIATIONS

American Construction  
Inspectors Association  
Construction Management  
Association of America  
American Public Works  
Association

Dennis Sheil serves as the Construction Manager for Coastland | DCCM's Fairfield office. He brings more than **44 years** of construction management and inspection experience on capital improvement projects including water and sanitary sewer projects. Dennis is experienced in biddability and constructability review of design and contract documents and has provided skillful management of multiple and complex projects simultaneously.

### RELEVANT EXPERIENCE

#### City of Antioch

- On-Call Construction Inspection FY2022-2023

#### City of Benicia

- Military West 12-Inch Water Main Replacement

#### City of Emeryville

- City Engineering - FY2018-2020 CIP Delivery and Inspection Services
- 2022-2023 Annual Paving Project
- Davenport Minipark
- Annual Street Rehabilitation and Preventative Maintenance
- Trash Capture Project
- Powell Street and Marina Lighting Project
- BMR Backbone Utility

#### Delta Diablo Sanitation District\*

- Antioch Recycled Water Project

#### Dublin San Ramon Services District

- Waterline Replacement Wineberry and Canterbury Neighborhoods
- Camp Parks Water Main Project\*
- Pump Station 4A & Reservoir 4A\*
- Maintenance Buildings Construction\*
- Bar Screen and Screening Conveyance System Improvements\*

#### Town of Moraga

- 2023 On-Call Services

#### Oro Loma Sanitary District

- Sewer Main Replacement Project\*

#### City of Piedmont

- FY 2023-2024 City Engineering Support
- 2022 Sewer Rehabilitation
- 2021 Pavement Project
- Encroachment Permits
- Waterline Replacement
- Oakland Avenue Pavement Rehabilitation
- Aquatic Center
- Crown Castle Communications Installation
- Highland Guilford Steps
- EBMUD Wildwood Permit
- Crocker Park Pathway Renovation
- Oakland Avenue Bulb Outs
- Dracona Park ADA Improvements
- Police Dispatch Center

#### Solano Irrigation District

- Encroachment Permits CM & Inspection
- Chadbourne Lateral
- Chadbourne Pipeline
- Lower Weyand Pipeline
- Upper Weyand Pipeline
- Homestead Phase 2A Backbone
- Lower Lagoon Valley

\*Prior to joining Coastland | DCCM

# Ibrahim Mcharo

## Construction Inspector

### EDUCATION

M.S., Mining Survey  
Engineering

M.S., Geodetic Engineering

Doctorate of Business  
Administration (DBA)

### PROFESSIONAL HISTORY

Construction Inspector  
Coastland | DCCM  
2022 - Present

Construction Inspector  
Psomas  
2019 - 2022

Construction Inspector  
Anchor CM  
2018 - 2019

Construction Inspector  
Harris & Associates  
2005 - 2018

### CERTIFICATES/ TRAINING

QSP Training

Caltrans CALAPA (Super pave)  
certificate Caltrans, Certified  
Acceptance Tester: Asphalt 375  
N., Sampling 125AC, Sampling  
125 AGG, 231 Nuclear Soils,  
Concrete 533 Kelly Ball,  
Concrete Sample 539, Concrete  
Cylinder 540

Occupational Safety and Health  
Act (OSHA), HAZWOPER -  
Levels A, B, C and D

BART Safety Monitor

### ASSOCIATIONS

American Concrete Institute

Ibrahim Mcharo has more than **20 years** of experience in construction inspection on various types of infrastructure projects, including roadways, sanitary sewer projects, water projects and levees. Ibrahim's experience with constructing levees and completing levee repairs includes checking the structure of the levee for areas containing potential hazards. He has also been responsible for confirming the contractor implements proposed recommendations to resolve field issues. Ibrahim also has extensive experience in monitoring SWPPP compliance on infrastructure improvement projects.

### RELEVANT EXPERIENCE

#### City of Benicia

- Military West 12-Inch Water Main Replacement

#### Burlingame Hills Sewer Maintenance District

- Adeline Dr. and Canyon Rd. Capacity Improvement Project\*

#### Dublin San Ramon Sewer District

- Waterline Replacement Wineberry and Canterbury Neighborhoods

#### East Bay Regional Parks District

- Albany Beach Restoration & Public Access Improvements - Phases 2 & 3\*

#### City of Emeryville

- General City Engineering
- Davenport Minipark Project
- Annual Street Rehabilitation and Preventative Maintenance

#### Town of Moraga

- Pavement Improvement Program and Storm Damage Repairs\*

#### City of Oakley

- Old Town Pipeline Improvement Project – Sanitary Sewer Replacement\*

#### City of Piedmont

- 2022 Sewer Rehabilitation
- Crown Castle Communications Facility
- Oakland Avenue Pavement Rehabilitation
- Encroachment Permit Inspection
- 2021 Pavement Project
- Highland Guildford Steps
- EBMUD Wildwood Permit

#### Ross Valley Sanitary District

- Large Diameter Gravity Sewer Project\*

#### Solano Irrigation District

- Lower Weyand Pipeline
- Chadbourne Lateral
- Homestead Phase 2A Backbone

#### County of Sonoma

- 2020 Pavement Preservation Program – FDR & Overlays\*

#### County of Stanislaus

- Road Resurfacing Program – Various Projects\*

*\*Prior to joining Coastland | DCCM*



## **CITY COUNCIL REPORT**

**10.A.**

**DATE:** JANUARY 21, 2025  
**TO:** MAYOR AND COUNCIL MEMBERS  
**FROM:** DAVID HANHAM, PLANNING MANAGER  
**SUBJECT:** CONSIDER ADOPTION OF UPDATED DEVELOPMENT IMPACT FEES

### **RECOMMENDATION**

It is recommended that the City Council adopt a Resolution (Attachment A) approving the City of Pinole's Development Impact Fee Program for the years 2025-2030.

### **BACKGROUND**

Development Impact Fees (DIF) are an important funding tool authorized by California Government Code Sections 66000-66009. These are one-time fees charged to new residential and commercial developments to offset their impacts on public infrastructure, such as street, government facilities (i.e. Police and Fire Stations), and essential services. By allocating costs to growth-related projects, DIF ensures that new development contributes fairly to the community's infrastructure needs.

The City's current DIF program was established in 2008. Since then, the DIF has only been adjusted for Consumer Price Index (CPI) rate increases over the last several years. Like most California municipalities, Pinole requires new development to pay fees to fund necessary facilities and services. In December 2018, the City retained Michael Baker International, (MBI) to prepare a Development Impact Fee (DIF) study.

The DIF Study (Attachment B) and the Wastewater Capacity Charge Report (Attachment C) work together to ensure that the City of Pinole has the necessary infrastructure funding in place to support anticipated growth. The DIF study establishes impact fees for public facilities and services for police, fire protection, parks, transportation, and drainage. The Wastewater Capacity Discharge Report specifically addresses the cost of upgrading and expanding the wastewater system. Together these documents ensure that new development contributes proportionately to the cost of constructing and improving essential public infrastructure, aligning with state laws and helping maintain service standards for existing and future populations of Pinole.

On November 19, 2024, the City Council held a public hearing to review the DIF report and directed refinements to the study prepared by MBI. Specifically, the City Council requested a more detailed explanation of the assumptions in the report and additional comparisons of Pinole's proposed fees with those of neighboring cities.

### **REVIEW AND ANALYSIS**



The City of Pinole's authority to levy public facilities fees is grounded in the State constitution and the general police powers of municipal government under the guidance of the Mitigation Fee Act (Government Code §66000 et seq.) The reports in Attachments B and C outline a fee structure effective through 2030 and provide the documentation required for the adoption of updated impact fees using methods consistent with State law. MBI's calculations align with the Mitigation Fee Act, reflecting the fees justified by the current service levels and costs to maintain those levels in proportion to new development impacts. The City anticipates revisiting these fees in 2028 to prepare an update covering the period from 2030 to 2038. This forward-looking approach aligns with state-mandated practices and supports long-term planning.

In response to Council direction from the November 19, 2024 meeting, Staff reached out to Contra Costa County jurisdictions to gather data on their DIF structures and perform a comparative analysis (Attachment D) of the DIF structure in a variety of Contra Costa County, compared to existing and proposed fees in Pinole. Attachment D also includes examples of how the DIF would apply to specific project scenarios. While this effort provides valuable insights into how Pinole's fees align with those of nearby cities, it is not an exact comparison due to the differences in growth needs, capacity, and project priorities unique to each community.

An abstracted summary (Attachment E) provides an overview of the fiscal and regulatory framework for infrastructure financing in California, with a specific focus on development impact fees and their application in the City of Pinole. Additionally, the overview provides information on the Study's assumptions. Key points of the new summary include:

- **Background on Infrastructure Financing Challenges:**

- Local governments face funding constraints due to tax limitations (Propositions 13 and 218), reduced public support for bond measures, and cuts in federal and state aid.
- Development impact fees have become a critical tool for funding infrastructure, levied on new developments to maintain service levels.

- **Legal Framework - Mitigation Fee Act:**

- Established in 1987, the Act mandates guidelines for imposing and managing impact fees, ensuring fees are proportionate to the infrastructure costs they fund.
- It requires fee transparency, accounting, and limits use strictly to the specified purposes, excluding operational costs.

- **Facility Standards and Service Levels:**

- Impact fees must reflect current service levels, avoiding charging new developments for pre-existing deficiencies.
- Example: Pinole's park facilities slightly fall short of its General Plan standard but meet current level-of-service benchmarks used for fee calculations.

- **AB-602 and Residential Impact Fees:**



- New regulations now require basing residential impact fees on floor area or providing justification for alternatives, aiming to incentivize smaller, more affordable housing units.
- Challenges exist in correlating floor area with household occupancy, leading some cities to adopt bedroom-based fees.

- **Demographic and Development Projections:**

- Assumes a 1% annual population and housing growth rate through 2030, reversing prior population declines.
- Projections for new development include a mix of multifamily units, single-family homes, and ADUs.
- Employment growth is projected at a significantly higher rate (6.5% annually), driven by non-residential development.

- **General Policy Implications:**

- Emphasizes maintaining existing service levels while accommodating new growth.
- Discusses implications for infrastructure costs, transparency, and affordable housing promotion.

Importantly, the City's current DIF structure, last updated comprehensively in 2008, no longer reflects the City's present needs. An update is overdue to ensure fees are equitable and aligned with Pinole's infrastructure and service demands. The revised report provides a comprehensive foundation for ensuring the City's ability to sustain and expand public facilities in response to growth demand for the City of Pinole.

## **FISCAL IMPACT**

The proposed DIF will generate funds to support necessary public infrastructure, ensuring that new developments contribute their fair share to maintain current service levels without imposing additional costs on existing residents, while adhering to legal requirements that prohibit using the fees for operational or pre-existing deficiencies.

## **ATTACHMENTS**

- A. Resolution
- B. Final DIF Report
- C. Final Draft Wastewater Capacity Charge Report
- D. Development Impact Fee Comparisons
- E. Abstracted Summary

## **RESOLUTION NO. 2025-XX**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINOLE ESTABLISHING DEVELOPMENT IMPACT FEES AND ADOPTING THE PUBLIC FACILITIES IMPACT FEE (NEXUS) STUDY FOR THE CITY OF PINOLE**

**WHEREAS**, many cities and counties have adopted and imposed development impact fees on new development to pay for new development's fair share of infrastructure and services; and

**WHEREAS**, on August 20, 1984, the City Council of the City of Pinole adopted Ordinance No. 462, establishing a Development Impact Fee (DIF) Program in the City of Pinole; and

**WHEREAS**, the City retained Michael Baker International (MBI) to prepare a Development Impact Mitigation Fee Nexus Study dated January, 2025 (the "Study") in accordance with Government Code § 66000 et seq. for the purpose of updating the DIF Program; and

**WHEREAS**, the Study provided the City with information and data regarding the nexus between the public facilities and services and the benefiting land uses that would pay the fees at time of development; and

**WHEREAS**, the Study provided data outlining various public facilities and services which are now highly subsidized primarily by the General Fund; and

**WHEREAS**, it is the City's policy that future new development should contribute its fair share to public facilities and services through the imposition of impact fees which will be used to finance, defray or reimburse the City for the appropriate portion of the cost of public facilities which serve such development; and

**WHEREAS**, on January 21, 2025, the City Council held a duly noticed public hearing on the proposed update of the development impact fees with an opportunity for the public to be heard, pursuant to the provisions of Government Code §§ 66016 – 66018; and

**WHEREAS**, the Study prepared by MBI has been made available to the public for review and comment at least ten (10) days before a public hearing on the development impact fees pursuant to the provisions of Government Code § 66016; and

**WHEREAS**, pursuant to the provisions of Ordinance No. 462, the City Council of the City of Pinole desires to impose and adopt the Development Impact

Fees in accordance with the nexus calculations and recommendations in the Study.

**NOW THEREFORE**, the City Council of the City of Pinole does hereby find, order, and resolve as follows:

**SECTION 1.** That the City Council of the City of Pinole finds and determines that the Development Impact Mitigation Fee Nexus Study dated January 1, 2025, prepared by MBI (the “Study”) complies with California Government Code § 66001 by establishing the basis for the imposition of the fees on new development. This finding is based on the fact that the Study:

- (a) Identifies the purpose of the fees.
- (b) Identifies the use to which the fees will be put into proper accounts.
- (c) Shows a reasonable relationship between the use of the fees and the type of development project on which the fees are imposed.
- (d) Demonstrates a reasonable relationship between the need for the public facilities and the type of development projects on which the fees are imposed; and
- (e) Demonstrates a reasonable relationship between the amount of the fees and the cost of the public facilities or portion of the public facilities attributable to the development on which the fees are imposed.

**SECTION 2.** That the City Council hereby determines that the fees collected pursuant to this Resolution shall be used to finance the public facilities described or identified in the Study.

**SECTION 3.** That the City Council has considered the specific project descriptions and cost estimates identified in the Study and hereby approves such project descriptions and cost estimates and finds them reasonable as the basis for calculating and imposing certain development impact fees.

**SECTION 4.** That the City Council finds that the projects and fee methodology identified in the Report are consistent with the City's General Plan and Capital Improvement Plan.

**SECTION 5.** The adoption of the Study and the Development Impact Fee Schedule are statutorily and categorically exempt from the requirements of the California Environmental Quality Act (“CEQA”), because the setting of development impact fees merely establishes a funding mechanism for the provision of future projects, and as such, the Resolution is not an essential step culminating in action which may affect the environment and environmental review required under CEQA will be performed when projects funded by the development impact fees are chosen and defined (*Kaufman & Broad South Bay, Inc. v. Morgan Hill* (1993) 9 Cal.App.4<sup>th</sup> 464).

**SECTION 6.** That the Development Impact Mitigation Fee Nexus Study dated January, 2025, prepared by MBI, incorporated hereto as Exhibit A is hereby adopted.

**SECTION 7.** That the fees specified in the attached Exhibit A shall become effective sixty (60) days following the adoption of this Resolution by the City Council.

**PASSED, APPROVED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_ 2025.

\_\_\_\_\_  
Cameron Sasai, Mayor  
City of Pinole

ATTEST:

\_\_\_\_\_  
Heather Bell  
City Clerk

APPROVED AS TO FORM

\_\_\_\_\_  
Eric Casher,  
City Attorney

## EXHIBIT A

| Facility Category             | 3 bedrooms <sup>1</sup> | 2 Bedrooms <sup>1</sup> | 1 Bedroom          | Office                                       | Commercial    | Food Service   | Industrial    | Institutional |
|-------------------------------|-------------------------|-------------------------|--------------------|----------------------------------------------|---------------|----------------|---------------|---------------|
|                               | Fee per Dwelling Unit   |                         |                    | Fee per 1 Square Foot of Building Floor Area |               |                |               |               |
| Police                        | \$1,384.15              | \$1,126.17              | \$868.19           | \$0.67                                       | \$0.38        | \$0.38         | \$0.54        | \$0.18        |
| Fire Protection               | \$2,499.06              | \$2,033.28              | \$1,567.51         | \$1.21                                       | \$0.69        | \$0.69         | \$0.97        | \$0.32        |
| Public Facilities & Equipment | \$4,609.19              | \$3,750.13              | \$2,891.07         | \$2.23                                       | \$1.28        | \$1.28         | \$1.78        | \$0.60        |
| Transportation                | \$581.01                | \$472.72                | \$364.43           | \$0.67                                       | \$1.41        | \$1.41         | \$1.21        | \$0.96        |
| Drainage <sup>2</sup>         | \$261.36                | \$149.33                | N/A                | \$0.10                                       | \$0.10        | \$0.10         | \$0.19        | \$0.23        |
| Parks and Recreation          | \$10,561.46             | \$8,593.02              | \$6,624.57         | N/A                                          | N/A           | N/A            | N/A           | N/A           |
| Wastewater Capacity           | \$9,499.19              | \$5,509.53              | N/A                | \$1.33                                       | \$0.66        | \$11.21        | \$3.51        | \$0.76        |
| Subtotal                      | \$29,395.42             | \$21,634.18             | \$12,315.77        | \$6.21                                       | \$4.52        | \$15.07        | \$8.20        | \$3.04        |
| Administration 3%             | \$881.86                | \$649.03                | \$369.47           | \$0.19                                       | \$0.14        | \$0.45         | \$0.25        | \$0.09        |
| <b>Total</b>                  | <b>\$30,277.29</b>      | <b>\$22,283.21</b>      | <b>\$12,685.24</b> | <b>\$6.39</b>                                | <b>\$4.66</b> | <b>\$15.52</b> | <b>\$8.45</b> | <b>\$3.13</b> |

<sup>1</sup> This study is written to conform to AB-602 (Grayson, 2021), which requires impact fees on residential development to be charged by floor area. For this study, the number of bedrooms in the dwelling unit is used as an alternative basis to calculate the impact fee. A dwelling unit with 3 bedrooms is comparable to a single-family home and 2 bedrooms are compared to a multi-family home.

<sup>2</sup>The Drainage fee is per impervious area of a typical single-family (3-bedroom) or multi-family 2-bedroom) project--not floor area, these fees are shown for comparison.

---

# **DEVELOPMENT IMPACT MITIGATION FEE NEXUS STUDY**

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Prepared for the  
**CITY OF PINOLE**

Prepared by

**Michael Baker**  
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**Final Draft Report**  
**January 2025**

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## **EXECUTIVE SUMMARY**

This report presents an analysis of the cost of public facilities to accommodate new development in the City of Pinole. The report documents the justifiable impact fees that may be imposed on new development in the following facility categories:

- Police Facilities
- Fire Protection
- Public Facilities and Equipment
- Transportation Facilities
- Drainage Facilities
- Parks and Recreation Facilities

In a separate report, the proposed Wastewater Capacity Charge is documented. The Wastewater Capacity Charge is included in this Executive Summary

## **Background and Study Objectives**

This study documents the relationship between new development in Pinole and the cost of public facilities to serve growth through the year 2030. The study also estimates the cost of facilities necessary for growth and calculates the updated impact fees by land use type that would generate revenues equal to these costs. The estimates of public facilities required to serve growth assume that new development will provide facilities that, at a minimum, ensure the City will maintain its current level of service standards for these facilities.

As do most municipalities in California, the City of Pinole requires new development to pay fees to fund the facilities necessary to provide those City services required by the new development. For the past several decades, since the passage of Proposition 13 and other state fiscal measures that have reduced local revenues, most of the local revenue sources, such as property tax and sales tax, are used primarily for operations and maintenance and have not been a reliable source for capital funding. Federal and state assistance has not replaced the decline in local revenue sources. These funding shortfalls have been a significant contributing factor in declining facility standards, including undercapacity of facilities relative to optimum use. This has led to an accelerated rate of physical deterioration and increased operating costs and reduced the efficiency of existing facilities and city departments. Given these funding difficulties and in the face of continued growth, most California cities and counties have adopted impact fee programs to provide the necessary funding for the capital facilities needed to serve growth.

The City of Pinole will rely on its authority to levy public facilities fees under the Mitigation Fee Act, contained in Government Code Section 66000 et seq. This report provides the necessary documentation for the adoption of updated impact fees.

## Fee Schedules and Revenues

**Table 1** summarizes the schedule of proposed and current impact fees for each facility category and within each land use category based on the analysis in this report. For comparison, a survey of the fees charged in neighboring cities for single-family homes is summarized in **Table 2**.

## Fee Comparisons

The fee comparison table is from a survey of fees charged for the equivalent facility categories in cities comparable to Pinole. Even though each city in California, to adopt impact fees, must follow the same general principles established by state law, as described in the Introduction section of this report, fees—even among neighboring jurisdictions—tend to vary widely due to several factors:

- The methods used to calculate the impact fees and allocate the fees to types of development differ from city to city.
- The types of facilities that are covered by impact fees vary.
- Cities adopt different standards, or levels of service, for facilities, and may use different ways to calculate those standards.
- Cities may not have kept up with public improvements over the years and, consequently, have created deficiencies between adopted or desired levels of service and the levels currently provided. This factor may work to reduce the impact fee, since the costs to remedy the existing deficiencies cannot be passed on to new development.
- Cities may be at different points in the impact fee update cycle. State law requires that the nexus study be updated every eight years. Studies that are nearing the eighth year since the last update tend to reflect lower fees even as impact fees may have been increased by an annual inflation factor.

Furthermore, cities may allow alternatives to impact fees to finance public facilities. Assessment and Mello-Roos districts may be used for improvements that serve specific projects. District assessments and special taxes levied to provide public improvements sometimes replace impact fees that would otherwise be used for those improvements. For example, The City of Pinole is considering whether to conduct a feasibility study of establishing an Enhanced Infrastructure Financing District (EIFD) on one of the City's specific plan areas. An EIFD would allow a portion of the property tax increment derived from increased land values in the district to finance public improvements needed for the development. If the EIFD were adopted the project's development agreement could specify that the tax increment funding of a capital improvement would be used to offset an impact fee for the corresponding facility category.

**Table 1 – Proposed and Current Impact Fee Schedule****Proposed Fees**

| Facility Category             | 3 bedrooms <sup>1</sup> | 2 Bedrooms <sup>1</sup> | 1 Bedroom          | Office                                       | Commercial    | Food Service   | Industrial    | Institutional |
|-------------------------------|-------------------------|-------------------------|--------------------|----------------------------------------------|---------------|----------------|---------------|---------------|
|                               | Fee per Dwelling Unit   |                         |                    | Fee per 1 Square Foot of Building Floor Area |               |                |               |               |
| Police                        | \$1,384.15              | \$1,126.17              | \$868.19           | \$0.67                                       | \$0.38        | \$0.38         | \$0.54        | \$0.18        |
| Fire Protection               | \$2,499.06              | \$2,033.28              | \$1,567.51         | \$1.21                                       | \$0.69        | \$0.69         | \$0.97        | \$0.32        |
| Public Facilities & Equipment | \$4,609.19              | \$3,750.13              | \$2,891.07         | \$2.23                                       | \$1.28        | \$1.28         | \$1.78        | \$0.60        |
| Transportation                | \$581.01                | \$472.72                | \$364.43           | \$0.67                                       | \$1.41        | \$1.41         | \$1.21        | \$0.96        |
| Drainage <sup>2</sup>         | \$261.36                | \$149.33                | N/A                | \$0.10                                       | \$0.10        | \$0.10         | \$0.19        | \$0.23        |
| Parks and Recreation          | \$10,561.46             | \$8,593.02              | \$6,624.57         | N/A                                          | N/A           | N/A            | N/A           | N/A           |
| Wastewater Capacity           | \$9,499.19              | \$5,509.53              | N/A                | \$1.33                                       | \$0.66        | \$11.21        | \$3.51        | \$0.76        |
| Subtotal                      | \$29,395.42             | \$21,634.18             | \$12,315.77        | \$6.21                                       | \$4.52        | \$15.07        | \$8.20        | \$3.04        |
| Administration 3%             | <u>\$881.86</u>         | <u>\$649.03</u>         | <u>\$369.47</u>    | \$0.19                                       | \$0.14        | \$0.45         | \$0.25        | \$0.09        |
| <b>Total</b>                  | <b>\$30,277.29</b>      | <b>\$22,283.21</b>      | <b>\$12,685.24</b> | <b>\$6.39</b>                                | <b>\$4.66</b> | <b>\$15.52</b> | <b>\$8.45</b> | <b>\$3.13</b> |

<sup>1</sup> This study is written to conform to AB-602 (Grayson, 2021), which requires impact fees on residential development to be charged by floor area. For this study, the number of bedrooms in the dwelling unit is used as an alternative basis to calculate the impact fee. A dwelling unit with 3 bedrooms is comparable to a single-family home and 2 bedrooms are compared to a multi-family home.

<sup>2</sup>The Drainage fee is per impervious area of a typical single-family (3-bedroom) or multi-family 2-bedroom) project—not floor area, these fees are shown for comparison.

**Current Fees**

| Facility Category             | Single-Family         | Multifamily        | Office                                       | Commercial    | Food Service | Industrial    | Institutional |
|-------------------------------|-----------------------|--------------------|----------------------------------------------|---------------|--------------|---------------|---------------|
|                               | Fee per Dwelling Unit |                    | Fee per 1 Square Foot of Building Floor Area |               |              |               |               |
| Police                        | \$1,321.29            | \$1,000.98         | \$0.50                                       | \$0.16        | N/A          | \$0.40        | \$0.04        |
| Fire Protection               | \$1,688.49            | \$1,279.16         | \$0.64                                       | \$0.20        | N/A          | \$0.51        | \$0.05        |
| Public Facilities & Equipment | \$2,278.48            | \$1,726.13         | \$0.86                                       | \$0.28        | N/A          | \$0.69        | \$0.07        |
| Transportation                | \$477.05              | \$338.71           | \$0.64                                       | \$1.60        | N/A          | \$0.42        | \$1.21        |
| Drainage                      | <u>\$1,270.54</u>     | <u>\$76.23</u>     | \$0.19                                       | \$0.19        | N/A          | \$0.37        | \$0.44        |
| Parks and Recreation          | \$9,215.85            | \$6,981.71         | N/A                                          | N/A           | N/A          | N/A           | N/A           |
| Wastewater Capacity           | \$5,684.45            | \$4,263.05         | \$2.64                                       | \$2.64        | N/A          | \$2.16        | \$1.44        |
| Subtotal                      | <b>\$21,936.15</b>    | <b>\$15,665.97</b> | \$5.47                                       | \$5.07        | N/A          | \$4.55        | \$3.25        |
| Administration 3%             | <u>\$658.08</u>       | <u>\$469.98</u>    | \$0.16                                       | \$0.15        | N/A          | \$0.14        | \$0.10        |
| <b>Total</b>                  | <b>\$22,594.23</b>    | <b>\$16,135.95</b> | <b>\$5.63</b>                                | <b>\$5.22</b> | N/A          | <b>\$4.69</b> | <b>\$3.35</b> |

Table 2 – Fee Comparison

| City                                    | Population | Police         | Fire           | Parks or<br>Park Land<br>Dedication | Public<br>Facilities | Waste-<br>water<br>Capacity<br>Charge | Traffic*       | Drainage       | Total           |
|-----------------------------------------|------------|----------------|----------------|-------------------------------------|----------------------|---------------------------------------|----------------|----------------|-----------------|
| <b>Single-Family Home</b>               |            |                |                |                                     |                      |                                       |                |                |                 |
| Hercules <sup>1</sup>                   | 26,063     | \$1,522        | \$1,886        | \$3,270                             | \$858                | \$4,857                               | \$6,204        | N/A            | \$18,597        |
| El Cerrito <sup>2</sup>                 | 25,700     | N/A            | N/A            | \$2,671                             | N/A                  | \$9,112                               | \$4,172        | N/A            | \$15,955        |
| Orinda <sup>3</sup>                     | 19,191     | N/A            | N/A            | \$22,418                            | N/A                  | \$8,539                               | \$10,090       | \$7,095        | \$48,142        |
| Albany <sup>4</sup>                     | 19,053     | N/A            | N/A            | \$8,511                             | \$975                | \$3,130                               | N/A            | \$150          | \$12,766        |
| San Pablo                               | 31,088     | N/A            | N/A            | \$7,840                             | N/A                  | \$5,983                               | N/A            | N/A            | \$13,823        |
| Pleasant Hill                           | 33,352     | N/A            | N/A            | \$7,220                             |                      | \$8,539                               | \$3,879        | \$2,104        | \$21,742        |
| Moraga                                  | 16,784     | \$1,002        | N/A            | \$25,411                            | \$9,076              | \$8,539                               | \$10,090       | \$2,169        | \$56,287        |
| Lafayette                               | 24,808     | N/A            | N/A            | \$23,500                            | N/A                  | \$8,539                               | \$10,090       | \$2,288        | \$44,417        |
| <b>Average Fee:</b>                     |            | <b>\$1,262</b> | <b>\$1,886</b> | <b>\$12,605</b>                     | <b>\$3,636</b>       | <b>\$7,155</b>                        | <b>\$7,421</b> | <b>\$2,761</b> | <b>\$28,966</b> |
| <b>Pinole Fees</b>                      |            |                |                |                                     |                      |                                       |                |                |                 |
| Current (pop. 2024)<br>single family    | 18,192     | \$1,361        | \$1,739        | \$9,492                             | \$2,347              | \$5,855                               | \$491          | \$1,309        | \$22,594        |
| Proposed (pop. 2030)<br>3-bedroom house | 19,312     | \$1,425        | \$2,574        | \$10,878                            | \$4,747              | \$9,784                               | \$598          | \$269          | \$30,277        |

**\*Does not include West County Subregional Transportation Mitigation Program Fee: \$6,964, charged to El Cerrito, Hercules, Pinole, Richmond, San Pablo, and the County of Contra Costa; West Contra Costa Transportation Advisory Committee [https://www.westcontracostatc.gov/app\\_pages/view/210](https://www.westcontracostatc.gov/app_pages/view/210)**

<sup>1</sup> The Hercules park fee in the table includes a \$1,500 "Community Development Tax" to be used to fund park improvements and land acquisition, public facilities, and public safety related equipment. Note: A separate "Public Benefit Fee" of \$2,350 is charged to units in the Bayfront Project area, this fee is not included in the table.

<sup>2</sup> El Cerrito has adopted only park and traffic impact fees. The Stege Sanitary District, which serves El Cerrito, charges a capacity fee of \$350.48 per fixture unit. The fee given is based on 26 fixture units, a typical number for a single-family home.

<sup>3</sup> The Orinda park dedication fee is based on \$760,500 per acre per Orinda Municipal Code 3.28.080 (2005 appraisal report) and annually adjusted. 5 acres/1,000 & 2.69 single family occupancy. Drainage fee is \$1.65 per square foot of impervious area greater than 100 sq. ft., amount in table is for 4,300 sq. ft. of area approximately the are assumed for a single family home in Pinole.

<sup>4</sup> The Albany capital facilities fee (applicable to all public facilities) is \$0.65 per square feet for a new residential unit 1,001 sq. ft. or greater (the table assumes 1,500 sq. ft.). Drainage fee is \$0.10 per sq. ft. (table assumes 1,500 sq. ft.). The Albany park dedication in-lieu fee based on fair market value (AMC 22-8.4 g). Parkland in-lieu fee in table is based on a dedication requirement for a single-family home of 392 sq. ft. (3 acres per 1,000 occupancy of 3 per unit), and a fair market value of \$21 per sq. ft.

## Funds Needed to Complement Fee Program

Government Code Section 66000 prohibits using impact fees exclusively to increase the current level of service (the facility standard). Impact fees imposed on new development may be used only to: 1) provide additional facilities needed to maintain the current standard of service, or 2) increase the standard if existing development also pays for its proportionate share of facilities needed to raise the standard. The analysis contained in this report indicates that in the Fire Protection, Public Facilities, Transportation Drainage and wastewater categories, existing development would benefit from the proposed facilities and additions to capital included in those categories. Therefore, existing development is obligated to pay for a portion of new capital improvements. The impact fee rates presented in this report for these five categories may be imposed on new development only if existing development provides the funding necessary to augment existing facilities from sources other than the impact fee revenues. These funds may come from grants, user fees, taxes, and assessments imposed on current residents. The level of funding required from existing development is listed in the General Fund/Other Sources column in **Table 3**.

**Table 3 – Total Impact Fee Revenues**

| <b>Facility Category</b>      | <b>Projected Revenues from Proposed Impact Fees*</b> | <b>General Fund/Other Sources</b> | <b>Program Total</b> |
|-------------------------------|------------------------------------------------------|-----------------------------------|----------------------|
| Police                        | \$1,106,049                                          | \$0                               | \$1,106,049          |
| Fire Protection               | \$2,088,059                                          | \$8,186,119                       | \$10,274,178         |
| Public Facilities & Equipment | \$3,843,737                                          | \$4,498,009                       | \$8,341,746          |
| Parks and Recreation          | \$4,239,726                                          | \$0                               | \$4,239,726          |
| Transportation                | \$1,079,207                                          | \$7,680,589                       | \$8,759,796          |
| Drainage                      | \$113,171                                            | \$3,101,927                       | \$3,215,098          |
| Wastewater Capacity           | \$4,062,251                                          | \$11,145,749                      | \$15,208,000         |
| <b>Total</b>                  | <b>\$16,532,201</b>                                  | <b>\$34,612,393</b>               | <b>\$51,144,594</b>  |

\*Projected revenues are contingent on the new development forecasted in Chapter 2

If the entire fee program as presented herein is adopted, the City and its current residents and business would need to contribute approximately \$34.6 million from sources other than fee revenues to provide facilities to existing residents at the same level of service proposed for new development. New development is projected to contribute \$16.5 million of the \$51.1 million capital improvement program total (approximately 32 percent). The proposed capital improvements that comprise the “Program Total” are described in Chapters 3 through 8 of this report, and in the Wastewater Capacity Charge report.

## Additional Considerations

The City, at its sole discretion, may reduce the impact fees or eliminate them entirely. By doing so, however, there will inevitably be a continued reduction in the levels of service provided by these public facilities, unless other funds are used to replace the fee revenues. Alternatively, the City may consider the following ways to reduce the effect the fees may have on land development in the City, while leaving the fee rates and standards of service intact:

- Phase in the fee increases over two or more years to allow time for real estate markets to adjust. However, the loss of revenue during the phase-in period may not be passed on to future development.
- The impact fees may be deferred to a later date. For residential units, the fees are not payable until the date of the final inspection, or issuance of a certificate of occupancy, whichever comes first. The City may grant a further deferral of payment until units are sold or leased. With any deferral arrangement, the City should obtain suitable security for payment of the fee, through a surety bond, letter of credit, provisions in the escrow agreements, or a lien-hold as appropriate.

**Fee Updates**

This impact fee study and the recommended fees assume a given level of development activity over the study period. If different from the growth forecasted in this study, the development that occurs will result in both different impacts and fee revenues than those that are projected. For that reason, regular updates are recommended to adjust the impact fee to match the needs of actual development. Government Code 660016.5 requires that, beginning on January 1, 2022, impact fee nexus studies shall be updated at least every eight years.



## **1. INTRODUCTION**

This report presents an analysis of the need and related cost of public facilities to accommodate new development in the City of Pinole. This chapter explains the study approach and summarizes results under the following sections:

- Public facilities financing in California.
- The Mitigation Fee Act.
- Organization of the report.
- Facility standards; and
- Fee schedules

### **Public Facilities Financing in California**

The changing fiscal landscape in California over the past few decades has steadily undercut the financial capacity of local governments to fund infrastructure. Three dominant trends stand out:

- The passage of a string of tax limitation measures, starting with Proposition 13 in 1978 and continuing through the passage of Proposition 218 in 1996.
- Declining popular support for bond measures to finance infrastructure for the next generation of residents and businesses; and
- Steep reductions in federal and state assistance.

Faced with these trends, many cities and counties have had to shift the burden of funding infrastructure expansion from existing ratepayers and taxpayers to new development. This funding shift has been partly accomplished by the imposition of development impact fees, also known as public facility fees or mitigation fees. A key advantage of this approach is that impact fees need only a majority vote of the legislative body for adoption and are thus exempt from the requirements of Proposition 218.

In most jurisdictions that have implemented impact fee programs, new development pays close to the full cost required to maintain existing level of service standards as growth occurs. If cities did not collect the full amount, the effect is often a decline in facility standards, though some communities are able to increase other revenue sources to compensate. Often the scenario is that a city's current level of service for a particular facility category is less than the standard stated in its general plan policies, creating a "deficiency." In that event, the city must remedy the deficiency using funds other than impact fee revenues; new development shall not be required to pay for an increase in the level of service for the benefit of existing development.

### **Statutory Authority to Impose Impact Fees the Mitigation Fee Act and Required Findings**

In California, cities and counties rely on their authority to levy impact mitigation fees under the police powers granted by the California Constitution. As a result of widespread imposition of public facilities fees, the state legislature passed the Mitigation Fee Act (Act), starting with Assembly Bill (AB) 1600 in

1987. The Act, contained in California Government Code Section 66000 et seq., establishes ground rules for the imposition and ongoing administration of impact fee programs. The Act went into effect in January 1989 and requires local governments to document the following when adopting an impact fee:

- 1) Identify the purpose of the fee.
- 2) Identify the use of fee revenues.
- 3) Determine a reasonable relationship between the fee's use and the type of development paying the fee.
- 4) Determine a reasonable relationship between the need for the fee and the type of development paying the fee; and
- 5) Determine a reasonable relationship between the amount of the fee and the cost of the facility attributable to development paying the fee.

The fundamental premise of the Act is that the burden of the impact fees cannot total more than the actual cost of the public facility needed to serve the development paying the fee. Also, fee revenues can only be used for their intended purposes. In addition, the Act has specific accounting and reporting requirements annually and every five years for the use of fee revenues covered in Chapter 9 of this report.

In addition, the Act prohibits using impact fee revenues for staffing, operations, and maintenance of either existing or new facilities.

### **AB 602 Findings**

This bill (amending Government Code Sections 65490.1, 66016.5 and 66019) requires, on and after January 1, 2022, a local agency that conducts an impact fee nexus study to follow specific standards and practices, including, but not limited to:

- 1) That prior to the adoption of an associated development fee, an impact fee nexus study be adopted.
- 2) That the study identifies the existing level of service for each public facility, identifies the proposed new level of service, and includes an explanation of why the new level of service is necessary, and;
- 3) If the study is adopted after July 1, 2022, either calculate a fee levied or imposed on a housing development project proportionately to the square footage of the proposed units or make specified findings explaining why it is not appropriate to calculate the fee based on square footage.

The law is intended to promote greater accountability in impact fee programs. AB 602 also encourages public agencies conducting new nexus studies to calculate fees imposed on housing development projects by determining the square footage of the proposed housing units and developing a fee proportional to the square footage of those units. If public agencies do not use this approach to calculating fees imposed on housing development projects, they must do all the following:

- 1) Make findings that explain why square footage is not an appropriate metric;
- 2) Provide an alternative basis of calculating the fee that bears a reasonable relationship between the fee charged and the burden posed by the development; and
- 3) Ensure that smaller developments are not charged disproportionate fees.

This report complies with applicable California Government Code sections by providing the required documentation for the above findings and determinations that establish the basis for imposition of the recommended fees contained herein.

## Organization of the Report

Chapter 2 presents the population and employment assumptions used for the public facilities fee analysis. Chapters 3 through 8 are devoted to documenting the justifiable impact fee for each of the following facility categories:

- Police Facilities
- Fire Protection Facilities
- Public Facilities and Equipment
- Parks and Recreation Facilities
- Transportation Facilities
- Drainage Facilities

Each chapter is generally organized using the following sections to clearly document the requirements of the Mitigation Fee Act, discussed above:

- The chapter begins by identifying the purpose of the fee by stating the types of facilities that would be funded.
- The *Existing and Future Planned Facilities Inventory (if applicable)* summarizes the investment of existing development in this type of facility to date and identifies future planned facilities, if any.
- The *Service Population* defines what type of development requires this type of facility, whether (1) only residents or (2) residents and businesses (measured by employment). It also projects the service population growth or demand for facility capacity anticipated to occur over the planning horizon.
- The *Facility Standards and Unit Costs* establishes a reasonable relationship between the need for the fee and the type of development paying the fee. This section also estimates the cost per capita for facilities to accommodate growth.
- The *Facility Costs for New Development* establishes a reasonable relationship between the use of fee revenues and the type of development paying the fee. This section estimates the total facilities costs associated with new development over the planning horizon, equal to the revenues that would be collected through the impact fee.
- The *Fee Schedule* establishes a reasonable relationship between the amount of the fee and the cost of the facility attributable to development paying the fee. Using a common factor for

facilities' cost per capita, the fee schedule ensures that each development project pays its fair share of total cost of facilities.

Finally, Chapter 9 summarizes the fee implementation procedures and recommendations for the ongoing administration of the fee. The recommendations are provided to ensure compliance with the Act, and to ensure that fees are updated in the future for construction cost inflation, a change in the standards, or changes in development assumptions.

## Facility Standards

New development alone cannot be asked to improve facility standards that benefit both new and existing development. Additionally, new development alone cannot correct an existing facility deficiency. Either way, facility standards cannot be increased compared to existing standards solely by imposing impact fees on new development.

By policy, Pinole can adopt its own reasonable facility standards to reduce, maintain, or increase the existing facility standards. However, basing an impact fee on a standard that is higher than the existing standard is fair to new development only if Pinole were to use alternative funds to raise the standard of facilities that benefit existing development. This extra funding is needed to correct the "existing deficiency."

This study uses two approaches for establishing facility standards:

- The existing standard method uses a standard based on the ratio of existing facilities to the current service population. Under this approach, new development funds the expansion of facilities at the same standard currently serving existing development. This approach results in no facility deficiencies attributable to existing development. This method is used for police, parks and recreation, and drainage public facilities, vehicles, and equipment associated with general government services.
- The engineering method uses standards adopted by the City and/or found in standard engineering or planning criteria. This method is used for the transportation and drainage facilities. The standard aims to maintain the appropriate capacity for all roadway segments/intersections and drainage infrastructure to ensure public health and safety. Any costs related to existing deficiencies are not passed on to new development.

Use of these standards is not meant to label them as City policy. Indeed, many jurisdictions consider their existing standards to be deficient compared to the policies stated in their General Plans. The City of Pinole may, as a policy decision, raise any facility standard, and in doing so, possibly create a deficiency relative to the stated level of service. The premise of this study is that such de facto deficiencies shall be avoided by basing the fees on existing standards were possible.

## 2. GROWTH PROJECTIONS

### Population, Housing, and Employment Estimates

Estimates of existing development (number and type of housing and commercial floor area) and projections of growth are baseline assumptions used throughout the public facility fee chapters in this report. Current residential population estimates are based on the California Department of Finance (DOF) estimates released in January 2024. Future employment (jobs within the city as opposed to employed residents who live in the city but may work elsewhere) are based on estimates using the U.S. Census Bureau's On the Map tool. Housing and nonresidential development in the city will largely be the result of implementation of the Three Corridors Specific Plan (Specific Plan), which is a priority development area identified in the Association of Bay Area Governments' Bay Area Plan. The projected land uses in the Specific Plan are summarized in **Table 4**.

**Table 4 – Three Corridors Specific Plan Land Use Projections**

| Corridor              | Residential  |                  |                  |                      |
|-----------------------|--------------|------------------|------------------|----------------------|
|                       | Units        | Retail (sq. ft.) | Office (sq. ft.) | Industrial (sq. ft.) |
| San Pablo Ave.        | 885          | 322,172          | 336,253          | 426,692              |
| Pinole Valley Road    | 141          | 238,708          | 105,038          | 1,239                |
| Appian Way            | 244          | 561,260          | 468,449          | 48,352               |
| <b>Existing Total</b> | <b>1,270</b> | <b>1,122,140</b> | <b>909,740</b>   | <b>476,283</b>       |
| San Pablo Ave.        | 1,119        | 552,927          | 307,233          | 472,578              |
| Pinole Valley Road    | 351          | 192,603          | 386,843          | 0                    |
| Appian Way            | 877          | 807,698          | 728,129          | 0                    |
| <b>Proposed Total</b> | <b>2,346</b> | <b>1,553,228</b> | <b>1,422,205</b> | <b>589,578</b>       |
| <b>Difference</b>     | <b>1,076</b> | <b>431,088</b>   | <b>512,465</b>   | <b>113,295</b>       |

Source Appendix A: Development Projections "Three Corridors Specific Plan" updated in 2020.

The current (2024) and projected 2030 population, housing, and employment estimates are summarized in **Table 5**. An annual population growth rate of 1.00 percent was used to project population growth for the analysis period 2024-2030. This results in a population increase of 1,100. As have many cities in California, Pinole has experienced negative population growth since the 2020 decennial census reported the city's population to be 19,505. The 2024 DOF estimate placed the population at 18,192, a 4 percent drop since 2020 and a drop of 0.3 percent from DOF's 2023 estimate. Positive population growth is resuming in California, but it is a slow process largely dependent on the availability of affordable homes. While the Specific Plan may provide housing opportunities in the future, it is not reasonable to expect its build out to occur over the next 5 or 6 years. Therefore, a more modest assumption of 375 new multifamily units plus 30 new single-family units is projected by the year 2030. The construction of single-family units is assumed to take place on vacant R-1 and Rural Residential parcels, all of which are located outside the Specific Plan area. Land use data compiled for the 2023-2031 Housing Element indicates approximately 193 acres of vacant R-1 and R-R parcels. An average density of 5 units per acres assumed for the projection of 30 new single-family units.

**Table 5 – Population, Housing, and Employment Projections**

|                                                                                                 | <b>2024</b> | <b>2030</b> | <b>Net<br/>Growth<sup>2</sup></b> | <b>Average<br/>Annual<br/>Rate</b> |
|-------------------------------------------------------------------------------------------------|-------------|-------------|-----------------------------------|------------------------------------|
| Population <sup>1</sup>                                                                         | 18,192      | 19,312      | 1,120                             | 1.0%                               |
| Employment <sup>3</sup>                                                                         |             |             |                                   |                                    |
| Retail/Commercial                                                                               | 1,315       | 1,795       | 480                               |                                    |
| Office/Service                                                                                  | 328         | 658         | 330                               |                                    |
| Industrial, including transportation,<br>construction, agriculture, manufacturing,<br>wholesale | 519         | 746         | 227                               |                                    |
| Accommodations                                                                                  | 32          | 36          | 4                                 |                                    |
| Food Service                                                                                    | 1,022       | 1,496       | 474                               |                                    |
| Health Care and Social Services                                                                 | 945         | 1,896       | 951                               |                                    |
| Public/Institutional/Educational Services                                                       | 724         | 724         | 0                                 |                                    |
| Other                                                                                           | <u>6</u>    | <u>6</u>    | <u>0</u>                          |                                    |
| Total Employment                                                                                | 4,891       | 7,357       | 2,466                             | 7.0%                               |
| Housing <sup>4</sup>                                                                            |             |             |                                   |                                    |
| Single-Family Units <sup>5</sup>                                                                | 5,456       | 5,486       | 30                                |                                    |
| Multifamily Units <sup>6</sup>                                                                  | 1,383       | 1,758       | 375                               |                                    |
| Mobile Homes/ADU <sup>7</sup>                                                                   | <u>34</u>   | <u>64</u>   | <u>30</u>                         |                                    |
| Total Occupied Units                                                                            | 6,873       | 7,308       | 435                               | 1.0%                               |
| Overall Occupancy                                                                               | 2.65        | 2.64        | 2.57                              |                                    |

<sup>1</sup> Current population for City of Pinole is the California Department of Finance (DOF) Estimate, Table E-5 as of 1/1/2024.

<sup>2</sup> Population growth is based on a 1 percent average annual growth rate. It is noted that the population growth projections in Table 5 of the Housing Element Update shows a 0.6 percent annual growth rate between 2010 and 2020. The assumption of 1 percent growth over the next 5 -6 years during a period of recovery from historically low growth is reasonable.

<sup>3</sup> Current employment estimates from the Longitudinal Employer-Household Dynamics, US Census Bureau 2020. 2030 employment based on Three Corridors Specific Plan floor area growth and employment density factors.

<sup>4</sup> Source of current housing estimates is DOF Table E-5 as of 1/1/2024, occupied units.

<sup>5</sup> Estimate of occupied detached and attached single-family dwelling units.

<sup>6</sup> Estimates of occupied units, including duplex, townhomes, and apartments.

<sup>7</sup> The 30 units added in this category by 2030 are assumed to be Accessory Dwelling Units (ADUs)

Sources: CA-DOF Demographics Unit; City of Pinole

These estimates are used as follows:

- Estimates of future growth are used to aid in the planning of future public facilities required to accommodate growth over the planning horizon.
- Estimates of existing population and land development are used to determine current facility standards—for example, square feet of public buildings per capita or average daily trips per household to correlate with traffic level of service.

## Land Use Categories

Measuring the impact of growth requires land use types for summarizing different categories of new development. The land use types used in this analysis are defined below.

- **Single-family:** Detached and attached (townhomes) one-family dwelling units.
- **Multifamily:** All multifamily dwellings such as duplexes and condominiums (unless considered attached “townhomes”), apartments, and dormitories.
- **Accessory Dwelling Units:** ADUs are independent living facilities that may be within, attached to or detached from the primary dwelling. ADUs are permitted under Pinole Municipal Code (PMC) Chapter 17.70. According to PMC 17.70.040 ADU may not exceed 800 square feet. The Municipal Code also provides that ADUs 750 square feet or less floor area shall not be charged an impact fee. Impact fees on ADUs greater than 750 square feet shall be charged proportionately in relation to the square footage of the primary dwelling with which it is associated.
- **Commercial/Retail:** All commercial service providers, retail stores, restaurants, and fast food.
- **Office:** All general, professional, and medical office development.
- **Industrial:** All manufacturing and warehouse development.
- **Institutional:** Educational institutions, hospitals, etc.

Some developments may include more than one land use category, such as an educational institution with dormitories, or a mixed-use development with both residential and commercial uses. In these cases, the impact fee would be calculated separately for each land use category.

The City may levy the impact fee based on the land use category that most closely represents the probable occupant density of the development. The City may use its discretion to calculate the fee that is levied on a development project based on either the number of dwelling units per acre, workers per floor area, or both, or the number of peak-period vehicle trips expected to be generated by the project.

## Service Population

Different types of development use public facilities at different rates in relation to each other, depending on the services provided. In each chapter, a specific service population is identified for each facility type to reflect this. Different service populations are used to estimate impacts for different types of facilities.

- Citywide residents and workers for public facilities such as those used by city administration, fire protection and police facilities.
- Citywide residents for parks and recreation facilities.
- Dwelling units and building square feet to estimate vehicle trips for transportation facilities and drainage impacts.

Each land use imposes demands on facilities in proportion to the service population they generate. By using the service population to calculate fees, the fees are directly related to the impact of the land use based on number of units or floor area. The specific service population for each facility category is shown separately in each chapter. When residents and workers are part of the same service population, it is

reasonable to assume that one resident would place a greater demand on public services and associated facilities than one worker. The method used in this study for calculating the demand of one worker relative to one resident is to compare the length of the typical work week (45 hours, which includes lunch break) to the average total daylight hours in a seven-day week (84 hours). Based upon this method, one worker is assumed to generate roughly 54 percent of the demand for facilities as a resident ( $45/84 = 0.54$ ); this factor is used for police, fire, and public facilities.

These measures are reasonable indicators of the level of demand for public facilities. The City builds public facilities primarily to serve these populations and, typically, the greater the population, the larger the facility required to provide a given level of service.

## Occupant Densities

Occupant densities ensure a reasonable relationship between the increase in service population and amount of the fee. To do this, the fee must vary by the estimated service population generated by a particular development project. Developers pay the fee based on the capacity of new development to house residents or workers, so the fee analysis must convert service population estimates to suitable measures of project size to arrive at a fee per unit of development. This conversion is done with average occupant density factors for residential and for commercial and industrial land use categories, as shown in **Table 6**.

## AB-602 Compliance

As discussed in the Introduction, AB-602 (Grayson 2021) requires that cities adopting new or increased fees after January 1, 2022, should charge impact fees on residential development based on the floor area of development or make a finding that charging the fees based on floor area is not an appropriate method. Residential projects in Pinole are currently charged a flat rate per unit for either single family homes (including detached condominiums) or individual units within multi-family apartment projects. The intent of AB 602 was to incentivize smaller units by charging higher fees on larger units and thus encourage the construction of more affordable housing in California.

However, charging residential development based on floor area presents a problem since development impacts on most facilities are measured based on the project's projected service population (residential or employment population) and while there is data that correlates floor area with the number of employees for many industries, which allows the use of employee density factors in terms of square feet per employee as shown in **Table 6**, there is not data currently available that may be used to estimate household occupancy per square foot of floor area. The recommended solution that is in keeping with the intent of AB-602—to incentivize smaller units—is charging by the bedroom without regard to whether the project contains single or multi-family units. The US Census provides data on occupancy per bedroom for major statistical areas. An analysis of the San Francisco-Oakland-Hayward MSA indicates residential occupancies per unit based on the number of bedrooms as shown in **Table 6**.



**Table 6 – Household and Employee Occupancy Assumptions**

| <b>Residential, Number of Bedrooms in Unit</b>     | <b>Occupants per Unit</b> | <b>Occupants per Bedroom</b> |  |
|----------------------------------------------------|---------------------------|------------------------------|--|
| 0 (studio)                                         | 1.23                      | N/A                          |  |
| 1                                                  | 1.75                      | 1.75                         |  |
| 2                                                  | 2.27                      | 1.14                         |  |
| 3                                                  | 2.79                      | 0.93                         |  |
| 4                                                  | 3.30                      | 0.83                         |  |
| 5                                                  | 3.82                      | 0.76                         |  |
| Occupants for each additional bedroom <sup>1</sup> |                           | 0.52                         |  |

| <b>Nonresidential</b> | <b>Building Floor Area per Employee<sup>2</sup></b> | <b>Employees Density per 1,000 square feet or room</b> |      |
|-----------------------|-----------------------------------------------------|--------------------------------------------------------|------|
| Office                | 400                                                 | building square feet                                   | 2.50 |
| Retail/Commercial     | 700                                                 | building square feet                                   | 1.43 |
| Hotel Rooms           | 3.33                                                | rooms per worker                                       | 0.30 |
| Food Service          | 200                                                 | building square feet                                   | 5.00 |
| Health Care           | 400                                                 | building square feet                                   | 2.50 |
| Industrial            | 500                                                 | building square feet                                   | 2.00 |
| Institutional         | 1,500                                               | building square feet                                   | 0.67 |

<sup>1</sup>For units with 6 bedrooms and above, each bedroom would add 0.52 occupants. For example, a unit with 6 bedrooms would be projected to house 4.34 occupants.

<sup>2</sup>Building area per worker factors are based on the Employment Density Study for Southern California Association of Governments, by the Natelson Company, 2001.

The impact fee for a project is determined by multiplying the projected occupants of the project by the cost per capita of the facility category, which is estimated based on the overall service population and the cost of new facilities required to serve new development. For example, in the next section the police facilities cost per capita is estimated at \$475.72, therefore the police facilities impact fee for a 3-bedroom unit would be \$1,327.26 (2.79 x \$475.72). Note: this fee would be charged to any 3-bedroom unit regardless of whether it is considered a single-family house or a unit within an apartment building.

### 3. POLICE FACILITIES

This chapter summarizes the analysis of the need for police facilities, vehicles, and equipment to accommodate new development. This chapter documents a reasonable relationship between new development and the maximum justified impact fee for the funding of such facilities and vehicles.

#### Existing Police Facilities

The City of Pinole owns the Public Safety Building property described in **Table 7**. The Public Safety Building, at 880 Tennent Avenue. The Pinole Police Department provides law enforcement services to residents and workers of Pinole. Police vehicles and equipment are listed in the appendix.

**Table 7 – Police Facilities and Equipment**

| Facility/Equipment                      | Location         | Floor/Lot Area Square Feet | Current Value <sup>1</sup> | Asset Value per Square Foot (appraisal) |
|-----------------------------------------|------------------|----------------------------|----------------------------|-----------------------------------------|
| Public Safety Building (Police portion) | 880 Tennent Ave. | 13,250                     | \$7,727,238                | \$583                                   |
| Police Station Parcel (portion)         |                  | 10,900                     | \$60,000                   |                                         |
| <b>Vehicles and Equipment</b>           |                  |                            | \$516,100                  |                                         |

<sup>1</sup> One-half depreciated replacement value for Public Safety Building.

Source: *City of Pinole City Property Report, 2019*.

#### Police Facilities Service Population

The police facilities serve both residents and workers in the City of Pinole. **Table 8** shows the estimated existing and projected service populations for 2024 and 2030, respectively. In calculating the service population, residents are given a weight of 1.0 and workers are weighted at 0.54 to reflect lower per capita service demand.<sup>1</sup> Nonresidential buildings are typically occupied less intensively than dwelling units, so it is reasonable to assume that average per-worker demand of services is less than average per-resident demand.

**Table 8 – Police Service Population**

|                             | Residents    | Workers      | Factored Workers | Service Population |
|-----------------------------|--------------|--------------|------------------|--------------------|
| Existing (2024)             | 18,192       | 4,891        | 2,641            | 20,833             |
| New Development (2024-2030) | <u>1,120</u> | <u>2,466</u> | <u>1,332</u>     | <u>2,452</u>       |
| Projected Total (2030)      | 19,312       | 7,357        | 3,973            | 23,285             |
| <i>Weighting Factor</i>     | <i>1.00</i>  | <i>0.54</i>  |                  |                    |

#### Police Facilities Standards and Unit Costs

This section discusses the standard used to determine the future needs for police facilities. To ensure equity between the level of existing facilities and the facilities for which new development

<sup>1</sup> Employment weighting based on a ratio of 45 hours in a work week (including lunch break) to 84 average daylight hours in a week:  $45/84 = .54$ .

may be required to fund, a per capita facility standard is used. The standard, as shown in **Table 9**, is based on the existing standard method, which assumes that police facilities and vehicles will be needed to serve new development at the current ratio of police facilities to the resident and worker populations. This method is appropriate when the current facilities are deemed adequate to serve the current population. Use of the existing standard to calculate the impact fee ensures that new development pays only for the facilities that are equivalent to those provided to existing development. The police facilities standard is calculated in terms of the current value of the police station, vehicles, and equipment described in **Table 7**. The cost per capita represents the existing population's investment in the facilities; charging this amount to new development ensures that there is equity between the existing and new populations.

**Table 9 – Police Facilities Standard Cost Per Capita**

|                                          | <b>Current Value</b> | <b>2024 Service Population</b> | <b>Facility Standard Cost per Capita</b> |
|------------------------------------------|----------------------|--------------------------------|------------------------------------------|
| Police Station                           | \$7,727,238          | 20,833                         | \$370.91                                 |
| Police Station Land                      | \$60,000             | 20,833                         | \$2.88                                   |
| Current Vehicles & Equipment             | \$516,100            | 20,833                         | \$24.77                                  |
| <b>Total Facilities Cost per Capita:</b> |                      |                                | <b>\$398.56</b>                          |

### Police Facilities Cost for New Development

**Table 10 – Equipment for Incremental Officers Needed for Growth**

|                                                                    |                  |
|--------------------------------------------------------------------|------------------|
| Officer Equipment, 1 set per officer                               | \$7,000          |
| Patrol Vehicles, 3/5 per each officer                              | \$52,800         |
| <b>Total Cost</b>                                                  | <b>\$59,800</b>  |
| Additional officers for growth (see analysis below)                | 4                |
| <b>Incremental cost for new equipment</b>                          | <b>\$239,200</b> |
| Projected Growth in Service Population                             | 2,452            |
| <b>Per Capita Cost for Incremental Equipment</b>                   | <b>\$97.55</b>   |
| Current sworn officers (including Chief, sergeants and commanders) | 29               |
| Current Service Population (Residents + Factored Workers)          | 20,833           |
| Officers per 1,000 service population (current standard)           | 1.40             |
| Projected Growth in Service Population                             | 2,452            |
| Additional officers for growth (rounded-up)                        | 4                |

While no new police facilities are planned for the City of Pinole new development can be required to pay for existing facilities at a rate that is equivalent to the current population's per capita share of investment in the existing facilities. In addition, new growth should cover the cost of adding new sworn officers to the Department that is needed to maintain the current level of service level for patrol and response, which is approximately 1.4 officers per 1,000 service population. **Table 10** itemizes these costs and calculates the cost per capita for new development. Since the new officers are needed only serve the new population, the incremental cost is divided by the 2024-2030 service population growth to calculate the cost per capita attributed to growth.

**Table 11** shows the allocation of citywide police facility costs to new development. Future development is contributing at the same level per capita as existing development. This level of funding could be used to upgrade existing facilities, purchase vehicles, enhance communication systems, and/or perform facility refurbishment within the parameters allowed by Government Code 66000.

**Table 11 – Police Facilities Cost for New Development**

|                                        |                    |
|----------------------------------------|--------------------|
| Cost per Capita, current assets        | \$398.56           |
| Cost per Capita, incremental equipment | <u>\$97.55</u>     |
| <b>Total Cost per capita</b>           | <b>\$471.72</b>    |
| Service Population Growth (2024-2030)  | 2,452              |
| <b>Total Cost to Serve Development</b> | <b>\$1,216,462</b> |

## Fee Schedule

**Table 12** shows the police facilities impact fee for new development based on the facilities cost per capita shown in **Table 11**. The fee represents the amount required to fully fund all facilities needed to accommodate growth based on the existing standard. Citywide residential and nonresidential development would pay the fee based on the service population estimated to be occupied by the land uses.

**Table 12 – Police Facilities Proposed Fee Schedule**

| Land Use <sup>1</sup>                                                | Weighting factor | Costs per Resident or Worker | Occupancy | Proposed Fee | Current Fee <sup>2</sup> |
|----------------------------------------------------------------------|------------------|------------------------------|-----------|--------------|--------------------------|
| <i>Residential, fee per number of bedrooms in unit</i>               |                  |                              |           |              |                          |
| 0                                                                    | 1.00             | \$496.11                     | 1.23      | \$610.22     | N/A                      |
| 1                                                                    | 1.00             | \$496.11                     | 1.75      | \$868.19     | N/A                      |
| 2                                                                    | 1.00             | \$496.11                     | 2.27      | \$1,126.17   | \$1,000.98               |
| 3                                                                    | 1.00             | \$496.11                     | 2.79      | \$1,384.15   | \$1,321.29               |
| ADU <sup>1</sup>                                                     | 1.00             | \$496.11                     | 1.50      | \$992.22     | N/A                      |
| <i>Nonresidential, fee per square foot of floor area<sup>3</sup></i> |                  |                              |           |              |                          |
| Office                                                               | 0.54             | \$267.90                     | 2.50      | \$0.67       | \$0.50                   |
| Commercial                                                           | 0.54             | \$267.90                     | 1.43      | \$0.38       | \$0.16                   |
| Industrial                                                           | 0.54             | \$267.90                     | 2.00      | \$0.54       | \$0.40                   |
| Institutional                                                        | 0.54             | \$267.90                     | 0.67      | \$0.18       | \$0.04                   |

<sup>1</sup> Throughout this report, for the purpose of comparison and reporting the projected revenues of the fee, the impact fee per ADU is calculated based on an occupancy of 1.50 persons per household. The actual fee charged to an ADU will depend on the floor area of the permitted ADU, the impact fee may be zero or a proportion of impact fee charged to the primary dwelling unit in accordance with PMC 17.70.040

<sup>2</sup> The proposed fee for a 2-bedroom unit is compared to the current multi-family fee, and the proposed fee for a 3-bedroom unit is compared to the current single-family fee.

<sup>3</sup> Occupancy factors for nonresidential are given per 1,000 square feet of floor area; the proposed fee is further divided by 1,000 to arrive at the fee per one square foot.

## 4. FIRE PROTECTION FACILITIES

This chapter summarizes the analysis of the need for fire facilities to accommodate new development. This chapter documents a reasonable relationship between new development and the maximum justified impact fee for funding of such facilities.

### Fire Facilities Service Population

The Pinole fire protection facilities serve both residents and workers within the City of Pinole and the unincorporated areas of Tara Hills and Bayview. **Table 13** shows the estimated existing and projected service populations for 2024 and 2030, respectively. In calculating the service population, residents are given a weight of 1.0 and workers are weighted at 0.54 to reflect lower per capita service demand. Nonresidential buildings are typically occupied less intensively than dwelling units are, so it is reasonable to assume that average per-worker demand for services is less than average per-resident demand.

**Table 13 – Fire Protection Service Population**

|                             | 2024<br>Residents | Workers      | Factored<br>Workers | Service<br>Population |
|-----------------------------|-------------------|--------------|---------------------|-----------------------|
| Existing (2024)             | 18,192            | 4,891        | 2,641               | 20,833                |
| New Development (2024-2030) | <u>1,120</u>      | <u>2,466</u> | <u>1,332</u>        | <u>2,452</u>          |
| Projected Total (2030)      | 19,312            | 7,357        | 3,973               | 23,285                |
| Weighting Factor            | 1.00              | 0.54         |                     |                       |

### Existing Fire Facilities

The Contra Costa County Fire Protection District (Con Fire) provides fire protection services to the residents and business of Pinole through a service agreement with the City. However, the City owns the facility and equipment listed in **Table 14**. Con Fire provides fire protection services, emergency medical services, rescue services, and fire prevention services to the City out of Fire Station 73 in a portion of the Public Safety Building shared with the Police Department and also Pinole Valley Response Station 74. The fire stations and equipment included in the impact fees because they represent the integral capital investments needed to provide fire protection services to Pinole.

**Table 14 – Fire Protection Inventory**

| Facility/Equipment                                                            | Current<br>Value         |
|-------------------------------------------------------------------------------|--------------------------|
| Public Safety Building (Fire Station No. 73 portion) <sup>1</sup>             | \$7,727,238              |
| Pinole Valley Response Station (No. 74, 3700 Pinole Valley Road) <sup>1</sup> | \$2,329,949              |
| Land Area                                                                     | \$108,000                |
| <b>Total Facilities:</b>                                                      | <b>\$10,165,187</b>      |
| <b>Equipment</b>                                                              | <b><u>2024 Value</u></b> |
| 2015 Ford Explorer                                                            | \$9,843                  |
| Fire Apparatus                                                                | \$136,443                |
| Type 1 Fire Engine                                                            | \$52,616                 |
| Equipment on-board                                                            | <u>\$61,171</u>          |
| <b>Total Equipment:</b>                                                       | <b>\$260,074</b>         |

<sup>1</sup> Depreciated replacement values; one-half of Public Safety Building

Source: *City of Pinole, City Property Report, 8/6/2018*; Contra Costa County Assessor.

### Personal Protection Equipment

The projected growth in the service population will result in the need for two additional firefighters if the current ratio of firefighters to population is maintained. These additional personnel will require personal protection and communication equipment as estimated in **Table 15**.

**Table 15 – Personal Fire Protection Equipment**

|                                                              |                 |
|--------------------------------------------------------------|-----------------|
| Communications Equipment per Firefighter                     | \$2,500         |
| Personal Protective Equipment per Firefighter                | \$3,000         |
| <b>Total Cost per Firefighter</b>                            | <b>\$5,500</b>  |
| Additional Firefighters for Growth (see analysis below)      | 2               |
| <b>Incremental Cost for PPE</b>                              | <b>\$11,000</b> |
| Projected Growth in Service Population                       | 2,452           |
| <b>Cost per Capita</b>                                       | <b>\$4.49</b>   |
| Current staffing: 6 Captains, 6 Engineers and 6 Firefighters | 18              |
| Current Service Population (Residents + Factored Workers)    | 20,833          |
| Firefighters per 1,000 Service Population (current standard) | 0.864           |
| Projected Growth in Service Population                       | 2,452           |
| Additional Firefighters for Growth to 2030                   | 2.0             |

Source: Cooperative Fire Service Agreement with CCCFPD, Contra Costa County LAFCO Report 22-07.

### Fire Facilities Standards and Unit Costs

This section discusses the standard used to determine the future needs for fire facilities. To ensure equity between the level of existing facilities and the facilities that new development should be responsible for, a per capita facility standard is used. The standard, as shown in **Table 16**, with some exceptions, is based on the existing standard method, which assumes that fire protection facilities and equipment will be needed to serve new development at the current ratio of fire facilities to the resident and worker populations. The exceptions are proposed upgrades to Fire Stations 73 and 74 and the addition of a new Tiller Truck (ladder truck) to the total asset value on which the impact fee is based. These additions are estimated to cost about \$9.1 million and would be allocated proportionately to new and existing development.

Use of the existing standard to calculate the impact fee ensures that new development pays only for the facilities that are equivalent to those provided to existing development. The value per capita for buildings, land, vehicles, and equipment is the current value of these assets serving the existing population. For the personal protection equipment, the incremental cost of for new equipment is added to new development's cost per capita.

**Table 16 – Fire Protection Cost per Capita Standard**

|                                  | <b>Current<br/>Value/Cost<br/>for New<br/>Development</b> | <b>Service<br/>Populations/Growth<br/>in Service<br/>Population</b> | <b>Value/Cost<br/>per Capita</b> |
|----------------------------------|-----------------------------------------------------------|---------------------------------------------------------------------|----------------------------------|
| Fire Stations Buildings and Land | \$10,165,187                                              | 20,833                                                              | \$487.94                         |
| Fire Station 73 Upgrade          | \$3,000,000                                               | 23,285                                                              | \$129.54                         |
| Fire Station 74 Upgrade          | \$3,000,000                                               | 23,285                                                              | \$129.54                         |
| New Tiller Truck <sup>1</sup>    | \$3,100,000                                               | 23,285                                                              | \$133.86                         |
| Current Vehicles & Equipment     | \$260,074                                                 | 20,833                                                              | \$12.48                          |
| Personal Protection Equipment    | \$11,000                                                  | 2,425                                                               | \$4.73                           |
| <b>Total per Capita:</b>         |                                                           |                                                                     | <b>\$895.72</b>                  |

\* The new Tiller truck is needed for expected new multi-story development but will also serve existing development equally.

### Fire Facilities Cost for New Development

In addition to new (or upgraded) facilities future development can be required to pay for existing facilities at a rate that is equivalent to the current population's per capita investment in the existing fire facilities and equipment. **Table 17** shows the allocation of citywide fire protection facility costs to new development. Future development is contributing at the same level per capita as existing development. This level of funding could be used to upgrade existing facilities, purchase equipment and vehicles, enhance communication systems, and/or perform refurbishment within the parameters allowed by Government Code 66000.

**Table 17 – Fire Facilities Cost for New Development**

|                                            |                    |
|--------------------------------------------|--------------------|
| Service Population Growth (2024-2030)      | 2,452              |
| Total Cost per Capita                      | <u>\$895.72</u>    |
| <b>Total Cost to Serve New Development</b> | <b>\$2,088,059</b> |
| Funding from other sources*                | \$8,141,745        |

\*Existing development's share of the upgrades to the Fire Stations and the new Tiller Truck.

### Fee Schedule

**Table 18** shows the proposed fire protection facilities impact fee for new development based on the facilities cost per capita shown in **Table 16**. The fee represents the amount required to fully fund all facilities needed to accommodate growth based on the existing standard.

**Table 18 – Proposed Fire Facilities Impact Fee**

| <b>Land Use</b>                                          | <b>Weighting Factor</b> | <b>Cost per Resident or Worker</b> | <b>Occupancy Factor</b> | <b>Proposed Fee</b> | <b>Current Fee<sup>1</sup></b> |
|----------------------------------------------------------|-------------------------|------------------------------------|-------------------------|---------------------|--------------------------------|
| <i>Residential, fee per number of bedrooms in unit</i>   |                         |                                    |                         |                     |                                |
| 0                                                        | 1.00                    | \$895.72                           | 1.23                    | \$1,101.74          | N/A                            |
| 1                                                        | 1.00                    | \$895.72                           | 1.75                    | \$1,567.51          | N/A                            |
| 2                                                        | 1.00                    | \$895.72                           | 2.27                    | \$2,033.28          | \$1,279.16                     |
| 3                                                        | 1.00                    | \$895.72                           | 2.79                    | \$2,499.06          | \$1,688.49                     |
| ADU                                                      | 1.00                    | \$895.72                           | 1.50                    | \$1,791.44          | N/A                            |
| <i>Nonresidential, fee per square foot of floor area</i> |                         |                                    |                         |                     |                                |
| Office                                                   | 0.54                    | \$483.69                           | 2.50                    | \$1.21              | \$0.640                        |
| Commercial                                               | 0.54                    | \$483.69                           | 1.43                    | \$0.69              | \$0.20                         |
| Industrial                                               | 0.54                    | \$483.69                           | 2.00                    | \$0.97              | \$0.51                         |
| Institutional                                            | 0.54                    | \$483.69                           | 0.67                    | \$0.32              | \$0.05                         |

<sup>1</sup>The proposed fee for a 2-bedroom unit is compared to the current multi-family fee, and the proposed fee for a 3-bedroom unit is compared to the current single-family fee. The apparent reduction in fee is due to the lower occupancy factor for the bedroom analysis compared to the occupancy by unit type used in previous nexus study.



## 5. PUBLIC FACILITIES AND EQUIPMENT

This chapter summarizes an analysis of the need for public facilities and equipment to accommodate new development. This chapter documents a reasonable relationship between new development and the maximum justified impact fee for funding of such facilities.

### Existing Municipal Facilities

The City of Pinole owns and operates the facilities listed in **Tables 19** and **20**. The public facilities service population is shown in **Table 20**. The current value of these buildings is determined by depreciating the estimated replacement cost, based on the year of construction or the last appraisal and a 50-year useful life. The complete calculations of current value are shown in the appendix.

**Table 19 – Community Facilities Inventory**

| Facility                                           | Location             | Building<br>Floor<br>Area<br>Square<br>Feet | Appraised<br>Building<br>Value | Land<br>Value |
|----------------------------------------------------|----------------------|---------------------------------------------|--------------------------------|---------------|
| <b>Youth, Recreational and Cultural Facilities</b> |                      |                                             |                                |               |
| Memorial Hall/ Youth Center)                       | 601-635 Tennent Ave. | 9,553                                       | \$3,893,975                    | \$1,146,276   |
| Pinole Senior Center                               | 2572 Charles Ave.    | 14,320                                      | \$5,283,367                    | \$1,008,850   |
| Pinole Swim Center/Tiny Tots<br>Day Care           | 2450 Simas Ave.      | <u>3,848</u>                                | <u>\$1,461,065</u>             | \$164,914     |
|                                                    | Totals:              | 27,721                                      | \$10,638,407                   | \$2,320,040   |

**Table 19 continued**

| Facility                                 | Year Built/<br>Appraised | Useful<br>Life | Replacement<br>Cost | Accumulated<br>Depreciation | Current<br>Value    |
|------------------------------------------|--------------------------|----------------|---------------------|-----------------------------|---------------------|
| Memorial Hall/Youth Center               | 2019                     | 50             | \$5,401,797         | (\$432,144)                 | \$4,969,653         |
| Pinole Senior Center                     | 2019                     | 50             | \$7,329,188         | (\$586,335)                 | \$6,742,853         |
| Pinole Swim Center/Tiny Tots<br>Day Care | 2019                     | 50             | \$2,026,817         | (\$162,145)                 | <u>\$1,864,672</u>  |
|                                          |                          |                | <b>Total</b>        |                             | <b>\$13,557,178</b> |

**Table 20 – Municipal Facilities Inventory**

| Facility                 | Location         | Floor Area<br>Square Feet | Appraised<br>Value | Land<br>Value    |
|--------------------------|------------------|---------------------------|--------------------|------------------|
| City Hall                | 2131 Pear Street | 17,593                    | \$7,786,125        | \$55,000         |
| Post Office <sup>1</sup> | 2101 Pear Street | <u>4,560</u>              | <u>\$1,399,462</u> | <u>\$309,810</u> |
|                          | Totals:          | 22,153                    | \$9,185,587        | \$364,810        |

**Table 20 continued**

| Facility                 | Year Built/<br>Appraised | Useful<br>Life | Replacement<br>Cost | Accumulated<br>Depreciation | Current<br>Value    |
|--------------------------|--------------------------|----------------|---------------------|-----------------------------|---------------------|
| City Hall                | 2017                     | 50             | \$11,442,114        | (\$1,373,054)               | \$10,069,060        |
| Post Office <sup>1</sup> | 2019                     | 50             | \$1,941,360         | (\$155,309)                 | <u>\$1,786,052</u>  |
|                          |                          |                | <b>Total:</b>       |                             | <b>\$11,855,112</b> |

<sup>1</sup> The post office building is owned by the City and leased to the US Postal Service.

## Public Facilities Service Population

The public facilities serve both residents and workers in the City of Pinole. **Table 21** shows the estimated existing and projected service populations for 2024 and 2030, respectively. In calculating the service population, residents are given a weight of 1.0 and workers are weighted at 0.54 to reflect lower per capita service demand. Nonresidential buildings are typically occupied less intensively than dwelling units are, so it is reasonable to assume that average per-worker demand of services is less than average per-resident demand.

**Table 21 – Public Facilities Service Population**

|                             | <b>Residents</b> | <b>Workers</b> | <b>Factored Workers</b> | <b>Service Population<sup>1</sup></b> |
|-----------------------------|------------------|----------------|-------------------------|---------------------------------------|
| Existing (2024)             | 18,192           | 4,891          | 2,641                   | 20,833                                |
| New Development (2024-2030) | <u>1,120</u>     | <u>2,466</u>   | <u>1,332</u>            | <u>2,452</u>                          |
| Projected Total (2030)      | 19,312           | 7,357          | 3,973                   | 23,285                                |
| Weighting Factor            | 1.00             | 0.54           |                         |                                       |

## Public Facilities Standards and Unit Costs

This section discusses the standard used to determine the future developments' share of the costs of facilities for services related to the public facilities.

### Per Capita Standards and Unit Costs

To ensure equity between the level of existing facilities and the facilities that new development should be responsible for, a per capita facility standard is used. The standard, as shown in **Table 22**, is based on the existing standard method, which assumes that public facilities, equipment, and vehicles will be needed to serve new development at the current ratio of the value of public facilities to the resident and worker populations. This method is appropriate when the current facilities are deemed adequate to serve the current population. Use of the existing standard to calculate the impact fee ensures that new development pays only for the facilities that are equivalent to those provided to existing development.

The current value of equipment and vehicles with a useful life of five years or more used by City departments, other than police, are listed in the appendix.

**Table 22 – Public Facilities Current Values per Capita**

|                                          | <b>Current Value</b> | <b>2024 Service Population</b> | <b>Cost per Capita at Current Facility Standard</b> |
|------------------------------------------|----------------------|--------------------------------|-----------------------------------------------------|
| Community & Municipal Buildings          | \$25,432,289         | 20,833                         | \$1,220.77                                          |
| Land Value                               | \$2,684,850          | 20,833                         | \$128.87                                            |
| Equipment & Vehicles                     | \$1,826,479          | 20,833                         | <u>\$87.67</u>                                      |
| <b>Total Facilities Cost per Capita:</b> |                      |                                | <b>\$1,437.31</b>                                   |

Public Facilities Cost for New Development

The City of Pinole, in its adopted Climate Action and Adaptation Plan (CAAP), calls for the installation of up to 270 electric vehicle charging stations by 2030 on city property and in public areas. This a CAAP transportation measure (TR-4) designed to help meet the City’s greenhouse gas reduction goals. The cost per connection for purchase and installation of DC fast chargers (DCFC) can be up to \$150,000.<sup>1</sup> The cost in **Table 23** assumes 50 connections at an average cost of \$100,000 per connection. The EV charging station installation cost could also be included with the Transportation impact fee since it meets the definition of a measure that will offset the carbon emissions of the vehicle miles traveled by new development. The inclusion in the Public Facilities chapter results in slightly lower per capita fee rate due to the different ways the percentage of cost allocated to growth is calculated (growth in vehicle trips vs. growth in service population). At the cost per capita given in **Table 23**, the fees from the new service population will generate approximately \$550,000 to be used for EV Charging Stations, or about 11 percent of the cost of 50 connections, the other approximately \$4,450,000 must be provided by sources other than the impact fee.

Table 23 – EV Charging Station Cost per Capita

| New Facilities       | Units | Per unit Cost | Total Cost  | Service Population <sup>1</sup> | Cost per Capita |
|----------------------|-------|---------------|-------------|---------------------------------|-----------------|
| EV Charging Stations | 50    | \$100,000     | \$5,000,000 | 23,285                          | \$214.73        |

<sup>1</sup>The cost of the charging stations is spread over the entire service population since the stations will benefit everyone.

Other than the EV charging stations, the City of Pinole has no current plans to add municipal or community facilities. However, new development can be required to pay for existing public facilities at a rate that is equivalent to the current population’s per capita share of investment in the existing facilities. **Table 24** shows the total public facility costs to new development. Future development is contributing at the same level per capita as existing development. This level of funding could be used to upgrade existing facilities, purchase vehicles, enhance communication systems, and/or perform refurbishment within the parameters allowed by Government Code 66000.

Table 24 – Public Facilities Cost for New Development

|                                          |                    |
|------------------------------------------|--------------------|
| Total Current Facilities Cost per Capita | \$1,437.31         |
| EV Charging Stations                     | \$214.73           |
| <b>Total Cost per Capita</b>             | <b>\$1,652.04</b>  |
| Service Population Growth, 2024-2030     | 2,452              |
| <b>Total Cost to Serve Growth</b>        | <b>\$4,050,802</b> |

<sup>1</sup> “Levelized Cost of Charging Electric Vehicles in the United States”, Joule Vol 4, Issue 7 July 15,2020 <https://www.sciencedirect.com/science/article/pii/S2542435120302312>

## Fee Schedule

**Table 25** shows the proposed public facilities impact fee for new development based on the facilities cost per capita shown in **Table 24**. The fee represents the amount required to fully fund all facilities needed to accommodate growth based on the existing standard.

**Table 25 – Proposed Public Facilities Impact Fee**

| Land Use <sup>1</sup>                                    | Weighting factor | Costs per Resident & Worker | Density <sup>2</sup> | Proposed Fee | Current Fee <sup>1</sup> |
|----------------------------------------------------------|------------------|-----------------------------|----------------------|--------------|--------------------------|
| <i>Residential, fee per number of bedrooms in unit</i>   |                  |                             |                      |              |                          |
| 0 (studio)                                               | 1.00             | \$1,652.04                  | 1.23                 | \$2,032.01   | N/A                      |
| 1                                                        | 1.00             | \$1,652.04                  | 1.75                 | \$2,891.07   | N/A                      |
| 2                                                        | 1.00             | \$1,652.04                  | 2.27                 | \$3,750.13   | \$1,726.13               |
| 3                                                        | 1.00             | \$1,652.04                  | 2.79                 | \$4,609.19   | \$2,278.48               |
| ADU                                                      | 1.00             | \$1,652.04                  | 1.50                 | \$3,304.08   | N/A                      |
| <i>Nonresidential, fee per square foot of floor area</i> |                  |                             |                      |              |                          |
| Office                                                   | 0.54             | \$892.10                    | 2.50                 | \$2.230      | \$0.863                  |
| Commercial                                               | 0.54             | \$892.10                    | 1.43                 | \$1.276      | \$0.276                  |
| Industrial                                               | 0.54             | \$892.10                    | 2.00                 | \$1.784      | \$0.690                  |
| Institutional                                            | 0.54             | \$892.10                    | 0.67                 | \$0.598      | \$0.069                  |

<sup>1</sup>The proposed fee for a 2-bedroom unit is compared to the current multi-family fee, and the proposed fee for a 3-bedroom unit is compared to the current single-family fee.

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## 6. PARKS AND RECREATION FACILITIES

This chapter summarizes the analysis of the need for parks and recreational facilities to accommodate new development. This chapter documents a reasonable relationship between new development and the maximum justified impact fee for funding of such facilities.

### Existing Parks and Recreation Facilities

The City of Pinole maintains neighborhood and community parks varying in size and distributed generally throughout the community. Most of the parks in the City are located within walking or biking distance of residential neighborhoods.

Neighborhood parks usually abut residential areas and include play areas, picnic areas, gathering areas, and open turf suitable for informal play, practices, or scrimmages. Community parks are generally designed to serve the needs of several neighborhoods or the whole community.

The City has 12 neighborhood and community parks in addition to a youth and senior center located at Fernandez Park. The City's parks and their sizes and facilities are identified in **Table 26**. Total ground area of these facilities is approximately 54.2 acres. Bayfront Park is the largest park at nearly 20 acres.

The City also has extensive holdings of undeveloped, usable open space totaling over 227 acres. This acreage may be developed into active neighborhood or community parks or may be left in their current state, thereby providing a valuable resource amenity for residents. **Table 27** lists the open space inventory. The value of open space acreage is assumed to be the land value listed for the parcel by the Contra Costa County Assessor.

**Table 28** summarizes the value of stand-alone recreation facilities, which are included in calculating the per capita cost of current park and recreation facilities. These additional facilities are amenities not included in the park inventory, but which provide benefits to current and future residents.

Table 26 – Existing Developed Park Facilities Inventory

| Park Site                             | Location                | Net Active Park Area (acres) | Park Facilities                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------------------------------------|-------------------------|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Bayfront Park                         | 1 Tennent Ave.          | 19.42                        | Walking paths and trails along shoreline and Pinole Creek, two picnic tables, benches, BBQ facilities, drinking fountain and restroom facilities.                                                                                                                                                                                                                                                                         |
| Fernandez Park                        | 595 Tennent Ave.        | 4.62                         | Large playground, gazebo area, horseshoe pit, garden, tot lot, picnic tables, two parking lots, BBQ facilities, play area, restroom facilities, drinking fountains, baseball field and basketball court.                                                                                                                                                                                                                  |
| Pinole Valley Park                    | 3790 Pinole Valley Road | 12.5                         | Two parking lots, one playground, concession stand, restroom facilities, drinking fountains, two soccer fields, one baseball field, skate park, and one basketball court. Hazel Downer-Thornton Picnic Grove (1267 Adobe Road) has 4 picnic areas with tables and restrooms, BBQ facilities, and drinking fountains with a hiking trail that connects to the Sobrante Ridge Regional Preserve. Large and small dog parks. |
| Amber Swartz Park                     | 3450 Savage Avenue      | 3.95                         | Gazebo, walking path to Pinole Valley Park and two benches located in the gazebo.                                                                                                                                                                                                                                                                                                                                         |
| Louis Francis Park                    | 596 Marlesta Drive      | 7.8                          | Picnic tables, 1 small BBQ pit, benches, drinking fountain, playground, and sand pad.                                                                                                                                                                                                                                                                                                                                     |
| Meadow Park                           | 1095 Nob Hill Avenue    | 1.2                          | Public art, mosaic mural, new playground, benches and basketball courts.                                                                                                                                                                                                                                                                                                                                                  |
| Pinon Park                            | 1600 Primrose Lane      | 0.37                         | Picnic tables, benches, BBQ facilities, and new play area.                                                                                                                                                                                                                                                                                                                                                                |
| Dog Park                              | 1263 Adobe Road         | 1.17                         | Parking, fencing and benches                                                                                                                                                                                                                                                                                                                                                                                              |
| Pinon Valley Tennis Courts            | 2955 Pinole Valley Road | 0.76                         | Improvements listed in Table 27                                                                                                                                                                                                                                                                                                                                                                                           |
| Pinole Swim Center & Tiny Tots Center | 2450 Simas Ave.         | 1.7                          | Improvements listed in Table 18                                                                                                                                                                                                                                                                                                                                                                                           |
| Canyon Drive Park                     | 1822 Canyon Drive       | 0.47                         | Play area, picnic tables and benches                                                                                                                                                                                                                                                                                                                                                                                      |
| Pinole Valley Picnic Grove            | 3790 Pinole Valley Road | 0.2                          | Picnic tables and benches                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Total</b>                          |                         | <b>54.16</b>                 |                                                                                                                                                                                                                                                                                                                                                                                                                           |

**Table 27 – Existing Open Space Inventory**

| <b>Location</b>                                      | <b>Open Space Acres</b> | <b>Assessor's Parcel Number</b> | <b>Assessor's Land Value, 2024</b> |
|------------------------------------------------------|-------------------------|---------------------------------|------------------------------------|
| Pinole Valley Park (parcel 1)                        | 34.83                   | 360-210-001                     | \$75,079                           |
| Pinole Valley Park (parcel 2)                        | 134.92                  | 360-210-006                     | \$293,891                          |
| Pinole Valley Park (parcel 3)                        | 34.04                   | 360-210-002                     | \$73,991                           |
| Hugh Young Park                                      | 7.92                    | 360-392-010                     | \$72,049                           |
| Henry Ave. Public Open Space                         | 10.82                   | 401-230-016                     | \$1,756                            |
| View Park, 2021 Henry Ave.                           | 2.73                    | 401-461-053                     | \$469                              |
| Sarah Drive Park                                     | 1.75                    | 430-330-014                     | \$188,499                          |
| Totals:                                              | 227.01                  |                                 | \$705,734                          |
| Current Residential Population                       | 18,192                  |                                 | 18,192                             |
| <b>Level of Service (acres per 1,000 population)</b> | <b>12.48</b>            |                                 |                                    |
| <b>Open Space Land Value per Capita</b>              |                         |                                 | <b>\$38.79</b>                     |

Source: Contra Costa County Tax Assessor

**Table 28 – Other Recreation Improvements**

|                                                                        |                    |
|------------------------------------------------------------------------|--------------------|
| Swim Center Pool Complex (land value included in Community Facilities) | \$1,863,939        |
| Pinole Valley Park caretakers building (1270 Adobe)                    | \$1,156,548        |
| Pinole Valley Road restroom, bleachers & concessions                   | \$380,513          |
| Pinole Valley Tennis Center, 2955 Pinole Valley Road                   | \$400,000          |
| <b>Total Other Recreation Improvements:</b>                            | <b>\$3,801,000</b> |
| Current Residential Population                                         | 18,192             |
| <b>Open Space Land Value per Capita</b>                                | <b>\$208.94</b>    |

Source: 2023 City Property List-Appraised Values

**Table 29** summarizes the current park standard in the City of Pinole**Table 29 – Park Level of Service Standards**

| <b>Park Inventory</b>                          | <b>Active Park Acres</b> |
|------------------------------------------------|--------------------------|
| Developed Park Acreage                         | 54.16                    |
| 2024 Population:                               | 18,192                   |
| <b>Active park acres per 1,000 population:</b> | <b>2.98</b>              |

## Park Cost Estimate

To establish the value of one acre of developed park, a park cost estimate is used based on a typical 5-acre neighborhood park, including land acquisition. The estimate is provided in **Table 30**. The amenities included in this typical park are equivalent to those found in the City's existing parks.

**Table 30 – Cost Estimate for a Typical Park**

| Item Description                                                                                                                                          | Quantity | Unit        | Unit Cost        | Item Cost          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------------|------------------|--------------------|
| Mobilization                                                                                                                                              | 1.00     | Lump Sum    | \$50,000         | \$50,000           |
| Off-site Improvements (curb & gutter 1/2 street width)                                                                                                    | 500      | Lineal Feet | \$250            | \$125,000          |
| Site Prep, Drainage, Utilities, Irrigation & Turf, Shade Trees                                                                                            | 5.00     | Acres       | \$300,000        | \$1,500,000        |
| Multipurpose Fields                                                                                                                                       | 1        | Each        | \$120,000        | \$120,000          |
| Basketball Court (1 Concrete)                                                                                                                             | 1        | Each        | \$60,000         | \$60,000           |
| Concrete Walkways (4' x 6' wide, perimeter of site)                                                                                                       | 1,900    | Lineal Feet | \$35             | \$66,500           |
| Play Apparatus                                                                                                                                            |          |             | \$90,000         | \$90,000           |
| Open Field Play Area                                                                                                                                      | 1        | Lump Sum    | \$25,000         | \$25,000           |
| Group Picnic Shelter and Barbecue Facilities                                                                                                              | 1        | Lump Sum    | \$75,000         | \$75,000           |
| Permanent Restrooms (one each male and female)                                                                                                            | 2        | Each        | \$250,000        | \$500,000          |
| Parking Lot (3" AC/4" AB)                                                                                                                                 | 0.5      | Acres       | \$400,000        | <u>\$200,000</u>   |
| <b>Total Construction</b>                                                                                                                                 |          |             |                  | <b>\$2,811,500</b> |
| <b>Land Acquisition</b> (cost per acre based on \$8 per square foot in accordance with Municipal Code Sec.16.28.060, fee in-lieu of park land dedication) | 5        | Acres       | <b>\$348,480</b> | <b>\$1,742,400</b> |
| Contingency @ 20%                                                                                                                                         |          |             |                  | \$562,300          |
| Engineering @ 12%                                                                                                                                         |          |             |                  | \$337,380          |
| CM & Inspection @ 10%                                                                                                                                     |          |             |                  | \$281,150          |
| City Administration @ 4% (1% design, 1% construction, 2% overhead)                                                                                        |          |             |                  | \$112,460          |
| Environmental @3%                                                                                                                                         |          |             |                  | <u>\$84,345</u>    |
| <b>Total Non-Construction</b>                                                                                                                             |          |             |                  | <b>\$1,377,635</b> |
| Project Total w/Land Acquisition                                                                                                                          |          |             |                  | \$5,939,135        |
| <b>Total Cost per Acre</b>                                                                                                                                |          |             |                  | <b>\$1,186,307</b> |

## Parks and Recreation Standards and Unit Costs

This section discusses the standard used to determine the standard for parks and recreation facilities.

### Per Capita Standards and Unit Costs

Park standards are typically stated in terms of parkland per 1,000 population. The standard for Pinole, shown in **Table 31**, is based on total developed parks. This table also shows the asset value per capita for other existing recreation facilities and open space.

**Table 31 – Park Facility Standards and Costs per Capita**

|                                                                   |                   |
|-------------------------------------------------------------------|-------------------|
| Current Population                                                | 18,192            |
| Current Active Park Acreage                                       | 54.16             |
| Park Standard Acres per 1,000 Residents                           | 2.98              |
| Service Population Growth, 2024-2030                              | 1,120             |
| Park Acreage Required for Growth (1,120 x 2.98)                   | 3.34              |
| Cost per Acre                                                     | \$1,186,307       |
| New Park Cost to Serve Growth                                     | \$3,962,265       |
| Park per Capita Cost (New Park Costs/Population Growth)           | \$3,537.74        |
| Open Space Cost per Capita                                        | \$38.79           |
| Other Recreation Facilities                                       | \$208.94          |
| <b>Total Cost per Capita for Parks, Open Space and Recreation</b> | <b>\$3,785.47</b> |



## Parks and Recreation Cost for New Development

New development can be required to provide its proportionate share of facilities related to new development at the existing rate per 1,000 population. **Table 32** shows the citywide parks and recreation facility cost for new development.

**Table 32 – Park Cost for New Development**

|                                           |                       |
|-------------------------------------------|-----------------------|
| Residential Population Growth (2024-2030) | 1,120                 |
| Cost per Capita                           | \$3,785.47            |
| <b>Total Cost for New Development</b>     | <b>\$4,239,726.40</b> |

## Fee Schedule

**Table 33** shows the parks and recreation impact fee for new development based on the facilities cost per capita shown in **Table 31**. The fee represents the amount required to fully fund all new park and recreation facilities needed to accommodate growth based on the existing facility standard.

**Table 33 – Proposed Park Impact Fee**

| Land Use                                               | Cost per Capita | Occupants per Unit | Proposed Fee per Unit | Current Fee |
|--------------------------------------------------------|-----------------|--------------------|-----------------------|-------------|
| <i>Residential, fee per number of bedrooms in Unit</i> |                 |                    |                       |             |
| 0 (studio)                                             | \$3,785.47      | 1.23               | \$4,656.13            | N/A         |
| 1                                                      | \$3,785.47      | 1.75               | \$6,624.57            | N/A         |
| 2                                                      | \$3,785.47      | 2.27               | \$8,593.02            | \$6,981.71  |
| 3                                                      | \$3,785.47      | 2.79               | \$10,561.46           | \$9,215.85  |
| ADU                                                    | \$3,785.47      | 1.50               | \$7,570.94            | N/A         |

<sup>1</sup>The proposed fee for a 2-bedroom unit is compared to the current multi-family fee, and the proposed fee for a 3-bedroom unit is compared to the current single-family fee.

## Dedication of Park Land and Park Impact Fees

The City's Parkland Dedication Ordinance (PDO) (Municipal Code Section 16.28) requires, as a condition of approval for the subdivision of land, the dedication of parkland or payment of a fee in lieu of dedication, pursuant to California Government Code Section 66477 (the Quimby Act). The Quimby Act allows the City to require the dedication of land for park purposes up to the rate of 3 acres per 1,000 expected occupants. The City may collect the full AB 1600 park impact fees for park acquisition and development at the issuance of occupancy permits but may not impose the land dedication requirement at the subdivision stage. The City may collect on either the PDO or the impact fee, but not both.

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## 7. TRANSPORTATION FACILITIES

This chapter summarizes the analysis of the need for transportation facilities, which include arterial roadway and intersection improvements, to serve new development through 2030. This chapter documents a reasonable relationship between new development and the impact fee for funding of these facilities.

### Transportation Facilities Standards

#### Level of Service with New Development

The level of service (LOS) provided by the current road network under the land use conditions projected at General Plan buildout was estimated using the Contra County Transportation Authority's (CCTA) regional traffic model.

The definitions of the LOS measures are:

- A. Traffic flowing freely (volume to capacity ratio ( $v/c$ ) = 0.50 to 0.59)
- B. Generally unimpeded traffic flow ( $v/c$  = 0.60 to 0.69)
- C. Slower but stable flow with minor delays ( $v/c$  = 0.70 to 0.79)
- D. Reduced speeds and increased delays ( $v/c$  = 0.80 to 0.89)
- E. Slow speeds and significant delays ( $v/c$  = 0.90 to 0.99)
- F. Stop-and-go traffic, high level of delay ( $v/c$  > 1.00)

The CCTA model shows that intersections along key corridors serving Pinole, such as San Pablo Avenue, Appian Way, and Pinole Valley Road, would fall to LOS E or F. Nine intersections would fall to LOS F and one to LOS E by 2030. In addition to Pinole's expected growth, these intersections are also impacted by the projected growth in the surrounding jurisdictions.

### Transportation Demand from New Development

**Table 34** shows transportation demand that would be generated by new development from 2024 to 2030. The total demand for new facilities across all land use types, is based on the vehicle miles traveled (VMT) for all types of residential development and the major categories of nonresidential development. For residential development, a VMT per person of 18.61 is used. This value was determined by dividing the total home-based VMT for Contra Costa County in 2023 by the County's household population in 2023.<sup>1</sup> To make the Transportation fee schedule consistent with the other facilities in this study, the VMT per person is used to calculate the VMT per unit using occupancy by number of bedrooms as shown in **Table 6**.

#### AB-602 Compliance

The transportation demand generated by existing and new residential development is estimated by using bedrooms per unit and not floor area as would be required to be in strict compliance with AB-602. This is

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<sup>1</sup> Fehr & Peers, 2023; *Contra Costa Travel Model, 2023*, Contra Costa Transportation Authority.

another situation where, due to the available data, the analysis is not conducive to a fee per square foot of floor area. The *Institute of Transportation Engineering*, which is the primary source of trip generation estimates for land use, only reports residential trip rates by type of development—i.e. single family, apartments, condominiums etc. Therefore, the VMT-based method is used to calculate the fee for both residential and commercial development. This method also conforms to SB-743 by using VMT as the metric to evaluate transportation impacts. This study adapts the ITE nonresidential trip generation rates by applying a standard miles per trip factor depending on the land use, as shown in **Table 34**.

For purposes of this fee study, all current and future trips on City of Pinole streets are treated as if they are generated from either a city residence or place of business. New development outside of Pinole that generates trips on Pinole streets cannot be charged the impact fee. Therefore, those trips that originate and/or end outside the City of Pinole are considered a part of “existing development” whose share of roadway capital improvements must be borne by the City or be funded by sources other than the impact fee.

**Table 34 – Transportation Demand 2024-2030**

| Land Use <sup>1</sup>                              | 2024<br>Existing | Growth<br>2024-<br>2030 | Total     | VTM per<br>Occupant<br>or per 1,000<br>sq. ft. | Pass-by<br>Factor | 2024<br>VTM                     | VTM Growth | 2030<br>VTM |
|----------------------------------------------------|------------------|-------------------------|-----------|------------------------------------------------|-------------------|---------------------------------|------------|-------------|
| <i>Residential (dwelling units)</i>                |                  |                         |           |                                                |                   |                                 |            |             |
| Total Units                                        | 6,873            | 435                     | 7308      |                                                |                   |                                 |            |             |
| Household Occupancy Rate                           | 2.647            | 2.529                   | 2.640     |                                                |                   |                                 |            |             |
| Residential Population                             | 18,192           | 1,120                   | 19,312    | 18.61                                          | 1.00              | 338,556                         | 20,843     | 359,399     |
| <i>Nonresidential (in square feet)<sup>4</sup></i> |                  |                         |           |                                                |                   |                                 |            |             |
| Office                                             | 909,740          | 512,466                 | 1,422,206 | 80                                             | 0.75              | 54,584                          | 30,748     | 85,332      |
| Commercial/Retail                                  | 1,009,926        | 431,088                 | 1,441,014 | 210                                            | 0.60              | 127,251                         | 54,317     | 181,568     |
| Industrial                                         | 476,283          | -113,295                | 589,578   | 120                                            | 0.90              | 51,439                          | 12,236     | 63,674      |
| Institutional                                      | 1,086,000        | 0                       | 1,086,000 | 90                                             | 0.95              | <u>92,853</u>                   | <u>0</u>   | 92,853      |
|                                                    |                  |                         |           |                                                |                   | 326,127                         | 97,301     | 423,427     |
| Total                                              |                  |                         |           |                                                |                   | 664,683                         | 118,144    | 782,826     |
|                                                    |                  |                         |           |                                                |                   | Percentage 2030 VTM from Growth |            | 15.09%      |

<sup>1</sup>Nonresidential trip generation rates per the Institute of Transportation Engineering Trip Generation 7<sup>th</sup> Edition 2008:

General office building/Office Park: 10 trips per 1,000 sq. ft x 8 miles per trip

Commercial: 35 trips per 1,000 sq. ft. (as typical shopping center) x 6 miles per trip

General Light Industrial: 10 trips per 1,000 sq. ft. x 10 miles per trip

Institutional (government office complex): 9 trips per 1,000 sq. ft. x 10 miles per trip

VTM rates are further adjusted with pass-by factors, which adjust for original trips stopping at interim destinations.

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## SB-743 Impact on Use of Intersection Level of Service

Passed by the California legislature in September 2013, SB-743 removed LOS as a standard of significance under the California Environmental Quality Act (CEQA). The legislation called for the Governor’s Office of Planning and Research (OPR) to revise the CEQA Guidelines and provide an alternative measure for determining the impact of new development and transportation improvements. The rationale for the change in traffic impact analysis under CEQA is that with land development such as redevelopment or within infill locations, LOS standards, due to the incremental nature of cumulative impacts, primarily impact the “last in” or the latest development to occur in these locations and exaggerated their relative impact, while earlier developments, because of their comparatively small size, typically do not exceed the LOS threshold standard. As part of its initial discussion paper on the change in CEQA guidelines issued in July 2014, OPR recommended the use of VMT as the new measure that would serve as the replacement for LOS. VMT could be measured on a per capita basis (in this study the per capita VMT is given as 18.61) or is calculated for the entire project. SB-743 encourages transportation improvement projects that reduce overall VMT on the local network and would provide mitigation for the VMT projected to be added by land development projects. By the nature of the land development proposed in Pinole, particularly in the Three Corridors Specific Plans, VMT is expected to be lower than the more extensive suburban alternatives. Therefore, the transportation improvement projects included in this study are a combination of measures designed to reduce VMT and improve LOS. The City of Pinole adopted “*Walk and Roll Pinole-Active Transportation Plan*” (ATP) in December 2023. The ATP includes measures designed to reduce VMT. **Table 35** includes the following projects referenced in the ATP has relevant to the goal of reducing VMT.

- Arterial Rehabilitation
- Tennent Ave Rehabilitation
- Appian Way Complete Streets
- Pedestrian Improvements at Tennent Ave near railroad tracks
- Hazel Street Gap Closure
- Safety Improvements at Appian Way & Marlesta Road
- Smart Signals

## Transportation Improvements Cost for New Development

### Planned Projects

Improvements on circulation element streets were identified in the City’s 2024-2028 Capital Improvement Plan and are listed in **Table 35**. These improvements provide for a complete range of mobility enhancements that would benefit existing and new development. New development’s share of the cost of these improvements is limited to the 12.48 percent of the 2030 VMTs that are attributable to growth estimated to occur during the period 2024-2030.

**Table 35 – Transportation Improvements**

| <b>Capital Improvements</b>                              | <b>Project Cost<br/>(2024)</b> | <b>Other<br/>Designated<br/>Funding<sup>1</sup></b> | <b>Local<br/>Funding</b> |
|----------------------------------------------------------|--------------------------------|-----------------------------------------------------|--------------------------|
| San Pablo Avenue Bridge over BNSF <sup>2</sup>           | \$30,774,162                   | \$1,974,162                                         | \$3,692,899              |
| San Pablo Avenue Rehabilitation                          | \$662,000                      | \$586,000                                           | \$76,000                 |
| Safety Improvement at Appian Way and Marlesta            | \$679,429                      | \$129,000                                           | \$550,429                |
| Safety Improvements on Arterial Roadways                 | \$275,000                      |                                                     | \$275,000                |
| Tennant Avenue Rehabilitation                            | \$682,805                      | \$488,493                                           | \$194,312                |
| Arterial Rehabilitation                                  | \$1,686,845                    | \$896,963                                           | \$789,882                |
| Hazel Street Gap Closure                                 | \$200,000                      |                                                     | \$200,000                |
| Pedestrian Improvements on Tennent Ave.<br>near Railroad | \$1,406,672                    | \$44,700                                            | \$1,361,972              |
| Street Paving Equipment                                  | \$395,000                      |                                                     | \$395,000                |
| Smart Signals                                            | \$154,302                      |                                                     | \$154,302                |
| Appian Way Complete Street                               | \$1,070,000                    |                                                     | \$1,070,000              |
| <b>Total Local Funding for Planned Improvements:</b>     |                                |                                                     | <b>\$8,759,796</b>       |

<sup>1</sup> Includes Gas Tax, grant funds, measure funds, etc.

<sup>2</sup> Local funding for the San Pablo Avenue Bridge is capped at 12% as local match for grant funding  
Source: City of Pinole, 5-year CIP 2024-2028

## Transportation Improvement Costs Per VMT

The total cost per VMT for the transportation improvement projects is shown in **Table 36**.

**Table 36 – Transportation Improvements Cost per VMT**

|                                                 |                    |
|-------------------------------------------------|--------------------|
| Roadway Capital Improvement Costs (Local Share) | \$8,759,796        |
| 2024 VMT's                                      | 664,683            |
| 2024 - 2030 VMT's                               | 118,144            |
| 2030 VMT's                                      | 782,826            |
| Percentage 2030 VMT from Growth                 | 15.09%             |
| <b>Local Share Allocated to Growth</b>          | <b>\$1,321,853</b> |
| <b>Cost per 2024-2030 VMT</b>                   | <b>\$11.19</b>     |

New development can be required to provide its proportionate share of transportation improvements that enhance mobility within the city and reduce VMT. **Table 36** shows the allocation of citywide transportation system costs to new development. Future development is contributing at the same rate as existing development, at \$11.19 per VMT. In this case, existing and future development would include traffic impacts outside the City of Pinole. Therefore, the City will need to seek regional funds from sources such as the Statewide Transportation Improvement Program, Congestion Management, Measure J, or a regional impact fee program to meet the demands placed on local arterials by development growth outside the City.

## Fee Schedule

**Table 37** shows the Transportation facilities impact fee for new development based on the road improvements cost per VMT shown in **Table 36**. The fee represents the amount required to fully fund

roadway improvements needed to accommodate growth. Citywide residential and nonresidential developments in the City would pay the fee based on the VMT for the improvements identified.

**Table 37 – Proposed Transportation Impact Fee**

| Land Use <sup>1</sup>                                    | Cost<br>per<br>VMT | Average VMTs<br>per Occupant<br>or per 1,000 sq.<br>ft. | Occupants<br>per Unit | Proposed<br>Fee per<br>Unit | Current<br>Fee <sup>1</sup> |
|----------------------------------------------------------|--------------------|---------------------------------------------------------|-----------------------|-----------------------------|-----------------------------|
| <i>Residential, fee per bedrooms in units</i>            |                    |                                                         |                       |                             |                             |
| 0                                                        | \$11.19            | 18.61                                                   | 1.23                  | \$256.14                    | N/A                         |
| 1                                                        | \$11.19            | 18.61                                                   | 1.75                  | \$364.43                    | N/A                         |
| 2                                                        | \$11.19            | 18.61                                                   | 2.27                  | \$472.72                    | \$338.71                    |
| 3                                                        | \$11.19            | 18.61                                                   | 2.79                  | \$581.01                    | \$477.05                    |
| ADU                                                      | \$11.19            | 18.61                                                   | 1.50                  | \$312.37                    | N/A                         |
| <i>Nonresidential, fee per square foot of floor area</i> |                    |                                                         |                       |                             |                             |
| Office                                                   | \$11.19            | 60.00                                                   | N/A                   | \$0.67                      | \$0.64                      |
| Commercial                                               | \$11.19            | 126.00                                                  | N/A                   | \$1.41                      | \$1.60                      |
| Industrial                                               | \$11.19            | 108.00                                                  | N/A                   | \$1.21                      | \$0.42                      |
| Institutional                                            | \$11.19            | 85.50                                                   | N/A                   | \$0.96                      | \$1.21                      |

<sup>1</sup>The proposed fee for a 2-bedroom unit is compared to the current multi-family fee, and the proposed fee for a 3-bedroom unit is compared to the current single-family fee.

The VMT per 1,000 sq. ft. for nonresidential uses is adjusted by the pass-by factor for the given use.

The proposed nonresidential fees per square foot for commercial and institutional are less than the current fee rates due to the way VMT's are calculated for nonresidential uses, by incorporating a miles per trip factor.

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## 8. DRAINAGE FACILITIES

This chapter summarizes the analysis of the need for drainage facilities to accommodate new development. This chapter documents a reasonable relationship between new development and the impact fee for funding of such facilities.

Drainage facilities serve both residential and nonresidential development. **Table 38** summarizes the impacts of existing and new development on the City's drainage system in terms of the increase in impervious land area that is tributary to the system due to new development.

### Drainage Impacts of Existing and New Development

**Table 38** analyses existing and new development in terms of the change in developed acreage since land use is generally stated in terms of acres. To link acreage with drainage impacts, the acreage values are adjusted by an impervious land factor for each land use type. This factor represents the portion of land that does not allow for infiltration of rainfall. For example, the 0.50 factor for single-family homes includes the roof, patio covers, driveway, other hardscaped areas, indicating that a typical single-family parcel is covered by 50 percent impervious area. The higher the percentage of impervious land in an area the more runoff will occur which results in the need for more drainage infrastructure.

**Table 38** shows the General Plan land use types consolidated into a few major categories: single and multi-family in residential land use and office, commercial industrial and public/institutional in the nonresidential categories. This consolidation is done to forecast the change in developed acreage more easily with the fewest number of assumptions. In addition, to there being many other types of land use, development projects may include a mix of uses—for example commercial and/or retail businesses plus some multi-family units. But whether a parcel develops with a mix of uses does not factor into the analysis since it is the impervious area of the project that is key to the calculation of the fee. A relatively large parcel may include many buildings with multiple floors, parking areas, landscaping, and hardscape, which all must be evaluated to determine the total impervious area on which to apply the fee.

Note that in this study the assumption is made that most of the growth in multifamily housing will, by necessity, come about via redevelopment to multi-story construction on currently developed "opportunity" sites, primarily within the Three Corridors Specific Plan Area. Therefore, the projected overall increase in developed land area is relatively small, only about 3.5 percent of the total development footprint in 2030 to accommodate over 400 new dwelling units and about 560,000 square feet of nonresident floor area.

### AB-602 Compliance

In **Table 38** converts the impervious developed acreage to impervious square feet by multiplying acreage by 43,560. In this way the drainage fee may be charged per square foot of project area as required by AB-602.



**Table 38 – Drainage Impacts**

| <b>Land Use<sup>1</sup></b>                   | <b>Existing Developed Acres</b> | <b>Projected Growth of Developed Acreage 2024-2030<sup>1</sup></b> | <b>Total 2030</b>                | <b>Impervious Factor<sup>2</sup></b> | <b>Impervious Area (acres) 2024</b> | <b>Total Impervious (acres) 2030</b> | <b>Growth in Impervious Area (acres) 2024-2030</b> | <b>Growth in Impervious Area (sq. ft.) 2024-2030</b> |
|-----------------------------------------------|---------------------------------|--------------------------------------------------------------------|----------------------------------|--------------------------------------|-------------------------------------|--------------------------------------|----------------------------------------------------|------------------------------------------------------|
| <i>Residential (in acres)</i>                 |                                 |                                                                    |                                  |                                      |                                     |                                      |                                                    |                                                      |
| Single Family <sup>3</sup>                    | 1,477                           | 6                                                                  | 1,483                            | 0.50                                 | 739                                 | 742                                  | 3                                                  | 108,900                                              |
| Multi-family <sup>3</sup>                     | <u>211</u>                      | <u>27</u>                                                          | <u>238</u>                       | 0.80                                 | <u>169</u>                          | <u>190</u>                           | <u>21</u>                                          | <u>914,760</u>                                       |
|                                               | 1,688                           | 33                                                                 | 1,721                            |                                      | 908                                 | 932                                  | 24                                                 | 1,023,660                                            |
| <i>Non-residential (in acres)<sup>4</sup></i> |                                 |                                                                    |                                  |                                      |                                     |                                      |                                                    |                                                      |
| Office <sup>5</sup>                           | 35                              | 6                                                                  | 41                               | 0.80                                 | 28                                  | 33                                   | 5                                                  | 217,800                                              |
| Retail/Commercial/<br>Food Service            | 230                             | 20                                                                 | 250                              | 0.80                                 | 184                                 | 200                                  | 16                                                 | 696,960                                              |
| Industrial                                    | 17                              | 9                                                                  | 26                               | 0.95                                 | 16                                  | 24                                   | 8                                                  | 348,480                                              |
| Public/Institutional                          | <u>110</u>                      | <u>0</u>                                                           | <u>110</u>                       | 0.75                                 | <u>83</u>                           | <u>83</u>                            | <u>0</u>                                           | 0                                                    |
|                                               | 392                             | 35                                                                 | 427                              |                                      | 311                                 | 340                                  | 29                                                 | 1,263,240                                            |
| Total Acres                                   | 2,080                           | 68                                                                 | 2,148                            |                                      | 1,219                               | 1,271                                | 53                                                 |                                                      |
|                                               |                                 |                                                                    | Total Square Feet                |                                      | 53,099,640                          | 55,386,540                           |                                                    | 2,286,900                                            |
|                                               |                                 |                                                                    | 2024-2030 growth as a percentage |                                      | 2030 impervious area                | 4.13                                 |                                                    |                                                      |

<sup>1</sup> This analysis assumes the availability of vacant land that is identified in the land use data compiled for the 2023-2031 Housing Element. Redevelopment of currently developed parcels is assumed to occur at generally higher densities than current development. Details of the land use acreage assumptions are in the Appendix.

<sup>2</sup> Impervious factors are related to the C coefficient in the rational runoff formula:  $Q=CIA$ , for the respective land uses.

<sup>3</sup> Single family acreage increase is based on 30 single family homes at an assumed average density of 5 units per acre.

<sup>4</sup>The growth shown for multi-family is based on an average density of 14 units per acre or 27 acres to accommodate 375 new units shown in Table 6. Most of the growth in multi-family housing will, by necessity, come via development on currently developed "opportunity" sites and multi-story construction.

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## Planned Drainage Improvements

The City's Capital Improvement Plan lists drainage projects for the fiscal years 2024-2028, as shown on **Table 39**. These projects will serve existing and new development.

**Table 39 – Drainage Improvements**

| <b>Storm Drain Improvements</b>  | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</b>    | <b>Total</b>       |
|----------------------------------|----------------|----------------|----------------|-------------------|--------------------|
| Storm Drain Master Plan          | \$25,000       | \$25,000       | \$25,000       |                   | \$75,000           |
| Hazel Street Drainage            | \$440,098      |                |                |                   | \$440,098          |
| Roble Road Drainage              |                | \$700,000      |                |                   | \$700,000          |
| Stormwater System Rehabilitation | \$250,000      | \$250,000      | \$250,000      | \$1,200,000       | \$1,950,000        |
|                                  |                |                |                | <b>Total Cost</b> | <b>\$3,215,098</b> |

## Drainage Facility Impact Costs Per Acre

The total cost per impervious acre for the drainage improvement projects is shown in **Table 40**.

**Table 40 – Drainage Improvements per Impervious Acre**

|                                            |                     |
|--------------------------------------------|---------------------|
| Drainage Capital Improvement Costs         | \$3,215,098         |
| Total Impervious Square Feet 2024          | 53,099,640          |
| 2024-2030 Growth in Impervious Square Feet | 2,286,900           |
| Total Impervious Square Feet 2030          | <u>55,386,540</u>   |
| Percentage of 2030 Square Feet from Growth | 4.13%               |
| <b>Cost for New Development</b>            | <b>\$132,783.55</b> |
| <b>Cost per Impervious Square Foot</b>     | <b>\$0.06</b>       |
| Cost to Existing Development               | \$3,082,314         |

## Drainage Facilities Standards and Unit Costs

New development can be required to provide its proportionate share of drainage facilities related to new development. **Table 40** shows the allocation of citywide drainage facilities costs to new development. Future development is contributing at the same rate per impervious acre as existing development.

## Fee Schedule

**Table 41** shows the proposed drainage facilities impact fee schedule for new development based on the facilities cost per impervious square foot shown in **Table 40**. Residential “example” fees are shown for comparison with the current fees charged to residential units. These examples are based on the density and impervious area assumptions for typical single and multi-family homes, 5 and 14 acres per unit, respectively. In keeping with AB-602, an actual project would be charged the fee based on the impervious area of the project.

**Table 41 – Proposed Drainage Impact Fee**

| <b>Land Use</b>                                                              | <b>Parcel area per Unit in Square Feet<sup>1</sup></b> | <b>Impervious Factor</b> | <b>Drainage Improvement Cost per Impervious Square Foot</b> | <b>Example Fees for Typical Project</b> | <b>Current Fee</b> |
|------------------------------------------------------------------------------|--------------------------------------------------------|--------------------------|-------------------------------------------------------------|-----------------------------------------|--------------------|
| <i>Residential, example fee per dwelling unit</i>                            |                                                        |                          |                                                             |                                         |                    |
| Single Family <sup>2</sup>                                                   | 8,712                                                  | 0.50                     | \$0.06                                                      | \$261.36                                | \$1,270.54         |
| Multifamily <sup>3</sup>                                                     | 3,111                                                  | 0.80                     | \$0.06                                                      | \$149.33                                | \$76.23            |
| <i>Nonresidential, example fee per square foot of floor area<sup>4</sup></i> |                                                        |                          |                                                             |                                         |                    |
| Office                                                                       | 2,000                                                  | 0.80                     | \$0.06                                                      | \$0.10                                  | \$0.19             |
| Commercial                                                                   | 2,000                                                  | 0.80                     | \$0.06                                                      | \$0.10                                  | \$0.19             |
| Industrial                                                                   | 3,333                                                  | 0.95                     | \$0.06                                                      | \$0.19                                  | \$0.37             |
| Public/Institutional                                                         | 5,000                                                  | 0.75                     | \$0.06                                                      | \$0.23                                  | \$0.44             |

<sup>1</sup> Parcel area is the entire ground area on which the development is constructed. It is given as square feet per dwelling unit for residential and for 1,000 square feet of constructed enclosed floor area for nonresidential.

<sup>2</sup>Single family parcel area per unit is based on an assumed average density of 5 units per acre (43,560/5).

<sup>3</sup>Multi-family parcel area per unit is based on an average density of 14 units per acre.

<sup>4</sup>Nonresidential parcel area per 1000 square feet of nonresidential floor area is based on assumed floor area ratios of 0.5 for office and commercial, 0.30 for industrial, and 0.2 for public/institutional.

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## 9. IMPLEMENTATION

This chapter identifies tasks that the City should complete when implementing the fee program, including adoption of increased fees.

### Impact Fee Program Adoption Process

Impact fee program adoption procedures are found in the California Government Code Section 66000 et seq. Adoption of an impact fee program and increasing impact fees both require the City Council to follow certain procedures, including holding a public hearing. Mailed notice 14 days prior to the public hearing is required only for those individuals who request such notification. Data, such as this impact fee report, and referenced material must be made available at least 10 days prior to the public hearing. The City's legal counsel should inform the City of any other procedural requirements as well as advice regarding adoption of an enabling ordinance and/or a resolution. After adoption, there is a mandatory 60-day waiting period before the fees and increased fee may go into effect, unless an urgency ordinance, valid for 30 days, is adopted making certain findings regarding the urgency being claimed. In this case, the ordinance must be readopted at the end of the first period (and possibly at the end of the second period depending on City Council meeting dates) to cover the next 30 days and therefore the entire 60-day waiting period. Fees adopted by urgency go into effect immediately. This procedure must also be followed for fee increases.

### Programming Revenues and Projects with the Capital Improvement Plan

Section 66002 states that a local agency may adopt a Capital Improvement Plan (CIP) that indicates the approximate location, size, date of construction, and estimates of cost for all facilities or improvements to be financed with the impact fees. If a CIP is referenced in this manner and used to identify specific projects and program fee revenues to be applied to those projects, the City must annually update and adopt the CIP by a resolution of the governing body at a noticed public hearing. Use of the CIP in this manner documents a reasonable relationship between new development and the use of fee revenues. For the five-year planning period of the CIP, the City should allocate all existing fund balances and projected fee revenue to facilities projects. The City can hold funds in a project account for longer than five years, if necessary, to collect sufficient funds to complete a project.

### Funds Needed to Complement Impact Fee Program

In adopting the fees as presented in this report, additional funds will need to be identified to fund the share of costs not related to new development. **Table 3** identifies the facilities studied in this report and the funding sources for the facilities. The "General Fund/Other Sources" column identifies the additional funding that the City needs to obtain for the facilities shown to cover the City's share related to existing development.

### Inflation Adjustment

The costs in this report are shown in 2024 dollars based on construction cost estimates. To ensure that the fee program stays current with costs, the City should identify appropriate inflation indexes in the fee ordinance and include an automatic annual inflation adjustment in the fee ordinance for those facilities

or systems that have not been completed. In addition, for those facilities for which the City is recouping funds for building excess capacity, no annual adjustment factor is recommended. For these projects, the annual adjustment factor is not necessary because the facilities have been constructed and the costs determined.

A construction cost index can be based on the City's recent capital project experience or taken from any reputable source, such as the *Engineering News-Record*.

## Combining Fees

Each facility category has been presented separately for the purpose of analysis and reporting. However, fees may be combined into two or more fee categories at the City's discretion, to facilitate administration.

## Compliance Requirements

The California Mitigation Fee Act (Government Code Section 66000 et seq.) mandates procedures for administration of impact fee programs, including collection, accounting, refunds, updates, and reporting. The City should comply with the annual and five-year reporting requirements. For facilities to be funded with a combination of impact fees and other revenues, the City must identify the source and amount of the other revenues. The City must also identify when the other revenues are anticipated to be available to fund the project. The City's compliance obligations vis-à-vis the Act include but are not limited to the following specific requirements:

**Collection of fees.** Section 66007 provides that a local agency shall not require payment of fees by developers of residential projects prior to the date of final inspection, or issuance of a certificate of occupancy, whichever comes first. In a residential development of more than one dwelling unit, the City may choose to collect fees either for individual units or for phases upon final inspection, or for the entire project upon final inspection of the first dwelling unit when it is completed.

**Fee exemptions, reductions, and waivers.** If a development project is found to have no impact on facilities for which fees are charged, such project must be exempted from the fees. If a project has characteristics that indicate its impacts on a public facility or infrastructure system will be significantly and permanently smaller than the average impact used to calculate impact fees in this study, the fees should be reduced accordingly.

In some cases, the City may desire to voluntarily waive or reduce impact fees that would otherwise apply to a project to promote goals such as affordable housing or economic development. Such a waiver or reduction may not result in increased costs to other development projects and are allowable only if the City offsets the lost revenue from other fund sources.

**Credit for improvements by developers.** If the City requires a developer, as a condition of approval, to construct facilities or improvements for which impact fees have been or will be charged, the impact fee imposed on that development project for that type of facility must be adjusted to reflect a credit for the cost of facilities or improvements constructed by the developer. If the reimbursement would exceed the amount of the fee to be paid by the development for that type of facility, the City may seek to negotiate a reimbursement agreement with the developer.

**Earmarking of fee revenues.** Section 66006 mandates that the City shall “deposit .... fees for the improvement in a separate capital facilities account or fund in a manner to avoid any commingling of the fees with other revenues and funds of the City, except for temporary investments.” Fees must be expended solely for the purpose for which they were collected. Interest earned on the fee revenues must also be placed in the capital account and used for the same purpose. The Act is not clear as to whether depositing fees “for the improvements” refers to a specific capital improvement or a class of improvements (e.g., park facilities). Recommended practice for the City is to maintain separate funds or accounts for impact fee revenues by facility category, but not necessarily for individual projects.

**Reporting.** Section 66006 requires that once each year, within 180 days of the close of the fiscal year, the local agency must make available to the public the following information for each account established to receive impact fee revenues:

1. The amount of the fee.
2. The beginning and ending balance of the account or fund.
3. The amount of the fees collected, and interest earned.
4. Identification of each public improvement on which fee revenues were expended and the amount of the expenditures on each improvement, including the percentage of the cost of the public improvement that was funded with fee revenues.
5. Identification of the approximate date by which the construction of a public improvement will commence, if the City determines sufficient funds have been collected to complete financing of an incomplete public improvement.
6. A description of each interfund transfer or loan made from the account or fund, including interest rates, repayment dates, and a description of the improvements on which the transfer or loan will be expended.
7. The amount of any refunds or allocations made pursuant to Section 66001, paragraphs (e) and (f).

The above information must be reviewed by the City Council at its next regularly scheduled public meeting, but not less than 15 days after the statements are made public.

**Findings and refunds.** Section 66001 requires that, for the fifth fiscal year following the first deposit of any impact fee revenue into an account or fund as required by Section 66006, and every five years thereafter, the local agency shall make all the following findings for any fee revenues that remain unexpended, whether committed or uncommitted:

1. Identify the purpose to which the fee will be put.
2. Demonstrate the reasonable relationship between the fee and the purpose for which it is charged.
3. Identify all sources and amounts of funding anticipated to complete financing of incomplete improvements for which the impact fees are to be used.
4. Designate the approximate dates on which the funding necessary to complete financing of those improvements will be deposited into the appropriate account of fund.

## APPENDIX

### Municipal Equipment and Vehicles

| Division                | Item                                        | Asset Value        |
|-------------------------|---------------------------------------------|--------------------|
| Cable TV                | 1995 GMC Van                                | \$9,890            |
| Parks                   | 1991 BRUSH BANDIT Chipper                   | \$7,310            |
|                         | 2001 CHEVROLET 1500 4x4                     | \$15,390           |
|                         | 1994 FORD F-350                             | \$14,620           |
| Public Works            | 1980 KUBOTA Tractor                         | \$2,185            |
|                         | 1984 KUBOTA Tractor                         | \$5,280            |
|                         | 2005 KUBOTA F2560-R 4WD w/front mount mower | \$17,800           |
|                         | 2020 Kubota Track Loader K94250             | \$60,000           |
|                         | DITCHWITCH Trencher                         | \$2,910            |
|                         | 1992 STANLEY HYD. Trailer                   | \$7,310            |
|                         | 1993 XHL-Double Trailer                     | \$3,295            |
|                         | UT-912 TRIPLE L Trailer                     | \$6,935            |
|                         | 2006 CHEVROLET                              | \$13,880           |
|                         | 1999 FORD E350 Step Van                     | \$16,344           |
|                         | 2006 FORD F250                              | \$16,800           |
|                         | 2008 FORD F250                              | \$18,000           |
|                         | 2008 FORD F250 4x4                          | \$18,500           |
|                         | 2016 FORD F250                              | \$20,000           |
|                         | 2016 FORD F250                              | \$20,000           |
|                         | 2004 CHEVROLET C3500 2/3 yd dump body       | \$20,360           |
|                         | 2006 STERLING Hydro-flusher                 | \$131,160          |
|                         | 2000 DODGE Cab & Chassis                    | \$13,395           |
|                         | 2022 CASE 580 4WD Loader w/Bucket           | \$45,030           |
|                         | 2022 Kenworth Dump Truck                    | \$75,000           |
|                         | 1983 Zieman Trailer                         | \$2,000            |
|                         | 1994 BIG Trailer                            | \$3,000            |
|                         | 2006 Carson Carrier Trailer                 | \$6,000            |
|                         | 2019 ALTEC F550 Chipper Dump Truck          | \$25,000           |
|                         | 2019 Elgin Whirlwind Sweeper                | \$120,000          |
|                         | 2020 Toyota Prius Code Enforcement          | \$20,000           |
|                         | 2021 Freightliner M2 106 Patch Paving Truck | \$250,000          |
|                         | 2022 Freightliner Vac-Con                   | \$290,000          |
|                         | 2021 Ford Super Duty                        | \$35,000           |
|                         | 2022 Ford Super Duty                        | \$38,000           |
|                         | 2019 Craftco Crack Seal Trailer             | \$18,000           |
| Wastewater Treatment    | 1991 FORD F700                              | \$26,390           |
|                         | 2002 FORD F250                              | \$15,390           |
|                         | HYSTER H60XM Forklift                       | \$16,370           |
|                         | 2005 FORD F250                              | \$19,745           |
|                         | 2006 FORD F250                              | \$24,845           |
|                         | 1997 FORD Truck/Crane                       | \$40,900           |
|                         | 2005 Ford Taurus                            | \$5,000            |
|                         | 2022 Kenworth 3-Axel Truck                  | \$120,000          |
|                         | 2022 Kenworth 3-Axel Truck                  | <u>\$120,000</u>   |
| <b>Total equipment:</b> |                                             | <b>\$1,757,034</b> |

## Police Equipment and Vehicles

| Asset ID   | Unit No. | Year | Make            | Model                | Color   | Status                | Plate    | VIN               | Asset Value |
|------------|----------|------|-----------------|----------------------|---------|-----------------------|----------|-------------------|-------------|
| 8008110344 | 801      | 2016 | Ford            | Explorer             |         |                       | 1355277  | 1FM5K8AR6GGB81291 | \$15,000    |
| 8008110326 | 802      | 2014 | Ford            | Taurus               | Blk/Wht | Patrol                | E1325641 | 1FAHP2MK3EG170458 | \$8,000     |
| 8008110324 | 803      | 2011 | Ford            | Crown Victoria       | Blk/Wht | Patrol                | E1301237 | 2FABP7BV7BX185891 | \$11,000    |
| 8008110323 | 804      | 2011 | Ford            | Crown Victoria       | Blk/Wht | Patrol                | E1301235 | 2FABP7BV9BX185892 | \$11,000    |
| 8008110358 | 805      | 2017 | Ford            | Explorer             | Black   | K9                    | TBD      | 1FM5K8AR1HGB93026 | \$17,000    |
| 8008110325 | 806      | 2013 | Ford            | Explorer             | Blk/Wht | Patrol-Sgts.          | E1301236 | 1FM5K8AR6DGC21090 | \$14,500    |
| 8008110330 | 807      | 2015 | Ford            | Taurus               | Black   | Patrol-MDC            | 1325722  | 1FAHP2MKXFG115152 | \$8,500     |
| 8008110322 | 808      | 2010 | Ford            | Crown Victoria       | Blk/Wht | Patrol-MDC            | E1329148 | 2FABP7BV3AX107199 | \$10,500    |
| 8008110329 | 810      | 2014 | Ford            | Explorer             | Black   | Patrol-Sgts.          | 1325721  | 1FM5K8AR8EGC15261 | \$15,000    |
| 00000004   | 811      | 2017 | Ford            | Explorer             | Black   | Patrol                | E1340001 | 1FM5K8ARXHGE14803 | \$17,000    |
| 8008110357 | 812      | 2017 | Ford            | Explorer             | Black   | Patrol                | E1355300 | 1FM5K8AR3HGB54633 | \$17,000    |
| 8008110321 | 813      | 2009 | Ford            | Crown Victoria       | Blk/Wht | Patrol Canine Reserve | E1316352 | 2FAHP71V89X142425 | \$6,500     |
| 8008110216 | 820      | 1997 | Ford            | Expedition           | White   | Traffic               | E339231  | 1FMFU18L5VLC08816 | \$3,000     |
| 8008110317 | 821      | 2009 | Harley Davidson | FLHP Motorcycle      | Black   | Patrol                | E3000601 | 1HD1FHM1X9Y617729 | \$7,250     |
| 00000006   | 822      | 2017 | Zero            | Motorcycle DSRP 13.0 | Black   | Traffic               | E3008908 | 538SDBZ9HC08636   | \$11,000    |
| 00000015   | 831      | 2018 | Ford            | Explorer             | Black   | Police Chief          | 8BUZ966  | 1FM5K8AR8JGA83600 | \$18,000    |
| 8008110255 | 851      | 2003 | Ford            | Crown Victoria       | Blue    | Pool                  | 4XJC312  | 2FAFP71W83X136471 | \$3,500     |
| 8008110300 | 852      | 2007 | Pontiac         | Grand Prix           | Gray    | Investigations        | 5ZUX652  | 2G2WP552071127234 | \$5,000     |
| 8008110286 | 857      | 2006 | Dodge           | Charger              | Grey    | H.I.T.E.              | 5MOZ689  | 2B3KA53H16H255170 | \$5,000     |
| 8008110308 | 858      | 2008 | Dodge           | Charger              | Black   | Police Chief          | 6DDX996  | 2B3LA43H48H252300 | \$6,500     |
| 8008110284 | 859      | 2006 | Ford            | Crown Victoria       | Blk/Wht | Patrol-MDC            | E1218072 | 2FAFP71W56X116862 | \$4,500     |



## Police Equipment and Vehicles (continued)

| Asset ID          | Unit No. | Year | Make      | Model              | Color      | Status                   | Plate    | VIN               | Asset Value      |
|-------------------|----------|------|-----------|--------------------|------------|--------------------------|----------|-------------------|------------------|
| 8008110267        | 860      | 2003 | Ford      | Ranger PU          | White      | Traffic/Other            | E1203497 | 1FTYR14VX3PB06858 | \$7,500          |
| 8008110277        | 861      | 2005 | Chrysler  | Town & Country Van | Black      | Crime Prev.<br>/Pool Car | E1203767 | 2C4GP44R35R309307 | \$7,500          |
| 8008110292        | 862      | 2006 | Ford      | Ranger PU          | White      | Traffic                  | E1227521 | 1FTYR14U06PA18591 | \$8,200          |
| 8008110306        | 863      | 2008 | Ford      | Ranger PU          | White      | Support Svs              | E1264691 | 1FTYR44U88PA05642 | \$8,900          |
| 8008110314        | 864      | 2008 | Dodge     | Charger            | Steel Blue | Lieutenant               | 6DHB188  | 2B3KA53H28H267170 | \$6,500          |
| 8008110347        | 872      | 2016 | Universal | DUI Trailer        | Black      | DUI                      | 1488012  | 1U9EV212XGR078288 | \$27,000         |
| 00000022          | 890      | 2006 | Ford      | Crown Victoria     |            | Patrol                   | 1193310  | 2FAHP71W66X121335 | \$4,500          |
| 00000023          | 891      | 2007 | Ford      | Crown Victoria     |            | Patrol                   | 1081726  | 2FAHP71W47X111002 | \$4,750          |
| 8008110311        | 809      | 2008 | Ford      | Crown Victoria     |            | Pool Car                 | 1289886  | 2FAFP71V48X160149 | \$5,500          |
| 00000016          | 833      | 2018 | Ford      | Fusion             |            | Lieutenant               | 8ABK089  | 3FA6P0G78JF207672 | \$15,000         |
| 00000017          | 835      | 2018 | Ford      | Fusion             |            | Investigations           | 8CQT867  | 3FA6P0G7XJR207673 | \$15,000         |
| 00000018          | 834      | 2018 | Ford      | Fusion             |            | Investigations-Sgt       | 8ASK722  | 3FA6P0G71JR207674 | \$15,000         |
| 00000019          | 836      | 2018 | Ford      | Fusion             |            | Investigations           | 7ZVZ982  | 3FA6P0G73JR207675 | \$15,000         |
| 00000021          | 837      | 2018 | Ford      | Fusion             |            | Operations Sgt.          | E1355431 | 3FA6P0G75JR207676 | \$15,000         |
| 00000020          | 832      | 2018 | Ford      | Fusion             |            | Lieutenant               | 7ZWX428  | 3FA6P0G77JR207677 | \$15,000         |
| 00000005          |          | 2017 | RU2       | FAST 3450          |            |                          |          | 1R9BR101XHJ482166 | \$16,000         |
| 00000057          |          | 2019 | Ford      | Explorer           |            | Patrol                   | 1340015  | 1FM5K8ARXKGA62376 | \$25,000         |
| 00000060          | 843      | 2019 | Ford      | Escape SE 4WD      |            | C.O.U.                   | 1340017  | 1FMCU9GD1KUB64783 | \$25,000         |
| 00000068          | 804      | 2020 | Ford      | Explorer           |            | Special Olympics         | 1355448  | 1FM5K8AB1LGC13240 | \$30,000         |
| 00000081          | 803      | 2021 | Ford      | Explorer           |            |                          |          | 1FM5K8ABXMGA42456 | \$35,000         |
| Total Asset Value |          |      |           |                    |            |                          |          |                   | <b>\$516,100</b> |

## Depreciated Replacement Value of City Buildings

|                                     | Public<br>Safety<br>Building | Fire<br>Station 74 | City Hall          | Post<br>Office   | Memorial<br>Hall/Youth<br>Center |
|-------------------------------------|------------------------------|--------------------|--------------------|------------------|----------------------------------|
| Appraised Value                     | \$11,950,518                 | \$1,825,633        | \$7,786,125        | \$1,399,462      | \$3,893,975                      |
| Useful Life                         | 50                           | 50                 | 50                 | 50               | 50                               |
| years since appraisal               | 6                            | 4                  | 6                  | 4                | 4                                |
| year of appraisal                   | 2017                         | 2019               | 2017               | 2019             | 2019                             |
| CCCI Year of Appraisal <sup>1</sup> | 6470                         | 6854               | 6470               | 6854             | 6854                             |
| CCCI 2023 <sup>2</sup>              | 9508                         | 9508               | 9508               | 9508             | 9508                             |
| Inflation                           | 47%                          | 39%                | 47%                | 39%              | 39%                              |
| Replacement Cost                    | \$17,561,905                 | \$2,532,553        | \$11,442,114       | \$1,941,360      | \$5,401,797                      |
| Annual Depreciation                 | \$351,238                    | \$50,651           | \$228,842          | \$38,827         | \$108,036                        |
| Accum. Depreciation                 | <u>\$2,107,429</u>           | <u>\$202,604</u>   | <u>\$1,373,054</u> | <u>\$155,309</u> | <u>\$432,144</u>                 |
| Current Value                       | \$15,454,476                 | \$2,329,949        | \$10,069,060       | \$1,786,052      | \$4,969,653                      |

|                        | Pinole<br>Senior<br>Center | Tiny Tots<br>Cay Care | Pinole<br>Swim<br>Center | PV<br>caretakers<br>building | PV Road<br>Restrooms and<br>Concessions |
|------------------------|----------------------------|-----------------------|--------------------------|------------------------------|-----------------------------------------|
| Appraised Value        | \$5,283,367                | \$1,461,065           | \$1,460,491              | \$906,214                    | \$298,151                               |
| Useful Life            | 50                         | 50                    | 50                       | 50                           | 50                                      |
| years since appraisal  | 4                          | 4                     | 4                        | 4                            | 4                                       |
| year of appraisal      | 2019                       | 2019                  | 2019                     | 2019                         | 2019                                    |
| CCCI Year of Appraisal | 6854                       | 6854                  | 6854                     | 6854                         | 6854                                    |
| CCCI 2023              | 9508                       | 9508                  | 9508                     | 9508                         | 9508                                    |
| inflation              | 39%                        | 39%                   | 39%                      | 39%                          | 39%                                     |
| Replacement Cost       | \$7,329,188                | \$2,026,817           | \$2,026,021              | \$1,257,117                  | \$413,601                               |
| Annual Depreciation    | \$146,584                  | \$40,536              | \$40,520                 | \$25,142                     | \$8,272                                 |
| Accum. Depreciation    | <u>\$586,335</u>           | <u>\$162,145</u>      | <u>\$162,082</u>         | <u>\$100,569</u>             | <u>\$33,088</u>                         |
| Current Value          | \$6,742,853                | \$1,864,672           | \$1,863,939              | \$1,156,548                  | \$380,513                               |

<sup>1</sup>Base Index: California Construction Cost Index 2016-2020, June 2019 or June 2017 as applicable

<sup>2</sup>Current index: June 2023

<https://www.dgs.ca.gov/RES/RESOURCES/Real-Estate-Services-Division-Resources-List-Folder/DGS-California-Construction-Cost-Index-CCCI>

## Existing Land Use Acreages by General Plan Designation

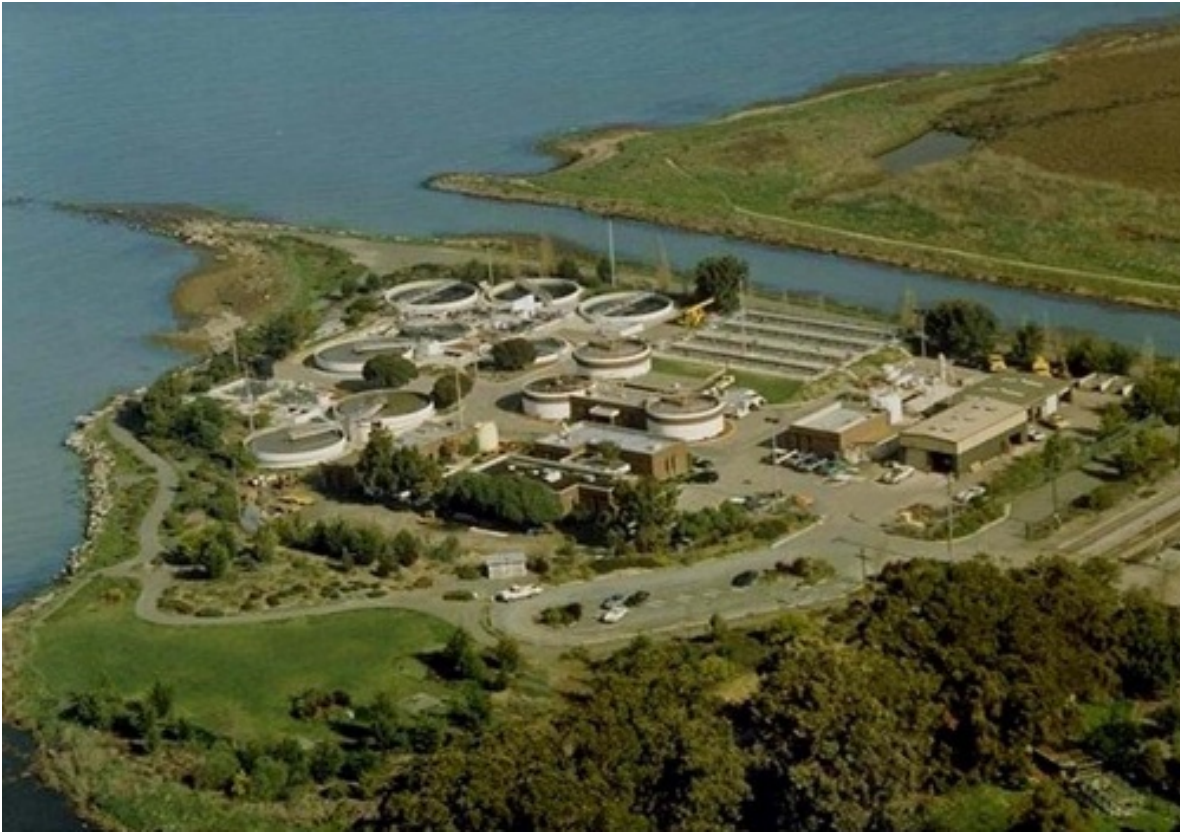
|                                                                            |                 |
|----------------------------------------------------------------------------|-----------------|
| Mixed Use - Low Density Residential/Downtown Commercial                    | 2.14            |
| Mixed Use - Medium Density Residential/Downtown Commercial                 | 0               |
| Mixed Use - Medium Density Residential/Neighborhood Commercial             | 8.98            |
| Mixed Use - Medium Density Residential/Light Industrial Service Commercial | 13.58           |
| Mixed Use - High Density Residential/Downtown Commercial                   | 6.97            |
| Mixed Use - High Density Residential/Neighborhood Commercial               | 27.07           |
| Mixed Use - High Density Residential/Light Industrial Service Commercial   | <u>1.2</u>      |
| <b>Subtotal</b>                                                            | <b>59.94</b>    |
| Suburban/Rural Residential                                                 | 252.03          |
| Low Density Residential                                                    | 1,091.88        |
| Medium Density Residential                                                 | 133.09          |
| High Density Residential                                                   | <u>17.76</u>    |
| <b>Subtotal</b>                                                            | <b>1,494.76</b> |
| Neighborhood Commercial                                                    | 53.29           |
| Downtown Commercial                                                        | 5.58            |
| Regional Commercial                                                        | <u>156.5</u>    |
| <b>Subtotal</b>                                                            | <b>215.37</b>   |
| Light Industrial/Service Commercial                                        | 17.24           |
| Industrial/Office Park                                                     | <u>14.84</u>    |
| <b>Subtotal</b>                                                            | <b>32.08</b>    |
| Public Facilities                                                          | 92.72           |
| Major Institution/Medical                                                  | 17.73           |
| Parks and Recreation                                                       | 285.69          |
| Open Space                                                                 | 527.44          |
| San Pablo Bay Conservation Area                                            | 248.4           |
| <b>Total</b>                                                               | <b>2,974.13</b> |

Source: City of Pinole General Plan Background Report, 2007

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## WASTEWATER CAPACITY CHARGE

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Prepared for the  
**CITY OF PINOLE**

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## **INTRODUCTION**

This report presents an analysis of the cost of wastewater facilities needed to accommodate new development in the City of Pinole. This report documents fully justified capacity charges that may be imposed on new or upgraded wastewater service connections that are typically associated with new land development in accordance with state law.

This report describes and analyzes the upgraded and expanded wastewater collection and treatment facilities necessary to provide capacity to serve the projected new wastewater service population to the year 2030.

## **AUTHORITY TO IMPOSE CAPACITY CHARGES**

The City relies on its authority to impose the capacity charge under the police powers granted by the California Constitution pursuant to Government Code Section (GCS) 66013. Capacity charges are treated differently than impact fees that are authorized under GCS 66000-66009. The charges to be collected for capacity in the wastewater system are not subject to the findings and accounting requirements contained in GCS 66000–66009 but are subject to the provisions of Sections 66013 (limitations and establishment of fund accounts) 66016 (notice requirements), 66022 (legal challenge), and 66023 (audit provisions).

Pursuant to Government Code Section 66013, the City may impose a charge on new or upsized connections to the wastewater system for such connections’ proportional share of existing and/or future wastewater capacity needed for the new connections. These charges may not exceed the estimated reasonable cost of providing the service, unless a popular vote is conducted, and two-thirds of the electors vote to charge more than the reasonable cost of the needed capacity.

This study provides the necessary documentation for the adoption of wastewater capacity charges.

## **GROWTH PROJECTIONS**

Projections for population, employment, and housing growth to the year 2030 have been estimated for this study. The projections have three purposes: 1) to provide a basis for allocating the cost of capacity in the wastewater collection and treatment systems to customer groups—residential and nonresidential businesses; 2) to verify whether the existing and/or planned capacity of the system is adequate for the projected growth, using standard flow rates for the types of customers; and, 3) to determine the fair share of the value of existing capacity that should be allocated to new development, the cost of new capacity, and the capital improvements needed to ensure that the wastewater system is operating in accordance with waste discharge permits.

The current estimates of population and employment and the projections to the year 2030 used in this analysis are summarized in **Table 1**.

**Table 1: Housing, Population and Employment Projections**

|                                                                                           | 2024   | 2030   | Net Growth <sup>2</sup> | Average Annual Rate |
|-------------------------------------------------------------------------------------------|--------|--------|-------------------------|---------------------|
| <u>Population</u> <sup>1</sup>                                                            | 18,192 | 19,312 | 1,120                   | 1.00%               |
| <u>Employment</u> <sup>3</sup>                                                            |        |        |                         |                     |
| Retail/Commercial                                                                         | 1,315  | 1,795  | 480                     |                     |
| Office/Service                                                                            | 328    | 658    | 330                     |                     |
| Industrial, including transportation, construction, agriculture, manufacturing, wholesale | 519    | 512    | 227                     |                     |
| Accommodations                                                                            | 32     | 36     | 4                       |                     |
| Food Service                                                                              | 1,022  | 1,496  | 474                     |                     |
| Health Care and Social Services                                                           | 945    | 1,896  | 951                     |                     |
| Public/Institutional/Educational Services                                                 | 724    | 724    | 0                       |                     |
| Other                                                                                     | 6      | 6      |                         |                     |
| Total Employment                                                                          | 4,891  | 7,123  | 2,466                   | 7.0%                |
| <u>Housing</u> <sup>4</sup>                                                               |        |        |                         |                     |
| Single-Family Units <sup>5</sup>                                                          | 5,456  | 5,486  | 30                      |                     |
| Multi-Family Units <sup>6</sup>                                                           | 1,383  | 1,758  | 375                     |                     |
| Mobile Homes/ADU                                                                          | 34     | 64     | 30                      |                     |
| Total Occupied Units                                                                      | 6,873  | 7,308  | 435                     | 1.0%                |
| Overall Occupancy                                                                         | 2.65   | 2.64   | 2.57                    |                     |

<sup>1</sup> Current population for City of Pinole is the California Department of Finance (DOF) Estimate, Table E-5 as of 1/1/2024

<sup>2</sup> Population growth is based on a 1 percent average annual growth rate. It is noted that the population growth projections in Table 5 of the 2010 General Plan imply a 0.5 percent annual growth rate between 2020 and 2030, although the 2020 population estimated in Table 5 of the GP is substantially lower than the 2020 decennial census.

<sup>3</sup> Current employment estimates from the Longitudinal Employer-Household Dynamics, US Census Bureau 2020. 2030 employment based on Three Corridors Specific Plan floor area growth and employment density factors.

<sup>4</sup> Source of current housing estimates is DOF Table E-5 as of 1/1/2024, occupied units.

<sup>5</sup> Estimate of occupied detached and attached single-family dwelling units.

<sup>6</sup> Estimates of occupied units, including duplex, townhomes, and apartments.

Sources: CA-DOF Demographics Unit; City of Pinole

#### WASTEWATER DEMAND FROM EXISTING AND NEW DEVELOPMENT

The City of Pinole currently manages and maintains sewage collection mains, trunk lines, and pump stations that transport wastewater to either the Pinole/Hercules Water Pollution Control Plant (WPCP) at the foot of Tennent Avenue or the point of connection to the West County Wastewater District (WCWD) system for treatment by the WCWD. Based on population, approximately 33 percent of the volume treated by the WPCP is from Pinole (areas outside of the WCWD service area) and 67 percent from Hercules, a combined total population of approximately 44,000. The average dry weather flow (ADWF) of the WPCP for the years is between 3 and 3.5 million gallons per day (mgd).

## WASTEWATER EQUIVALENT DWELLING UNITS

Total wastewater generated by all land uses in Pinole--flowing to the WPCP and to WCWD--is estimated to be approximately 1.125 mgd.<sup>1</sup> This daily flow rate is used to calculate the allocation of total flow among all land uses and the equivalent dwelling units (EDU) in **Table 2**. To estimate the demand on wastewater facilities across all land use types, an EDU factor is calculated based on the demand of an equivalent single-family dwelling unit with an estimated daily flow of 163 gallons per day<sup>2</sup> (1.0 EDU at 60 gallons per person per day and 2.70 persons per single family household). Average daily flow rates are given for each land use type in **Table 3**. Land development growth in the Pinole between 2024 and 2030 would increase the total Pinole flow by approximately 79,000 gallons to approximately 1.2 mgd ADWF. The total wastewater flow at buildout of the Pinole General Plan is estimated at approximately 1.47 mgd in the Sewer System Master Plan. After the recently completed improvements to the WPCP, in accordance with the Regional Water Quality Control Board (RWQCB) order, the WCPC's treatment capacity is rated at 4.06 mgd.<sup>3</sup> Capacity in the WCPC is allocated 44%/56% to Pinole and Hercules, respectively.<sup>4</sup> Pinole's and Hercules's share of the WCPC's capacity is therefore approximately 1.8 and 2.3 mgd, respectively. Note that this study does not consider growth in Hercules. However, the Municipal Service Review for Hercules by the Contra Costa LAFCO projects a residential population of 28,700 for Hercules by 2040, which would require a minimum 1.72 mgd (assuming 60 gallons per day per capita) of ADWF capacity, not counting nonresidential growth.

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1 Based on approximately 550,000 hundred cubic feet of total Test Year flow (2025) assumed in *Pinole Sewer Rate Study May 2024*, Willdan Associates.

<sup>2</sup> Based on approximately 434,700 hundred cubic feet annual flow from single-family homes, *Pinole Sewer Rate Study*.

<sup>3</sup> RWQCB Tentative Order R2-2018-00XX effective date April 1, 2018

<sup>4</sup> Municipal Service Reviews for Pinole and Hercules Contra Costa LAFCO, 2008



Table 2: Estimated Current and Projected Wastewater Flow

| Land Use                                                            | Existing Residential, Units/Non-residential, 1,000 square feet | Growth 2024-2030 Residential, Units/Non-residential | Total        | EDU Factor Residential, per unit/ Non-residential unit | EDU 2024  | EDU Growth | EDU 2030  | Estimated Current Gallons per Day (average dry weather flow) | Gallons per Day Growth (based on EDU's) | Gallons per Day 2030 |
|---------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------------------------|--------------|--------------------------------------------------------|-----------|------------|-----------|--------------------------------------------------------------|-----------------------------------------|----------------------|
| <i>Residential (in units)</i>                                       |                                                                |                                                     |              |                                                        |           |            |           |                                                              |                                         |                      |
| Single-family                                                       | 5,456                                                          | 30                                                  | 5,486        | 1.00                                                   | 5,456     | 30         | 5,486     | 889,328                                                      | 5,080                                   | 894,398              |
| Multi-family                                                        | 1,383                                                          | 375                                                 | 1,758        | 0.58                                                   | 802       | 218        | 1,020     | 130,726                                                      | 36,842                                  | 167,568              |
| Mobile homes/ADU                                                    | <u>34</u>                                                      | <u>30</u>                                           | <u>64</u>    | 0.66                                                   | <u>22</u> | <u>20</u>  | <u>42</u> | <u>42</u>                                                    | <u>3586</u>                             | <u>6,966</u>         |
| Subtotal                                                            | 6,873                                                          | 435                                                 | 7,308        |                                                        | 6,280     | 268        | 6,548     | 6,548                                                        | 45,292                                  | 1,068,932            |
| <i>Nonresidential (in thousand square feet, except where noted)</i> |                                                                |                                                     |              |                                                        |           |            |           |                                                              |                                         |                      |
| Office                                                              | 910                                                            | 132                                                 | 1,042        | 0.14                                                   | 127       | 18         | 145       | 20,701                                                       | 3,042                                   | 23,743               |
| Retail/Commercial                                                   | 1,010                                                          | 336                                                 | 1,346        | 0.070                                                  | 71        | 24         | 95        | 11,573                                                       | 4,056                                   | 15,629               |
| Food Service                                                        | 112                                                            | 95                                                  | 207          | 1.18                                                   | 132       | 112        | 244       | 21,516                                                       | 18,928                                  | 40,444               |
| Industrial                                                          | 476                                                            | 113                                                 | 590          | 0.37                                                   | 176       | 42         | 218       | 28,688                                                       | 7,098                                   | 35,786               |
| Motel Rooms                                                         | 150                                                            | 12                                                  | 162          | 0.24                                                   | 36        | 3          | 39        | 5,868                                                        | 507                                     | 6,375                |
| Institutional                                                       | <u>1,086</u>                                                   | 0                                                   | <u>1,086</u> | 0.08                                                   | <u>87</u> | <u>0</u>   | <u>87</u> | <u>14,181</u>                                                | <u>0</u>                                | 14,181               |
| Subtotal                                                            | 3,744                                                          | 688                                                 | 4,432        |                                                        | 629       | 199        | 828       | 102,527                                                      | 33,631                                  | 136,158              |
| Total                                                               |                                                                |                                                     |              |                                                        | 6,909     | 467        | 7,376     | 1,126,167                                                    | 78,923                                  | 1,205,090            |
| Growth Percentage                                                   |                                                                |                                                     |              |                                                        |           |            |           |                                                              |                                         | 6.55%                |

Table 3: Wastewater Flow Rate Assumptions

| Residential                                                                  | Flow Rate Current | Flow Rate Growth | Nonresidential:                                                           | Applied Flow rate <sup>1</sup> | Flow/unit    |
|------------------------------------------------------------------------------|-------------------|------------------|---------------------------------------------------------------------------|--------------------------------|--------------|
| Single-family (1 EDU)*                                                       | 163 gpd/du        | 169 gpd/du       | Office                                                                    | 24 gpd/1,000 sf                | 9.5 gpd/emp  |
| Multi-family                                                                 | 95 gpd/du         | 98 gpd/du        | Commercial/Retail                                                         | 11.4 gpd/1,000 sf              | 8.0 gpd/emp  |
| Mobile Home/ADU                                                              | 84 gpd/du         | 84 gpd/du        | Food Service                                                              | 200.0 gpd/1,000 sf             | 40.0 gpd/emp |
| * Calibrated flow rates based on Sewer Rate Study flow rates for residential |                   |                  | Industrial/Warehouse                                                      | 63 gpd/1,000 sf                | 12.5 gpd/emp |
|                                                                              |                   |                  | Hotel/Room                                                                | 40.0 gpd/room                  | 133 gpd/emp  |
|                                                                              |                   |                  | Institution                                                               | 13.4 gpd/1,000 sf              | 20.0 gpd/emp |
|                                                                              |                   |                  | <sup>1</sup> Sewage Flow Rate Estimating Guide, Pollution Control Systems |                                |              |

### Growth in WPCP Service Area

Approximately 0.4 square miles in the northwest part of Pinole lie within the WCWD service area, which handles the wastewater flow from approximately 565 dwelling units and 1.8 million square feet of nonresidential floor area located in Pinole. The area within the WCWD is included in the projections for the collection system, but this area does not figure into the costs and demand for WPCP treatment capacity. The assumptions used to project the number of new dwelling units in all of Pinole between 2024 and 2030 were stated in the Growth Projections section and **Table 1** above.

The estimated existing development and assumptions for projected development within Pinole's WPCP service area are given in **Table 4**. In this study it is assumed that all new development in Pinole will occur within the WPCD service area. This information is provided to properly allocate WPCP costs to the appropriate service area. It is roughly estimated that 90 percent of Pinole's total population is connected to the WPCP.<sup>5</sup>

**Table 4: Housing Units and Nonresidential Floor Area WPCP Service Area**

|                                                         | <b>Total 2024 Units<br/>for WPCP only</b> | <b>Growth</b> | <b>Total<br/>2030</b> |
|---------------------------------------------------------|-------------------------------------------|---------------|-----------------------|
| Single-Family Units                                     | 5,009                                     | 30            | 5,039                 |
| Multi-Family Units                                      | 1,270                                     | 375           | 1,645                 |
| Mobile Homes/ADU                                        | 29                                        | 30            | 59                    |
| <u>Nonresidential Land Use (1,000's of square feet)</u> |                                           |               |                       |
| Office                                                  | 836                                       | 132           | 968                   |
| Commercial/Retail                                       | 212                                       | 336           | 548                   |
| Food Service                                            | 69                                        | 95            | 164                   |
| Industrial                                              | 399                                       | 113           | 512                   |
| Hotel (rooms)                                           | 22                                        | 12            | 34                    |
| Public/Institutional                                    | 1,086                                     | 0             | 1,086                 |

The estimates of current and projected future wastewater EDUs that flow to the WPCP are shown in **Table 5**.

<sup>5</sup> As indicated in Table 2.5 of the Sewer System Master Plan (Carollo, 2022) the population connected to the WPCP is approximately 90 percent of the total population of Pinole.

Table 5: Estimated Current and Projected Flows to WPCP

| Land Use                                                            | Existing Residential, Units/Non-residential, 1,000 square feet | Growth 2024-2030 Residential, Units/Non-residential | Total        | EDU Factor Residential, per unit/ Non-residential unit | EDU 2024  | EDU Growth | EDU 2030  | Estimated Current Gallons per Day (average dry weather flow) | Gallons per Day Growth (based on EDU's) | Gallons per Day 2030 |
|---------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------------------------|--------------|--------------------------------------------------------|-----------|------------|-----------|--------------------------------------------------------------|-----------------------------------------|----------------------|
| <i>Residential (in units)</i>                                       |                                                                |                                                     |              |                                                        |           |            |           |                                                              |                                         |                      |
| Single-family                                                       | 5,009                                                          | 30                                                  | 5,039        | 1.00                                                   | 5,009     | 30         | 5,039     | 816,467                                                      | 5,070                                   | 851,591              |
| Multi-family                                                        | 1,270                                                          | 375                                                 | 1,645        | 0.58                                                   | 737       | 218        | 955       | 120,131                                                      | 36,842                                  | 161,395              |
| Mobile homes/ADU                                                    | <u>29</u>                                                      | <u>30</u>                                           | <u>59</u>    | 0.66                                                   | <u>19</u> | <u>15</u>  | <u>39</u> | <u>3,097</u>                                                 | <u>3,380</u>                            | <u>6,591</u>         |
| Subtotal                                                            | 6,308                                                          | 435                                                 | 6,743        |                                                        | 5,765     | 268        | 6,033     | 939,695                                                      | 45,292                                  | 1,019,577            |
| <i>Nonresidential (in thousand square feet, except where noted)</i> |                                                                |                                                     |              |                                                        |           |            |           |                                                              |                                         |                      |
| Office                                                              | 836                                                            | 132                                                 | 968          | 0.14                                                   | 117       | 18         | 135       | 19,071                                                       | 3,042                                   | 22,815               |
| Retail/Commercial                                                   | 212                                                            | 336                                                 | 548          | 0.070                                                  | 15        | 24         | 39        | 2,445                                                        | 4,056                                   | 6,591                |
| Food Service                                                        | 69                                                             | 95                                                  | 164          | 1.18                                                   | 81        | 112        | 193       | 13,203                                                       | 18,928                                  | 32,617               |
| Industrial                                                          | 399                                                            | 113                                                 | 512          | 0.37                                                   | 148       | 42         | 190       | 24,124                                                       | 7,098                                   | 32,110               |
| Motel Rooms                                                         | 22                                                             | 12                                                  | 34           | 0.24                                                   | 5         | 3          | 8         | 815                                                          | 507                                     | 1,352                |
| Institutional                                                       | 1,086                                                          | 0                                                   | <u>1,086</u> | 0.08                                                   | <u>87</u> | <u>0</u>   | <u>87</u> | <u>14,181</u>                                                | <u>0</u>                                | <u>14,703</u>        |
| Subtotal                                                            |                                                                | 688                                                 | 3,312        |                                                        | 453       | 199        | 652       | 73,839                                                       | 33,631                                  | 110,188              |
| Total                                                               |                                                                |                                                     |              |                                                        | 6,218     | 467        | 6,685     | 1,013,534                                                    | 78,923                                  | 1,129,765            |
| Growth percentage                                                   |                                                                |                                                     |              |                                                        |           |            |           |                                                              |                                         | 6.99%                |

**TREATMENT AND DISPOSAL IMPROVEMENTS**

In 2007, the Regional Water Quality Control Board (RWQCB) issued waste discharge requirements for the WPCP, which were subsequently updated in 2012 and again in 2018, requiring improvements to be made to the WPCP to provide secondary treatment up to 20 mgd and that up to 14.6 mgd of treated effluent be discharged to the Rodeo deep water outfall. The RWQCB order also required that the WPCP shallow water outfall shall be limited to flows that exceed 14.6 mgd. The WPCP’s current design ADWF capacity of 4.06 mgd was achieved with the recent completion of the required improvements. The City obtained a State Revolving Fund loan, estimated at approximately \$26.7 million, to fund its share of the improvements.

**WASTEWATER COLLECTION SYSTEM CAPITAL IMPROVEMENTS**

The City’s FY 2024-2028 Capital Improvement Program outlines a five-year program of wastewater system upgrades, and rehabilitation that will benefit both existing and future development. **Table 6** lists the City’s planned wastewater system improvements projects, the schedule, and estimated costs for completion. Approximately \$15.2 million in capital improvement costs are required to upgrade facilities that benefit current and future development in Pinole. While the Sewer Enterprise Fund is expected to cover much of this cost, new development may be charged a proportional share of the cost based on the percentage of 2030 flow volume that is contributed by new development.

Table 6: Wastewater Capital Improvements

|                                                                                                | 2023-24          | 2024-25     | 2025-26   | 2026-27     | 2027-28     | Total                      |
|------------------------------------------------------------------------------------------------|------------------|-------------|-----------|-------------|-------------|----------------------------|
| <b><u>SEWER SYSTEM CIP Projects</u></b>                                                        |                  |             |           |             |             |                            |
| Increase effluent outfall (Rodeo Outfall) and pumping capacity at treatment plant <sup>1</sup> | \$150,000        |             |           | \$3,000,000 |             | \$3,150,000                |
| Sewer Collection System Rehabilitation                                                         | \$1,500,000      | \$800,000   | \$800,000 | \$800,000   | \$800,000   | \$4,700,000                |
| Secondary clarifier center column rehabilitation <sup>1</sup>                                  | \$425,000        |             |           |             |             | \$425,000                  |
| Air valve release replacements                                                                 | \$50,000         |             |           |             |             | \$50,000                   |
| Sewer Pump Station Rehabilitation                                                              | \$1,200,000      | \$2,254,000 |           | \$3,329,000 | \$1,200,000 | \$6,783,000                |
| WPCP lab remodel                                                                               | <u>\$100,000</u> |             |           |             |             | <u>\$100,000</u>           |
| <b>Total Wastewater System:</b>                                                                |                  |             |           |             |             | <b><u>\$15,208,000</u></b> |

<sup>1</sup> 50 percent of total cost is shared by Hercules.

## WASTEWATER FACILITIES COSTS PER UNIT

This section discusses the calculation of wastewater facilities cost per EDU, which is the standard used to determine the fair-share cost of wastewater facilities for new residential and nonresidential development.

To ensure equity between existing and new development in terms of the allocation of capital costs associated with serving those groups, a cost per EDU is determined for all capital improvements to the wastewater collection and treatment systems. These improvements are needed to serve both existing and anticipated new development.

In determining the cost per EDU, the wastewater system capital improvement costs from **Table 6** are allocated to new development in **Table 7**. In addition to the capital improvements, this study also considers the current value of the City’s wastewater system, both treatment and collection facilities. This component of the wastewater capacity charge represents the City’s capital investment in the wastewater system and the value of the capacity currently available to serve new development. The capital asset values shown in **Table 8** are the depreciated values from the City’s *2023 Consolidated Financial Report—Capital Assets-at Year End--Business-Type Activities*, including buildings, sewer lines, vehicles, and equipment. The recent investment in the WPCP upgrades is reflected in these asset values.

The costs per EDU are also based on the percentage that new development’s volume of flow contributes to the total volume in 2030. The improvements and capital assets are assigned either the 5.93 percent factor from **Table 2**--city wide EDUs for the collection system, or 6.55 percent from **Table 5**—WPCP EDUs for the WPCP-related treatment system cost and values. Since all new development is expected to be within the WPCP service area, the percentage from **Table 5** accurately captures the true fair share costs to new development for the treatment system. The fair-share cost of the improvements charged to new development is \$1.0 million, while the value of current assets to be charged to new development is approximately \$3.4 million.

The cost per EDU is derived from two factors: the typical daily flow rate in gallons per day and the sewage strength factors, including total suspended solids (TSS), oxygen demand (OD), and fats, oils, and grease (FOG). This study uses the sewage strength factors from the San Francisco Public Utilities Commission. The cost to collect, treat, and dispose of sewage is related to both the volume of flow and the sewer strength factors. Each component of the wastewater system is affected by these factors to varying degrees. For example, 95 percent of the cost of collecting sewage is due to the volume of sewage and 5 percent to amount of FOG in the system. Wastewater mains and pump stations must be sized to handle the expected peak flows, while FOG contribute to the need to have specialized equipment to remove these materials, which clog the wastewater mains and cause backup and overflows. The cost factors for the wastewater strength characteristics are shown in **Tables 7 and 8**.

Table 7: Fair-Share Cost of Wastewater System CIP Improvements

| Wastewater System CIP Improvements                | Costs            | Percentage Allocated to Growth | Cost Allocation to Growth | Sewer Strength Cost Factors <sup>1</sup> |            |            |           |
|---------------------------------------------------|------------------|--------------------------------|---------------------------|------------------------------------------|------------|------------|-----------|
| Increase effluent outfall capacity                | \$3,150,000      | 6.99%                          | \$220,185                 | 50%                                      | 22.5%      | 22.5%      | 5%        |
| Collection System Rehabilitation                  | \$4,700,000      | 6.55%                          | \$307,850                 | 95%                                      | 0%         | 0%         | 5%        |
| Secondary column rehabilitation                   | \$425,000        | 6.99%                          | \$29,708                  | 50%                                      | 22.5%      | 22.5%      | 5%        |
| Air valve release replacements                    | \$50,000         | 6.99%                          | \$3,495                   | 50%                                      | 22.5%      | 22.5%      | 5%        |
| Pump Station Rehabilitation                       | \$6,783,000      | 6.55%                          | \$444,287                 | 95%                                      | 0%         | 0%         | 5%        |
| WPCP lab remodel                                  | <u>\$100,000</u> | 6.99%                          | <u>\$6,990</u>            | <u>34%</u>                               | <u>33%</u> | <u>33%</u> | <u>0%</u> |
|                                                   | \$15,208,000     |                                | \$1,012,514               |                                          |            |            |           |
| Cost of improvements attributable to constituents |                  |                                |                           | \$843,600                                | \$59,319   | \$59,319   | \$50,276  |
| 2024-2030 Cost per EDU Growth                     |                  |                                |                           | 420                                      | \$1,806.42 | \$127.02   | \$107.66  |

<sup>1</sup> Cost factors recommended by Black & Veatch consultants in San Francisco PUC Clean Water Enterprise Wastewater Rate Study, 2003

Table 8: Wastewater System Capital Assets Distribution

| Capital Assets                                          | Value            | Percentage Allocated to Growth | Cost Allocation to Growth | Sewer Strength Cost Factors <sup>1</sup> |                   |                   |                 |
|---------------------------------------------------------|------------------|--------------------------------|---------------------------|------------------------------------------|-------------------|-------------------|-----------------|
| <u>Depreciated Costs (2020)</u>                         |                  |                                |                           | <b>Flow</b>                              | <b>BOD</b>        | <b>TSS</b>        | <b>FOG</b>      |
| Buildings and Improvements                              | \$40,059,940     | 6.99%                          | \$2,800,190               | 34%                                      | 33%               | 33%               | 0%              |
| Treatment Equipment                                     | \$1,205,935      | 6.99%                          | \$84,295                  | 50%                                      | 22.5%             | 22.5%             | 5%              |
| Collection System                                       | \$7,328,511      | 6.55%                          | \$480,017                 | 95%                                      | 0%                | 0%                | 5%              |
| Vehicles                                                | <u>\$902,406</u> | <u>6.55%</u>                   | <u>\$59,108</u>           | 95%                                      | 0%                | 0%                | 5%              |
| Total Current Asset Value                               | \$49,496,791     |                                | \$3,423,610               |                                          |                   |                   |                 |
| Value of assets attributable to constituents            |                  |                                |                           | \$1,506,381                              | \$943,029         | \$943,029         | \$31,171        |
| 2024-2030 New EDUs                                      |                  |                                |                           | 420                                      |                   |                   |                 |
| Fair-Share capital asset value per EDU per constituents |                  |                                |                           | \$3,225.65                               | \$2,019.33        | \$2,019.33        | \$66.75         |
| <b>Total Parameter Cost per EDU</b>                     |                  |                                |                           | <b>\$5,032.08</b>                        | <b>\$2,146.36</b> | <b>\$2,146.36</b> | <b>\$174.41</b> |
| <b>Overall Total Cost per EDU</b>                       |                  |                                |                           | <b>\$9,499.19</b>                        |                   |                   |                 |

WASTEWATER FACILITIES FOR NEW DEVELOPMENT

The wastewater capacity charge includes the proportionate share of the improvements to the wastewater system necessary to serve new development. The cost of the CIP improvements listed in **Table 6** and the asset values in **Table 8** are allocated to new development using the percentage EDU growth between 2024 and 2030 calculated in **Tables 2 and 5**, wastewater flows citywide and flows to WPCP only, respectively. The improvements will benefit both existing and new development; using the percentage growth to calculate the capacity charge ensures that new development pays for only the improvements needed to accommodate the additional demands placed on the system by the new development.

SCHEDULE OF WASTEWATER CAPACITY CHARGES

In **Table 9** the total cost for each unit of land development is calculated by multiplying the EDU factors in **Table 2** by the total cost per EDU for each wastewater characteristic in. The wastewater capacity charge per unit of new development is based on the capital asset values and the new development’s share of the cost per EDU of improvements to the treatment and collection systems. The charge represents the amount required to fully fund all facilities needed to accommodate growth.

The charges in **Table 9** may be imposed on permits to make new or upsized connections to the wastewater system. Reconstruction, replacement, or expansion of existing development on a parcel of land that will result in a larger floor area or more intensive use of the parcel may be charged based on a prorated charge \*per square foot with a credit given for the floor area and use of the existing development.



Table 9: Wastewater Capacity Charges

| Land Use <sup>1</sup>                                 | EDU  | Costs per EDU |            |            |          |             | Current Fee | Increase (Decrease) |
|-------------------------------------------------------|------|---------------|------------|------------|----------|-------------|-------------|---------------------|
|                                                       |      | Flow          | OD         | TSS        | FOG      | Total       |             |                     |
| Residential, per unit                                 |      |               |            |            |          |             |             |                     |
| Single Family                                         | 1.00 | \$5,032.08    | \$2,146.36 | \$2,146.36 | \$174.41 | \$9,499.19  | \$5,684.45  | 68%                 |
| Multi-family                                          | 0.58 | \$2,918.61    | \$1,244.89 | \$1,244.89 | \$101.15 | \$5,509.53  | \$4,263.05  | 30%                 |
| ADU                                                   | 0.66 | \$3,321.17    | \$1,416.59 | \$1,416.59 | \$115.11 | \$6,269.47  | N/A         |                     |
| Nonresidential, per 1,000 sq. ft., except where noted |      |               |            |            |          |             |             |                     |
| Office                                                | 0.14 | \$704.49      | \$300.49   | \$300.49   | \$24.42  | \$1,329.89  | \$2,640.40  | (49%)               |
| Retail/Commercial                                     | 0.07 | \$352.25      | \$150.24   | \$150.24   | \$12.21  | \$664.94    | \$2,640.40  | (75%)               |
| Food Service                                          | 1.18 | \$5,937.85    | \$2,532.70 | \$2,532.70 | \$205.80 | \$11,209.05 | N/A         | N/A                 |
| Industrial                                            | 0.37 | \$1,861.87    | \$794.15   | \$794.15   | \$64.53  | \$3,514.70  | \$2,160.85  | 64%                 |
| Hotel, per room                                       | 0.24 | \$1,207.70    | \$515.13   | \$515.13   | \$41.86  | \$2,279.81  | N/A         | N/A                 |
| Institutional                                         | 0.08 | \$402.57      | \$171.71   | \$171.71   | \$13.95  | \$759.94    | \$1,439.80  | (47%)               |

## ALTERNATE SCHEDULE FOR NONRESIDENTIAL

The wastewater capacity charge may alternatively be based on the size of new or upsized water meters installed for interior fixtures, which drain only to the wastewater system (i.e. meters which do not serve irrigation or fire suppression systems). **Table 10** gives the charge for meters based on the EDU charge of \$9,564.19 for a 1-inch meter which is standard for a single-family home. The charge for a meter of given size is the EDU charge multiplied by the equivalency factor for that meter, which is the meter's factor divided by 2.5, the factor for a 1-inch meter.

**Table 10: Alternate Water Meter Charges for Nonresidential**

| Size of Meter       | Factor | Equivalency Factor <sup>1</sup> | Charge per Meter Size |
|---------------------|--------|---------------------------------|-----------------------|
| 5/8 inch            | 1      | 0.4                             | \$3,825.67            |
| 1 inch <sup>1</sup> | 2.5    | 1                               | \$9,564.19            |
| 1-1/2"              | 5      | 2                               | \$19,128.37           |
| 2"                  | 8      | 3.2                             | \$30,605.40           |
| 3"                  | 16     | 6.4                             | \$61,210.79           |
| 4"                  | 25     | 10                              | \$95,641.87           |
| 6"                  | 50     | 20                              | \$191,283.73          |
| 8"                  | 80     | 32                              | \$306,053.97          |
| 10"                 | 115    | 46                              | \$439,952.59          |
| 12"                 | 215    | 86                              | \$822,520.05          |

Source: American Water Works Association; Tables 11.4a and 11.4b

**COMPLIANCE REQUIREMENTS FOR CAPACITY CHARGES, AUDIT PROVISIONS**

Capacity charges collected pursuant to Government Code Section 66013 must meet similar accounting, reporting, and public notice requirements as impact fees adopted pursuant to Section 66001 (refer to the annual reporting requirements described in Government Code Section 66006). Legal challenges to capacity charges must be brought pursuant to Section 66022. Pursuant to Section 60023, any person may request an audit to determine whether the capacity charge exceeds the amount reasonably necessary to cover the cost of the public facility for which the charge is imposed. If a person makes that request, the City may retain an independent auditor to conduct an audit to determine whether the charge is reasonable but is not required to conduct the audit if an audit has been performed for the same charge within the previous 12 months. To the extent that the audit determines that the amount of the charge does not meet the requirement that the charge not exceed the amount reasonably necessary to cover the cost of the public facility, the City shall adjust the charge accordingly.

# Development Impact Fee Comparisons

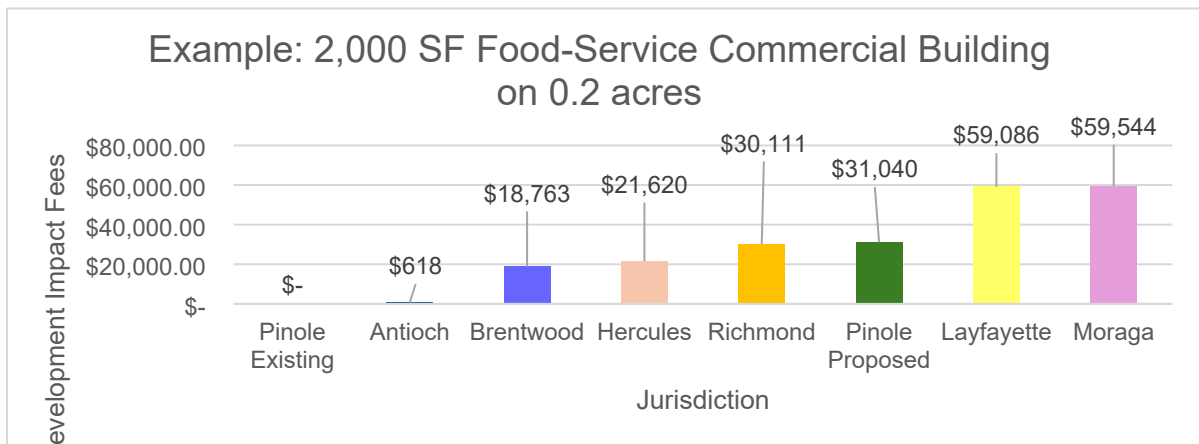
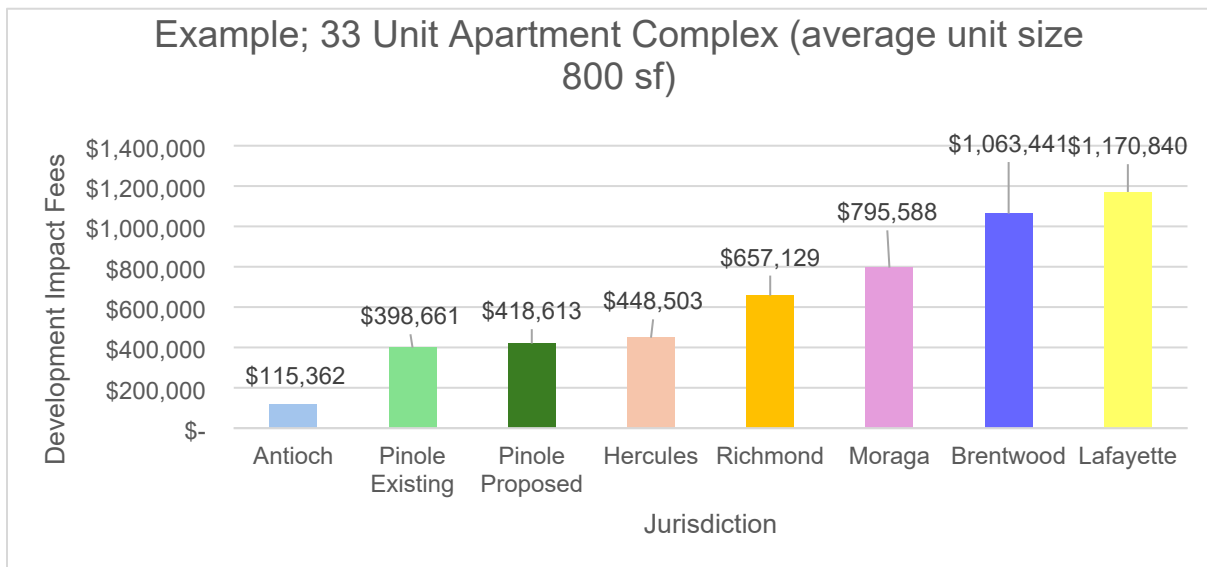
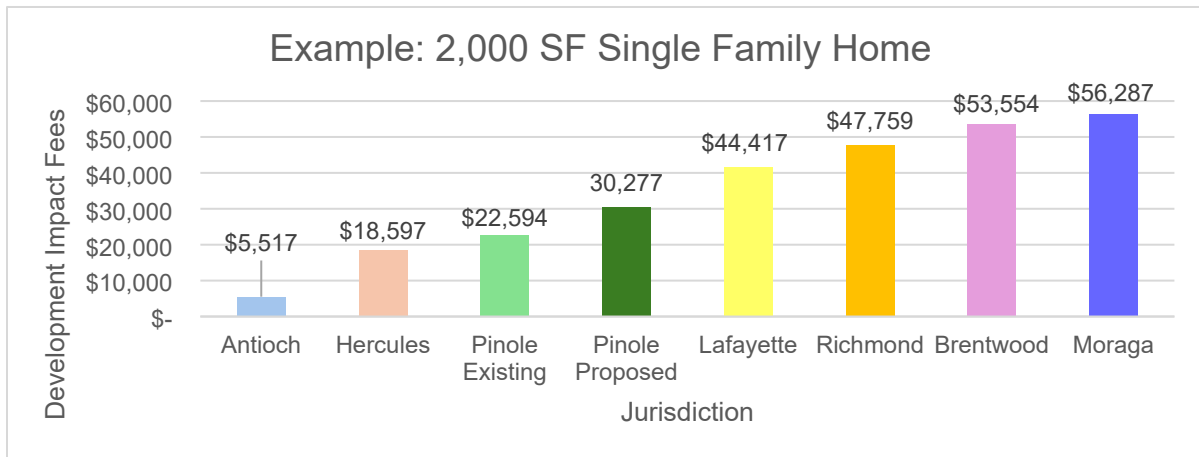
Staff conducted research on development impact fees (DIF) in Contra Costa jurisdictions, focusing on cities with straightforward fee structures. To ensure consistent and reliable comparisons, the analysis avoided highly project- or city-specific assumptions. The jurisdictions included in the study were Antioch, Brentwood, Hercules, Lafayette, Moraga, and Richmond.

The research examined:

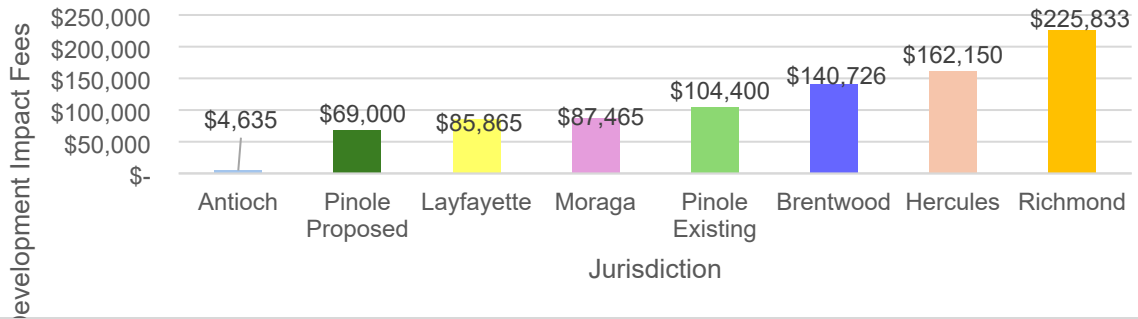
- Last DIF Updates: When each jurisdiction last updated their fees through a nexus study.
- Example Projects: Fees for six sample developments:
  - A 2,000 SF single-family home.
  - A 33-unit apartment complex (average unit size: 800 SF).
  - A 2,000 SF food-service commercial building on 0.2 acres.
  - A 15,000 SF non-food service commercial building on 0.5 acres.
  - A 20,000 SF office building on 0.5 acres.
  - A 50,000 SF industrial building on 3 acres.

The findings were used to compare Pinole's current and proposed DIF with those of the other jurisdictions. A summary of these comparisons is provided in the graphs below; each jurisdiction's current DIF follows.

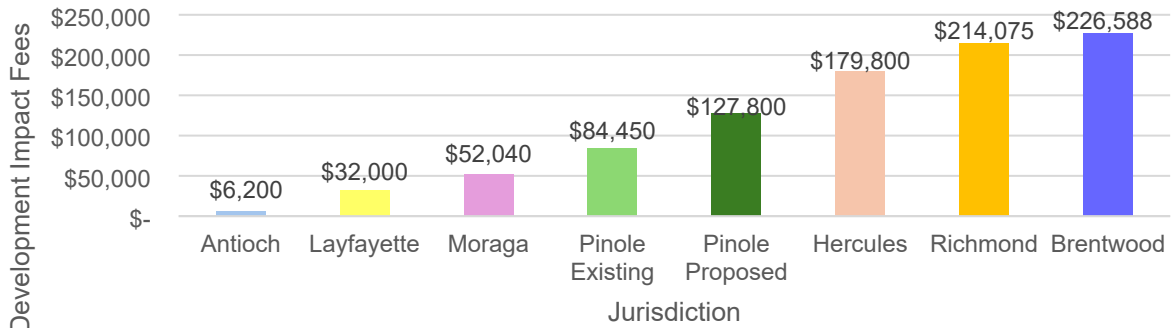
# Example Project Comparison Graphs



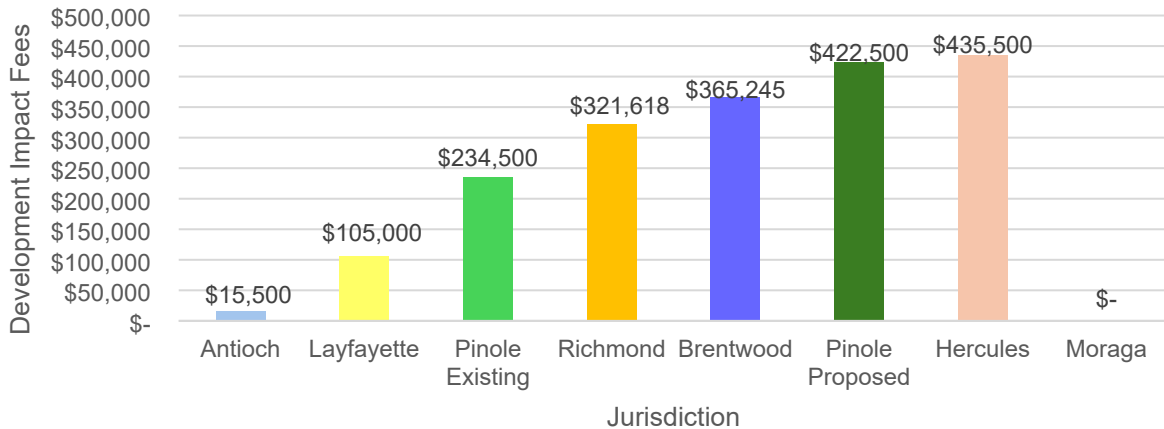
### Example: 15,000 SF Non-Food Service Commercial building on 0.5 acre



### Example: 20,000 SF Office building on 0.5 acre



### Example: 50,000 SF Industrial building on 3 acre



# Selected Contra Costa Jurisdiction's Development Impact Fees

## Antioch

Population: 117,096

Last DIF Update: 6/24/14

| <b>DEVELOPMENT IMPACT FEES</b>                                                                                      |                   |                   |                 |
|---------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|-----------------|
| <b>Development Impact Fees, charged per unit for residential and per sq. ft. non-residential:</b>                   |                   |                   |                 |
|                                                                                                                     | Single Family     | Multi-Family      | Non-Residential |
| General Administration                                                                                              | \$460.00          | \$292.00          | \$0.07          |
| Public Works                                                                                                        | \$445.00          | \$282.00          | \$0.06          |
| Police                                                                                                              | \$1,190.00        | \$755.00          | \$0.17          |
| Parks and Recreation                                                                                                | \$3,261.00        | \$2,065.00        | \$0.00          |
| <b>Total</b>                                                                                                        | <b>\$5,356.00</b> | <b>\$3,394.00</b> | <b>\$0.30</b>   |
| A 3% administrative charge shall be applied to all fees listed above.                                               |                   |                   |                 |
| *Accessory Dwelling Units shall be charged a modified rate in accordance with Antioch Municipal Code Section 9-3.60 |                   |                   |                 |
| <b>BUILDING FEES:</b>                                                                                               |                   |                   |                 |

# Brentwood

Population: 65,126

Last DIF Update: 2/9/21

| CITY OF BRENTWOOD<br>DEVELOPMENT FEE PROGRAM*<br>SCHEDULE OF FEES<br>JULY 1, 2024 0% ENR                 |                      |                     |                                 |                 |                              |  |
|----------------------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------|-----------------|------------------------------|--|
| Fee Category                                                                                             | RESIDENTIAL per Unit |                     | NON-RESIDENTIAL per Building SF |                 |                              |  |
|                                                                                                          | Single Family        | Multi-Family        | Commercial                      | Office          | Industrial/<br>Institutional |  |
| Administration                                                                                           | \$ 871.39            | \$ 511.42           | \$ 0.4703                       | \$ 0.6175       | \$ 0.3689                    |  |
| Community<br>Facilities                                                                                  | \$ 858.88            | \$ 504.07           | \$ 0.0122                       | \$ 0.0160       | \$ 0.0096                    |  |
| Park and Trail                                                                                           | \$ 13,076.44         | \$ 9,664.80         |                                 |                 |                              |  |
| Roadway                                                                                                  | \$ 14,566.61         | \$ 9,031.30         | \$ 5.4279                       | \$ 6.5113       | \$ 4.0204                    |  |
| Wastewater                                                                                               | \$ 7,890.25          | \$ 5,831.68         | \$ 1.7936                       | \$ 2.1198       | \$ 1.4721                    |  |
| Water                                                                                                    | \$ 16,290.34         | \$ 6,682.22         | \$ 1.6777                       | \$ 2.0648       | \$ 1.4339                    |  |
| City Water fee if in<br>CCWD LV Service Area***                                                          | \$ 15,707.23         | \$ 6,443.03         | \$ 1.6176                       | \$ 1.9909       | \$ 1.3826                    |  |
| Solid Waste**                                                                                            | \$ 365.38            | \$ 148.34           | \$ 0.6200                       | \$ 0.6200       | \$ 0.6200                    |  |
| <b>TOTAL</b>                                                                                             | <b>\$ 53,919.30</b>  | <b>\$ 32,373.83</b> | <b>\$ 10.00</b>                 | <b>\$ 11.95</b> | <b>\$ 7.92</b>               |  |
| ***See "Areas of Additional Fees Area 3" for outside agency fees to be collected in addition to City fee |                      |                     |                                 |                 |                              |  |
| *City Council Resolution 2021-20                                                                         |                      |                     |                                 |                 |                              |  |
| **City Council Resolution 2023-77                                                                        |                      |                     |                                 |                 |                              |  |

# Hercules

Population: 26,063

Last DIF Update: Transportation: March 2019; Fire: August 2018; Remainder: 2009

| DEVELOPMENT IMPACT FEES <sup>1</sup>                                |  |            |
|---------------------------------------------------------------------|--|------------|
| <b>Single Family</b> (Per dwelling unit)                            |  |            |
| Park and Recreation Facilities                                      |  | \$1,770.00 |
| General Public Facilities                                           |  | \$858.00   |
| Police Facilities                                                   |  | \$1,522.00 |
| Fire Facilities                                                     |  | \$1,886.00 |
| Transportation Facilities <sup>2</sup>                              |  | \$6,204.00 |
| Sewer Facilities <sup>4</sup>                                       |  | \$4,857.00 |
| Community Development Tax                                           |  | \$1,500.00 |
| West County Sub-regional Transportation Mitigation Fee <sup>3</sup> |  | \$6,964.00 |
| Public Benefit Fee (applicable only to the Bayfront Project)        |  | \$4,000.00 |
| <b>Multi Family</b> (Per dwelling unit)                             |  |            |
| Park & Recreation Facilities                                        |  | \$1,072.00 |
| General Public Facilities                                           |  | \$538.00   |
| Police Facilities                                                   |  | \$950.00   |
| Fire Facilities (Apartment)                                         |  | \$1,163.00 |
| Fire Facilities (Accessory Dwelling Unit)                           |  | \$881.00   |
| Transportation Facilities <sup>2</sup>                              |  | \$3,511.00 |
| Sewer Facilities <sup>4</sup>                                       |  | \$4,857.00 |
| Community Development Tax                                           |  | \$1,500.00 |
| West County Sub-regional Transportation Mitigation Fee <sup>3</sup> |  | \$3,431.00 |
| Public Benefit Fee (applicable only to the Bayfront Project)        |  | \$2,350.00 |
| <b>Commercial Retail/Flex</b> (Per sq. ft. of building)             |  |            |
| Park & Recreation Facilities                                        |  | N/A        |
| General Public Facilities                                           |  | \$0.69     |
| Police Facilities                                                   |  | \$0.30     |
| Fire Facilities                                                     |  | \$1.00     |
| Transportation Facilities <sup>2</sup>                              |  | \$8.00     |
| Sewer Facilities <sup>4</sup>                                       |  | \$0.62     |
| West County Sub-regional Transportation Mitigation Fee <sup>3</sup> |  | \$8.44     |
| Public Benefit Fee (applicable only to the Bayfront Project)        |  | \$0.20     |
| <b>Office</b> (Per sq. ft. of building)                             |  |            |
| Park & Recreation Facilities                                        |  | N/A        |
| General Public Facilities                                           |  | \$0.28     |



|                                                                          |  |                |
|--------------------------------------------------------------------------|--|----------------|
| Police Facilities                                                        |  | \$0.51         |
| Fire Facilities                                                          |  | \$1.00         |
| Transportation Facilities <sup>2</sup>                                   |  | \$6.00         |
| Sewer Facilities <sup>4</sup>                                            |  | \$1.00         |
| West County Sub-regional<br>Transportation Mitigation Fee <sup>3</sup>   |  | \$11.17        |
| Public Benefit Fee (applicable only to the Bayfront Project)             |  | \$0.20         |
| <b>Industrial (Per sq. ft. of building)</b>                              |  |                |
| Park & Recreation Facilities                                             |  | N/A            |
| General Public Facilities                                                |  | \$0.49         |
| Police Facilities                                                        |  | \$0.22         |
| Fire Facilities                                                          |  | \$1.00         |
| Transportation Facilities <sup>2</sup>                                   |  | \$6.00         |
| Sewer Facilities <sup>4</sup>                                            |  | \$1.00         |
| West County Sub-regional<br>Transportation Mitigation Fee <sup>3</sup>   |  | \$7.12         |
| <b>Hotel (Per room, except as noted)</b>                                 |  |                |
| Park & Recreation Facilities                                             |  | N/A            |
| General Public Facilities                                                |  | \$28.00        |
| Police Facilities                                                        |  | \$31.00        |
| Fire Facilities                                                          |  | \$114.00       |
| Transportation Facilities <sup>2</sup>                                   |  | \$2,277.00     |
| Sewer Facilities <sup>4</sup>                                            |  | \$1,878.00     |
| West County Sub-regional<br>Transportation Mitigation Fee <sup>3</sup>   |  | \$4,457.00     |
| Public Benefit Fee (applicable only to the Bayfront Project)             |  | \$20.00        |
|                                                                          |  |                |
| Other Sub-Regional Transportation<br>Mitigation (STMP) Fees <sup>3</sup> |  |                |
| Senior Housing (Per dwelling unit)                                       |  | \$1,881.00     |
| Storage Facility                                                         |  | \$0.98/sq. ft. |
| Other buildings not listed<br>(Per AM peak hour trips generated)         |  | \$9.411.00     |
| <b>Other Community Development Fees</b>                                  |  |                |
| Fast Food <sup>5</sup>                                                   |  | \$37.00        |
| Fuel Station (per pump) <sup>5</sup>                                     |  | \$6,681.00     |

# Lafayette

Population: 24,808

Last DIF Update: 7/1/08

## Development Fees

Effective January 1, 2025

| Account                     | Item                                                                                          | Fee                                               |
|-----------------------------|-----------------------------------------------------------------------------------------------|---------------------------------------------------|
| 014-420-300                 | Drainage Impact (per sq. ft. of impervious surface added) <sup>7</sup>                        | \$0.52 per sq. ft.                                |
| 011-427-000                 | Drainage Impact Program Administration (per sq. ft. of impervious surface added) <sup>7</sup> | \$0.03 per sq. ft.                                |
| 011-424-756                 | Public Art (in-lieu fee)                                                                      | 1% of total project cost                          |
| 011-424-940                 | Tree Removal Mitigation Payment (in-lieu fee)                                                 | \$260/15-gal \$363/24" box                        |
| 011-426-090                 | Park Fees Program Administration (effective 09/26/2021)                                       | 1% of Parkland Fee +<br>1% of Park Facilities Fee |
| <b>Parkland Fees</b>        |                                                                                               | <b>(effective 07/01/2023)</b>                     |
| 017-426-074                 | Additions                                                                                     | \$2.52 per sq. ft.                                |
| 017-426-075                 | Single-Family Residence                                                                       | \$13,300.00 per unit                              |
| 017-426-076                 | Duplex; Townhouse                                                                             | \$11,000.00 per unit                              |
| 017-426-077                 | Apartments / Condominium                                                                      | \$8,600.00 per unit                               |
| 017-426-078                 | Mobile Homes                                                                                  | \$4,500.00 per unit                               |
| 017-426-079                 | Accessory Dwelling Unit*                                                                      | Proportional to primary unit (sq. ft.)            |
| <b>Park Facilities Fees</b> |                                                                                               | <b>(effective 07/01/2024)</b>                     |
| 012-426-080                 | Additions                                                                                     | \$2.31 per sq. ft.                                |
| 012-426-081                 | Single-Family Residence                                                                       | \$10,200.00 per unit                              |
| 012-426-082                 | Duplex; Townhouse                                                                             | \$7,000.00 per unit                               |
| 012-426-083                 | Apartments / Condominium                                                                      | \$6,100.00 per unit                               |
| 012-426-084                 | Mobile Homes                                                                                  | \$6,000.00 per unit                               |
| 012-426-085                 | Accessory Dwelling Unit*                                                                      | Proportional to primary unit (sq. ft.)            |

|                                                 |                          |                                        |
|-------------------------------------------------|--------------------------|----------------------------------------|
| <b>Walkway Fees</b>                             |                          | <b>(effective 07/25/2009)</b>          |
| 014-420-101                                     | Single-Family Residence  | \$1,076.22 per unit                    |
| 014-420-102                                     | Duplex; Townhouse        | \$747.27 per unit                      |
| 014-420-103                                     | Apartments / Condominium | \$650.59 per unit                      |
| 014-420-104                                     | Mobile Homes             | \$635.56 per unit                      |
| 014-420-105                                     | Accessory Dwelling Unit* | Proportional to primary unit (sq. ft.) |
| <b>Walkway Fees Program Administration Fees</b> |                          | <b>(effective 07/25/2009)</b>          |
| 011-428-000                                     | Single-Family Residence  | \$53.81 per unit                       |
| 011-428-000                                     | Duplex; Townhouse        | \$37.36 per unit                       |
| 011-428-000                                     | Apartments / Condominium | \$32.53 per unit                       |
| 011-428-000                                     | Mobile Homes             | \$31.78 per unit                       |
| 011-428-000                                     | Accessory Dwelling Unit* | Proportional to primary unit (sq. ft.) |

| Lamorinda Sub-Regional Transportation Fee |                                                                                                 | (effective 01/02/2024)       |
|-------------------------------------------|-------------------------------------------------------------------------------------------------|------------------------------|
| See A/R Form <sup>6</sup>                 | Single-Family Residential Use: Individual Unit; Duet w/ One Shared Wall                         | \$10,090.22 per unit         |
| See A/R Form <sup>6</sup>                 | Multi-Family Residential; Accessory Dwelling Unit*, Apartment; Condominium; Townhouse           | \$7,062.74 per unit          |
| See A/R Form <sup>6</sup>                 | Multi-Family Residential – Transit Oriented Development                                         | \$3,743.74 per unit          |
| See A/R Form <sup>6</sup>                 | Commercial; Office; Retail; or Industrial use                                                   | \$10.78 per sq. ft. GFA      |
| See A/R Form <sup>6</sup>                 | Other non-residential uses not identified in above (per peak hour trip generated)               | \$1,110.50 per peak hr. trip |
| Parking Development Payment Fee           |                                                                                                 | (effective 01/15/2006)       |
| 032-420-010                               | Structured Parking in Downtown Core (Mountain View Drive to First Street)                       | \$36,900 per space           |
| 032-420-010                               | Surface Parking in East End (First to Pleasant Hill Road) & West End (Risa to Mountain View Dr) | \$19,200 per space           |

<sup>6</sup> See Account Receivable form for account numbers. Fee is broken down into Lafayette portion and Regional portion.

<sup>7</sup> Drainage Impact fees effective 07/25/2009.

\* No fees for an ADU which is <750 sq. ft. Fees charged on an ADU ≥750 sq. ft. are proportional to the primary unit size (ADU sq. ft. / Primary sq. ft.) x (Primary Unit Fee).

# Moraga

Population: 16,784

Last DIF Update: Comprehensive DIF  
Update: April 2016; Lamorinda Fee: 2015

## TOWN OF MORAGA DEVELOPMENT FEES



| Description                                                                                                         | FY 2024-25 Fee  | Unit                                              |
|---------------------------------------------------------------------------------------------------------------------|-----------------|---------------------------------------------------|
| Development Impact Fees - Originally Effective July 11, 2016<br>(per Municipal Code 17.04.030 & Resolution 42-2016) |                 | 1.10% ENR CCI City Cost<br>Index as of April 2024 |
| <b>Residential Development</b>                                                                                      |                 |                                                   |
| Single Family Detached                                                                                              |                 |                                                   |
| General Government Impact Fee                                                                                       | \$9,076         | Dwelling Unit                                     |
| Public Safety Impact Fee                                                                                            | \$1,002         | Dwelling Unit                                     |
| Park Development Impact Fee                                                                                         | \$11,279        | Dwelling Unit                                     |
| <b>Total Development Impact Fee (w/o Storm Drain Fee)</b>                                                           | <b>\$21,357</b> |                                                   |
| Storm Drain Impact Fee                                                                                              | \$493           | per 1,000 SF of Impervious<br>Surface             |
| Single Family Attached/Townhouse b                                                                                  |                 |                                                   |
| General Government Impact Fee                                                                                       | \$9,076         | Dwelling Unit                                     |
| Public Safety Impact Fee                                                                                            | \$1,002         | Dwelling Unit                                     |
| Park Development Impact Fee                                                                                         | \$11,279        | Dwelling Unit                                     |
| <b>Total Development Impact Fee (w/o Storm Drain Fee)</b>                                                           | <b>\$21,357</b> |                                                   |
| Storm Drain Impact Fee                                                                                              | \$493           | per 1,000 SF of Impervious<br>Surface             |
| Multi-Family/Mixed Use c                                                                                            |                 |                                                   |
| General Government Impact Fee                                                                                       | \$5,873         | Dwelling Unit                                     |
| Public Safety Impact Fee                                                                                            | \$647           | Dwelling Unit                                     |
| Park Development Impact Fee                                                                                         | \$7,299         | Dwelling Unit                                     |
| <b>Total Development Impact Fee (w/o Storm Drain Fee)</b>                                                           | <b>\$13,819</b> |                                                   |
| Storm Drain Impact Fee                                                                                              | \$493           | per 1,000 SF of Impervious<br>Surface             |
| Senior Housing                                                                                                      |                 |                                                   |
| General Government Impact Fee                                                                                       | \$4,538         | Dwelling Unit                                     |
| Public Safety Impact Fee                                                                                            | \$500           | Dwelling Unit                                     |
| Park Development Impact Fee                                                                                         | \$5,640         | Dwelling Unit                                     |
| <b>Total Development Impact Fee (w/o Storm Drain Fee)</b>                                                           | <b>\$10,679</b> |                                                   |
| Storm Drain Impact Fee                                                                                              | \$493           | per 1,000 SF of Impervious<br>Surface             |
| Miscellaneous (Residential) a                                                                                       |                 |                                                   |
| General Government Impact Fee                                                                                       | \$2,670         | Resident                                          |
| Public Safety Impact Fee                                                                                            | \$294           | Resident                                          |
| Park Development Impact Fee                                                                                         | \$3,317         | Resident                                          |

## DEVELOPMENT FEES



| Description                                                                                                                                                                                                                                                                                                         | FY 2024-25 Fee | Unit                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------------|
| <b>Total Development Impact Fee (w/o Storm Drain Fee)</b>                                                                                                                                                                                                                                                           | <b>\$6,282</b> |                                    |
| Storm Drain Impact Fee                                                                                                                                                                                                                                                                                              | \$493          | per 1,000 SF of Impervious Surface |
| <b>Non-Residential Development</b>                                                                                                                                                                                                                                                                                  |                |                                    |
| Retail/Entertainment                                                                                                                                                                                                                                                                                                |                |                                    |
| General Government Impact Fee                                                                                                                                                                                                                                                                                       | \$1,402        | per 1,000 SF                       |
| Public Safety Impact Fee                                                                                                                                                                                                                                                                                            | \$327          | per 1,000 SF                       |
| <b>Total Development Impact Fee (w/o Storm Drain Fee)</b>                                                                                                                                                                                                                                                           | <b>\$1,729</b> |                                    |
| Storm Drain Impact Fee                                                                                                                                                                                                                                                                                              | \$493          | per 1,000 SF of Impervious Surface |
| Office                                                                                                                                                                                                                                                                                                              |                |                                    |
| General Government Impact Fee                                                                                                                                                                                                                                                                                       | \$2,101        | per 1,000 SF                       |
| Public Safety Impact Fee                                                                                                                                                                                                                                                                                            | \$490          | per 1,000 SF                       |
| <b>Total Development Impact Fee (w/o Storm Drain Fee)</b>                                                                                                                                                                                                                                                           | <b>\$2,591</b> |                                    |
| Storm Drain Impact Fee                                                                                                                                                                                                                                                                                              | \$493          | per 1,000 SF of Impervious Surface |
| B&B/Hotel                                                                                                                                                                                                                                                                                                           |                |                                    |
| General Government Impact Fee                                                                                                                                                                                                                                                                                       | \$117          | per 1,000 SF                       |
| Public Safety Impact Fee                                                                                                                                                                                                                                                                                            | \$27           | per 1,000 SF                       |
| <b>Total Development Impact Fee (w/o Storm Drain Fee)</b>                                                                                                                                                                                                                                                           | <b>\$144</b>   |                                    |
| Storm Drain Impact Fee                                                                                                                                                                                                                                                                                              | \$493          | per 1,000 SF of Impervious Surface |
| Miscellaneous (Non-Residential) a                                                                                                                                                                                                                                                                                   |                |                                    |
| General Government Impact Fee                                                                                                                                                                                                                                                                                       | \$630          | Person                             |
| Public Safety Impact Fee                                                                                                                                                                                                                                                                                            | \$147          | Person                             |
| <b>Total Development Impact Fee (w/o Storm Drain Fee)</b>                                                                                                                                                                                                                                                           | <b>\$777</b>   |                                    |
| Storm Drain Impact Fee                                                                                                                                                                                                                                                                                              | \$493          | per 1,000 SF of Impervious Surface |
| <i>Note: Storm Drainage Fee for the Miscellaneous (Residential) and Miscellaneous (Non-Residential) categories is determined based on the impervious surface increased by new development. Calculated fees for other categories presented in this table are the fee per unit or per sq. ft. of new development.</i> |                |                                    |

# Richmond

Population: 114,106

Late DIF Update: 7/1/14

| Last Increase Implemented | ECI Index for last Increase | Index Effective date for proposed Increase | ECI Index for proposed Increase | ECI Factor | City of Richmond                                                                                                                                                                                                                                          |                |            |                 |                 |                 |                 |
|---------------------------|-----------------------------|--------------------------------------------|---------------------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------|-----------------|-----------------|-----------------|-----------------|
|                           |                             |                                            |                                 |            | MASTER FEE SCHEDULE                                                                                                                                                                                                                                       |                |            |                 |                 |                 |                 |
|                           |                             |                                            |                                 |            | <b>BUILDING REGULATIONS -- Developer Impact Fees</b>                                                                                                                                                                                                      |                |            |                 |                 |                 |                 |
|                           |                             |                                            |                                 |            | UBC Regulations used to factor fee amounts.<br>RMC 5.12.050, 5.12.070, 6.02.180, 6.36.080 and                                                                                                                                                             |                |            |                 |                 |                 |                 |
|                           |                             |                                            |                                 |            | <b>DEVELOPER FEES</b>                                                                                                                                                                                                                                     |                |            |                 |                 |                 |                 |
|                           |                             |                                            |                                 |            | <b>Public Facility Impact Fees</b> (The fees pay for major infrastructure improvements in each area required as a result of new development, for example off-site roads, traffic signals, fire and police facilities and park and recreation facilities.) |                |            |                 |                 |                 |                 |
|                           |                             |                                            |                                 |            | <b>Adopted Fees</b>                                                                                                                                                                                                                                       |                |            |                 |                 |                 |                 |
|                           |                             |                                            |                                 |            | Description                                                                                                                                                                                                                                               |                |            |                 |                 |                 |                 |
|                           |                             |                                            |                                 |            | <b>IMPACT FEES</b>                                                                                                                                                                                                                                        |                |            |                 |                 |                 |                 |
|                           |                             |                                            |                                 |            | <b>Residential, per square foot</b>                                                                                                                                                                                                                       | <b>Current</b> |            | <b>Year 1</b>   | <b>Year 2</b>   | <b>Year 3</b>   | <b>Year 4</b>   |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Parks - Quimby (Subdivisions)                                                                                                                                                                                                                             | \$ 4.39        | New        | \$ 6.12         | \$ 7.85         | \$ 9.58         | \$ 11.32        |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Parks (Infill)                                                                                                                                                                                                                                            | 4.39           | New        | 6.05            | 7.71            | 9.37            | 11.03           |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Community / Aquatic Center                                                                                                                                                                                                                                | 1.05           | New        | 1.10            | 1.15            | 1.20            | 1.23            |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Police Facilities                                                                                                                                                                                                                                         | 0.25           | New        | 0.44            | 0.63            | 0.82            | 0.99            |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Fire Protection Facilities                                                                                                                                                                                                                                | 0.30           | New        | 0.33            | 0.36            | 0.39            | 0.40            |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Library Facilities                                                                                                                                                                                                                                        | 1.19           | New        | 0.54            | 0.54            | 0.54            | 0.54            |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Storm Drains                                                                                                                                                                                                                                              | 0.45           | New        | 0.03            | 0.03            | 0.03            | 0.03            |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Sewer Facilities                                                                                                                                                                                                                                          | 2.29           | New        | 3.71            | 5.13            | 6.55            | 7.98            |
|                           |                             |                                            |                                 |            | <b>Total (Subdivisions)</b>                                                                                                                                                                                                                               | <b>\$ 9.92</b> | <b>New</b> | <b>\$ 12.27</b> | <b>\$ 15.69</b> | <b>\$ 19.11</b> | <b>\$ 22.49</b> |
|                           |                             |                                            |                                 |            | <b>Total (Infill)</b>                                                                                                                                                                                                                                     | <b>\$ 9.92</b> | <b>New</b> | <b>\$ 12.20</b> | <b>\$ 15.55</b> | <b>\$ 18.90</b> | <b>\$ 22.20</b> |
|                           |                             |                                            |                                 |            | <b>Nonresidential, per square foot</b>                                                                                                                                                                                                                    |                |            | <b>Year 1</b>   | <b>Year 2</b>   |                 |                 |
|                           |                             |                                            |                                 |            | <b>Office</b>                                                                                                                                                                                                                                             |                |            |                 |                 |                 |                 |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Police Facilities                                                                                                                                                                                                                                         | \$ 0.30        | New        | \$ 0.42         | \$ 0.54         |                 |                 |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Fire Facilities                                                                                                                                                                                                                                           | 0.26           | New        | 0.60            | 0.94            |                 |                 |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Library Facilities                                                                                                                                                                                                                                        | 0.42           | New        | 0.10            | 0.10            |                 |                 |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Storm Drainage                                                                                                                                                                                                                                            | 0.74           | New        | 0.07            | 0.07            |                 |                 |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Sewer Facilities                                                                                                                                                                                                                                          | 2.32           | New        | 3.38            | 4.43            |                 |                 |
|                           |                             |                                            |                                 |            | <b>Total</b>                                                                                                                                                                                                                                              | <b>\$ 4.04</b> |            | <b>\$ 4.57</b>  | <b>\$ 6.08</b>  |                 |                 |
|                           |                             |                                            |                                 |            | <b>Industrial</b>                                                                                                                                                                                                                                         |                |            |                 |                 |                 |                 |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Police Facilities                                                                                                                                                                                                                                         | \$ 0.11        | New        | \$ 0.15         | \$ 0.19         |                 |                 |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Fire Facilities                                                                                                                                                                                                                                           | 0.19           | New        | 0.27            | 0.34            |                 |                 |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Library Facilities                                                                                                                                                                                                                                        | 0.18           | New        | 0.03            | 0.03            |                 |                 |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Storm Drainage                                                                                                                                                                                                                                            | 0.79           | New        | 0.10            | 0.10            |                 |                 |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Sewer Facilities                                                                                                                                                                                                                                          | 1.14           | New        | 4.12            | 7.09            |                 |                 |
|                           |                             |                                            |                                 |            | <b>Total</b>                                                                                                                                                                                                                                              | <b>\$ 2.41</b> |            | <b>\$ 4.67</b>  | <b>\$ 7.75</b>  |                 |                 |
|                           |                             |                                            |                                 |            | <b>Warehousing</b>                                                                                                                                                                                                                                        |                |            |                 |                 |                 |                 |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Police Facilities                                                                                                                                                                                                                                         | \$ 0.11        | New        | \$ 0.06         | \$ 0.06         |                 |                 |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Fire Facilities                                                                                                                                                                                                                                           | 0.19           | New        | 0.10            | 0.10            |                 |                 |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Library Facilities                                                                                                                                                                                                                                        | 0.05           | New        | 0.01            | 0.01            |                 |                 |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Storm Drainage                                                                                                                                                                                                                                            | 0.79           | New        | 0.10            | 0.10            |                 |                 |
| N/A                       | N/A                         | N/A                                        | N/A                             |            | Sewer Facilities                                                                                                                                                                                                                                          | 1.14           | New        | 4.12            | 7.09            |                 |                 |
|                           |                             |                                            |                                 |            | <b>Total</b>                                                                                                                                                                                                                                              | <b>\$ 2.28</b> |            | <b>\$ 4.39</b>  | <b>\$ 7.36</b>  |                 |                 |

| Last Increase Implemented | ECI Index for last Increase | Index Effective date for proposed increase | ECI Index for proposed increase | ECI Factor | City of Richmond                                                                                                                                                                                                                                          |              |                              |             |
|---------------------------|-----------------------------|--------------------------------------------|---------------------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------|-------------|
|                           |                             |                                            |                                 |            | MASTER FEE SCHEDULE                                                                                                                                                                                                                                       |              |                              |             |
|                           |                             |                                            |                                 |            | Description                                                                                                                                                                                                                                               | PREVIOUS FEE | Factor                       | CURRENT FEE |
|                           |                             |                                            |                                 |            | <b>BUILDING REGULATIONS -- Developer Impact Fees</b>                                                                                                                                                                                                      |              |                              |             |
|                           |                             |                                            |                                 |            | UBC Regulations used to factor fee amounts.<br>RMC 5.12.050, 5.12.070, 6.02.180, 6.36.080 and 12.44.220                                                                                                                                                   |              |                              |             |
|                           |                             |                                            |                                 |            | <b>DEVELOPER FEES</b>                                                                                                                                                                                                                                     |              |                              |             |
|                           |                             |                                            |                                 |            | <b>Public Facility Impact Fees</b> (The fees pay for major infrastructure improvements in each area required as a result of new development, for example off-site roads, traffic signals, fire and police facilities and park and recreation facilities.) |              |                              |             |
|                           |                             |                                            |                                 |            | Residential, single-family development, per dwelling unit (DU), allocated as follows:                                                                                                                                                                     | 17,670.00    |                              | 17,670.00   |
| 1-Jul-2021                | 146.90                      | N/A                                        | N/A                             | N/A        | - Traffic                                                                                                                                                                                                                                                 | 1,968.00     | Update Pending Traffic Study | 1,968.00    |
|                           |                             |                                            |                                 |            | Residential, multi-family development, per dwelling unit (DU), allocated as follows:                                                                                                                                                                      | 14,238.00    |                              | 14,238.00   |
| 1-Jul-2021                | 146.90                      | N/A                                        | N/A                             | N/A        | - Traffic                                                                                                                                                                                                                                                 | 1,573.00     | Update Pending Traffic Study | 1,573.00    |
|                           |                             |                                            |                                 |            | Commercial development, per 1,000 square feet, allocated as follows:                                                                                                                                                                                      | 9,997.00     |                              | 9,997.00    |
| 1-Jul-2021                | 146.90                      | N/A                                        | N/A                             | N/A        | - Traffic                                                                                                                                                                                                                                                 | 4,888.00     | Update Pending Traffic Study | 4,888.00    |
|                           |                             |                                            |                                 |            | Office development, per 1,000 square feet, allocated as follows:                                                                                                                                                                                          | 8,355.00     |                              | 8,355.00    |
| 1-Jul-2021                | 146.90                      | N/A                                        | N/A                             | N/A        | - Traffic                                                                                                                                                                                                                                                 | 4,312.00     | Update Pending Traffic Study | 4,312.00    |
|                           |                             |                                            |                                 |            | Industrial development, per 1,000 square feet, allocated as follows:                                                                                                                                                                                      | 3,984.00     |                              | 3,984.00    |
| 1-Jul-2021                | 146.90                      | N/A                                        | N/A                             | N/A        | - Traffic                                                                                                                                                                                                                                                 | 1,575.00     | Update Pending Traffic Study | 1,575.00    |
|                           |                             |                                            |                                 |            | Warehousing space, per 1,000 square feet, allocated as follows:                                                                                                                                                                                           | 3,860.00     |                              | 3,860.00    |
| 1-Jul-2021                | 146.90                      | N/A                                        | N/A                             | N/A        | - Traffic                                                                                                                                                                                                                                                 | 1,575.00     | Update Pending Traffic Study | 1,575.00    |

| Last Increase Implemented | ECI Index for last Increase | Index Effective date for proposed increase | ECI Index for proposed increase | ECI Factor | City of Richmond                                                                                                                                                                                                                                          |                         |        |                         |
|---------------------------|-----------------------------|--------------------------------------------|---------------------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------|-------------------------|
|                           |                             |                                            |                                 |            | MASTER FEE SCHEDULE                                                                                                                                                                                                                                       |                         |        |                         |
|                           |                             |                                            |                                 |            | Description                                                                                                                                                                                                                                               | PREVIOUS FEE            | Factor | APPROVED                |
|                           |                             |                                            |                                 |            | <b>BUILDING REGULATIONS -- Developer Impact Fees</b>                                                                                                                                                                                                      |                         |        |                         |
|                           |                             |                                            |                                 |            | UBC Regulations used to factor fee amounts.<br>RMC 5.12.050, 5.12.070, 6.02.180, 6.36.080 and 12.44.220                                                                                                                                                   |                         |        |                         |
|                           |                             |                                            |                                 |            | <b>DEVELOPER FEES</b>                                                                                                                                                                                                                                     |                         |        |                         |
|                           |                             |                                            |                                 |            | <b>Public Facility Impact Fees</b> (The fees pay for major infrastructure improvements in each area required as a result of new development, for example off-site roads, traffic signals, fire and police facilities and park and recreation facilities.) |                         |        |                         |
|                           |                             |                                            |                                 |            | <b>Mitigation Administrative Fee</b>                                                                                                                                                                                                                      |                         |        |                         |
| Not applicable            | N/A                         | Not applicable                             | N/A                             | N/A        | Mitigation Administrative Fee -- 3% of the total project impact fees (for Building Regulations included in Impact Fees administered by Finance)                                                                                                           | 0.03                    | N/A    | 0.03                    |
|                           |                             |                                            |                                 |            | <b>Inclusionary Housing Fees</b>                                                                                                                                                                                                                          |                         |        |                         |
|                           |                             |                                            |                                 |            | <b>INCLUSIONARY HOUSING IN-LIEU FEES</b>                                                                                                                                                                                                                  |                         |        |                         |
|                           |                             |                                            |                                 |            | <b>RESIDENTIAL DEVELOPMENT PROJECTS PROPOSED SOUTH OF I-580 AND ON THE POINT SAN PABLO PENINSULA</b>                                                                                                                                                      |                         |        |                         |
|                           |                             |                                            |                                 |            | Type of Project                                                                                                                                                                                                                                           |                         |        |                         |
| N/A                       | N/A                         | N/A                                        | N/A                             | N/A        | Rental Residential Development                                                                                                                                                                                                                            | \$12 per square foot    | N/A    | \$12 per square foot    |
| N/A                       | N/A                         | N/A                                        | N/A                             | N/A        | Ownership Residential Development                                                                                                                                                                                                                         | May not pay in-lieu fee | N/A    | May not pay in-lieu fee |
|                           |                             |                                            |                                 |            | <b>OTHER RESIDENTIAL DEVELOPMENT PROJECTS</b>                                                                                                                                                                                                             |                         |        |                         |
|                           |                             |                                            |                                 |            | <b>Build/Building Permits for Number of Residential Units Issued after the Resolution's Effective Date</b>                                                                                                                                                |                         |        |                         |
|                           |                             |                                            |                                 |            | <b>Applicable Fee per Square Foot of Net New Residential Floor Area</b>                                                                                                                                                                                   |                         |        |                         |
| N/A                       | N/A                         | N/A                                        | N/A                             | N/A        | 0 - 370                                                                                                                                                                                                                                                   | -                       | N/A    | -                       |
| N/A                       | N/A                         | N/A                                        | N/A                             | N/A        | 371 - 741                                                                                                                                                                                                                                                 | 3.00                    | N/A    | 3.00                    |
| N/A                       | N/A                         | N/A                                        | N/A                             | N/A        | 742 - 1,111                                                                                                                                                                                                                                               | 6.00                    | N/A    | 6.00                    |
| N/A                       | N/A                         | N/A                                        | N/A                             | N/A        | 1,112 - 1,482                                                                                                                                                                                                                                             | 9.00                    | N/A    | 9.00                    |
| N/A                       | N/A                         | N/A                                        | N/A                             | N/A        | More than 1,482                                                                                                                                                                                                                                           | 12.00                   | N/A    | 12.00                   |
|                           |                             |                                            |                                 |            | Affordable Housing nexus fee for non-residential development should be added. Fee was approved at \$2 per sq.ft. Non residential projects less than 5000 sq.ft. of net new gross floor area are exempt.                                                   | 2.00                    | N/A    | 2.00                    |
|                           |                             |                                            |                                 |            | <b>Park Land Dedication Fees Calculated on a Per Unit Basis</b>                                                                                                                                                                                           |                         |        |                         |
| N/A                       | N/A                         | N/A                                        | N/A                             | N/A        | Single Family dwelling unit, detached or townhouse, fee per unit                                                                                                                                                                                          | 432.00                  | N/A    | 432.00                  |
| N/A                       | N/A                         | N/A                                        | N/A                             | N/A        | Duplex, medium low                                                                                                                                                                                                                                        | 372.00                  | N/A    | 372.00                  |
| N/A                       | N/A                         | N/A                                        | N/A                             | N/A        | Condominiums and Clusters                                                                                                                                                                                                                                 | 300.00                  | N/A    | 300.00                  |
| N/A                       | N/A                         | N/A                                        | N/A                             | N/A        | Apartments (7 units or more)                                                                                                                                                                                                                              | 216.00                  | N/A    | 216.00                  |





| City of Richmond                                                                                                                                                                                                                                   |                         |        |                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------|-------------------------|
| MASTER FEE SCHEDULE                                                                                                                                                                                                                                |                         |        |                         |
| Description                                                                                                                                                                                                                                        | PREVIOUS FEE            | Factor | Proposed Fees           |
| <b>BUILDING REGULATIONS -- Developer Impact Fees</b>                                                                                                                                                                                               |                         |        |                         |
| UBC Regulations used to factor fee amounts.                                                                                                                                                                                                        |                         |        |                         |
| RMC 5.12.050, 5.12.070, 6.02.180, 6.36.080 and 12.44.220                                                                                                                                                                                           |                         |        |                         |
| <b>DEVELOPER FEES</b>                                                                                                                                                                                                                              |                         |        |                         |
| Public Facility Impact Fees (The fees pay for major infrastructure improvements in each area required as a result of new development, for example off-site roads, traffic signals, fire and police facilities and park and recreation facilities.) |                         |        |                         |
| <b>Mitigation Administrative Fee</b>                                                                                                                                                                                                               |                         |        |                         |
| Mitigation Administrative Fee -- 3% of the total project impact fees (for Building Regulations included in Impact Fees administered by Finance)                                                                                                    | 0.03                    | N/A    | 0.03                    |
| <b>Inclusionary Housing Fees</b>                                                                                                                                                                                                                   |                         |        |                         |
| <b>INCLUSIONARY HOUSING IN-LIEU FEES</b>                                                                                                                                                                                                           |                         |        |                         |
| <b>RESIDENTIAL DEVELOPMENT PROJECTS PROPOSED SOUTH OF I-580 AND ON THE POINT SAN PABLO PENINSULA</b>                                                                                                                                               |                         |        |                         |
| <b>Type of Project</b>                                                                                                                                                                                                                             |                         |        |                         |
| Rental Residential Development                                                                                                                                                                                                                     | \$12 per square foot    | N/A    | \$12 per square foot    |
| Ownership Residential Development                                                                                                                                                                                                                  | May not pay in-lieu fee | N/A    | May not pay in-lieu fee |
| <b>OTHER RESIDENTIAL DEVELOPMENT PROJECTS</b>                                                                                                                                                                                                      |                         |        |                         |
| Build/Building Permits for Number of Residential Units Issued after the Resolution's Effective Date                                                                                                                                                |                         |        |                         |
| Applicable Fee per Square Foot of Net New Residential Floor Area                                                                                                                                                                                   |                         |        |                         |
| 0 - 370                                                                                                                                                                                                                                            | -                       | N/A    | -                       |
| 371 - 741                                                                                                                                                                                                                                          | 3.00                    | N/A    | 3.00                    |
| 742 - 1,111                                                                                                                                                                                                                                        | 6.00                    | N/A    | 6.00                    |
| 1,112 - 1,482                                                                                                                                                                                                                                      | 9.00                    | N/A    | 9.00                    |
| More than 1,482                                                                                                                                                                                                                                    | 12.00                   | N/A    | 12.00                   |
| Affordable Housing nexus fee for non-residential development should be added. Fee was approved at \$2 per sq.ft. Non residential projects less than 5000 sq.ft. of net new gross floor area are exempt.                                            | 2.00                    | N/A    | 2.00                    |
| <b>Park Land Dedication Fees Calculated on a Per Unit Basis</b>                                                                                                                                                                                    |                         |        |                         |
| Single Family dwelling unit, detached or townhouse, fee per unit                                                                                                                                                                                   | 432.00                  | N/A    | 432.00                  |
| Duplex, medium low                                                                                                                                                                                                                                 | 372.00                  | N/A    | 372.00                  |
| Condominiums and Clusters                                                                                                                                                                                                                          | 300.00                  | N/A    | 300.00                  |
| Apartments (7 units or more)                                                                                                                                                                                                                       | 216.00                  | N/A    | 216.00                  |

## Abstracted Summary

The fiscal landscape in California, as it pertains to infrastructure financing, has changed significantly over the past few decades, reducing the ability of local governments to fund infrastructure. Three main trends have contributed to this:

1. **Tax Limitation Measures:** Starting with Proposition 13 in 1978 and continuing with Proposition 218 in 1996, these measures have limited the ability to raise taxes.
2. **Declining Support for Bond Measures:** There has been a decrease in public support for using bonds to finance infrastructure.
3. **Reductions in Federal and State Assistance:** There have been significant cuts in aid from federal and state governments.

As a result, many local governments have shifted the burden of funding infrastructure to new land development through development impact fees. Impact fees are one-time fees charged to the builder when issued an occupancy permit.

These fees, which require only a majority vote of the City Council for adoption, help ensure that new development pays for the infrastructure needed to maintain service levels.

In California, cities and counties use their constitutional police powers to levy impact mitigation fees. Due to the widespread use of these fees, the state legislature enacted the Mitigation Fee Act in 1987. This Act sets the rules for imposing and managing impact fee programs. When adopting an impact fee, local governments must:

1. **Identify the purpose of the fee.**
2. **Identify the use of fee revenues.**
3. **Establish a reasonable relationship between the fee's use and the type of development paying the fee.**
4. **Establish a reasonable relationship between the need for the fee and the type of development paying the fee.**
5. **Establish a reasonable relationship between the amount of the fee and the cost of the facility attributable to the development paying the fee.**

The Act's core principle is that impact fees should not exceed the actual cost of the public facilities required for the development. Furthermore, impact fees may not be used to build more facilities than is needed for new development to maintain the current level of service. Fee revenues must be used solely for their intended purpose, with specific annual and five-year accounting and reporting requirements. Additionally, the Act prohibits using impact fee revenues for staffing, operations, and/or maintenance of facilities.

## Facility Standards “Level of Service” and “Deficiencies”

Fees should be structured to gather enough funds to provide public facilities and infrastructure at a specified level of service. The general plan may outline the required size and service level for various types of public infrastructure.

New development should not be made to pay more than its fair share needed to provide the specified level of service. New development cannot be required to address “existing deficiencies” in service levels. Deficiencies are the difference between a desired level of service, or facility standard, and the existing level of service.

While a city cannot make new development pay for existing deficiencies, it can mandate that new development meets an acceptable level of service. When considering new fees, the city should decide if it wants to enhance the current level of service for public facilities. If so, the city must consider that improving the service level for existing development would mean funding from sources other than impact fee revenues. In that way, new development could be required to pay its share for a higher level of service than currently exists. An example where a slight deficiency occurs in Pinole is in Parks and Recreation:

GENERAL PLAN POLICY CS.3.4 states: The City shall strive to provide a minimum of 3 acres of land for a neighborhood or regional park for every 1,000 residents or 5.0 acres of dedicated open space for every 1,000 residents.

The Park Inventory in Chapter 6 of the nexus study shows that Pinole currently has 2.98 acres per 1,000 residential population so there is a very small “deficiency” of 0.02 acres per 1,000 residents. The park impact fee is based on the current standard—not the 3 acres per 1,000, which is the General Plan policy. This is an example of using the current level of service as the standard for calculating the impact fee.

A common scenario is where the General Plan does not have a numeric policy standard. This is the case for all other facility categories. The General Plan specifies operational policies such as the maximum 5-minute response time for police emergency calls and the 5-minute response time for 90 percent of fire calls. However, the General Plan does not specify the number of police stations or fire stations, or fire apparatus per capita needed to meet the operation policy standard. Therefore, the nexus study uses the current level of facilities (square foot area of facility space or dollar value of current assets per capita, depending on the facility) as the “de-facto” standard, which is then combined with the per capita cost of new facilities, which is proportionately assigned to both the new and the current populations. This method assures that new development is not paying more than what the current level of service of the given facility would warrant.

## **Analysis Based on Existing Standards**

**Maintaining Standards:** This nexus study assumes as a guiding principle that existing facility standards or level of service will be maintained. This principle that existing levels of service will be maintained means that new development shall not compromise the quality of infrastructure and reduce services like fire, police, parks, sewer, water, and flood control. Impact fees need to be adjusted on a regular basis to reflect the costs of maintaining these standards while accommodating new growth.

## Residential Impact Fees Based on Floor Area

**AB-602** (Grayson 2021) mandates that cities implementing new or increased fees after January 1, 2022, should base impact fees for residential developments on the project's floor area or justify why this method is unsuitable. Currently, Pinole charges a flat rate per unit for single-family homes and multi-family apartments. One goal of AB 602 is to promote smaller units by imposing higher fees on larger units, thereby encouraging affordable housing.

However, there are challenges. For example, development impacts are measured by the projected service population of the new development, but there isn't data linking floor area to household occupancy. To address this, some cities are charging fees based on the number of bedrooms instead of floor area, which aligns with the intent of AB-602 to promote smaller units.

Overall, AB-602 seeks to standardize and increase transparency in impact fee calculations, which could help stabilize costs and provide more certainty for developers, potentially leading to more affordable housing options.

<https://www.weareharris.com/resources/blog/examining-ab-602-impact-fees-and-the-future-of-development-in-california/>

## Specific Housing Unit Assumptions

- **Residential Unit Mix:** Assumes a mix of 375 multi-family units, 30 single-family units, and 30 accessory dwelling units (ADUs), totaling approximately 1,120 occupants by 2030.
- **Higher Density Development:** Emphasizes more multifamily projects, reflecting current trends in Pinole and similar cities.

## Population and Housing Growth

- **Annual Growth Rate:** The study assumes a 1% annual growth rate for population and housing from 2024 to 2030.
- **Recent Trends:** Despite a reported population decrease of about 1.7% per year between 2020 and 2024, the study anticipates a reversal of this trend due to new residential developments.
- **Impact on Fees:** The growth rate's effect on development fees is minimal because fees are primarily based on the current level of service provided by existing facilities.

## Employment Growth

- **Higher Growth Rate:** The study assumes a 6.5% annual growth rate for employment, significantly higher than the 1% for residential growth.
- **Basis for Assumption:** This projection is based on the non-residential floor area identified in the Three Corridors Specific Plan.



## CITY COUNCIL REPORT

**10.B.**

**DATE:** JANUARY 21, 2025

**TO:** MAYOR AND COUNCIL MEMBERS

**FROM:** DAVID HANHAM, PLANNING MANAGER  
JUSTIN SHIU, CONSULTANT PLANNER

**SUBJECT:** FIRST READ OF PINOLE MUNICIPAL CODE AMENDMENTS RELATED TO HOUSING ELEMENT PROGRAMS NO. 4, 5 12 AND 13, FOCUSING ON ACCESSORY DWELLING UNITS (ADUS), JUNIOR ACCESSORY DWELLING UNITS (JADUS), AND UNIT AND LOT SPLIT PROJECTS PROPOSED UNDER SENATE BILL 9 (SB 9) AND REGULATORY CONSISTENCY

### **RECOMMENDATION**

Conduct a first read and consider adoption of an ordinance (Attachment A) consisting of the Municipal Code Amendments (Attachment B) related to Housing Element Programs and schedule second read and adoption for February 4, 2025.

### **BACKGROUND**

The City Council previously reviewed the first set of Municipal Code Amendments related to Housing Element Program Implementation on November 19, 2024. The Municipal Code Amendments presented under this item contain the second set of amendments which focus on accessory dwelling units (ADUs), junior accessory dwelling units (JADUs), and unit and lot split projects proposed under Senate Bill 9 (SB 9). A third set of amendments related to parking standards and administrative review processes is anticipated to be heard by the Council on February 4.

The 2023-2031 Housing Element contains programs identifying amendments to the municipal code in order to implement the Housing Element. The Housing Element identifies certain provisions in the existing zoning ordinance that need to be updated to be consistent with current text and regulatory procedures in State law related to housing legislation. Although the City abides by requirements under State and federal law where there are inconsistencies and provides information about current regulations when inquiries are received, proposed revisions to the municipal code and City policy documents would minimize potential confusion and provide greater clarity on requirements. Additionally, the adoption of proposed revisions would further the implementation of the Housing Element programs.

General zoning regulations are found in Title 17, Zoning of the Pinole Municipal Code (i.e., Zoning Code), where most regulations related to land use and zoning standards are contained. Most revisions identified in the Housing Element programs relate to this portion of the Municipal Code.

*ADU and JADU Projects*

The Zoning Code sets standards and requirements for ADUs and JADUs under Chapter 17.70. Local ADU and JADU regulations must comply with California Government Code Sections 66310 to 66342, which establish State standards for these units. Recent State updates have prioritized increasing ADU and JADU production. The proposed amendments to Chapter 17.70 align local ADU requirements with current State law and implement Housing Element Program 4: Facilitate ADU Production.

### *SB 9 Projects*

Senate Bill 9 (SB 9), adopted in 2021 and later amended by SB 450 in 2024, established ministerial approval processes for lot splits and unit development in single-family residential zoning districts. These changes, codified under California Government Code Sections 65852.21 and 66411.7, enable the creation of up to two primary dwelling units on a single-family residential parcel and/or the division of one lot into two. State law standards supersede local zoning where conflicts arise, enhancing feasibility for these projects.

Ministerial review limits evaluation to objective standards, excluding subjective guidelines or discretionary decisions. Currently, the City lacks a dedicated Zoning Code chapter for SB 9 projects, relying instead on direct implementation of State law. The proposed amendments will establish a new Zoning Code chapter specifically addressing SB 9 standards and processes, providing greater clarity and consistency for local implementation.

### *Design Guidelines for Single-Family Residential Development*

The City of Pinole Residential Design Criteria and Guidelines, adopted in 2007, contains subjective guidelines for evaluating single-family residential development. However, SB 9 projects must be reviewed solely against objective standards, rendering subjective design guidelines inapplicable for these proposals. The proposed amendments ensure alignment with this requirement.

### *Planning Commission*

The Planning Commission held a public hearing on December 9, 2024, to consider the proposed amendments and recommended that the City Council consider the adoption of the amendments (Attachment C).

## **REVIEW AND ANALYSIS**

The proposed revisions in the Zoning Code and Specific Plan are provided in Attachment A, Exhibit A. These revisions address Housing Element Programs 4, 5, 12, and 13, with the relevant program text and portions impacted by the revisions highlighted in Attachment D.

Program text not covered in these proposed revisions was either addressed in the first set of revisions or will be included in future updates, which will be presented to the City Council at a later meeting. The target timeline for completing all revisions is within two years of the Housing Element's adoption, by April 2025.

Proposed revisions are summarized below:

### **Chapter 17.70 Accessory Dwelling Units and Junior Accessory Dwelling Units**

1. Updates to the existing chapter to align with recent changes in State law.
2. Revisions to incorporate recent State law updates for ADUs and to provide greater clarity.

3. Establishment of an “Operations” section to consolidate requirements for ADU use, previously located in the Declaration of Restrictions section.
4. Clarified details on mandated allowances for separate sales and conveyances of ADUs developed by qualified nonprofit corporation, as permitted under State law. Jurisdictions may adopt a local ordinance allowing separate sales and conveyances more generally through new provisions in Government Code 66342, but this is not a requirement and has not been included as a part of these update.
5. Updates to setback distance requirements to align with standards for accessory structures.
6. Revisions to exterior stair visibility requirements for improved clarity.
7. Replacement of subjective design language with objective standards, specifying colors and materials for attached ADUs.

### **Chapter 17.71 SB 9 Urban Lot Split and Unit Development**

1. Introduction of a new chapter to incorporate SB 9 provisions based on State law.
2. Explanation of the permit process for SB 9 projects.
3. Clarification of “single-family residential zoning” as LDR and R-1 zones in Pinole, referencing their classification under Chapter 17.18.020, allowance for single-family residential in Chapter 17.20.020, and exclusion of multifamily residential.
4. Addition of front and structural setback distance requirements, drawing from existing standards in the Zoning Code for LDR and R-1 zones. A qualifier specifies these standards apply unless they physically preclude the units, consistent with SB 9.
5. Specification of a ministerial-only tree removal permit process for SB 9 projects.
6. Inclusion of references to new objective design standards, proposed for addition to Chapter 17.24.

### **Section 17.12.150 Comprehensive Design Review**

1. Clarification that JADUs, like ADUs, are exempt from Comprehensive Design Review.
2. Removal of square footage text in the addition exception, as Administrative Design Review under 17.12.080 applies to all single-family additions regardless of size (e.g., less than or greater than 500 square feet). This edit reduces ambiguity and enhances consistency within the Zoning Code.
3. Inclusion of references to SB 9 units to ensure alignment with updated standards.

### **Section 17.24.040 Objective Design Standards for Single Family Districts**

1. Incorporation of objective design standards based on existing subjective Residential Design Criteria and Guidelines for single-family residential districts. Since subjective guidelines can no longer be applied to ministerial reviews under SB 9, guidelines that could be converted to objective standards are proposed to maintain the intent of the original guidelines. Objective standards for SB 9 projects must be uniformly applicable to the underlying zoning district. To address this, a section for objective design standards for single-family residential districts was added to Chapter 17.24: Development Standards by Zoning District.
2. Presentation of objective design standards for consideration. While establishing these standards based on Residential Design Criteria and Guidelines is not mandatory, their inclusion would ensure alignment with existing design principles. If these standards are not adopted, SB 9 unit development would rely solely on the objective standards outlined in the new Chapter 17.71 and other applicable sections of the Zoning Code.

## **FISCAL IMPACT**

There is no fiscal impact associated with adopting these municipal code amendments.

## **ATTACHMENTS**

- A. Ordinance
- B. Exhibit A to Attachment A: Proposed Municipal Code Amendments - Compiled
- C. PC Resolution 24-09
- D. Housing Element Programs Associated with Second Set Revisions



**ORDINANCE NO. XXXX-XX**

**AN ORDINANCE OF THE CITY OF PINOLE AMENDING CHAPTERS 17.12, 17.24, AND 17.70  
OF THE PINOLE MUNICIPAL CODE AND ADDING CHAPTER 17.71 TO THE PINOLE  
MUNICIPAL CODE**

**WHEREAS**, Pinole Municipal Code (“PMC”) Title 17 Zoning Code establishes general regulations on land uses and development standards within the City; and

**WHEREAS**, the City of Pinole 2023-2031 Housing Element contains programs identifying various zoning ordinance amendments; and

**WHEREAS**, implementation of Housing Element programs requires amendments revising text in the PMC; and

**WHEREAS**, amendments to the municipal code are required for accessory dwelling unit and junior accessory dwelling unit regulations to reflect current State Law for these units under California Government Code Sections 66310 to 66342; and

**WHEREAS**, amendments to the municipal code are required to incorporate regulations and procedures for urban lot splits and unit development proposed under Senate Bill 9 (SB9) and reflect the provisions of California Government Code Sections Section 65852.21 and 66411.7; and

**WHEREAS**, the City of Pinole Residential Design Criteria and Guidelines, adopted November 20, 2007, contains subjective guidelines for review of single-family residential development; and

**WHEREAS**, a ministerial review process is required for the review of unit development proposed under SB 9 and subjective guidelines cannot be used to approve projects; and

**WHEREAS**, it is desirable to maintain aspects of the Residential Design Criteria and Guidelines by creating objective design standards based on subjective guidelines where possible; and

**WHEREAS**, objective standards would apply uniformly to the underlying single-family residential districts, which include R-1 and LDR, and thereby would be applicable to SB 9 unit development projects; and

**WHEREAS**, the proposed revisions to amend the Zoning Code are attached hereto as Exhibit A; and

**WHEREAS**, the Planning Commission held a duly noticed public hearing related to the proposed Zoning Code amendment on December 9, 2024; and

**WHEREAS**, the Planning Commission recommended adoption of the proposed amendments; and

**WHEREAS**, the City Council held a duly noticed public hearing related to the proposed Zoning Code amendment on January 21, 2025; and

**WHEREAS**, after 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 amendments; and

**NOW THEREFORE, BE IT RESOLVED**, pursuant to the findings stated herein, that 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. Amendment of Municipal Code and Specific Plan.** The Pinole Municipal Code is hereby amended with amendments to Chapters 17.12, 17.24, and 17.70 of the Pinole Municipal Code and addition of Chapter 17.71, as set forth in Exhibit A, attached hereto and incorporated herein.

**Section 3. CEQA.** Pursuant to Title 14 of the California Administrative Code, the City Council finds that this Ordinance is exempt from the requirements of the California Environmental Quality Act (CEQA) for the following reasons under Section 15061 (b)(3), it is not a project which has the potential for causing a significant effect on the environment;

**Section 4. Severability.** If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid or unconstitutional by a decision of any court of competent jurisdiction, such decision will not affect the validity of the remaining portions of this ordinance. The City Council hereby declares that it would have passed this ordinance and each of every section, subsection, sentence, clause, or phrase not declared invalid or unconstitutional without regard to whether any portion of the ordinance would be subsequently declared invalid or unconstitutional.

**Section 5. Effective Date and Duration.** This ordinance shall take effect thirty (30) days after its final adoption.

**Section 6. Publication.** The City Clerk is directed to cause this ordinance to be published in a manner required by law.

PASSED AND ADOPTED at a regular meeting of the Pinole City Council held on February 4, 2025, the City Council passed this ordinance by the following vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSTAIN: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

IN WITNESS of this action, I sign this document and affix the corporate seal of the City of Pinole on on  
February 4, 2025.

---

Cameron Sasai, Mayor

ATTEST:

---

Heather Bell, City Clerk

APPROVED AS TO FORM:

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Eric S. Casher, City Attorney

## **ATTACHMENT B. MUNICIPAL CODE AMENDMENTS**

**1. Pinole Municipal Code Section 17.12.150 Comprehensive Design Review** [Amendment]

**2. Pinole Municipal Code Chapter 17.24 Development Standards by Zoning District** [Amendment]

**3. Pinole Municipal Code Chapter 17.70 Accessory Dwelling Units and Junior Accessory Dwelling Units** [Amendment]

**4. Pinole Municipal Code Chapter 17.71 SB9 Urban Lot Split and Unit Development** [New Chapter]

## 1. Pinole Municipal Code Section 17.12.150 Comprehensive Design Review [Amendment]

Section 17.12.150 included (excerpt of Chapter 17.12 Entitlements).

Text to be removed shown in ~~strikeout text~~.

Text to be added shown in **bold and underline**.

#### 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 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, **except for unit development under Government Code section 65852.21, as amended and renumbered from time to time (also known as SB 9)**;
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. Accessory dwelling units **and junior 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.

#### **10. Unit development under SB 9 (Government Code section 65852.21).**

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.

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 17.10.050 (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.

A. 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.

B. 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.

C. 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 17.10.080 (Effective Date).

D. 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).

E. 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).

(Ord. 2020-01, § 3, 2020: Ord. 2012-07, § 3, 2012: Ord. 2010-02 § 1 (part), 2010)

## **2. Pinole Municipal Code Chapter 17.24 Development Standards by Zoning District** [Amendment]

Full Chapter included.

Text to be removed shown in ~~strikeout text~~.

Text to be added shown in **bold and underline**.



## CHAPTER 17.24

### DEVELOPMENT STANDARDS BY ZONING DISTRICT

Sections:

- 17.24.010 Purpose.
- 17.24.020 Development standards.
- 17.24.030 Additional standards for multi-family zoning districts.
- 17.24.040 Objective design standards for single family zoning districts.**

#### 17.24.010 PURPOSE.

The purpose of this chapter is to establish development standards for lot area, allowed density, building setbacks, height, and lot coverage as appropriate for each of the city's base zoning districts as listed in Table 17.18.020-1 (Zoning Districts). These standards, along with other development standards (e.g., fences and walls, parking, sign standards) listed in Article III (Site Planning Standards) are intended to assist property owners and project designers in understanding the city's minimum requirements and expectations for high quality development. (Ord. 2010-02 § 1 (part), 2010)

#### 17.24.020 DEVELOPMENT STANDARDS.

Table 17.24.020-1 (Development Standards for City of Pinole Base Zoning Districts) includes lot area, allowed density, building setbacks, height, and lot coverage requirements for each of the city's base zoning districts. Additional site planning requirements (e.g., landscaping, lighting) are listed in Article III (Site Planning Standards). Development within the city is also subject to compliance with all adopted Uniform Building and Fire Codes. 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. Zoning district names for the zoning district symbols used in the table are as follows:

- LDR = Low Density Residential Zoning District
- R-1 = Suburban Residential Zoning District
- R-2 = Medium Density Zoning District
- R-3 = High Density Zoning District
- R-4 = Very High Density Zoning District
- R = Rural Zoning District
- RC = Regional Commercial Zoning District
- RMU = Residential Mixed Use Zoning District
- CMU = Commercial Mixed Use Zoning District
- OPMU = Office Professional Mixed Use Zoning District
- OIMU = Office Industrial Mixed Use Zoning District
- OS = Open Space Zoning District
- PR = Parks and Recreation Zoning District
- PQI = Public Quasi-Public Institutional Zoning District
- SPBCA = San Pablo Bay Conservation Zoning District

**TABLE 17.24.020-1:**

#### DEVELOPMENT STANDARDS FOR CITY OF PINOLE BASE ZONING DISTRICTS

| Development Standard\Zoning District                                   | LDR    | R-1   | R-2   | R-3   | R-4  | R         | RC    | RMU  | CMU  | OPMU | OIMU | OS  | PR  | PQI | SPBCA |
|------------------------------------------------------------------------|--------|-------|-------|-------|------|-----------|-------|------|------|------|------|-----|-----|-----|-------|
| Lot Area ( minimum square footage/unit)                                | 43,560 | 6,000 | 3,000 | 1,500 | N/A  | 5 ac. (1) | 5,000 | N/A  | N/A  | N/A  | N/A  | N/A | N/A | N/A | N/A   |
| Allowed Density (units per acre)                                       |        |       |       |       |      |           |       |      |      |      |      |     |     |     |       |
| Minimum Density                                                        | 0.21   | 1.1   | 10.1  | 20.1  | 35.1 | N/A       | N/A   | 20.1 | 20.1 | 20.1 | N/A  | N/A | N/A | N/A | N/A   |
| Maximum Density                                                        | 1.0    | 10.0  | 20.0  | 35.0  | 50.0 | 0.2       | N/A   | 35.0 | 30.0 | 30.0 | N/A  | N/A | N/A | N/A | N/A   |
| Setback (minimum distance between structure and property line in feet) |        |       |       |       |      |           |       |      |      |      |      |     |     |     |       |
| Front Yard                                                             | 20     | 20    | 0     | 0     | 0    | 30        | 0     | 0    | 0    | 0    | 0    | 0   | 10  | 0   | 10    |
| Side Yard                                                              | 10 (2) | 5 (3) | 5     | 5     | 5    | 15        | 0     | 0    | 0    | 10   | 10   | 0   | 10  | 10  | 10    |
| Side Yard for Second Story                                             | 15     | 12    | 10    | 5     | 5    | 15        | 0     | 0    | 0    | 10   | 10   | 0   | 10  | 10  | 10    |

|                                                                    |        |        |     |        |        |     |      |        |        |        |        |     |     |     |     |
|--------------------------------------------------------------------|--------|--------|-----|--------|--------|-----|------|--------|--------|--------|--------|-----|-----|-----|-----|
| Street Side Yard                                                   | 15 (4) | 10 (4) | 10  | 10     | 10     | 20  | 0    | 10     | 10     | 10     | 10     | 0   | 10  | 0   | 10  |
| Rear Yard                                                          | 20 (4) | 20 (4) | 15  | 15 (5) | 15 (5) | 30  | 0    | 15 (5) | 15 (5) | 15 (5) | 15 (5) | 0   | 10  | 10  | 10  |
| Distance Between Buildings (minimum feet)                          |        |        |     |        |        |     |      |        |        |        |        |     |     |     |     |
| For Dwelling Purposes                                              | 6      | 6      | 6   | 6      | 0      | 6   | 0    | 0      | 0      | 0      | 0      | N/A | N/A | N/A | N/A |
| Accessory Buildings (6)                                            | 6      | 6      | 3   | 3      | 3      | 6   | 6    | 6      | 6      | 6      | 6      | 6   | 6   | 6   | 6   |
| Building Height (maximum feet)                                     |        |        |     |        |        |     |      |        |        |        |        |     |     |     |     |
| Primary Buildings                                                  | 35     | 35     | 35  | 35     | 50     | 35  | 50   | 50     | 50     | 50     | 50     | 35  | 35  | 40  | 35  |
| Accessory Buildings                                                | 15     | 15     | 15  | 15     | 15     | 15  | 15   | 15     | 15     | 15     | 15     | 15  | 15  | 15  | 15  |
| Floor Area Ratio (maximum ratio of building to lot square footage) | N/A    | N/A    | N/A | N/A    | N/A    | N/A | 0.40 | N/A    | N/A    | N/A    | N/A    | N/A | N/A | N/A | N/A |

**Notes:**

- (1) The approving authority may approve lots less than five (5) acres in size and reduced setbacks for clustering of units to preserve open space or other resources as part of comprehensive design review.
- (2) The combined side yard setbacks shall not be less than twenty (20) feet.
- (3) Within required side yards, at least one (1) side shall provide four (4) feet of unobstructed surface to allow unobstructed access between the front and rear yards.
- (4) Listed setback distance or twenty percent (20%) of lot width in side yard and twenty percent (20%) of lot depth in rear yard, whichever is less.
- (5) If abutting non-residential property, there is no minimum rear yard setback.
- (6) See additional development standards for accessory structures in Chapter 17.30.

(Ord. 2010-02 § 1 (part), 2010)

#### **17.24.030 ADDITIONAL STANDARDS FOR MULTI-FAMILY ZONING DISTRICTS.**

In addition to the development standards listed in Table 17.24.020-1, the following development standards apply to multi-family residential development in the Medium Density Residential (R-2), High Density Residential (R-3), Very High Density Residential (R-4), and mixed use zoning districts including residential uses.

##### **A. Open Space Requirements for Multi-Family Residential.**

1. Multi-family, attached dwelling units that are all or partially located at ground level shall have not less than eighty (80) square feet of private open space.
2. Not less than twenty percent (20%) of the total lot area of multiple-family residential projects shall be provided as improved, private or semi-private useable open space and not less than three hundred (300) square feet of improved useable open space per dwelling unit shall be provided in each multi-family development project.
3. Not less than thirty percent (30%) of the total lot area of multiple-family residential projects shall be provided as improved, landscaped open space.

**B. Screening and Vegetation for Multi-Family Residential.** Projects within multi-family residential zoning districts shall include vegetative screening at the project perimeter to ensure the privacy of existing and future homeowners. The city shall determine the location and extent of vegetative screening required based on site conditions and surrounding existing and planned land uses. Where required, such vegetative screening shall be maintained in a healthy and vigorous condition. Areas used as vegetative screening shall not be counted as open space. (Ord. 2010-02 § 1 (part), 2010)

#### **17.24.040 OBJECTIVE DESIGN STANDARDS FOR SINGLE FAMILY ZONING DISTRICTS.**

**In addition to the development standards listed in Table 17.24.020-1, the following objective development standards apply to applicable residential development in single family residential zoning districts.**

##### **A. Applicability**

- 1. The project consists of constructing a primary dwelling unit, such as single family residence or a duplex, or modifying an existing structure to create a primary dwelling unit; and**
- 2. The project is located in the Low Density Residential (LDR) or Single Family Residential (R-1) zoning district.**

##### **B. Design Standards**

- 1. Units shall be designed with an entry feature or outdoor living area, such as a porch or courtyard, when located on a lot adjacent to the street, and include a path to the sidewalk/street.**

2. Projects resulting in the creation of a two-story dwelling shall step back the second floor wall plane at least five (5) feet from the first floor wall plane on at least two sides. On corner lots, the second floor wall plane shall be stepped back at least five (5) feet from the first floor wall plane along street frontages.

3. Two-story designs shall provide visual separation between the two stories by incorporating projections, reliefs, accents, roof forms, decks, balconies, and/or variation in materials between the two stories.

4. Unit design shall minimize the appearance of long blank walls by including design features on each building face at intervals of no less than fifteen (15) feet. Such features may include changes in the wall plane, inclusion of different materials, windows, doors, openings, and/or architectural detailing.

5. Consistent materials and colors shall be applied for each type of architectural detail, including door trim, window trim, window sills, shutters, and fascia, when such architectural details are located in more than one location on the building facade. For example, when white, wood window trim is used at one location on the building, any window trim used at other locations shall be white, wood window trim.

6. Windows shall be offset so that they are not lined up with windows of adjoining structures, or windows shall include non-transparent glazing to obscure direct views into adjoining structures.

### **3. Pinole Municipal Code Chapter 17.70 Accessory Dwelling Units and Junior Accessory Dwelling Units [Amendment]**

Full Chapter included.

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## CHAPTER 17.70

### ACCESSORY DWELLING UNITS AND JUNIOR ACCESSORY DWELLING UNITS

#### Sections:

- 17.70.010 Purpose.
- 17.70.020 Applicability.
- 17.70.030 Permit requirements.
- 17.70.040 Performance standards.
- 17.70.050 Declaration of restrictions
- 17.70.060 Affordable housing incentive.

#### 17.70.010 PURPOSE.

The purpose of this chapter is to establish procedures for reviewing the placement of accessory dwelling units and junior accessory dwelling units in residential and mixed-use zoning districts, address the state's accessory dwelling unit (ADU) and junior accessory dwelling unit (JADU) requirements, as set forth in California Government Code § ~~66310 to 66342~~ **65852.2- and 65852.22** and implement the general plan policies which encourage more affordable rental housing, while maintaining the quality of existing residential neighborhoods.

(Ord. 2020-04 § 2, 2020; Ord. 2017-08 § 2 (part), 2017; Ord. 2010-02 § 1 (part), 2010)

#### 17.70.020 APPLICABILITY.

The regulations and standards contained in this chapter shall apply to all new accessory dwelling units (ADU) and junior accessory dwelling units (JADU) in the city, including previously unpermitted ADUs that are legalized, and shall be in addition to any other development standards and regulations contained elsewhere within Title 17 Zoning Code that apply to primary dwelling units (e.g., lighting). ADUs are permitted on all lots zoned to allow single-family and multi-family residences that have an existing or proposed single-family or multi-family residence. JADUs are permitted on lots with an existing or proposed single-family residence. For the purposes of this title, ADUs and JADUs are not considered accessory structures as otherwise regulated in Chapter 17.30.

(Ord. 2020-04 § 2, 2020; Ord. 2017-08 § 2 (part), 2017; Ord. 2010-02 § 1 (part), 2010)

#### 17.70.30 PERMIT REQUIREMENTS.

##### A. Application Review

**1.** All accessory dwelling units (ADU) and junior accessory dwelling units (JADU) require review and approval through the plan check process, pursuant to the requirements of Section 17.12.030 (Plan Check).

**a.** Applications for ADUs and JADUs shall be ministerially reviewed by the City within sixty (60) days from the date a **completed application is received if there is an existing single-family or multifamily dwelling on the lot** ~~complete-application is submitted.~~

**b.** If the permit application to create an ADU or JADU is submitted with a permit application to create a new single-family dwelling on the lot, the City may delay acting on the application for the ADU or JADU until the City acts on the permit application to create the new single-family dwelling. The application to create the ADU or JADU shall still be considered ministerially without discretionary review or a hearing.

**B.** All ~~plan check~~ applications for ADUs and JADUs shall include, but are not limited to, the following:

1. A completed building permit application;
2. Proof of ownership of the property or permission from the property owner;
3. ~~Site~~ **A plot** plan showing the location of any and all easements, structures, parking for both the primary and accessory dwelling units, other improvements, and trees over four (4) inches in diameter;
4. Floor plan showing the square footage of the structure, the floor area, the lot, and the percentage of the lot area covered by the foundations of the accessory and primary dwelling units;
5. Elevations showing all sides of the ADU or changes being made to the single-family home in order to add an ADU or JADU;
6. Colors and materials board, or aesthetic details noted in plan sets;
7. Such other information which the Community Development Director determines is necessary to evaluate the proposed project.
8. Completed declaration of restrictions, **including a notarized property owner signature on the form as**

~~required in Section 17.70.050, signed and ready for recordation.~~

### **9. Address assignment application for the proposed unit.**

### **10. Permit applications required by the Public Works Department to serve the proposed unit, which may include but is not limited to sewer lateral and encroachment permits.**

(Ord. 2020-04 § 2, 2020; Ord. 2017-08 § 2 (part), 2017; Ord. 2010-02 § 1 (part), 2010)

### **17.70.040 PERFORMANCE STANDARDS.**

An accessory dwelling unit (ADU) or junior accessory dwelling unit (JADU) shall meet all of the applicable zoning regulations for the specific zoning district in which it is located, except as provided in this chapter. An ADU or JADU that conforms to the requirements of this chapter, and any other applicable development standards and regulations contained in Title 17 Zoning Code, shall not be considered to exceed the allowable density for the lot upon which such unit is proposed to be established and shall be deemed a residential use which is consistent with the existing general plan and zoning designations for the lot. **Correction of nonconforming zoning conditions shall not be required as a condition for ministerial approval of a permit application for the creation of an ADU or JADU.**

#### **A. Unit Types and Facilities Definitions.**

##### **1. Accessory Dwelling Unit (ADU)**

a. An ADU shall consist of complete independent living facilities including permanent facilities for sleeping, living, eating, cooking, and sanitation. The ADU shall include independent heating and cooling controls, its own kitchen and sink and standard built-in or freestanding appliances, its own bathroom with bathtub or shower, and a separate exterior entrance.

b. The ADU may either be within an existing structure, attached to the primary dwelling, or detached from the primary dwelling.

2. **Junior Accessory Dwelling Unit (JADU).** A JADU shall consist of a unit that is no more than five hundred (500) square feet in size and contained entirely within a single-family residence. A JADU may include separate sanitation facilities, or may share sanitation facilities with the existing structure.

~~B. ADUs and JADUs may not be sold separately from the primary residential dwelling on the lot.~~

C. Maximum Number of ADUs and JADUs. Any of the following shall be permitted in a residential or mixed-use zone:

1. One (1) ADU **and one (1)**~~or~~ JADU per lot with a proposed or existing single-family dwelling.

~~2. One (1) detached, new construction, ADU that does not exceed four (4) foot side and rear yard setbacks for a lot with a proposed or existing single-family dwelling. The proposal may be combined with a JADU, for one (1) ADU and one (1) JADU on the single-family lot. The ADU shall not exceed eight hundred (800) square feet and sixteen (16) feet high.~~

~~23. Within existing multi-family dwelling structures, a number of ADUs based on at least one (1) ADU and not more than twenty-five percent (25%) of the number of existing multi-family dwelling units, **with a minimum of one (1) ADU allowed,** if all of the following apply:~~

~~a. The unit is within the portions of existing multi-family dwelling structures that are not used as livable space, including, but not limited to, storage rooms, boiler rooms, passageways, attics, basements, or garages.~~

~~b. The unit complies with state building standards for dwellings.~~

~~34. Not more than two (2) ADUs **Multiple ADUs, not to exceed either of the numbers established below,** that are located on a lot that has an existing multi-family dwelling, but are detached from that multi-family dwelling and are subject to a height limits **and** of sixteen (16) feet and four (4) foot rear and side yard setbacks **under this Chapter.**~~

~~**a. On a lot with an existing multifamily dwelling, not more than eight detached accessory dwelling units. However, the number of accessory dwelling units allowable pursuant to this clause shall not exceed the number of existing units on the lot; or**~~

~~**b. On a lot with a proposed multifamily dwelling, not more than two detached accessory dwelling units.**~~

#### **D. Development Standards and Requirements for Accessory Dwelling Units.**

##### **1. Maximum floor area for attached or detached ADUs.**

a. Fifty percent (50%) of the existing living area of the primary dwelling unit, with a limit of eight hundred fifty (850) square feet for an ADU with one or fewer bedrooms or one thousand (1,000) square feet for an ADU with two (2) or more bedrooms.

b. Where fifty percent (50%) of the existing living area does not allow for an eight hundred (800) square foot ADU, an ADU of up to eight hundred (800) square feet may be allowed;

##### **2. Setbacks.**

**a.** New ADUs shall have a minimum setback of four (4) feet from the side and rear property lines, and setbacks shall be sufficient for fire and safety;

~~**b.**~~ **3.** No setback shall be required for an existing legal structure that is converted to an ADU;

~~c4. Detached ADUs shall not be less than **six (6)** eight (8) feet from the primary dwelling unit, except if this would prohibit the construction of an eight hundred (800) square foot ADU with four (4) foot rear and side setbacks;~~

~~**d. No setback shall be required for an ADU constructed within an existing legal structure, or in the same location and to the dimensions of an existing legal structure. Such ADUs may include an expansion of not more than one hundred fifty (150) square feet beyond the same physical dimensions as the existing accessory structure. An expansion beyond the physical dimensions of the existing accessory structure shall be limited to accommodating ingress and egress.**~~

### 3. Height

~~a. Detach ADUs shall not exceed sixteen (16) feet in height, unless the ADU is located within an existing structure.~~

~~**i. The maximum allowable height shall be eighteen (18) feet if the lot is within a half-mile walking distance of a transit stop or high quality transit corridor, as defined in Section 21155 of the Public Resources Code;**~~

~~**ii. The maximum allowable height shall be eighteen (18) feet if the detached ADU is located on a lot with a multistory, multifamily building.**~~

~~b. Attached ADUs shall not exceed the maximum allowable height of the zoning district;~~

### 4. Exterior Access and Design.

~~a. The ADU shall have its own exterior access, and no.~~

~~**b. Any exterior stairs to a second story attached ADU shall be located behind the residence. If location behind the residence is not possible due to site constraints, the project shall include at least one of the following features to obscure visibility shall be visible from the public right-of-way: incorporate screening into the architectural design; addition of trees or landscaping as screening; and/or use of colors on the stairway that match those used on the structure where the stairs are attached to minimize contrasts.**~~

~~**c. Attached ADUs shall use exterior colors, materials, and architectural details that match the appearance of existing corresponding features on the residence.**~~

~~**d. No passageway shall be required in conjunction with the construction of an ADU. A passageway means a pathway that is unobstructed clear to the sky and extends from a street to one entrance of the ADU;**~~

~~5. **Location.** Detached ADUs shall be constructed at the rear or side of an existing single-family residence, and otherwise appear secondary in nature, and not be constructed in front of the primary dwelling unit;~~

~~6. The ADU should be compatible with the primary dwelling unit, and should use similar style, materials, and colors;~~

~~7. No passageway shall be required in conjunction with the construction of an ADU;~~

~~8. If ADUs are rented, rental must be for terms longer than thirty (30) days; and~~

~~9. No setback shall be required for an ADU constructed within an existing legal structure, or in the same location and to the dimensions of an existing legal structure. Such ADUs may include an expansion of not more than one hundred fifty (150) square feet beyond the same physical dimensions as the existing accessory structure. An expansion beyond the physical dimensions of the existing accessory structure shall be limited to accommodating ingress and egress.~~

~~**6. Rentals. Any rental of ADUs must be for terms longer than thirty (30) days.**~~

### E. Development Standards and Requirements for Junior Accessory Dwelling Units.

1. The JADU shall be constructed within the walls of the proposed or existing single-family residence and shall not exceed five hundred (500) square feet.

2. The owner shall occupy the primary residence or JADU.

3. The JADU shall include a separate entrance from the main entrance to the proposed or existing single-family residence.

4. The JADU may include separate sanitation facilities or may share sanitation facilities with the existing structure.

5. The JADU shall include an efficiency kitchen, which shall include all of the following:

a. A cooking facility with appliances.

b. A food preparation counter and storage cabinets that are of reasonable size in relation to the size of the junior accessory dwelling unit.

~~**6. Modifications to the exterior of the residence in order accommodate a proposed JADU shall use exterior colors, materials, and architectural details that match the appearance of existing corresponding features on the residence.**~~

### F. Parking and Vehicle Access.

1. The ADU shall be provided with one (1) additional off-street parking space per ADU or bedroom, whichever is less. However, no additional parking spaces shall be required for an ADU which is:

- a. Part of the existing or proposed primary residence or an existing accessory structure;
- b. Located within one-half mile of a public transit stop;
- c. Located within an architecturally and historically significant historic district;
- d. Is located within one (1) block of a car share vehicle; or
- e. In a location where on-street parking permits are required, but not provided to the occupant of the ADU.

2. Replacement parking shall not be required where a garage, carport, ~~or~~ covered parking structure, or uncovered parking space is demolished in conjunction with the construction of an ADU or converted to an ADU.

a. A demolition permit for a detached garage that is to be replaced with an ADU shall be reviewed with the application for the ADU and issued at the same time. An applicant shall not be required to post any written notice or placards for demolition of a detached garage that is to be replaced with an ADU, where posting of such written notice or placard may otherwise be required.

3. The parking spaces required for the accessory dwelling unit can be in tandem to the required parking of the primary dwelling unit, as tandem parking on a driveway, may be uncovered, and or can be located within the front setback if it can be demonstrated that no other option exists. Such parking is allowed unless specific findings that are made that parking in setback areas or tandem parking is not feasible based upon specific site or regional topographical or fire and life safety conditions.

4. The ADU shall utilize the same vehicular access that serves the primary dwelling unit. If the parcel is a through lot, access for both the single-family home and the ADU shall be limited to one (1) point or side of the lot for both dwelling units.

5. No additional parking spaces shall be required for a JADU.

#### G. Construction, and Utilities, **Connections, and Impact Fees.**

1. The ADU shall meet all applicable building and construction requirements as adopted by the city that apply to the construction of single-family detached dwellings, ~~as appropriate~~, including but not limited to sewer and utility services, as appropriate and unless otherwise exempt by State law.

2. An ADU shall be served by public water and sewer and shall have access to an improved street.

3. An ADU is not considered a new residential use for purposes of calculating connection fees or capacity charges for utilities, including water and sewer service, unless the ADU was constructed with a new single-family dwelling.

4. An ADU is not required to provide fire sprinklers if they are not required for the primary residence. The construction of an ADU shall not trigger a requirement for fire sprinklers to be installed in the existing primary dwelling.

5.2a. An ADU within a primary dwelling unit or an existing accessory structure, ~~or a JADU~~, is not required to install a new or separate utility connection directly between the ADU and the utility or impose a related connection fee or capacity charge, unless the ADU was constructed with a new single-family home or upon separate conveyance of the ADU.

~~b. For purposes of providing service for water, sewer, or power, including a connection fee, a JADU is not to be considered a separate or new dwelling unit from the single-family residence.~~

~~4. The ADU shall be served by public water and sewer and shall have access to an improved street.~~

#### **6. JADU Regulations Related to the Primary Residence**

a. For the purposes of providing service for water, sewer, or power, including a connection fee, a JADU is not considered a separate or new dwelling unit from the single-family residence. Service or connection fees for water, sewer, or power established by ordinances and regulations that uniformly apply to all single-family residences shall apply to a single-family residence that contains a JADU.

b. A JADU is not considered a separate or new dwelling unit for the purposes of fire and life protection ordinances. Fire and life protection ordinances and regulations that uniformly apply to all single-family residences shall apply to a single-family residence that contains a JADU.

c. A permit to create a JADU shall not be denied due to the correction of nonconforming zoning conditions, building code violations, or unpermitted structures that do not present a threat to public health and safety and that are not affected by the construction of the JADU.

~~75.~~ Impact fees shall not be charged for ADUs less than seven hundred fifty (750) square feet. Any impact fees charged for an ADU of seven hundred fifty (750) square feet or more shall be charged proportionately in relation to the square footage of the primary dwelling unit.

#### **H. Operations**

##### **1. Separate Sales**

a. A JADU shall not be sold or conveyed separately from the primary dwelling unit.

b. An ADU shall not be sold or conveyed separately from the primary dwelling unit, except:

i. The ADU or the primary dwelling was built or developed by a qualified nonprofit corporation, and the



proposal meets the requirements of Government Code Section 66340 to 66341.

ii. As otherwise mandated by the California Government Code, or as otherwise allowed if a local ordinance is adopted to provide for the separate conveyance of the primary dwelling unit and accessory dwelling unit or units as condominiums beyond what is described in subsection (i).

2. Rental Term. An ADU shall only be rented for rental terms longer than thirty (30) days.

3. Occupancy. If a project proposes a JADU, the owner of the property shall live in either the primary residence or JADU.

(Ord. 2020-04 § 2, 2020; Ord. 2017-08 § 2 (part), 2017; Ord. 2010-02 § 1 (part), 2010)

#### **17.70.050 DECLARATION OF RESTRICTION.**

Prior to issuance of a building permit ~~final~~, all property owners of record shall sign and record a Declaration of Restrictions with the County Recorder in a form satisfactory to the Zoning Administrator **consenting to the operations and requirements described in this chapter and as otherwise permitted by State law** stating, as applicable, that ~~1) the ADU or JADU shall not be sold separately from the primary residential unit on the lot, 2) the ADU shall only be rented for rental terms longer than thirty (30) days, and 3) an owner of the property shall live in either the primary residence or JADU, if there is a JADU on the property.~~ The ADU or JADU shall be found to be in non-compliance with the Zoning Code if the City finds the Declaration of Restrictions has been breached.

(Ord. 2020-04 § 2, 2020; Ord. 2017-08 § 2 (part), 2017; Ord. 2010-02 § 1 (part), 2010)

#### **17.70.060 AFFORDABLE HOUSING INCENTIVE.**

The city may, subject to the availability of funds and approval of the City Council, allow any applicable city development impact fees for accessory dwelling units to be paid from the city's available affordable housing fund for any new accessory dwelling unit rented to eligible very low and low income households after recording a Housing Affordability Control Agreement, subject to the review and approval of the City Attorney that shall run with the property for fifty five (55) years. Owners of accessory dwelling units affordable to very low income households shall be eligible for complete reimbursement of city development impact fees upon recordation of the Affordability Control Agreement. Owners of accessory dwelling units affordable to low income households shall be eligible for reimbursement of seventy-five percent (75%) of the city development impact fees based on the available balance of the city's affordable housing fund established by the City Council for this purpose. Maximum annual rents, adjusted for accessory dwelling unit household size, shall be calculated by the City Manager or his/her designee annually based on published Contra Costa County income limits provided by the State Department of Housing and Community Development. Any reimbursement payment shall be repaid, along with five percent (5%) monthly interest charge, as well as the city's housing affordability monitoring expenses if an affordability control agreement is violated during the affordability period.

(Ord. 2020-04 § 2, 2020; Ord. 2017-08 § 2, 2017)

#### **4. Pinole Municipal Code Chapter 17.71 SB9 Urban Lot Split and Unit Development [New Chapter]**

Full Chapter included.

All text is new text, shown in **bold and underline**.

## CHAPTER 17.71

### SB9 URBAN LOT SPLIT AND UNIT DEVELOPMENT

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#### Sections:

- 17.71.010 Purpose.
- 17.71.020 Applicability.
- 17.71.030 Definitions.
- 17.71.040 Eligibility.
- 17.71.050 Application Review Process.
- 17.71.060 Standards and Requirements for Urban Lot Splits.
- 17.71.070 Standards and Requirements for Unit Development.
- 17.71.080 Declaration of Restriction.

#### 17.71.010 PURPOSE

The purpose of this chapter is to establish procedures and standards for reviewing urban lot split and unit development projects proposed under the provisions of Senate Bill 9 (SB 9), as set forth in California Government Code § 65852.21 and 66411.7.

#### 17.71.020 APPLICABILITY

The regulations and standards contained in this chapter shall apply to projects proposing to use the provisions of SB 9 to create a unit, urban lot split, or both, and shall be in addition to any other applicable development standards and regulations contained elsewhere within Title 17 Zoning Code. Projects proposed under SB 9 shall meet eligibility criteria established in this Chapter, consistent with California Government Code § 65852.21 and 66411.7. This Chapter does not apply to construction of accessory dwelling units and junior accessory dwelling units under Chapter 17.70.

#### 17.71.030 DEFINITIONS

For the purposes of this Chapter, the following definitions apply to projects proposing an urban lot split or unit development under the provisions of SB 9.

A. Single Family Residential Zoning District. Single family residential zoning districts, for the purposes of this Chapter, include Low Density Residential (LDR) and Suburban Residential (R-1).

B. Unit Development. The development of a primary dwelling unit, subject to the standards and requirements of this Chapter.

C. Urban Lot Split. A subdivision of one parcel located in a single family residential zoning district into two parcels, subject to the standards and requirements of this Chapter.

D. High-quality Transit Corridor. As defined in subdivision (b) of Section 21155 of the Public Resources Code, a high-quality transit corridor means a corridor with fixed route bus service with service intervals no longer than 15 minutes during peak commute hours.

E. Major Transit Stop. As defined in Section 21064.3 of the Public Resources Code, a major transit stop means a site that contains any of the following: (a) An existing rail or bus rapid transit station, (b) A ferry terminal served by either a bus or rail transit service, or (c) The intersection of two or more major bus routes with a frequency of service interval of 15 minutes or less during the morning and afternoon peak commute periods.

F. Specific, Adverse Impact. As defined in Section 65589.5(d)(2), specific, adverse impact means a significant, quantifiable, direct, and unavoidable impact, based on objective, identified written public health or safety standards, policies, or conditions as they existed on the date the application was deemed complete. The following shall not constitute a specific, adverse impact upon the public health or safety:

1. Inconsistency with the zoning ordinance or general plan land use designation.
2. The eligibility to claim a welfare exemption under subdivision (g) of Section 214 of the Revenue and Taxation Code.

#### 17.71.040 ELIGIBILITY

A. General Criteria. Projects for a proposed urban lot split or unit development are required to meet the general eligibility criteria provided below:

1. Single Family Residential Zoning District. The parcel must be located in a single family residential zoning district.

2. Not Withdrawn from Rental. The property is not a parcel where the owner had withdrawn accommodations

from rent or lease (as a residential hotel), under Chapter 12.75 (commencing with Section 7060) of Division 7 of Title 1, within the last fifteen (15) years.

3. Not Historic. The property is not listed as a historic property or in a historic district under local or State register of historic resources.

B. Urban Lot Split Criteria. Projects for a proposed urban lot split are required to meet additional eligibility criteria provided below:

1. Previous Urban Lot Split Limitations. An urban lot split may be conducted only where all of the following applies:

a. The parcel has not been established through a prior SB9 urban lot split.

b. Neither the owner nor any person acting in concert with the owner has subdivided an adjacent parcel through a prior SB9 urban lot split.

2. Limitations on demolition or alteration of certain existing housing:

a. No demolition or alteration of housing with a recorded affordability restriction.

b. No demolition or alteration of housing under rent or price control.

c. No demolition or alteration of housing that has been occupied by a tenant in the last three (3) years.

C. Unit Development Criteria. Projects for a proposed unit development are required to meet additional eligibility criteria provided below:

1. Floor Area. Units shall be consistent with maximum unit sizes established under this Chapter.

2. Limitations on demolition or alteration of certain existing housing:

a. No demolition or alteration of housing that is subject to a recorded covenant, ordinance, or law that restricts rents to levels affordable to persons and families of moderate, low, or very low income.

b. No demolition or alteration of housing under rent or price control.

c. No demolition or alteration of housing that has been occupied by a tenant in the last three (3) years.

D. Locational Limitation Criteria. Projects shall not be located on a site that is any of the following, consistent with California Government Code Section 65913.4(a)(6)(B) to 65913.4(a)(6)(K):

1. Prime Farmland or Farmland of Statewide Importance. Prime farmland or farmland of statewide importance, as defined pursuant to United States Department of Agriculture land inventory and monitoring criteria, as modified for California, and designated on the maps prepared by the Farmland Mapping and Monitoring Program of the Department of Conservation, or land zoned or designated for agricultural protection or preservation by a local ballot measure that was approved by the voters of that jurisdiction.

2. Wetlands. Wetlands, as defined in the United States Fish and Wildlife Service Manual, Part 660 FW 2 (June 21, 1993).

3. Very High Fire Hazard Severity Zone. Within a very high fire hazard severity zone, as determined by the Department of Forestry and Fire Protection pursuant to Section 51178, or within the state responsibility area, as defined in Section 4102 of the Public Resources Code.

a. This does not apply to sites that have adopted fire hazard mitigation measures pursuant to existing building standards or state fire mitigation measures applicable to the development, including, but not limited to, standards established under all of the following or their successor provisions: (i) Section 4291 of the Public Resources Code or Section 51182, as applicable; (ii) Section 4290 of the Public Resources Code; (iii) Chapter 7A of the California Building Code (Title 24 of the California Code of Regulations).

4. Hazardous Waste Site. A hazardous waste site that is listed pursuant to Section 65962.5 or a hazardous waste site designated by the Department of Toxic Substances Control pursuant to Section 25356 of the Health and Safety Code, unless either of the following apply:

a. The site is an underground storage tank site that received a uniform closure letter issued pursuant to subdivision (g) of Section 25296.10 of the Health and Safety Code based on closure criteria established by the State Water Resources Control Board for residential use or residential mixed uses. This section does not alter or change the conditions to remove a site from the list of hazardous waste sites listed pursuant to Section 65962.5.

b. The State Department of Public Health, State Water Resources Control Board, Department of Toxic Substances Control, or a local agency making a determination pursuant to subdivision (c) of Section 25296.10 of the Health and Safety Code, has otherwise determined that the site is suitable for residential use or residential mixed uses.

5. Earthquake Fault Zone. Within a delineated earthquake fault zone as determined by the State Geologist in any official maps published by the State Geologist, unless the development complies with applicable seismic protection building code standards adopted by the California Building Standards Commission under the California Building Standards Law (Part 2.5 (commencing with Section 18901) of Division 13 of the Health and Safety Code), and by any local building department under Chapter 12.2 (commencing with Section 8875) of Division 1 of Title 2.

6. Flood Hazard Zone. Within a special flood hazard area subject to inundation by the 1 percent annual chance flood (100-year flood) as determined by the Federal Emergency Management Agency in any official maps published by the Federal Emergency Management Agency. If a development proponent is able to satisfy all applicable federal qualifying criteria in order to provide that the site satisfies this subparagraph and is otherwise eligible for streamlined approval under this section, a local government shall not deny the application on the basis that the development proponent did not comply with any additional permit requirement, standard, or action adopted by that local government that is applicable to that site. A development may be located on a site described in this subparagraph if either of the following are met:

a. The site has been subject to a Letter of Map Revision prepared by the Federal Emergency Management Agency and issued to the local jurisdiction.

b. The site meets Federal Emergency Management Agency requirements necessary to meet minimum flood plain management criteria of the National Flood Insurance Program pursuant to Part 59 (commencing with Section 59.1) and Part 60 (commencing with Section 60.1) of Subchapter B of Chapter I of Title 44 of the Code of Federal Regulations.

7. Floodway. Within a regulatory floodway as determined by the Federal Emergency Management Agency in any official maps published by the Federal Emergency Management Agency, unless the development has received a no-rise certification in accordance with Section 60.3(d)(3) of Title 44 of the Code of Federal Regulations. If a development proponent is able to satisfy all applicable federal qualifying criteria in order to provide that the site satisfies this subparagraph and is otherwise eligible for streamlined approval under this section, a local government shall not deny the application on the basis that the development proponent did not comply with any additional permit requirement, standard, or action adopted by that local government that is applicable to that site.

8. Conservation Land. Lands identified for conservation in an adopted natural community conservation plan pursuant to the Natural Community Conservation Planning Act (Chapter 10 (commencing with Section 2800) of Division 3 of the Fish and Game Code), habitat conservation plan pursuant to the federal Endangered Species Act of 1973 (16 U.S.C. Sec. 1531 et seq.), or other adopted natural resource protection plan.

9. Habitat for Protected Species. Habitat for protected species identified as candidate, sensitive, or species of special status by state or federal agencies, fully protected species, or species protected by the federal Endangered Species Act of 1973 (16 U.S.C. Sec. 1531 et seq.), the California Endangered Species Act (Chapter 1.5 (commencing with Section 2050) of Division 3 of the Fish and Game Code), or the Native Plant Protection Act (Chapter 10 (commencing with Section 1900) of Division 2 of the Fish and Game Code).

10. Conservation Easement. Lands under a conservation easement.

#### 17.71.050 APPLICATION REVIEW PROCESS

##### A. Application Approval Consideration.

1. Applications for urban lot splits and unit development meeting the standards and requirements of this Chapter shall be ministerially approved without public hearings or discretionary review.

2. Applications under this Chapter shall be approved or denied within 60 days from the date the Planning Division receives a completed application, consistent with the provisions of California Government Code Section 65852.21 and 66411.7.

a. If an application is denied, the Planning Division shall provide the applicant a full set of written comments with a list of items that are defective or deficient and a description of how the application can be remedied by the applicant.

B. Urban Lot Split Application. The applicant shall submit an application for a proposed urban lot split to the Planning Division for ministerial review to verify consistency with eligibility criteria under SB 9, required application checklist items, and compliance with standards and requirements under this Chapter and the Subdivision Map Act (commencing with Government Code Section 66410). An application that meets the standards and requirements under this Chapter and all applicable objective requirements of the Subdivision Map Act shall be approved ministerially. Notwithstanding anything in this Code to the contrary, such approval shall be granted by the City Engineer, and shall not require approval from the Planning Commission or City Council.

C. Unit Development Application. The applicant shall submit an application for the design of a proposed unit to the Planning Division for ministerial review to verify consistency with eligibility criteria under SB 9, required application checklist items, and compliance with standards and requirements under this Chapter. An application that meets the standards and requirements under this chapter shall be approved ministerially by the Zoning Administrator.

D. Tree Removal in Conjunction with Applications. The removal of any protected tree in conjunction with construction proposed under the provisions of this Chapter shall require a tree removal permit. Notwithstanding the requirements of Chapter 17.96 Tree Removal, a tree removal permit application shall be processed ministerially at the staff level and concurrently with an application proposed under this Chapter.

#### 17.71.060 STANDARDS AND REQUIREMENTS FOR URBAN LOT SPLITS

A. General Development Standards. The project shall be consistent with the standards of the zoning district applicable to the site, except as provided under this Chapter. Except for the standards set forth in this chapter, no development standards shall apply if they would have the effect of physically precluding the construction of two units of at least 800 square feet on the parcel(s).

B. Total Lots. An urban lot split conducted under the provision of this chapter shall result in no more than two (2) lots.

C. Total Units per Lot. No more than two (2) total units, inclusive of primary dwelling units, accessory dwelling units, and junior accessory dwelling units, may be located on each parcel created through the urban lot split.

D. Lot Sizes.

1. Each parcel shall be a minimum of one thousand two hundred (1,200) square feet.

2. A parcel may be no smaller than forty percent (40%) of the original parcel size and no larger than sixty percent (60%) of the original parcel size.

E. Setbacks

1. Each parcel shall allow for minimum side and rear setbacks that are minimum four (4) feet. Parcels with a front lot line shall provide for a front setback that is a minimum of twenty (20) feet, except as otherwise allowed per Chapter 17.56 Yard and Setback Regulations.

2. No setback required for an existing structure or a structure constructed in the same location with the same dimensions.

F. Access to Streets and Services

1. Parcels created through the urban lot split shall have access to, provide access to, or adjoin the public right-of-way.

a. Access shall meet objective design standards for circulation, pedestrian and vehicular access, or driveways, as may be applicable.

2. Project may be required to establish easements if required by the City for the provision of public services and facilities, as provided under Government Code Section 66411.7(e).

G. Parking.

1. A minimum of one off-street parking space shall be required per unit, except for the following:

a. The parcel is located within a half mile of a high-quality transit corridor or major transit stop; or

b. The parcel is located within one block of a car share vehicle.

2. Parking may be provided in any configuration on the parcel, including in the driveway, provided the project complies with the following requirements:

a. Parking design and dimensions are consistent with the standards under Chapter 17.48 Parking and Loading Requirements.

b. Parking does not obstruct pedestrian or vehicular access to other units and parking spaces.

H. Ongoing Requirements.

1. Residential Use. Primary uses on lots created through an urban lot split under this Chapter are limited to residential uses.

2. Occupancy. The property owner must intend to occupy one of the units as their principal residence for a minimum of three (3) years from the date of urban lot split approval. Except, such occupancy is not required for community land trusts or qualified nonprofit corporations, as provided by Government Code Section 66411.7.

a. As part of the application, the owner shall submit a signed affidavit stating that they intend to occupy one of the housing units on the site as their principal residence for a minimum of three (3) years from the date of the approval of the urban lot split.

3. No Short-Term Rentals. Rental of any units created through SB 9 are required to be for terms longer than thirty (30) days.

17.71.070 STANDARDS AND REQUIREMENTS FOR UNIT DEVELOPMENT

A. General Development Standards. The project shall be consistent with the standards of the zoning district applicable to the site, except as provided under this Chapter.

B. Total Units.

1. Up to two (2) primary units per parcel may be created through the provisions of this Chapter. Additionally, a project may not result in more than two (2) primary units per parcel.

C. Setbacks.

1. Front setback. On a parcel with a front lot line separating the lot from a street, the front setback shall be a minimum of twenty (20) feet or as otherwise allowed per Chapter 17.56 Yard and Setback Regulations, unless such setbacks would physically preclude the construction of the unit(s) or preclude the unit(s) from being at least eight hundred (800) square feet.

2. Side setback. The side setback shall be a minimum of four (4) feet.

3. Rear setback. The rear setback shall be a minimum of four (4) feet.

4. Setbacks from Other Structures. The minimum distance between structures on the same parcel shall be six (6) feet, unless this would physically preclude the construction of the unit(s) or preclude the unit(s) from being at least eight hundred (800) square feet.

5. Existing Structure Setback Exceptions. No setback shall be required for an existing structure or a structure constructed in the same location and to the same dimensions as an existing structure.

E. Parking.

1. A minimum of one off-street parking space shall be required per unit, except no minimum parking shall be required for the following:

a. The parcel is located within one-half mile walking distance of a high-quality transit corridor or major transit stop; or

b. The parcel is located within one block of a car share vehicle.

2. Parking may be provided in any configuration on the parcel, including in the driveway, provided the project complies with the following requirements:

a. Parking design and dimensions are consistent with the standards under Chapter 17.48 Parking and Loading Requirements.

b. Parking does not obstruct pedestrian or vehicular access to other units and parking spaces.

F. Ongoing Requirements.

1. No Short-Term Rentals. Rental of units created through SB 9 are required to be for terms longer than thirty (30) days.

G. Objective Design Standards. Projects shall be consistent with the development standards of the zoning district applicable to the site, except as provided under this Chapter. Except for the standards set forth in this chapter, no development standards shall apply if they would have the effect of physically precluding the construction of two units of at least 800 square feet on the parcel(s).

17.71.080 DECLARATION OF RESTRICTION

Prior to building permit final, all property owners of record shall sign and record a Declaration of Restrictions with the County Recorder in a form satisfactory to the Zoning Administrator consenting to the operations and requirements described in this chapter and as otherwise permitted by State law. An urban lot split or unit development shall be found to be in non-compliance with the Zoning Code if the City finds the Declaration of Restrictions has been breached.

17.71.090 INTERPRETATION

If any portion of this Chapter conflicts with applicable State law, State law shall supersede this Section. Any ambiguities in this Section shall be interpreted to be consistent with State law.

**PLANNING COMMISSION RESOLUTION 24-09  
WITH EXHIBIT A: MUNICIPAL CODE AMENDMENTS**

**RESOLUTION OF THE CITY OF PINOLE PLANNING COMMISSION RECOMMENDING THAT THE CITY COUNCIL ADOPT AN ORDINANCE AMENDING CHAPTERS 17.12, 17.24, AND 17.70 OF THE PINOLE MUNICIPAL CODE AND ADDING CHAPTER 17.71 TO THE PINOLE MUNICIPAL CODE.**

**WHEREAS**, Pinole Municipal Code (“PMC”) Title 17 Zoning Code establishes general regulations on land uses and development standards within the City; and

**WHEREAS**, the City of Pinole 2023-2031 Housing Element contains programs identifying various zoning ordinance amendments; and

**WHEREAS**, implementation of Housing Element programs requires amendments revising text in the PMC; and

**WHEREAS**, amendments to the municipal code are required for accessory dwelling unit and junior accessory dwelling unit regulations to reflect current State Law for these units under California Government Code Sections 66310 to 66342; and

**WHEREAS**, amendments to the municipal code are required to incorporate regulations and procedures for urban lot splits and unit development proposed under Senate Bill 9 (SB9) and reflect the provisions of California Government Code Sections Section 65852.21 and 66411.7; and

**WHEREAS**, the City of Pinole Residential Design Criteria and Guidelines, adopted November 20, 2007, contains subjective guidelines for review of single family residential development; and

**WHEREAS**, a ministerial review process is required for the review of unit development proposed under SB 9 and subjective guidelines cannot be used to approve projects; and

**WHEREAS**, it is desirable to maintain aspects of the Residential Design Criteria and Guidelines by creating objective design standards based on subjective guidelines where possible; and

**WHEREAS**, objective standards would apply uniformly to the underlying single family residential districts, which include R-1 and LDR, and thereby would be applicable to SB 9 unit development projects; and

**WHEREAS**, the proposed revisions to amend the Zoning Code are attached hereto as Exhibit A; and



**WHEREAS**, the Planning Commission held a duly noticed public hearing related to the proposed Zoning Code amendment on December 9, 2024; and

**WHEREAS**, after close of the public hearing, the Planning Commission 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

**WHEREAS**, the proposed ordinance amendments are exempt from the California Environmental Quality Act (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.

**NOW THEREFORE, BE IT RESOLVED**, that the above recitals are true and correct and made part of this Resolution.

**BE IT FURTHER RESOLVED**, that the Planning Commission of the City of Pinole hereby recommends that the City Council adopt an ordinance amending Chapters 17.12, 17.24, and 17.70 of the Pinole Municipal Code and adding Chapter 17.71 to the Pinole Municipal Code, as set forth in Exhibit A, attached hereto and incorporated herein.

**PASSED AND ADOPTED** by the Planning Commission of the City of Pinole on this 9th day of December, 2024, by the following vote:

**AYES:**  
**NOES:**  
**ABSTAIN:**  
**ABSENT:**

\_\_\_\_\_  
Rafael Menis, Chair, 2024-2025

ATTEST:

\_\_\_\_\_  
David Hanham, Planning Manager

## **EXHIBIT A. MUNICIPAL CODE AMENDMENTS**

**1. Pinole Municipal Code Section 17.12.150 Comprehensive Design Review** [Amendment]

**2. Pinole Municipal Code Chapter 17.24 Development Standards by Zoning District** [Amendment]

**3. Pinole Municipal Code Chapter 17.70 Accessory Dwelling Units and Junior Accessory Dwelling Units** [Amendment]

**4. Pinole Municipal Code Chapter 17.71 SB9 Urban Lot Split and Unit Development** [New Chapter]

## 1. Pinole Municipal Code Section 17.12.150 Comprehensive Design Review [Amendment]

Section 17.12.150 included (excerpt of Chapter 17.12 Entitlements).

Text to be removed shown in ~~strikeout text~~.

Text to be added shown in **bold and underline**.

#### 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 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, **except for unit development under Government Code section 65852.21, as amended and renumbered from time to time (also known as SB 9)**;
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. Accessory dwelling units **and junior 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.

#### **10. Unit development under SB 9 (Government Code section 65852.21).**

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.

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 17.10.050 (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.

A. 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.

B. 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.

C. 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 17.10.080 (Effective Date).

D. 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).

E. 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).

(Ord. 2020-01, § 3, 2020: Ord. 2012-07, § 3, 2012: Ord. 2010-02 § 1 (part), 2010)

## **2. Pinole Municipal Code Chapter 17.24 Development Standards by Zoning District [Amendment]**

Full Chapter included.

Text to be removed shown in ~~strikeout text~~.

Text to be added shown in **bold and underline**.

## CHAPTER 17.24

### DEVELOPMENT STANDARDS BY ZONING DISTRICT

Sections:

- 17.24.010 Purpose.
- 17.24.020 Development standards.
- 17.24.030 Additional standards for multi-family zoning districts.
- 17.24.040 Objective design standards for single family zoning districts.**

#### 17.24.010 PURPOSE.

The purpose of this chapter is to establish development standards for lot area, allowed density, building setbacks, height, and lot coverage as appropriate for each of the city's base zoning districts as listed in Table 17.18.020-1 (Zoning Districts). These standards, along with other development standards (e.g., fences and walls, parking, sign standards) listed in Article III (Site Planning Standards) are intended to assist property owners and project designers in understanding the city's minimum requirements and expectations for high quality development. (Ord. 2010-02 § 1 (part), 2010)

#### 17.24.020 DEVELOPMENT STANDARDS.

Table 17.24.020-1 (Development Standards for City of Pinole Base Zoning Districts) includes lot area, allowed density, building setbacks, height, and lot coverage requirements for each of the city's base zoning districts. Additional site planning requirements (e.g., landscaping, lighting) are listed in Article III (Site Planning Standards). Development within the city is also subject to compliance with all adopted Uniform Building and Fire Codes. 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. Zoning district names for the zoning district symbols used in the table are as follows:

- LDR = Low Density Residential Zoning District
- R-1 = Suburban Residential Zoning District
- R-2 = Medium Density Zoning District
- R-3 = High Density Zoning District
- R-4 = Very High Density Zoning District
- R = Rural Zoning District
- RC = Regional Commercial Zoning District
- RMU = Residential Mixed Use Zoning District
- CMU = Commercial Mixed Use Zoning District
- OPMU = Office Professional Mixed Use Zoning District
- OIMU = Office Industrial Mixed Use Zoning District
- OS = Open Space Zoning District
- PR = Parks and Recreation Zoning District
- PQI = Public Quasi-Public Institutional Zoning District
- SPBCA = San Pablo Bay Conservation Zoning District

**TABLE 17.24.020-1:**

#### DEVELOPMENT STANDARDS FOR CITY OF PINOLE BASE ZONING DISTRICTS

| Development Standard\Zoning District                                   | LDR    | R-1   | R-2   | R-3   | R-4  | R            | RC    | RMU  | CMU  | OPMU | OIMU | OS  | PR  | PQI | SPBCA |
|------------------------------------------------------------------------|--------|-------|-------|-------|------|--------------|-------|------|------|------|------|-----|-----|-----|-------|
| Lot Area ( minimum square footage/unit)                                | 43,560 | 6,000 | 3,000 | 1,500 | N/A  | 5 ac.<br>(1) | 5,000 | N/A  | N/A  | N/A  | N/A  | N/A | N/A | N/A | N/A   |
| Allowed Density (units per acre)                                       |        |       |       |       |      |              |       |      |      |      |      |     |     |     |       |
| Minimum Density                                                        | 0.21   | 1.1   | 10.1  | 20.1  | 35.1 | N/A          | N/A   | 20.1 | 20.1 | 20.1 | N/A  | N/A | N/A | N/A | N/A   |
| Maximum Density                                                        | 1.0    | 10.0  | 20.0  | 35.0  | 50.0 | 0.2          | N/A   | 35.0 | 30.0 | 30.0 | N/A  | N/A | N/A | N/A | N/A   |
| Setback (minimum distance between structure and property line in feet) |        |       |       |       |      |              |       |      |      |      |      |     |     |     |       |
| Front Yard                                                             | 20     | 20    | 0     | 0     | 0    | 30           | 0     | 0    | 0    | 0    | 0    | 0   | 10  | 0   | 10    |
| Side Yard                                                              | 10 (2) | 5 (3) | 5     | 5     | 5    | 15           | 0     | 0    | 0    | 10   | 10   | 0   | 10  | 10  | 10    |
| Side Yard for Second Story                                             | 15     | 12    | 10    | 5     | 5    | 15           | 0     | 0    | 0    | 10   | 10   | 0   | 10  | 10  | 10    |

|                                                                    |        |        |     |        |        |     |      |        |        |        |        |     |     |     |     |
|--------------------------------------------------------------------|--------|--------|-----|--------|--------|-----|------|--------|--------|--------|--------|-----|-----|-----|-----|
| Street Side Yard                                                   | 15 (4) | 10 (4) | 10  | 10     | 10     | 20  | 0    | 10     | 10     | 10     | 10     | 0   | 10  | 0   | 10  |
| Rear Yard                                                          | 20 (4) | 20 (4) | 15  | 15 (5) | 15 (5) | 30  | 0    | 15 (5) | 15 (5) | 15 (5) | 15 (5) | 0   | 10  | 10  | 10  |
| Distance Between Buildings (minimum feet)                          |        |        |     |        |        |     |      |        |        |        |        |     |     |     |     |
| For Dwelling Purposes                                              | 6      | 6      | 6   | 6      | 0      | 6   | 0    | 0      | 0      | 0      | 0      | N/A | N/A | N/A | N/A |
| Accessory Buildings (6)                                            | 6      | 6      | 3   | 3      | 3      | 6   | 6    | 6      | 6      | 6      | 6      | 6   | 6   | 6   | 6   |
| Building Height (maximum feet)                                     |        |        |     |        |        |     |      |        |        |        |        |     |     |     |     |
| Primary Buildings                                                  | 35     | 35     | 35  | 35     | 50     | 35  | 50   | 50     | 50     | 50     | 50     | 35  | 35  | 40  | 35  |
| Accessory Buildings                                                | 15     | 15     | 15  | 15     | 15     | 15  | 15   | 15     | 15     | 15     | 15     | 15  | 15  | 15  | 15  |
| Floor Area Ratio (maximum ratio of building to lot square footage) | N/A    | N/A    | N/A | N/A    | N/A    | N/A | 0.40 | N/A    | N/A    | N/A    | N/A    | N/A | N/A | N/A | N/A |

**Notes:**

- (1) The approving authority may approve lots less than five (5) acres in size and reduced setbacks for clustering of units to preserve open space or other resources as part of comprehensive design review.
- (2) The combined side yard setbacks shall not be less than twenty (20) feet.
- (3) Within required side yards, at least one (1) side shall provide four (4) feet of unobstructed surface to allow unobstructed access between the front and rear yards.
- (4) Listed setback distance or twenty percent (20%) of lot width in side yard and twenty percent (20%) of lot depth in rear yard, whichever is less.
- (5) If abutting non-residential property, there is no minimum rear yard setback.
- (6) See additional development standards for accessory structures in Chapter 17.30.

(Ord. 2010-02 § 1 (part), 2010)

#### **17.24.030 ADDITIONAL STANDARDS FOR MULTI-FAMILY ZONING DISTRICTS.**

In addition to the development standards listed in Table 17.24.020-1, the following development standards apply to multi-family residential development in the Medium Density Residential (R-2), High Density Residential (R-3), Very High Density Residential (R-4), and mixed use zoning districts including residential uses.

**A. Open Space Requirements for Multi-Family Residential.**

1. Multi-family, attached dwelling units that are all or partially located at ground level shall have not less than eighty (80) square feet of private open space.
2. Not less than twenty percent (20%) of the total lot area of multiple-family residential projects shall be provided as improved, private or semi-private useable open space and not less than three hundred (300) square feet of improved useable open space per dwelling unit shall be provided in each multi-family development project.
3. Not less than thirty percent (30%) of the total lot area of multiple-family residential projects shall be provided as improved, landscaped open space.

**B. Screening and Vegetation for Multi-Family Residential.** Projects within multi-family residential zoning districts shall include vegetative screening at the project perimeter to ensure the privacy of existing and future homeowners. The city shall determine the location and extent of vegetative screening required based on site conditions and surrounding existing and planned land uses. Where required, such vegetative screening shall be maintained in a healthy and vigorous condition. Areas used as vegetative screening shall not be counted as open space. (Ord. 2010-02 § 1 (part), 2010)

#### **17.24.040 OBJECTIVE DESIGN STANDARDS FOR SINGLE FAMILY ZONING DISTRICTS.**

**In addition to the development standards listed in Table 17.24.020-1, the following objective development standards apply to applicable residential development in single family residential zoning districts.**

**A. Applicability**

- 1. The project consists of constructing a primary dwelling unit, such as single family residence or a duplex, or modifying an existing structure to create a primary dwelling unit; and**
- 2. The project is located in the Low Density Residential (LDR) or Single Family Residential (R-1) zoning district.**

**B. Design Standards**

- 1. Units shall be designed with an entry feature or outdoor living area, such as a porch or courtyard, when located on a lot adjacent to the street, and include a path to the sidewalk/street.**



2. Projects resulting in the creation of a two-story dwelling shall step back the second floor wall plane at least five (5) feet from the first floor wall plane on at least two sides. On corner lots, the second floor wall plane shall be stepped back at least five (5) feet from the first floor wall plane along street frontages.

3. Two-story designs shall provide visual separation between the two stories by incorporating projections, reliefs, accents, roof forms, decks, balconies, and/or variation in materials between the two stories.

4. Unit design shall minimize the appearance of long blank walls by including design features on each building face at intervals of no less than fifteen (15) feet. Such features may include changes in the wall plane, inclusion of different materials, windows, doors, openings, and/or architectural detailing.

5. Consistent materials and colors shall be applied for each type of architectural detail, including door trim, window trim, window sills, shutters, and fascia, when such architectural details are located in more than one location on the building facade. For example, when white, wood window trim is used at one location on the building, any window trim used at other locations shall be white, wood window trim.

6. Windows shall be offset so that they are not lined up with windows of adjoining structures, or windows shall include non-transparent glazing to obscure direct views into adjoining structures.

### **3. Pinole Municipal Code Chapter 17.70 Accessory Dwelling Units and Junior Accessory Dwelling Units [Amendment]**

Full Chapter included.

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## CHAPTER 17.70

### ACCESSORY DWELLING UNITS AND JUNIOR ACCESSORY DWELLING UNITS

#### Sections:

- 17.70.010 Purpose.
- 17.70.020 Applicability.
- 17.70.030 Permit requirements.
- 17.70.040 Performance standards.
- 17.70.050 Declaration of restrictions
- 17.70.060 Affordable housing incentive.

#### 17.70.010 PURPOSE.

The purpose of this chapter is to establish procedures for reviewing the placement of accessory dwelling units and junior accessory dwelling units in residential and mixed-use zoning districts, address the state's accessory dwelling unit (ADU) and junior accessory dwelling unit (JADU) requirements, as set forth in California Government Code § ~~66310 to 66342~~ **65852.2- and 65852.22** and implement the general plan policies which encourage more affordable rental housing, while maintaining the quality of existing residential neighborhoods.

(Ord. 2020-04 § 2, 2020; Ord. 2017-08 § 2 (part), 2017; Ord. 2010-02 § 1 (part), 2010)

#### 17.70.020 APPLICABILITY.

The regulations and standards contained in this chapter shall apply to all new accessory dwelling units (ADU) and junior accessory dwelling units (JADU) in the city, including previously unpermitted ADUs that are legalized, and shall be in addition to any other development standards and regulations contained elsewhere within Title 17 Zoning Code that apply to primary dwelling units (e.g., lighting). ADUs are permitted on all lots zoned to allow single-family and multi-family residences that have an existing or proposed single-family or multi-family residence. JADUs are permitted on lots with an existing or proposed single-family residence. For the purposes of this title, ADUs and JADUs are not considered accessory structures as otherwise regulated in Chapter 17.30.

(Ord. 2020-04 § 2, 2020; Ord. 2017-08 § 2 (part), 2017; Ord. 2010-02 § 1 (part), 2010)

#### 17.70.30 PERMIT REQUIREMENTS.

##### A. Application Review

**1.** All accessory dwelling units (ADU) and junior accessory dwelling units (JADU) require review and approval through the plan check process, pursuant to the requirements of Section 17.12.030 (Plan Check).

**a.** Applications for ADUs and JADUs shall be ministerially reviewed by the City within sixty (60) days from the date a **completed application is received if there is an existing single-family or multifamily dwelling on the lot** ~~complete-application is submitted.~~

**b.** If the permit application to create an ADU or JADU is submitted with a permit application to create a new single-family dwelling on the lot, the City may delay acting on the application for the ADU or JADU until the City acts on the permit application to create the new single-family dwelling. The application to create the ADU or JADU shall still be considered ministerially without discretionary review or a hearing.

**B.** All ~~plan check~~ applications for ADUs and JADUs shall include, but are not limited to, the following:

1. A completed building permit application;
2. Proof of ownership of the property or permission from the property owner;
3. ~~Site~~ **A plot** plan showing the location of any and all easements, structures, parking for both the primary and accessory dwelling units, other improvements, and trees over four (4) inches in diameter;
4. Floor plan showing the square footage of the structure, the floor area, the lot, and the percentage of the lot area covered by the foundations of the accessory and primary dwelling units;
5. Elevations showing all sides of the ADU or changes being made to the single-family home in order to add an ADU or JADU;
6. Colors and materials board, or aesthetic details noted in plan sets;
7. Such other information which the Community Development Director determines is necessary to evaluate the proposed project.
8. Completed declaration of restrictions, **including a notarized property owner signature on the form as**

~~required in Section 17.70.050, signed and ready for recordation.~~

#### **9. Address assignment application for the proposed unit.**

#### **10. Permit applications required by the Public Works Department to serve the proposed unit, which may include but is not limited to sewer lateral and encroachment permits.**

(Ord. 2020-04 § 2, 2020; Ord. 2017-08 § 2 (part), 2017; Ord. 2010-02 § 1 (part), 2010)

#### **17.70.040 PERFORMANCE STANDARDS.**

An accessory dwelling unit (ADU) or junior accessory dwelling unit (JADU) shall meet all of the applicable zoning regulations for the specific zoning district in which it is located, except as provided in this chapter. An ADU or JADU that conforms to the requirements of this chapter, and any other applicable development standards and regulations contained in Title 17 Zoning Code, shall not be considered to exceed the allowable density for the lot upon which such unit is proposed to be established and shall be deemed a residential use which is consistent with the existing general plan and zoning designations for the lot. **Correction of nonconforming zoning conditions shall not be required as a condition for ministerial approval of a permit application for the creation of an ADU or JADU.**

##### **A. Unit Types and Facilities Definitions.**

###### **1. Accessory Dwelling Unit (ADU)**

a. An ADU shall consist of complete independent living facilities including permanent facilities for sleeping, living, eating, cooking, and sanitation. The ADU shall include independent heating and cooling controls, its own kitchen and sink and standard built-in or freestanding appliances, its own bathroom with bathtub or shower, and a separate exterior entrance.

b. The ADU may either be within an existing structure, attached to the primary dwelling, or detached from the primary dwelling.

2. **Junior Accessory Dwelling Unit (JADU).** A JADU shall consist of a unit that is no more than five hundred (500) square feet in size and contained entirely within a single-family residence. A JADU may include separate sanitation facilities, or may share sanitation facilities with the existing structure.

~~B. ADUs and JADUs may not be sold separately from the primary residential dwelling on the lot.~~

C. Maximum Number of ADUs and JADUs. Any of the following shall be permitted in a residential or mixed-use zone:

1. One (1) ADU **and one (1)** ~~or~~ JADU per lot with a proposed or existing single-family dwelling.

~~2. One (1) detached, new construction, ADU that does not exceed four (4) foot side and rear yard setbacks for a lot with a proposed or existing single-family dwelling. The proposal may be combined with a JADU, for one (1) ADU and one (1) JADU on the single-family lot. The ADU shall not exceed eight hundred (800) square feet and sixteen (16) feet high.~~

~~23. Within existing multi-family dwelling structures, a number of ADUs based on at least one (1) ADU and not more than twenty-five percent (25%) of the number of existing multi-family dwelling units, **with a minimum of one (1) ADU allowed,** if all of the following apply:~~

~~a. The unit is within the portions of existing multi-family dwelling structures that are not used as livable space, including, but not limited to, storage rooms, boiler rooms, passageways, attics, basements, or garages.~~

~~b. The unit complies with state building standards for dwellings.~~

~~34. Not more than two (2) ADUs **Multiple ADUs, not to exceed either of the numbers established below,** that are located on a lot that has an existing multi-family dwelling, but are detached from that multi-family dwelling and are subject to a height limits **and** of sixteen (16) feet and four (4) foot rear and side yard setbacks **under this Chapter.**~~

~~**a. On a lot with an existing multifamily dwelling, not more than eight detached accessory dwelling units. However, the number of accessory dwelling units allowable pursuant to this clause shall not exceed the number of existing units on the lot; or**~~

~~**b. On a lot with a proposed multifamily dwelling, not more than two detached accessory dwelling units.**~~

##### **D. Development Standards and Requirements for Accessory Dwelling Units.**

###### **1. Maximum floor area for attached or detached ADUs.**

a. Fifty percent (50%) of the existing living area of the primary dwelling unit, with a limit of eight hundred fifty (850) square feet for an ADU with one or fewer bedrooms or one thousand (1,000) square feet for an ADU with two (2) or more bedrooms.

b. Where fifty percent (50%) of the existing living area does not allow for an eight hundred (800) square foot ADU, an ADU of up to eight hundred (800) square feet may be allowed;

###### **2. Setbacks.**

**a.** New ADUs shall have a minimum setback of four (4) feet from the side and rear property lines, and setbacks shall be sufficient for fire and safety;

~~**b3.**~~ No setback shall be required for an existing legal structure that is converted to an ADU;

~~c4. Detached ADUs shall not be less than six (6) feet from the primary dwelling unit, except if this would prohibit the construction of an eight hundred (800) square foot ADU with four (4) foot rear and side setbacks;~~

**d. No setback shall be required for an ADU constructed within an existing legal structure, or in the same location and to the dimensions of an existing legal structure. Such ADUs may include an expansion of not more than one hundred fifty (150) square feet beyond the same physical dimensions as the existing accessory structure. An expansion beyond the physical dimensions of the existing accessory structure shall be limited to accommodating ingress and egress.**

### 3. Height

**a.** Detach ADUs shall not exceed sixteen (16) feet in height, unless the ADU is located within an existing structure.

**i. The maximum allowable height shall be eighteen (18) feet if the lot is within a half-mile walking distance of a transit stop or high quality transit corridor, as defined in Section 21155 of the Public Resources Code;**

**ii. The maximum allowable height shall be eighteen (18) feet if the detached ADU is located on a lot with a multistory, multifamily building.**

**b.** Attached ADUs shall not exceed the maximum allowable height of the zoning district;

### 4. Exterior Access and Design.

**a.** The ADU shall have its own exterior access, ~~and no,~~

**b. Any exterior stairs to a second story attached ADU shall be located behind the residence. If location behind the residence is not possible due to site constraints, the project shall include at least one of the following features to obscure visibility shall be visible from the public right-of-way: incorporate screening into the architectural design; addition of trees or landscaping as screening; and/or use of colors on the stairway that match those used on the structure where the stairs are attached to minimize contrasts.**

**c. Attached ADUs shall use exterior colors, materials, and architectural details that match the appearance of existing corresponding features on the residence.**

**d. No passageway shall be required in conjunction with the construction of an ADU. A passageway means a pathway that is unobstructed clear to the sky and extends from a street to one entrance of the ADU;**

**5. Location.** Detached ADUs shall be constructed at the rear or side of an existing single-family residence, and otherwise appear secondary in nature, and not be constructed in front of the primary dwelling unit;

~~6. The ADU should be compatible with the primary dwelling unit, and should use similar style, materials, and colors;~~

~~7. No passageway shall be required in conjunction with the construction of an ADU;~~

~~8. If ADUs are rented, rental must be for terms longer than thirty (30) days; and~~

~~9. No setback shall be required for an ADU constructed within an existing legal structure, or in the same location and to the dimensions of an existing legal structure. Such ADUs may include an expansion of not more than one hundred fifty (150) square feet beyond the same physical dimensions as the existing accessory structure. An expansion beyond the physical dimensions of the existing accessory structure shall be limited to accommodating ingress and egress.~~

**6. Rentals. Any rental of ADUs must be for terms longer than thirty (30) days.**

### E. Development Standards and Requirements for Junior Accessory Dwelling Units.

1. The JADU shall be constructed within the walls of the proposed or existing single-family residence and shall not exceed five hundred (500) square feet.

2. The owner shall occupy the primary residence or JADU.

3. The JADU shall include a separate entrance from the main entrance to the proposed or existing single-family residence.

4. The JADU may include separate sanitation facilities or may share sanitation facilities with the existing structure.

5. The JADU shall include an efficiency kitchen, which shall include all of the following:

a. A cooking facility with appliances.

b. A food preparation counter and storage cabinets that are of reasonable size in relation to the size of the junior accessory dwelling unit.

**6. Modifications to the exterior of the residence in order accommodate a proposed JADU shall use exterior colors, materials, and architectural details that match the appearance of existing corresponding features on the residence.**

### F. Parking and Vehicle Access.

1. The ADU shall be provided with one (1) additional off-street parking space per ADU or bedroom, whichever is less. However, no additional parking spaces shall be required for an ADU which is:

- a. Part of the existing or proposed primary residence or an existing accessory structure;
- b. Located within one-half mile of a public transit stop;
- c. Located within an architecturally and historically significant historic district;
- d. Is located within one (1) block of a car share vehicle; or
- e. In a location where on-street parking permits are required, but not provided to the occupant of the ADU.

2. Replacement parking shall not be required where a garage, carport, ~~or~~ covered parking structure, or uncovered parking space is demolished in conjunction with the construction of an ADU or converted to an ADU.

a. A demolition permit for a detached garage that is to be replaced with an ADU shall be reviewed with the application for the ADU and issued at the same time. An applicant shall not be required to post any written notice or placards for demolition of a detached garage that is to be replaced with an ADU, where posting of such written notice or placard may otherwise be required.

3. The parking spaces required for the accessory dwelling unit can be in tandem to the required parking of the primary dwelling unit, as tandem parking on a driveway, may be uncovered, and or can be located within the front setback if it can be demonstrated that no other option exists. Such parking is allowed unless specific findings that are made that parking in setback areas or tandem parking is not feasible based upon specific site or regional topographical or fire and life safety conditions.

4. The ADU shall utilize the same vehicular access that serves the primary dwelling unit. If the parcel is a through lot, access for both the single-family home and the ADU shall be limited to one (1) point or side of the lot for both dwelling units.

5. No additional parking spaces shall be required for a JADU.

#### G. Construction, and Utilities, **Connections, and Impact Fees.**

1. The ADU shall meet all applicable building and construction requirements as adopted by the city that apply to the construction of single-family detached dwellings, ~~as appropriate~~, including but not limited to sewer and utility services, as appropriate and unless otherwise exempt by State law.

2. An ADU shall be served by public water and sewer and shall have access to an improved street.

3. An ADU is not considered a new residential use for purposes of calculating connection fees or capacity charges for utilities, including water and sewer service, unless the ADU was constructed with a new single-family dwelling.

4. An ADU is not required to provide fire sprinklers if they are not required for the primary residence. The construction of an ADU shall not trigger a requirement for fire sprinklers to be installed in the existing primary dwelling.

5.2a. An ADU within a primary dwelling unit or an existing accessory structure, ~~or a JADU~~, is not required to install a new or separate utility connection directly between the ADU and the utility or impose a related connection fee or capacity charge, unless the ADU was constructed with a new single-family home or upon separate conveyance of the ADU.

~~b. For purposes of providing service for water, sewer, or power, including a connection fee, a JADU is not to be considered a separate or new dwelling unit from the single-family residence.~~

~~4. The ADU shall be served by public water and sewer and shall have access to an improved street.~~

#### **6. JADU Regulations Related to the Primary Residence**

a. For the purposes of providing service for water, sewer, or power, including a connection fee, a JADU is not considered a separate or new dwelling unit from the single-family residence. Service or connection fees for water, sewer, or power established by ordinances and regulations that uniformly apply to all single-family residences shall apply to a single-family residence that contains a JADU.

b. A JADU is not considered a separate or new dwelling unit for the purposes of fire and life protection ordinances. Fire and life protection ordinances and regulations that uniformly apply to all single-family residences shall apply to a single-family residence that contains a JADU.

c. A permit to create a JADU shall not be denied due to the correction of nonconforming zoning conditions, building code violations, or unpermitted structures that do not present a threat to public health and safety and that are not affected by the construction of the JADU.

~~75.~~ Impact fees shall not be charged for ADUs less than seven hundred fifty (750) square feet. Any impact fees charged for an ADU of seven hundred fifty (750) square feet or more shall be charged proportionately in relation to the square footage of the primary dwelling unit.

#### **H. Operations**

##### **1. Separate Sales**

a. A JADU shall not be sold or conveyed separately from the primary dwelling unit.

b. An ADU shall not be sold or conveyed separately from the primary dwelling unit, except:

i. The ADU or the primary dwelling was built or developed by a qualified nonprofit corporation, and the

proposal meets the requirements of Government Code Section 66340 to 66341.

ii. As otherwise mandated by the California Government Code, or as otherwise allowed if a local ordinance is adopted to provide for the separate conveyance of the primary dwelling unit and accessory dwelling unit or units as condominiums beyond what is described in subsection (i).

2. Rental Term. An ADU shall only be rented for rental terms longer than thirty (30) days.

3. Occupancy. If a project proposes a JADU, the owner of the property shall live in either the primary residence or JADU.

(Ord. 2020-04 § 2, 2020; Ord. 2017-08 § 2 (part), 2017; Ord. 2010-02 § 1 (part), 2010)

#### **17.70.050 DECLARATION OF RESTRICTION.**

Prior to issuance of a building permit final, all property owners of record shall sign and record a Declaration of Restrictions with the County Recorder in a form satisfactory to the Zoning Administrator consenting to the operations and requirements described in this chapter and as otherwise permitted by State law stating, as applicable, that 1) the ADU or JADU shall not be sold separately from the primary residential unit on the lot, 2) the ADU shall only be rented for rental terms longer than thirty (30) days, and 3) an owner of the property shall live in either the primary residence or JADU, if there is a JADU on the property. The ADU or JADU shall be found to be in non-compliance with the Zoning Code if the City finds the Declaration of Restrictions has been breached.

(Ord. 2020-04 § 2, 2020; Ord. 2017-08 § 2 (part), 2017; Ord. 2010-02 § 1 (part), 2010)

#### **17.70.060 AFFORDABLE HOUSING INCENTIVE.**

The city may, subject to the availability of funds and approval of the City Council, allow any applicable city development impact fees for accessory dwelling units to be paid from the city's available affordable housing fund for any new accessory dwelling unit rented to eligible very low and low income households after recording a Housing Affordability Control Agreement, subject to the review and approval of the City Attorney that shall run with the property for fifty five (55) years. Owners of accessory dwelling units affordable to very low income households shall be eligible for complete reimbursement of city development impact fees upon recordation of the Affordability Control Agreement. Owners of accessory dwelling units affordable to low income households shall be eligible for reimbursement of seventy-five percent (75%) of the city development impact fees based on the available balance of the city's affordable housing fund established by the City Council for this purpose. Maximum annual rents, adjusted for accessory dwelling unit household size, shall be calculated by the City Manager or his/her designee annually based on published Contra Costa County income limits provided by the State Department of Housing and Community Development. Any reimbursement payment shall be repaid, along with five percent (5%) monthly interest charge, as well as the city's housing affordability monitoring expenses if an affordability control agreement is violated during the affordability period.

(Ord. 2020-04 § 2, 2020; Ord. 2017-08 § 2, 2017)

#### **4. Pinole Municipal Code Chapter 17.71 SB9 Urban Lot Split and Unit Development [New Chapter]**

Full Chapter included.

All text is new text, shown in **bold and underline**.



## CHAPTER 17.71

### SB9 URBAN LOT SPLIT AND UNIT DEVELOPMENT

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#### Sections:

- 17.71.010 Purpose.
- 17.71.020 Applicability.
- 17.71.030 Definitions.
- 17.71.040 Eligibility.
- 17.71.050 Application Review Process.
- 17.71.060 Standards and Requirements for Urban Lot Splits.
- 17.71.070 Standards and Requirements for Unit Development.
- 17.71.080 Declaration of Restriction.

#### 17.71.010 PURPOSE

The purpose of this chapter is to establish procedures and standards for reviewing urban lot split and unit development projects proposed under the provisions of Senate Bill 9 (SB 9), as set forth in California Government Code § 65852.21 and 66411.7.

#### 17.71.020 APPLICABILITY

The regulations and standards contained in this chapter shall apply to projects proposing to use the provisions of SB 9 to create a unit, urban lot split, or both, and shall be in addition to any other applicable development standards and regulations contained elsewhere within Title 17 Zoning Code. Projects proposed under SB 9 shall meet eligibility criteria established in this Chapter, consistent with California Government Code § 65852.21 and 66411.7. This Chapter does not apply to construction of accessory dwelling units and junior accessory dwelling units under Chapter 17.70.

#### 17.71.030 DEFINITIONS

For the purposes of this Chapter, the following definitions apply to projects proposing an urban lot split or unit development under the provisions of SB 9.

A. Single Family Residential Zoning District. Single family residential zoning districts, for the purposes of this Chapter, include Low Density Residential (LDR) and Suburban Residential (R-1).

B. Unit Development. The development of a primary dwelling unit, subject to the standards and requirements of this Chapter.

C. Urban Lot Split. A subdivision of one parcel located in a single family residential zoning district into two parcels, subject to the standards and requirements of this Chapter.

D. High-quality Transit Corridor. As defined in subdivision (b) of Section 21155 of the Public Resources Code, a high-quality transit corridor means a corridor with fixed route bus service with service intervals no longer than 15 minutes during peak commute hours.

E. Major Transit Stop. As defined in Section 21064.3 of the Public Resources Code, a major transit stop means a site that contains any of the following: (a) An existing rail or bus rapid transit station, (b) A ferry terminal served by either a bus or rail transit service, or (c) The intersection of two or more major bus routes with a frequency of service interval of 15 minutes or less during the morning and afternoon peak commute periods.

F. Specific, Adverse Impact. As defined in Section 65589.5(d)(2), specific, adverse impact means a significant, quantifiable, direct, and unavoidable impact, based on objective, identified written public health or safety standards, policies, or conditions as they existed on the date the application was deemed complete. The following shall not constitute a specific, adverse impact upon the public health or safety:

1. Inconsistency with the zoning ordinance or general plan land use designation.
2. The eligibility to claim a welfare exemption under subdivision (g) of Section 214 of the Revenue and Taxation Code.

#### 17.71.040 ELIGIBILITY

A. General Criteria. Projects for a proposed urban lot split or unit development are required to meet the general eligibility criteria provided below:

1. Single Family Residential Zoning District. The parcel must be located in a single family residential zoning district.

2. Not Withdrawn from Rental. The property is not a parcel where the owner had withdrawn accommodations

from rent or lease (as a residential hotel), under Chapter 12.75 (commencing with Section 7060) of Division 7 of Title 1, within the last fifteen (15) years.

3. Not Historic. The property is not listed as a historic property or in a historic district under local or State register of historic resources.

B. Urban Lot Split Criteria. Projects for a proposed urban lot split are required to meet additional eligibility criteria provided below:

1. Previous Urban Lot Split Limitations. An urban lot split may be conducted only where all of the following applies:

a. The parcel has not been established through a prior SB9 urban lot split.

b. Neither the owner nor any person acting in concert with the owner has subdivided an adjacent parcel through a prior SB9 urban lot split.

2. Limitations on demolition or alteration of certain existing housing:

a. No demolition or alteration of housing with a recorded affordability restriction.

b. No demolition or alteration of housing under rent or price control.

c. No demolition or alteration of housing that has been occupied by a tenant in the last three (3) years.

C. Unit Development Criteria. Projects for a proposed unit development are required to meet additional eligibility criteria provided below:

1. Floor Area. Units shall be consistent with maximum unit sizes established under this Chapter.

2. Limitations on demolition or alteration of certain existing housing:

a. No demolition or alteration of housing that is subject to a recorded covenant, ordinance, or law that restricts rents to levels affordable to persons and families of moderate, low, or very low income.

b. No demolition or alteration of housing under rent or price control.

c. No demolition or alteration of housing that has been occupied by a tenant in the last three (3) years.

D. Locational Limitation Criteria. Projects shall not be located on a site that is any of the following, consistent with California Government Code Section 65913.4(a)(6)(B) to 65913.4(a)(6)(K):

1. Prime Farmland or Farmland of Statewide Importance. Prime farmland or farmland of statewide importance, as defined pursuant to United States Department of Agriculture land inventory and monitoring criteria, as modified for California, and designated on the maps prepared by the Farmland Mapping and Monitoring Program of the Department of Conservation, or land zoned or designated for agricultural protection or preservation by a local ballot measure that was approved by the voters of that jurisdiction.

2. Wetlands. Wetlands, as defined in the United States Fish and Wildlife Service Manual, Part 660 FW 2 (June 21, 1993).

3. Very High Fire Hazard Severity Zone. Within a very high fire hazard severity zone, as determined by the Department of Forestry and Fire Protection pursuant to Section 51178, or within the state responsibility area, as defined in Section 4102 of the Public Resources Code.

a. This does not apply to sites that have adopted fire hazard mitigation measures pursuant to existing building standards or state fire mitigation measures applicable to the development, including, but not limited to, standards established under all of the following or their successor provisions: (i) Section 4291 of the Public Resources Code or Section 51182, as applicable; (ii) Section 4290 of the Public Resources Code; (iii) Chapter 7A of the California Building Code (Title 24 of the California Code of Regulations).

4. Hazardous Waste Site. A hazardous waste site that is listed pursuant to Section 65962.5 or a hazardous waste site designated by the Department of Toxic Substances Control pursuant to Section 25356 of the Health and Safety Code, unless either of the following apply:

a. The site is an underground storage tank site that received a uniform closure letter issued pursuant to subdivision (g) of Section 25296.10 of the Health and Safety Code based on closure criteria established by the State Water Resources Control Board for residential use or residential mixed uses. This section does not alter or change the conditions to remove a site from the list of hazardous waste sites listed pursuant to Section 65962.5.

b. The State Department of Public Health, State Water Resources Control Board, Department of Toxic Substances Control, or a local agency making a determination pursuant to subdivision (c) of Section 25296.10 of the Health and Safety Code, has otherwise determined that the site is suitable for residential use or residential mixed uses.

5. Earthquake Fault Zone. Within a delineated earthquake fault zone as determined by the State Geologist in any official maps published by the State Geologist, unless the development complies with applicable seismic protection building code standards adopted by the California Building Standards Commission under the California Building Standards Law (Part 2.5 (commencing with Section 18901) of Division 13 of the Health and Safety Code), and by any local building department under Chapter 12.2 (commencing with Section 8875) of Division 1 of Title 2.

6. Flood Hazard Zone. Within a special flood hazard area subject to inundation by the 1 percent annual chance flood (100-year flood) as determined by the Federal Emergency Management Agency in any official maps published by the Federal Emergency Management Agency. If a development proponent is able to satisfy all applicable federal qualifying criteria in order to provide that the site satisfies this subparagraph and is otherwise eligible for streamlined approval under this section, a local government shall not deny the application on the basis that the development proponent did not comply with any additional permit requirement, standard, or action adopted by that local government that is applicable to that site. A development may be located on a site described in this subparagraph if either of the following are met:

a. The site has been subject to a Letter of Map Revision prepared by the Federal Emergency Management Agency and issued to the local jurisdiction.

b. The site meets Federal Emergency Management Agency requirements necessary to meet minimum flood plain management criteria of the National Flood Insurance Program pursuant to Part 59 (commencing with Section 59.1) and Part 60 (commencing with Section 60.1) of Subchapter B of Chapter I of Title 44 of the Code of Federal Regulations.

7. Floodway. Within a regulatory floodway as determined by the Federal Emergency Management Agency in any official maps published by the Federal Emergency Management Agency, unless the development has received a no-rise certification in accordance with Section 60.3(d)(3) of Title 44 of the Code of Federal Regulations. If a development proponent is able to satisfy all applicable federal qualifying criteria in order to provide that the site satisfies this subparagraph and is otherwise eligible for streamlined approval under this section, a local government shall not deny the application on the basis that the development proponent did not comply with any additional permit requirement, standard, or action adopted by that local government that is applicable to that site.

8. Conservation Land. Lands identified for conservation in an adopted natural community conservation plan pursuant to the Natural Community Conservation Planning Act (Chapter 10 (commencing with Section 2800) of Division 3 of the Fish and Game Code), habitat conservation plan pursuant to the federal Endangered Species Act of 1973 (16 U.S.C. Sec. 1531 et seq.), or other adopted natural resource protection plan.

9. Habitat for Protected Species. Habitat for protected species identified as candidate, sensitive, or species of special status by state or federal agencies, fully protected species, or species protected by the federal Endangered Species Act of 1973 (16 U.S.C. Sec. 1531 et seq.), the California Endangered Species Act (Chapter 1.5 (commencing with Section 2050) of Division 3 of the Fish and Game Code), or the Native Plant Protection Act (Chapter 10 (commencing with Section 1900) of Division 2 of the Fish and Game Code).

10. Conservation Easement. Lands under a conservation easement.

#### 17.71.050 APPLICATION REVIEW PROCESS

##### A. Application Approval Consideration.

1. Applications for urban lot splits and unit development meeting the standards and requirements of this Chapter shall be ministerially approved without public hearings or discretionary review.

2. Applications under this Chapter shall be approved or denied within 60 days from the date the Planning Division receives a completed application, consistent with the provisions of California Government Code Section 65852.21 and 66411.7.

a. If an application is denied, the Planning Division shall provide the applicant a full set of written comments with a list of items that are defective or deficient and a description of how the application can be remedied by the applicant.

B. Urban Lot Split Application. The applicant shall submit an application for a proposed urban lot split to the Planning Division for ministerial review to verify consistency with eligibility criteria under SB 9, required application checklist items, and compliance with standards and requirements under this Chapter and the Subdivision Map Act (commencing with Government Code Section 66410). An application that meets the standards and requirements under this Chapter and all applicable objective requirements of the Subdivision Map Act shall be approved ministerially. Notwithstanding anything in this Code to the contrary, such approval shall be granted by the City Engineer, and shall not require approval from the Planning Commission or City Council.

C. Unit Development Application. The applicant shall submit an application for the design of a proposed unit to the Planning Division for ministerial review to verify consistency with eligibility criteria under SB 9, required application checklist items, and compliance with standards and requirements under this Chapter. An application that meets the standards and requirements under this chapter shall be approved ministerially by the Zoning Administrator.

D. Tree Removal in Conjunction with Applications. The removal of any protected tree in conjunction with construction proposed under the provisions of this Chapter shall require a tree removal permit. Notwithstanding the requirements of Chapter 17.96 Tree Removal, a tree removal permit application shall be processed ministerially at the staff level and concurrently with an application proposed under this Chapter.

#### 17.71.060 STANDARDS AND REQUIREMENTS FOR URBAN LOT SPLITS

A. General Development Standards. The project shall be consistent with the standards of the zoning district applicable to the site, except as provided under this Chapter. Except for the standards set forth in this chapter, no development standards shall apply if they would have the effect of physically precluding the construction of two units of at least 800 square feet on the parcel(s).

B. Total Lots. An urban lot split conducted under the provision of this chapter shall result in no more than two (2) lots.

C. Total Units per Lot. No more than two (2) total units, inclusive of primary dwelling units, accessory dwelling units, and junior accessory dwelling units, may be located on each parcel created through the urban lot split.

D. Lot Sizes.

1. Each parcel shall be a minimum of one thousand two hundred (1,200) square feet.

2. A parcel may be no smaller than forty percent (40%) of the original parcel size and no larger than sixty percent (60%) of the original parcel size.

E. Setbacks

1. Each parcel shall allow for minimum side and rear setbacks that are minimum four (4) feet. Parcels with a front lot line shall provide for a front setback that is a minimum of twenty (20) feet, except as otherwise allowed per Chapter 17.56 Yard and Setback Regulations.

2. No setback required for an existing structure or a structure constructed in the same location with the same dimensions.

F. Access to Streets and Services

1. Parcels created through the urban lot split shall have access to, provide access to, or adjoin the public right-of-way.

a. Access shall meet objective design standards for circulation, pedestrian and vehicular access, or driveways, as may be applicable.

2. Project may be required to establish easements if required by the City for the provision of public services and facilities, as provided under Government Code Section 66411.7(e).

G. Parking.

1. A minimum of one off-street parking space shall be required per unit, except for the following:

a. The parcel is located within a half mile of a high-quality transit corridor or major transit stop; or

b. The parcel is located within one block of a car share vehicle.

2. Parking may be provided in any configuration on the parcel, including in the driveway, provided the project complies with the following requirements:

a. Parking design and dimensions are consistent with the standards under Chapter 17.48 Parking and Loading Requirements.

b. Parking does not obstruct pedestrian or vehicular access to other units and parking spaces.

H. Ongoing Requirements.

1. Residential Use. Primary uses on lots created through an urban lot split under this Chapter are limited to residential uses.

2. Occupancy. The property owner must intend to occupy one of the units as their principal residence for a minimum of three (3) years from the date of urban lot split approval. Except, such occupancy is not required for community land trusts or qualified nonprofit corporations, as provided by Government Code Section 66411.7.

a. As part of the application, the owner shall submit a signed affidavit stating that they intend to occupy one of the housing units on the site as their principal residence for a minimum of three (3) years from the date of the approval of the urban lot split.

3. No Short-Term Rentals. Rental of any units created through SB 9 are required to be for terms longer than thirty (30) days.

17.71.070 STANDARDS AND REQUIREMENTS FOR UNIT DEVELOPMENT

A. General Development Standards. The project shall be consistent with the standards of the zoning district applicable to the site, except as provided under this Chapter.

B. Total Units.

1. Up to two (2) primary units per parcel may be created through the provisions of this Chapter. Additionally, a project may not result in more than two (2) primary units per parcel.

C. Setbacks.

1. Front setback. On a parcel with a front lot line separating the lot from a street, the front setback shall be a minimum of twenty (20) feet or as otherwise allowed per Chapter 17.56 Yard and Setback Regulations, unless such setbacks would physically preclude the construction of the unit(s) or preclude the unit(s) from being at least eight hundred (800) square feet.

2. Side setback. The side setback shall be a minimum of four (4) feet.

3. Rear setback. The rear setback shall be a minimum of four (4) feet.

4. Setbacks from Other Structures. The minimum distance between structures on the same parcel shall be six (6) feet, unless this would physically preclude the construction of the unit(s) or preclude the unit(s) from being at least eight hundred (800) square feet.

5. Existing Structure Setback Exceptions. No setback shall be required for an existing structure or a structure constructed in the same location and to the same dimensions as an existing structure.

E. Parking.

1. A minimum of one off-street parking space shall be required per unit, except no minimum parking shall be required for the following:

a. The parcel is located within one-half mile walking distance of a high-quality transit corridor or major transit stop; or

b. The parcel is located within one block of a car share vehicle.

2. Parking may be provided in any configuration on the parcel, including in the driveway, provided the project complies with the following requirements:

a. Parking design and dimensions are consistent with the standards under Chapter 17.48 Parking and Loading Requirements.

b. Parking does not obstruct pedestrian or vehicular access to other units and parking spaces.

F. Ongoing Requirements.

1. No Short-Term Rentals. Rental of units created through SB 9 are required to be for terms longer than thirty (30) days.

G. Objective Design Standards. Projects shall be consistent with the development standards of the zoning district applicable to the site, except as provided under this Chapter. Except for the standards set forth in this chapter, no development standards shall apply if they would have the effect of physically precluding the construction of two units of at least 800 square feet on the parcel(s).

17.71.080 DECLARATION OF RESTRICTION

Prior to building permit final, all property owners of record shall sign and record a Declaration of Restrictions with the County Recorder in a form satisfactory to the Zoning Administrator consenting to the operations and requirements described in this chapter and as otherwise permitted by State law. An urban lot split or unit development shall be found to be in non-compliance with the Zoning Code if the City finds the Declaration of Restrictions has been breached.

17.71.090 INTERPRETATION

If any portion of this Chapter conflicts with applicable State law, State law shall supersede this Section. Any ambiguities in this Section shall be interpreted to be consistent with State law.

## Attachment D. Housing Element Programs Associated with Second Set of Revisions

[Highlighted text was addressed in the revisions]

### Program 4. Facilitate ADU Production

To encourage and increase ADU production in the City, a number of efforts are included. The programs are intended to help the City meet its target projection of three ADUs per year. This program works in conjunction with Program 23, ADU, JADU, and SB 9 Education. If annual production and affordability rates do not match the estimates included in the Housing Resources Section, the City will update the ADU strategy to ensure that the City continues to maintain adequate capacity for all income levels.

- **Updated ADU Ordinance.** The City has submitted its ADU ordinance to the State and the State acknowledge that the ordinance was received. Should the State require revisions to the ordinance, it will be modified to reflect the requested revisions within one year upon receipt of the comments.

- **ADU Tracking.** The City will track and monitor its ADU production to ensure that annual production achieves the RHNA projections (3 ADUs/year). The City will begin to request information about ADU rents from applicants to better track the affordability of proposed ADUs. As a part of ADU tracking, the City will analyze geographic distribution of ADUs biennially to understand which neighborhoods are building ADUs.

- **ADU Fast Track Program.** The City will develop a process to fast track ADU applications through plan check by moving them to the top of the queue and reducing plan check turnaround times.

- **ADU Amnesty Program.** To ensure safe and adequate housing, the City will develop an ADU amnesty program for existing, unpermitted ADUs to receive inspections and bring units into compliance with code and permits without risk of code enforcement action, significant fee reductions and assistance in determining necessary improvements.

- **Fee Waivers for Affordable ADUs.** Current successor funds require an affordability covenant length of 55 years. The City will modify Zoning Ordinance Section 17.70.060 to shorten the required ADU covenant length (for example, for 5 – 15 years) pending alternate funding to offset the fee waivers for ADUs over 750 square feet that are made available to lower or moderate income households for a shorter period of time. The City will pursue funding sources, such as PLHA or in-lieu fees, funds for this effort.

### Program 5. SB 9 Technical Assistance and Facilitation

The City is in the process of creating informational materials to assist applicants and property owners in submitting applications for the development of SB 9 projects, which would highlight permit requirements and development standards to promote greater clarity in preparing submittals. Materials are anticipated to be completed in 2023. In the interim, City staff provides guidance to applicants and owners through correspondences by phone, email,

and counter meetings to help applicants understand State standards and provisions under SB 9, discuss preliminary design concepts, and explain permit procedures. Additionally, the City is in the process of establishing objective design standards. Objective design standards would provide greater predictability and clarity regarding design attributes for new residential development and support ministerial review and are anticipated to be completed within two years of Housing Element adoption.

The City has recently received its first SB 9 application. In an effort to encourage and facilitate development in single family zone, the City will pursue a number of technical assistance and facilitation efforts including:

- Updating the zoning code. This will include a review of developmental standards that could constrain SB 9 development and updating the zoning code to remove such constraints.
- Creating a simplified lot split form to process SB 9 projects and provide the form online
- Ensure objective design standards for SB 9 units (Program 13)
- Provide enhanced technical assistance through Program 4, which includes implementing new software to provide residents and developers with tools to determine if an ADU or SB 9 unit can be put on their property. The software will provide information regarding zoning, rebate opportunities, opportunities for fee waivers available for affordable ADU and SB 9 development, and the ADU amnesty program. The objective design standards and simplified lot form for SB 9 units will be made available through the software.

This program works in conjunction with Program 23, ADU, JADU, and SB 9 Education, which provide a variety resources and outreach to homeowners regarding SB 9.

## **Program 12. Zoning Amendments**

The City is including a number of zoning amendments as identified in the constraints section to ensure compliance with state law and remove constraints to development. Amendments to the zoning ordinance are as follows.

- Amend the Emergency Shelter ordinance to comply with AB 139 and to ensure that standards for emergency shelters are subject to the same standards as other uses in the same zone and parking requirements are based on staffing levels only.
- Amend the zoning ordinance pursuant to Government Code Section 65583 to allow for Low Barrier Navigation Centers by right in areas zoned for mixed uses and nonresidential zones that permit multifamily uses.
- Amend the zoning ordinance in RMU to permit manufactured homes on permanent foundations as if they were single-family homes.
- Amend the zoning ordinance to comply with SB 9 standards (California Government Code section 65852.21).
- Review and revise standards and definitions for both group homes and residential care facilities to ensure that they are fully compliant with all appropriate state laws and that there are no constraints on group homes in the Zoning Code. This includes

an amendment to allow group homes in the R zone as a permitted use by right as is allowed in all other residential zones and adding a definition of group residential to the Zoning Code.

- Review the definition of family and revise as appropriate to ensure that the definition does not require, or imply that it requires a single lease or rental agreement.
- Amend the zoning ordinance to comply with state density bonus law (California Government Code section 65915). Specifically the update will increase the maximum density bonus from 35 to 50 percent, add student housing as a housing type that is eligible for density bonus incentives, reduce parking from 2 to 1.5 spaces for two and three bedroom units and from 2.5 to 2 spaces for four or more bedroom units. The City is complying with state density bonus law though the code is not yet updated.
- The City will reduce the level of approval for a parking reduction or shared parking agreement from a conditional use permit to an administrative use permit, which is approved by the Zoning Administrator. The City will review the four criteria for a parking reduction to evaluate additional criteria or/and reduce the minimum number of required criteria.
- The City will further study parking requirements and reduce them so they do not post a constraint on development. Specifically, the City will do one or more of the following: remove or reduce guest parking, remove covered parking requirements, allow tandem parking, or reduce minimum parking requirements. The City is pursuing assistance with parking evaluation and reduction through MTC-ABAG's parking policy technical assistance.

### **Program 13. SB 330 Objective Design Standards and SB 35 Streamlining Compliance**

SB 330 enacts changes to local development policies, permitting, and processes that will be in effect through January 1, 2025. SB 330 places new criteria on the application requirements and processing times for housing developments; prevents localities from decreasing the housing capacity of any site, such as through downzoning or increasing open space requirements, if such a decrease would preclude the jurisdiction from meeting its RHNA housing targets; prevents localities from establishing non-objective standards; and requires that any proposed demolition of housing units be accompanied by a project that would replace or exceed the total number of units demolished. Additionally, any demolished units that were occupied by lower-income households must be replaced with new units affordable to households with those same income levels.

The City will ensure compliance with SB 330, by requiring any demolished units that were occupied by lower-income households to be replaced with new units affordable to households with those same income levels and establishing objective design standards.

Pursuant to SB 330, the City will review and amend the Zoning Ordinance and Design Review Guidelines to ensure that all development standards, design guidelines, and findings are objective, and promote certainty in the planning and approval process. The objective standards will also include standards for SB 9 projects. The City has begun the process and is currently cataloging existing objective and subjective standards. Through implementing



objective design standards, the City is aiming to reduce the time it takes to complete the comprehensive design review process.

The City will review its approval processes to accommodate SB 35 streamlined applications and by-right applications for permanent supportive housing and navigation centers. The City will provide information regarding the SB 35 process on its website.



## **CITY COUNCIL REPORT**

**12.A.**

**DATE:** JANUARY 21, 2025  
**TO:** MAYOR AND COUNCIL MEMBERS  
**FROM:** MARKISHA GUILLORY, FINANCE DIRECTOR  
**SUBJECT:** FISCAL YEAR (FY) 2023/24 ANNUAL COMPREHENSIVE FINANCIAL REPORT

### **RECOMMENDATION**

Staff recommends that the City Council receive and accept the Annual Comprehensive Financial Report (ACFR) for the fiscal year (FY) ended June 30, 2024.

### **BACKGROUND**

At the close of each fiscal year, the City engages an external auditor to audit its financial statements. The purpose of a financial audit, which is conducted as a best practice in both the public and private sectors, is to provide users of financial statements with reasonable assurance that they can rely on the statements to make informed decisions. Financial statements are the tool that management uses to give an accounting of the stewardship of the financial resources for which it is responsible.

At the conclusion of year-end financial audit, the City publishes the ACFR, which contains the City of Pinole's basic financial statements, auditor's report, and important supplemental information regarding that fiscal year. The ACFR is intended to present the reader with a comprehensive view of the City's financial position and operational activities.

The City's Finance Department is responsible for preparing the ACFR and assumes responsibility for its accuracy, completeness, and fairness. The Pun Group, the City's auditors, audited the basic financial statements included in the ACFR 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). The Pun Group issued an unmodified opinion on the City's financial statements; this is 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, City staff is presenting the ACFR to the City Council. The ACFR can be found on the City's website at: <https://www.pinole.gov/financial-reports/>.

### **REVIEW AND ANALYSIS**

The ACFR (Attachment A) is organized into five sections:

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

The MD&A section (pages 5-17) of the ACFR presents an overview and analysis of the City's financial activities for the fiscal year ended June 30, 2024. Staff encourages readers to consider the information presented in this section in conjunction with additional information provided in the Transmittal Letter (pages v-viii), the City's basic financial statements (pages 19-44), and the notes to the financial statements (pages 45-92). Additionally, the ACFR is supplemented by other auditors' reports on the matters of internal controls, compliance, and governance (Attachments B-E).

## Financial Highlights

Following is a summary of financial highlights from the MD&A section of the ACFR for the year ended June 30, 2024.

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of FY 2023/24 by \$38.9 million (net position). Of this amount, \$29.7 million is restricted for specific purposes (restricted net position), \$38.9 million is the net investment in capital assets and \$29.7 million represents a deficit in unrestricted net position.
- The City's net position decreased by \$2.3 million, a 5.5% decrease at the close of FY 2023/24 as compared to FY 2022/23. The decrease is primarily the result of the decrease in cash and investments. Overall, governmental activities net position decreased by \$4.1 million while business-type activities increased by \$1.8 million.
- The General Fund balance at the close of FY 2023/24 was \$32.3 million, which has various levels of restrictions. The General Fund as presented in the financial statements is comprised of the main General Fund, Measure S 2006 Fund, Measure S 2014 Fund, General Reserve Fund, Equipment Reserve Fund, and Section 115 Trust Fund. Of the \$32.3 million fund balance, \$7.8 million is unassigned. The unassigned fund balance represents the portion that is not restricted, committed, or assigned for specific purposes.

This ACFR meets all of the requirements to achieve the highest standard in government accounting and financial reporting for an ACFR, the *Certificate of Achievement for Excellence in Financial Reporting* issued by the Government Finance Officers Association of the United States and Canada (GFOA). The City has received this certificate annually for the last twenty-six consecutive fiscal years and expects to receive this certificate for the FY 2023/24 ACFR.

**FISCAL IMPACT**

There is no fiscal impact from receiving the FY 2023/24 ACFR.

**ATTACHMENTS**

- A. Annual Comprehensive Financial Report for the Year Ended June 30, 2024
- B. Communication at Conclusion Letter for the Year Ended June 30, 2024
- C. Independent Accountant's Report on Agreed-Upon Procedures Applied to Schedule of Measure S 2006 Revenues and Expenditures
- D. Independent Accountant's Report on Agreed-Upon Procedures Applied to Schedule of Measure S 2014 Revenues and Expenditures
- E. Independent Accountant's Report on Agreed-Upon Procedures Applied to Appropriations Limit Schedule for the Year Ending June 30, 2025



# Annual Comprehensive Financial Report

For the Fiscal Year Ended  
June 30, 2024





# **City of Pinole**

Pinole, California

## **Annual Comprehensive Financial Report**

*For the Fiscal Year Ended June 30, 2024*

Prepared by the  
Finance Department





**City of Pinole**  
**Annual Comprehensive Financial Report**  
**For the Year Ended June 30, 2024**  
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**For the Year Ended June 30, 2024**  
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# CITY OF PINOLE

2131 Pear Street  
Pinole, CA 94564

Phone: (510) 724-9000  
[www.Pinole.Gov](http://www.Pinole.Gov)

December 27, 2024

Members of the City Council  
Residents of the City of Pinole

We are pleased to present the Annual Comprehensive Financial Report (ACFR) of the City of Pinole, California (City) for the fiscal year (FY) ended June 30, 2024.

## Introduction

The City issues a complete set of financial statements each year that conform to accounting principles generally accepted in the United States of America (GAAP) and are audited by an independent, certified public accounting firm. To meet this requirement, the City creates the ACFR, which contains the required audited financial statements as well as other useful supplemental information.

The City, not the auditor, is responsible for the content of the ACFR. City management assumes full responsibility for the completeness and reliability of all the information presented in the ACFR.

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, the City has established a comprehensive internal control framework. The City's framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement, because it would be inefficient if the cost of internal controls outweighed their benefits. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Pun Group, an independent, certified public accounting firm, has audited the City of Pinole's financial statements for the fiscal year ended June 30, 2024. The objective of the audit was to provide reasonable assurance that the financial statements of the City are free of material misstatement. The audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating overall financial management presentation. The Pun Group 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, 2024 are fairly presented in conformity with GAAP. Their independent auditors' report is the first component presented in the Financial section of the ACFR.

Public agencies that receive federal funding above a certain monetary threshold are required to undergo an annual "Single Audit" that incorporates the audit of financial statements mentioned above as well as an auditors' assessment of the City's internal controls and compliance with legal requirements, particularly internal controls and compliance regarding administration of federal awards. The Single Audit Report is published as a separate document from the ACFR. A Single Audit Report is not required for the City for the fiscal year ended June 30, 2024 because the City's expenditures of federal funds did not exceed the \$750,000 threshold for the year.

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

## Profile of the Government

Pinole is primarily a residential community located in West Contra Costa County on the shores of San Pablo Bay, approximately 30 miles northeast of San Francisco and 20 miles north of Oakland. Highway Interstate 80, which traverses Pinole, connects the San Francisco/Oakland metropolitan area. State Route 4 links Pinole to the neighboring cities of Martinez, Concord, and Pleasant Hill. Pinole is a general law city that was incorporated on June 25, 1903. There are approximately five square miles of land within Pinole's boundary. It has a population of approximately 18,192 as of January 2024.

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

Pinole is a full-service city, with 115 full-time equivalent authorized personnel in FY 2023/24. The City provides public safety (police), public works (maintenance of streets and facilities), community development (land use and building regulation), recreation programs and parks, wastewater utilities, administration, and fiscal services. Effective March 1, 2023, the Fire Department transitioned from the City of Pinole to the Contra Costa County Fire Protection District, which provides fire and emergency medical services to Pinole residents under a contract services agreement.

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

## Local Economy

The region in which Pinole is located has a varied manufacturing, industrial, and commercial economic base. The long-term trend of the City's economy is a stable local tax base and generates tax revenue primarily from property tax, sales tax, utility users' tax, and intergovernmental tax. The City's principal businesses are engaged in merchandising and retail sales.

Pinole's population has remained stable and had a population of 18,192 in 2024, 0.3% down from 18,244 in 2023. The median household income was \$155,700 in 2024, 5.3% up from \$147,900 in 2023. The local unemployment rate in 2024 was 3.3%, up from 2.7% in 2023. Although unemployment rates have risen nationwide, Pinole has continued to experience rates consistent lower than those at the county and state levels. The total workforce in Pinole for 2024 was 9,300 employees compared to 4,299 employees nine years ago in 2015. This includes employees of the City of Pinole, major retailers, a medical center, and the school district.

Pinole has continued to experience stable property tax values. At the end of the second quarter (June 2024), the median price of a detached single-family home in Pinole was \$710,000, which was 8% lower the median price of \$775,000 for June 2023. The county median home price was \$900,000 and the statewide median home price was \$900,720.

The City performed inspections and processed building permits for significant new residential development projects, including construction of 179 units of 100% affordable housing for seniors at 600 Roble ("Vista Woods" project) and

33 units of 100% affordable housing for veterans at 811 San Pablo (“SAHA” project).

### **Long-Term Financial Planning and Major Initiatives**

In February 2020, the City Council adopted the City of Pinole Strategic Plan 2020 – 2025. The Strategic Plan expressed the City’s vision, mission, and goals. The Strategic Plan also identified 22 individual strategies (special projects) for staff to complete over a five-year timeframe to position the City to achieve the vision, mission, and goals. Under Goal 2 – Financially Stable Pinole, the City implemented its long-term financial plan. The City continues to update its 20-year financial forecast to identify potential future opportunities and challenges that the City may proactively address through the annual budget and capital improvement planning processes.

Goal 3 – Vibrant and Beautiful Pinole of the Strategic Plan 2020-2025 directed the creation of an Economic Development Strategy (EDS). The EDS is a strategic framework to guide the City of Pinole’s economic development policies and programs over the next five years and is based on a comprehensive research and stakeholder input process and reflects consensus views on the most promising opportunities and the most pressing challenges facing Pinole’s economy.

The City maintains a Capital Improvement Plan (CIP), which is a multi-year planning tool used to identify and implement the City’s capital needs over the upcoming five-year period. The CIP aligns the capital improvement needs with appropriate funding, scheduling, and implementation. The plan is a working blueprint for building and sustaining publicly funded physical infrastructure.

### **Relevant Financial Policies**

The City of Pinole has adopted a comprehensive set of financial policies which are reviewed annually. Of note are the Structurally Balanced Budget Policy, Reserve Policy, and Investment Policy.

The annual budget serves as the foundation of the City’s financial planning and control. Development of the budget is guided by the Structurally Balanced Budget Policy, which states that the City will aspire to create a proposed General Fund operating budget that is structurally balanced whereby current expenditures will be funded by current year revenue. 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.

In accordance with its Reserve Policy, the City maintains cash reserves to meet certain anticipated future obligations as well as to ensure that the City maintains adequate financial resources to continue to provide basic municipal services in the event of a significant unanticipated revenue decrease or expenditure increase. The reserves are held in a separate fund referred to as the General Reserve. The General Reserve maintains an amount equivalent to 50% of the City’s annual General Fund ongoing operating expenditures per the Reserve Policy.

Public funds held by the City treasury are invested in accordance with the City’s Investment Policy, which conforms to California Government Code Section 53601. 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 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 the State of California Local Agency Investment Fund.



## Awards

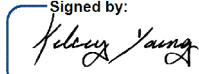
The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the City of Pinole for its ACFR for the fiscal year ended June 30, 2023. This was the twenty-sixth consecutive year that the City has received 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 annual comprehensive 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 ACFR was made possible through the dedicated work of the Finance Department staff and with the cooperation of all City departments. Special thanks and acknowledgement are due to Maria Mata, Senior Accountant and Anthony Colden, Accounting Specialist for their commitment and effectiveness in the maintenance of the City's financial records.

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

Respectfully submitted,

Signed by:  
  
 8024A02B3DF4495...  
 Nancy Young  
 City Manager

  
 Markisha Guillory  
 Finance Director



## **ELECTED OFFICIALS**



Maureen Toms  
Mayor



Cameron Sasai  
Mayor Pro Tempore



Anthony Tave  
Council Member



Devin Murphy  
Council Member



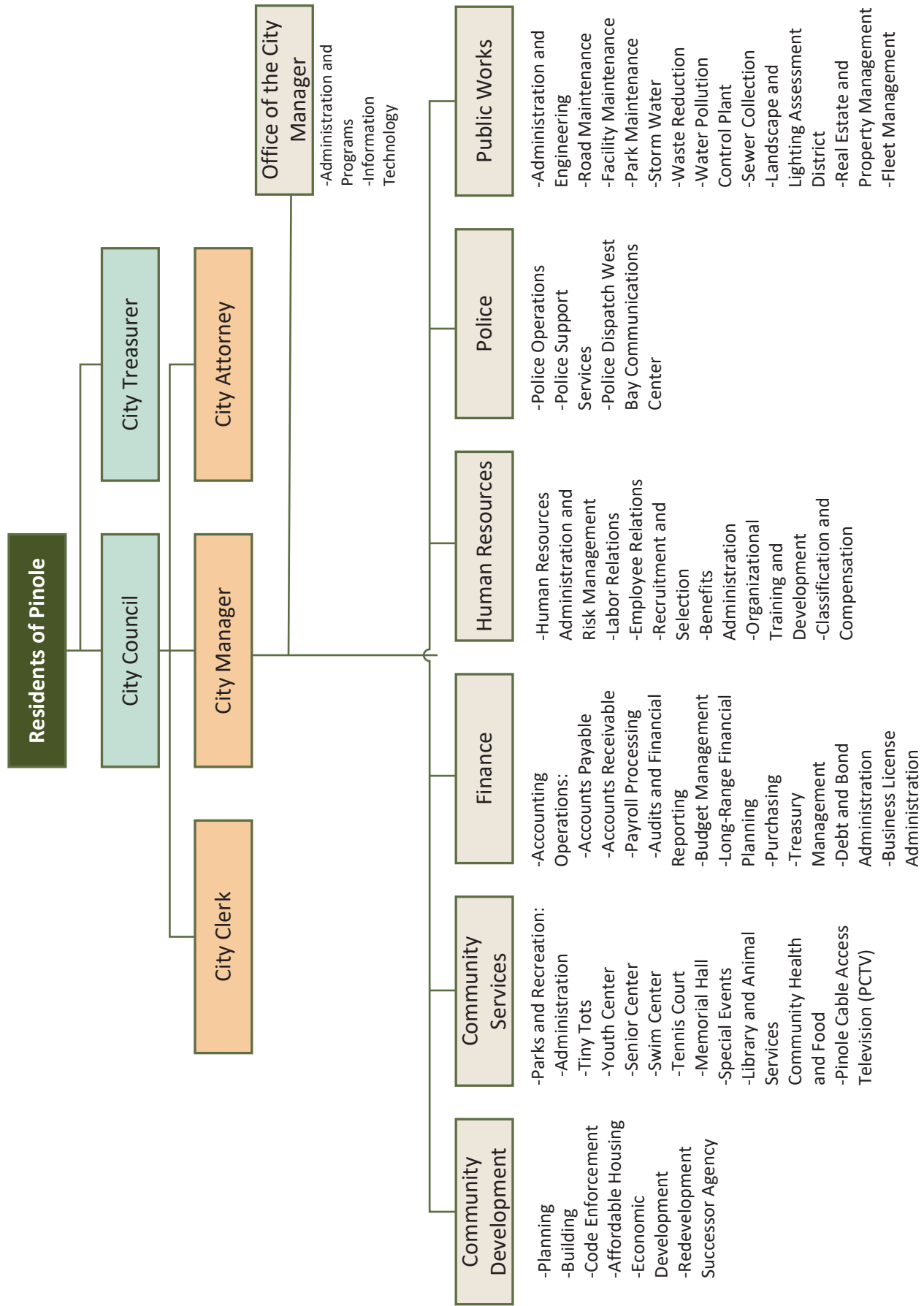
Norma Martínez-Rubin  
Council Member



Roy Swearingen  
City Treasurer

## **DEPARTMENT HEADS**

|                                |                   |
|--------------------------------|-------------------|
| City Manager                   | Kelcey Young      |
| City Attorney (Contract)       | Eric Casher       |
| City Clerk                     | Heather Bell      |
| Community Development Director | Lilly Whalen      |
| Community Services Director    | Andrea Dwyer      |
| Finance Director               | Markisha Guillory |
| Human Resources Director       | Stacy Shell       |
| Police Chief (Interim)         | Matt Avery        |
| Public Works Director          | Sanjay Mishra     |



Note: The Contra Costa County Fire Protection District provides fire safety services to Pinole residents.



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**City of Pinole  
California**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2023

*Christopher P. Morill*

Executive Director/CEO

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## INDEPENDENT AUDITORS' REPORT

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

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited 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 (the "City"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2024, 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.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States ("*Government Auditing Standards*"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Emphasis of Matter*

##### *Prior Period Adjustment*

As discussed in Note 19 to the basic financial statements, correction was made to deposit payable in the Building and Planning fund in the amount of \$109,982. Accordingly, beginning fund balance as of July 1, 2023 were restated to reflect the correction of these errors. Our opinions are not modified with respect to these matters.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Schedules, Schedule of City's Proportionate Share of the Net Pension Liability, Schedules of Contributions – Pension Plans, and Schedule of the City's Net OPEB Liability and Related Ratios, as listed in the accompanying table of contents, 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 GAAS, 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.

### ***Supplementary 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 Combining and Individual Fund Financial Statements and Budgetary Comparison Schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 GAAS. In our opinion, the Combining and Individual Fund Financial Statements and Budgetary Comparison Schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the Introductory and Statistical Sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2024, on our consideration of 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 solely 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 the effectiveness of City's 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 City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "The PwC Group, LLP". The signature is written in a cursive, flowing style.

Santa Ana, California  
December 27, 2024

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**City of Pinole**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Year Ended June 30, 2024**

---

This section of the City of Pinole's (City) Annual Comprehensive Financial Report presents a narrative overview and analysis of the City's financial activities for the fiscal year (FY) ended June 30, 2024 (FY 2023/24). 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 2023/24 by \$38.9 million (net position). Of this amount, \$29.7 million is restricted for specific purposes (restricted net position), \$38.9 million is the net investment in capital assets and \$29.7 million represents a deficit in unrestricted net position.
- The City's net position decreased by \$2.3 million, a 5.5% decrease at the close of FY 2023/24 as compared to FY 2022/23. The decrease is primarily the result of the decrease in cash and investments. Overall, governmental activities net position decreased by \$4.1 million while business-type activities increased by \$1.8 million.
- Governmental funds reported ending balances of \$53.8 million, a decrease of \$3.4 million in comparison to the prior fiscal year.
- The General Fund balance closed at \$32.3 million, of which \$7.8 million is unassigned.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

### **Government-wide Financial Statements**

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

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

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

**City of Pinole**  
**Management's Discussion and Analysis (Unaudited) (Continued)**  
**For the Year Ended June 30, 2024**

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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.

**City of Pinole**  
**Management's Discussion and Analysis (Unaudited) (Continued)**  
**For the Year Ended June 30, 2024**

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- *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.

**City of Pinole**  
**Management's Discussion and Analysis (Unaudited) (Continued)**  
**For the Year Ended June 30, 2024**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The following section provides a comparative analysis of government-wide data for FY 2023/24 and FY 2022/23. 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, 2024 (2024) and June 30, 2023 (2023).

**Summary of Net Position**

|                                  | Governmental Activities |                      | Business-type Activities |                      | Totals               |                      | Total %      |
|----------------------------------|-------------------------|----------------------|--------------------------|----------------------|----------------------|----------------------|--------------|
|                                  | 2024                    | 2023                 | 2024                     | 2023                 | 2024                 | 2023                 | Change       |
| <b>Assets:</b>                   |                         |                      |                          |                      |                      |                      |              |
| Current and other assets         | \$ 56,203,777           | \$ 60,053,084        | \$ 21,628,078            | \$ 20,196,810        | \$ 77,831,855        | \$ 80,249,894        | -3.0%        |
| Capital assets                   | 31,233,589              | 30,456,901           | 36,344,156               | 37,124,805           | 67,577,745           | 67,581,706           | 0.0%         |
| <b>Total assets</b>              | <b>87,437,366</b>       | <b>90,509,985</b>    | <b>57,972,234</b>        | <b>57,321,615</b>    | <b>145,409,600</b>   | <b>147,831,600</b>   | <b>-1.6%</b> |
| Deferred outflows of resources   | 23,248,917              | 22,997,360           | 2,210,810                | 2,158,595            | 25,459,727           | 25,155,955           | 1.2%         |
| <b>Liabilities:</b>              |                         |                      |                          |                      |                      |                      |              |
| Current liabilities              | 3,981,193               | 2,897,451            | 2,016,583                | 1,793,489            | 5,997,776            | 4,690,940            | 27.9%        |
| Long-Term liabilities            | 74,400,891              | 74,186,551           | 34,444,412               | 35,758,627           | 108,845,303          | 109,945,178          | -1.0%        |
| <b>Total liabilities</b>         | <b>78,382,084</b>       | <b>77,084,002</b>    | <b>36,460,995</b>        | <b>37,552,116</b>    | <b>114,843,079</b>   | <b>114,636,118</b>   | <b>0.2%</b>  |
| Deferred inflows of resources    | 15,431,110              | 15,481,521           | 1,673,985                | 1,665,039            | 17,105,095           | 17,146,560           | -0.2%        |
| <b>Net position:</b>             |                         |                      |                          |                      |                      |                      |              |
| Net Investment in capital assets | 30,973,001              | 30,207,077           | 7,975,522                | 7,718,239            | 38,948,523           | 37,925,316           | 2.7%         |
| Restricted                       | 29,675,938              | 29,854,090           | -                        | -                    | 29,675,938           | 29,854,090           | -0.6%        |
| Unrestricted (deficit)           | (43,775,850)            | (39,119,345)         | 14,072,542               | 12,554,816           | (29,703,308)         | (26,574,529)         | 11.8%        |
| <b>Total net position</b>        | <b>\$ 16,873,089</b>    | <b>\$ 20,941,822</b> | <b>\$ 22,048,064</b>     | <b>\$ 20,263,055</b> | <b>\$ 38,921,153</b> | <b>\$ 41,204,877</b> | <b>-5.5%</b> |

**Analysis of Net Position**

Net position may serve as a useful indicator of a government's financial position. The City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows by \$38.9 million at the close of FY 2023/24. The City's combined net position decreased 5.5%, or \$2.3 million from the prior fiscal year. This is primarily a result of changes in governmental activities due to a decrease in cash and investments.

- *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 \$38.9 million (100% of the total). The City uses these capital assets to provide services to the community; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since generally capital assets are not used to liquidate these liabilities. The City's net investment in capital assets increased by \$1 million (Note 6).
- *Restricted net position* of \$29.7 million (76.2% of the total) represents resources that are subject to external restrictions on how they may be used. Of this amount, \$8.3 million represents housing net position with \$0.4 million of that amount representing properties held for housing resale or redevelopment (Note 5).

**City of Pinole**  
**Management's Discussion and Analysis (Unaudited) (Continued)**  
**For the Year Ended June 30, 2024**

- *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 \$3.1 million to negative \$29.7 million. Governmental activities unrestricted net position was a negative \$43.8 million and business-type activities net position was a positive \$14.1 million.

**Analysis of Activities**

The following table reflects the summary of changes in net position for governmental and business-type activities as of June 30, 2024 (2024) and June 30, 2023 (2023).

|                                           | Governmental Activities |              | Business-type Activities |              | Totals       |              |                   |
|-------------------------------------------|-------------------------|--------------|--------------------------|--------------|--------------|--------------|-------------------|
|                                           | 2024                    | 2023         | 2024                     | 2023         | 2024         | 2023         | Total %<br>Change |
| <b>Revenues:</b>                          |                         |              |                          |              |              |              |                   |
| Program revenues:                         |                         |              |                          |              |              |              |                   |
| Charges for services                      | \$ 5,068,161            | \$ 5,090,558 | \$ 8,114,292             | \$ 7,831,703 | \$13,182,453 | \$12,922,261 | 2.0%              |
| Operating grants and contributions        | 2,939,589               | 5,594,961    | -                        | -            | 2,939,589    | 5,594,961    | -47.5%            |
| Capital grants and contributions          | 500,258                 | 865,743      | -                        | -            | 500,258      | 865,743      | -42.2%            |
| Total program revenue                     | 8,508,008               | 11,551,262   | 8,114,292                | 7,831,703    | 16,622,300   | 19,382,965   | -14.2%            |
| General revenues:                         |                         |              |                          |              |              |              |                   |
| Taxes:                                    |                         |              |                          |              |              |              |                   |
| Property tax                              | 5,910,711               | 5,013,845    | -                        | -            | 5,910,711    | 5,013,845    | 17.9%             |
| Sales tax                                 | 9,430,219               | 9,568,274    | -                        | -            | 9,430,219    | 9,568,274    | -1.4%             |
| Franchise tax                             | 901,209                 | 893,814      | -                        | -            | 901,209      | 893,814      | 0.8%              |
| Utility tax                               | 2,445,715               | 2,312,830    | -                        | -            | 2,445,715    | 2,312,830    | 5.7%              |
| Other taxes                               | 911,622                 | 968,678      | -                        | -            | 911,622      | 968,678      | -5.9%             |
| Motor Vehicle in Lieu                     | 2,319,153               | 2,219,137    | -                        | -            | 2,319,153    | 2,219,137    | 4.5%              |
| Gain on disposal of asset                 | -                       | -            | -                        | -            | -            | -            | -                 |
| Investment earnings (loss)                | 2,449,243               | 1,508,707    | 483,402                  | (174,689)    | 2,932,645    | 1,334,018    | 119.8%            |
| Miscellaneous                             | 124,132                 | 51,658       | -                        | -            | 124,132      | 51,658       | 140.3%            |
| Total general revenues                    | 24,492,004              | 22,536,943   | 483,402                  | (174,689)    | 24,975,406   | 22,362,254   | 11.7%             |
| Total revenues                            | 33,000,012              | 34,088,205   | 8,597,694                | 7,657,014    | 41,597,706   | 41,745,219   | -0.3%             |
| <b>Expenses:</b>                          |                         |              |                          |              |              |              |                   |
| General government                        | 5,439,951               | 4,336,508    | -                        | -            | 5,439,951    | 4,336,508    | 25.4%             |
| Public safety                             | 20,226,459              | 12,985,795   | -                        | -            | 20,226,459   | 12,985,795   | 55.8%             |
| Public services                           | 5,734,403               | 4,391,992    | -                        | -            | 5,734,403    | 4,391,992    | 30.6%             |
| Recreation                                | 2,275,235               | 1,926,541    | -                        | -            | 2,275,235    | 1,926,541    | 18.1%             |
| Community development                     | 2,968,511               | 2,982,917    | -                        | -            | 2,968,511    | 2,982,917    | -0.5%             |
| Interest and fiscal charges               | 424,186                 | 410,766      | -                        | -            | 424,186      | 410,766      | 3.3%              |
| Wastewater utility                        | -                       | -            | 6,812,685                | 5,787,622    | 6,812,685    | 5,787,622    | 17.7%             |
| Total expenses                            | 37,068,745              | 27,034,519   | 6,812,685                | 5,787,622    | 43,881,430   | 32,822,141   | 33.7%             |
| Revenues over (under) expenses            | (4,068,733)             | 7,053,686    | 1,785,009                | 1,869,392    | (2,283,724)  | 8,923,078    | -125.6%           |
| Changes in Net Position                   | (4,068,733)             | 7,053,686    | 1,785,009                | 1,869,392    | (2,283,724)  | 8,923,078    | -125.6%           |
| Net position, beginning of year, restated | 20,941,822              | 13,888,136   | 20,263,055               | 18,393,663   | 41,204,877   | 32,281,799   | 27.6%             |
| Net position, end of year                 | \$16,873,089            | \$20,941,822 | \$22,048,064             | \$20,263,055 | \$38,921,153 | \$41,204,877 | -5.5%             |

**City of Pinole**  
**Management's Discussion and Analysis (Unaudited) (Continued)**  
**For the Year Ended June 30, 2024**

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***Governmental Activities***

Governmental activities net position decreased by \$4.1 million. Key elements of the change in net position are as follows:

- Program revenues, mainly operating grants and contributions, reflected a decrease of \$3.0 million, or 35.8% less than FY 2022/23. The increase was primarily attributable to the City using the remainder of the one-time American Rescue Plan Act (ARPA) funds of \$4.0 million in FY 2022/23.
- General revenues, mainly property tax and investment earnings, reflected an increase of \$1.8 million (28.2%) combined over FY 2022/23.
- Expenses increased by \$10 million (37.1%) over FY 2022/23. The most significant changes were in general government, public safety, and public services.

***Business-type Activities***

Business-type activities net position increased by \$1.8 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 \$0.3 million (3.6%) over the prior fiscal year.
- There was an increase in expenses over the prior fiscal year of \$1.0 million (17.7%). This was due to GASB 68 pension plan adjustments in FY 2022/23, which lowered total benefits expenditures. Depreciation expense is considered a cost of service in proprietary funds, which accounted for \$1.0 million in FY 2023/24 (Note 6).
- The City 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 was approved for a loan in the amount of \$26.7 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 2024 monthly rate for single family residents was \$73.62 and \$62.58 for multi-family residents.

**Fund Financial Analysis**

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

**City of Pinole**  
**Management's Discussion and Analysis (Unaudited) (Continued)**  
**For the Year Ended June 30, 2024**

**Governmental Funds**

The following table presents the Governmental Funds' balances as of June 30, 2024:

|                            | <b>Governmental Fund Balances</b> |                                                          |                                             |                                             |                                         |
|----------------------------|-----------------------------------|----------------------------------------------------------|---------------------------------------------|---------------------------------------------|-----------------------------------------|
|                            | <b>General Fund</b>               | <b>Housing<br/>Programs<br/>Special Revenue<br/>Fund</b> | <b>Building &amp;<br/>Planning<br/>Fund</b> | <b>Non-Major<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> |
| Nonspendable               | \$ 33,987                         | \$ -                                                     | \$ -                                        | \$ 320,552                                  | \$ 354,539                              |
| Restricted                 | 13,718,620                        | 8,267,771                                                | -                                           | 11,397,509                                  | 33,383,900                              |
| Committed                  | 10,744,838                        | -                                                        | -                                           | -                                           | 10,744,838                              |
| Assigned                   | -                                 | -                                                        | -                                           | 3,856,760                                   | 3,856,760                               |
| Unassigned (Deficit)       | 7,841,433                         | -                                                        | (2,226,680)                                 | (142,430)                                   | 5,472,323                               |
| <b>Total Fund Balances</b> | <b>\$ 32,338,878</b>              | <b>\$ 8,267,771</b>                                      | <b>\$ (2,226,680)</b>                       | <b>\$ 15,432,391</b>                        | <b>\$ 53,812,360</b>                    |

The City implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* in fiscal year 2010-11 (Note 12). 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, 2024, the City's governmental funds reported combined fund balances of \$53.8 million, which is an decrease of \$3.4 million (6.3%) when compared to the prior fiscal year, FY 2022/23. This largely results from a decrease in the unassigned fund balance due to the funding of capital projects and special initiatives.

*Nonspendable fund balances* constitute \$354,539 (0.7%) 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 \$33.4 million, (62%) of the combined governmental fund balance and are constrained for a specific purpose by external parties, constitutional provision, or enabling legislation.

*Committed fund balances* constitute \$10.7 million (20%) 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* constitute \$3.9 million (7.2%) of the combined governmental fund balance and 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 \$5.4 million (10.2%) 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 2023/24 are the General Fund, Housing Fund, and the Building & Planning 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.

**City of Pinole**  
**Management's Discussion and Analysis (Unaudited) (Continued)**  
**For the Year Ended June 30, 2024**

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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 decreased by \$4.2 million (-11.5%), as a net result of expenditures in excess of revenues, resulting from an increase in the use of unassigned fund balance capital projects, special initiatives, and additional operating expenditures and subsidies to the recreation and PCTV funds.

General Fund revenue increased by \$2.5 million (10.3%) this fiscal year as compared to FY 2022/23. The largest component of this increase was higher taxes and assessments revenue combined with an increase in interest income resulting from higher returns on investments.

General Fund expenditures increased \$3.5 million (13.8%) this fiscal year compared to FY 2022/23. This is primarily attributed to increases in public safety, public works, and capital outlay expenses.



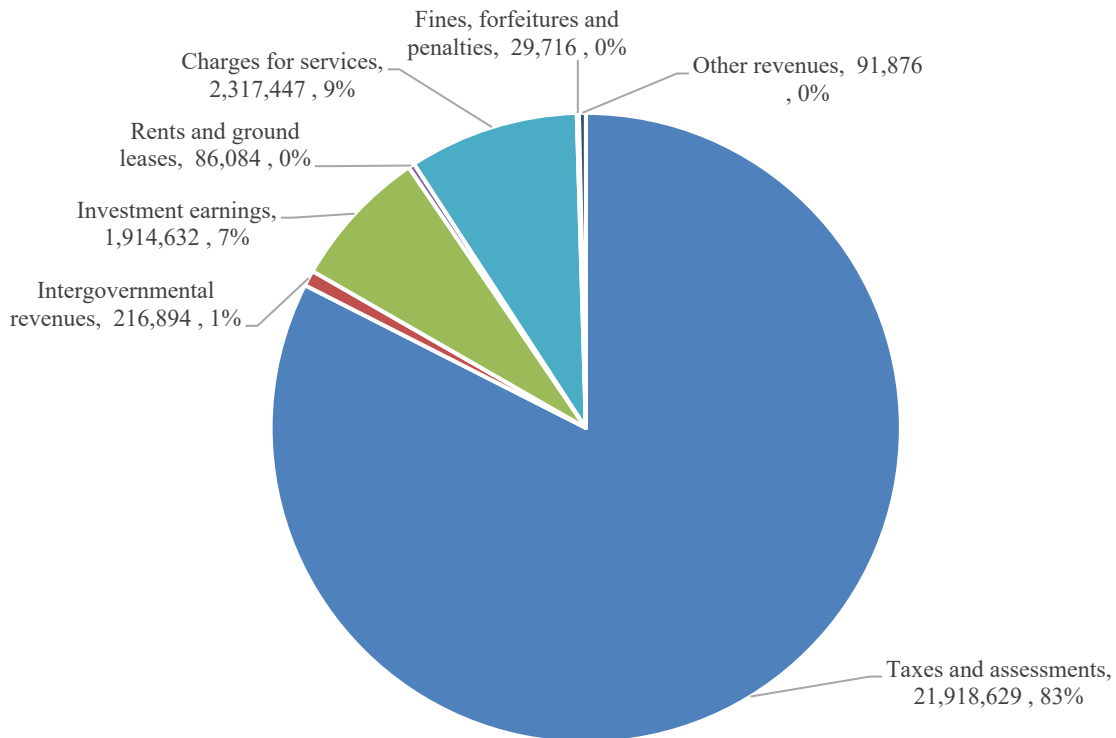
**City of Pinole**  
**Management's Discussion and Analysis (Unaudited) (Continued)**  
**For the Year Ended June 30, 2024**

**Revenues**

The following table and chart highlight the General Fund revenue by source for the year ended June 30, 2024.

**Revenue by Source**

| <u>Source</u>                    | <u>Amount</u>        | <u>% of Total</u> |
|----------------------------------|----------------------|-------------------|
| Taxes and assessments            | \$ 21,918,629        | 82.5%             |
| Intergovernmental revenues       | 216,894              | 0.8%              |
| Investment earnings              | 1,914,632            | 7.2%              |
| Rents and ground leases          | 86,084               | 0.3%              |
| Charges for services             | 2,317,447            | 8.7%              |
| Fines, forfeitures and penalties | 29,716               | 0.1%              |
| Other revenues                   | 91,876               | 0.3%              |
| <b>Total</b>                     | <b>\$ 26,575,278</b> | <b>100.0%</b>     |



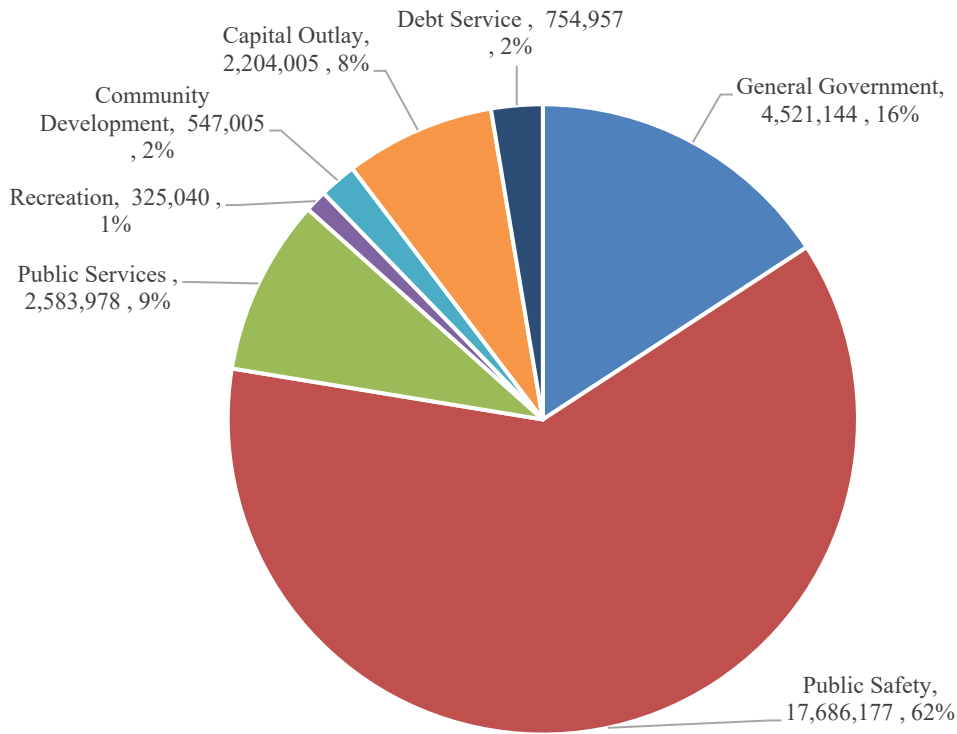
**Expenditures**

The following table and chart highlight the General Fund expenditures by function for the year ended June 30, 2024.

**City of Pinole**  
**Management's Discussion and Analysis (Unaudited) (Continued)**  
**For the Year Ended June 30, 2024**

**Expenditures By Function**

| <u>Function</u>       | <u>Amount</u>        | <u>% of Total</u> |
|-----------------------|----------------------|-------------------|
| General Government    | \$ 4,521,144         | 15.8%             |
| Public Safety         | 17,686,177           | 61.8%             |
| Public Services       | 2,583,978            | 9.0%              |
| Recreation            | 325,040              | 1.1%              |
| Community Development | 547,005              | 1.9%              |
| Capital Outlay        | 2,204,005            | 7.7%              |
| Debt Service          | 754,957              | 2.6%              |
| <b>Total</b>          | <b>\$ 28,622,306</b> | <b>100.0%</b>     |



**Housing Programs Special Revenue Fund**

The fund balance for the Housing Programs Special Revenue Fund increased by \$64,052 (0.78%), as a net result of revenues in excess of expenditures, resulting from an increase in the investment earnings and decrease in Community Development Expenditures.

Housing Programs Special Revenue Fund revenue increased by \$67,055 (50.0%) this fiscal year as compared to FY 2022/23. This is primarily attributed to increases in investment earnings and other revenues.

Housing Programs Special Revenue Fund expenditures decreased by \$471,755 (-77.45%) this fiscal year as compared to FY 2022/23. This is primarily attributed to decreases in community development expenditures.

**City of Pinole**  
**Management's Discussion and Analysis (Unaudited) (Continued)**  
**For the Year Ended June 30, 2024**

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**Building & Planning Fund**

The fund balance for the Building & Planning Fund decreased by \$590,483 (-36.09%), as a net result of expenditures in excess of revenues, the excess amounts are \$590,483. Building & Planning Fund is a new major fund in FY24.

Building & Planning Fund revenue increased by \$0.4 million (33.2%) this fiscal year as compared to FY 2022/23. This is primarily attributed to increases in Taxes and assessments and intergovernmental revenues.

Building & Planning Fund expenditures increased by \$68,248 (3.09%) this fiscal year as compared to FY 2022/23. This is primarily attributed to decreases in community development expenditures.

***Proprietary Fund***

**Wastewater Utility**

The Wastewater Utility Funds net position increased by \$1.8 million, 8.8% over the prior fiscal year to a total of \$22 million. Program revenues FY 2023/24 was \$8.1 million, as revenues increased by \$0.3 million and expenses increased by \$1.0 million.

The Fund's Net Position is comprised of \$8 million net investment in capital assets and \$14.1 million in unrestricted net assets at June 30, 2024. The increased rates for the sewage collection and treatment fees have continued to generate 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 15).

**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, 2024 was \$67.6 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 6).

**City of Pinole**  
**Management's Discussion and Analysis (Unaudited) (Continued)**  
**For the Year Ended June 30, 2024**

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

**Capital Assets at Year-end**

|                                                | 2024                 | 2023                 | Net Change          |
|------------------------------------------------|----------------------|----------------------|---------------------|
| <b>Governmental Activities</b>                 |                      |                      |                     |
| Land and Construction-in-progress              | \$ 9,164,522         | \$ 7,963,301         | \$ 1,201,221        |
| Buildings and improvements                     | 16,156,929           | 16,040,401           | 116,528             |
| Machinery, equipment and vehicles              | 9,323,223            | 8,725,678            | 597,545             |
| Infrastructure                                 | 61,222,765           | 61,078,899           | 143,866             |
| Leased assets                                  | 103,931              | 103,931              | -                   |
| Subscription assets                            | 1,155,303            | 666,105              | 489,198             |
| Less accumulated depreciation and amortization | (65,893,084)         | (64,121,414)         | (1,771,670)         |
| <b>Totals</b>                                  | <b>31,233,589</b>    | <b>30,456,901</b>    | <b>776,688</b>      |
| <b>Business-type activities</b>                |                      |                      |                     |
| Construction in Progress                       | 367,638              | 124,930              | 242,708             |
| Buildings and improvements                     | 40,857,072           | 40,857,072           | -                   |
| Equipment                                      | 1,229,931            | 1,229,931            | -                   |
| Vehicles                                       | 789,200              | 920,362              | (131,162)           |
| Infrastructure                                 | 7,474,337            | 7,474,337            | -                   |
| Less accumulated depreciation                  | (14,374,022)         | (13,481,827)         | (892,195)           |
| <b>Totals</b>                                  | <b>\$ 36,344,156</b> | <b>\$ 37,124,805</b> | <b>\$ (780,649)</b> |

**Debt Administration:**

Each of the City's debt issues is discussed in detail in Note 7 to the financial statements. At June 30, 2024 the City's remaining long-term debt related to governmental and business-type activities is as follows:

**Outstanding Debt**

|                                          | Balance<br>June 30, 2024 | Balance<br>June 30, 2023 | Net Change            |
|------------------------------------------|--------------------------|--------------------------|-----------------------|
| <b>Governmental Activity Debt</b>        |                          |                          |                       |
| 2006 Pension Obligation bonds            | \$ 2,089,509             | \$ 2,297,299             | \$ (207,790)          |
| Leases payable                           | 30,976                   | 56,609                   | (25,633)              |
| Subscription payable                     | 199,399                  | 176,570                  | 22,829                |
| Compensated absences                     | 845,808                  | 819,967                  | 25,841                |
| <b>Total Governmental Activity Debt</b>  | <b>3,165,692</b>         | <b>3,350,445</b>         | <b>(184,753)</b>      |
| <b>Business-Type Activity Debt</b>       |                          |                          |                       |
| 2016 Wastewater Revenue Refunding Bond   | 5,633,000                | 5,980,000                | (347,000)             |
| 2016 Clean Water State Revolving Fund    | 22,735,634               | 23,426,566               | (690,932)             |
| Compensated absences                     | 215,169                  | 178,271                  | 36,898                |
| <b>Total Business-Type Activity Debt</b> | <b>28,583,803</b>        | <b>29,584,837</b>        | <b>(1,001,034)</b>    |
| <b>Total Debt Outstanding</b>            | <b>\$ 31,749,495</b>     | <b>\$ 32,935,282</b>     | <b>\$ (1,185,787)</b> |

**City of Pinole**  
**Management's Discussion and Analysis (Unaudited) (Continued)**  
**For the Year Ended June 30, 2024**

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**ECONOMIC OUTLOOK AND MAJOR INITIATIVES**

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

- **Fiscal Year (FY) 2024/25 Operating and Capital Budget** was adopted by the City Council on June 25, 2024. The Adopted FY 2024/25 Operating and Capital Budget is a balanced but includes a one-time transfer in from the City's General Fund that was used to balance the budget. It is a status quo budget, meaning that ongoing revenues are mostly sufficient to cover ongoing expenditures, and that service levels and revenue mechanisms in the budget are essentially the same as those in the FY 2023/24 budget. The budget does include the use of a portion of the City's unassigned fund balance to fund several capital projects and one-time special initiatives..
- **Long-Term Financial Planning** includes periodically updating the City's 20-year financial forecast to identify future potential opportunities and challenges that the City may proactively address through the annual budget and capital improvement planning processes.
- **City's Strategic Plan 2020-2025** adopted in February 2020 identifies 22 individual strategies (special projects) for staff to complete over a five-year timeframe to position the City to achieve the vision, mission, and goals. Several initiatives are underway and most have been completed.
- **Capital Facility and Public Infrastructure projects** are progressing according to construction scheduling, with primary focus on repairs to City streets/roadways and facilities. The City adopted a Five-Year Capital Improvement Plan on June 25, 2024 which identifies capital needs and funding for the next five years.
- **Economic Development Strategy (EDS)** was adopted in October 2022. The EDS is a strategic framework to guide the City of Pinole's economic development policies and programs over the next five years (starting January 1, 2023) and is based on a comprehensive research and stakeholder input process, and reflects consensus views on the most promising opportunities and the most pressing challenges facing Pinole's economy. Implementation has started as several strategies are funded in the FY 2024/25 budget.
- **Successor Agency Dissolution** occurred in FY 2023/24 as the former Redevelopment Agency's outstanding debt service was paid off.
- **Sales Tax Measure** will be placed on the ballot for the November 2024 election. If passed by the voters, the proposed half-cent sales tax measure will generate approximately \$2.5 million annually and the additional funds will go into the City's General Fund primarily to maintain critical services.

**REQUESTS FOR INFORMATION**

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

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## **BASIC FINANCIAL STATEMENTS**

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## **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**City of Pinole**  
**Statement of Net Position**  
**June 30, 2024**

|                                                 | Primary Government         |                             |               |
|-------------------------------------------------|----------------------------|-----------------------------|---------------|
|                                                 | Governmental<br>Activities | Business-Type<br>Activities | Total         |
| <b>ASSETS</b>                                   |                            |                             |               |
| Current assets:                                 |                            |                             |               |
| Cash and investments                            | \$ 30,869,394              | \$ 19,001,498               | \$ 49,870,892 |
| Cash and investments with fiscal agents         | 15,816,975                 | 1,089,183                   | 16,906,158    |
| Accounts receivable, net                        | 3,711,779                  | 815                         | 3,712,594     |
| Notes receivable, net                           | 4,380,001                  | -                           | 4,380,001     |
| Interest receivable                             | 151,646                    | 170,270                     | 321,916       |
| Lease receivable, current                       | 92,178                     | -                           | 92,178        |
| Due from other government                       | -                          | 264,320                     | 264,320       |
| Prepaid items                                   | 339,179                    | 1,089,184                   | 1,428,363     |
| Inventory                                       | 15,360                     | 12,808                      | 28,168        |
| Land held for resale                            | 355,062                    | -                           | 355,062       |
| Total current assets                            | 55,731,574                 | 21,628,078                  | 77,359,652    |
| Noncurrent assets:                              |                            |                             |               |
| Lease receivable - noncurrent                   | 472,203                    | -                           | 472,203       |
| Capital assets:                                 |                            |                             |               |
| Land and construction in progress               | 9,164,522                  | 367,638                     | 9,532,160     |
| Capital assets being depreciated/amortized, net | 22,069,067                 | 35,976,518                  | 58,045,585    |
| Total capital assets                            | 31,233,589                 | 36,344,156                  | 67,577,745    |
| Total noncurrent assets                         | 31,705,792                 | 36,344,156                  | 68,049,948    |
| <b>Total assets</b>                             | 87,437,366                 | 57,972,234                  | 145,409,600   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>           |                            |                             |               |
| Pension related amounts                         | 16,646,918                 | 1,477,255                   | 18,124,173    |
| OPEB related amounts                            | 6,601,999                  | 733,555                     | 7,335,554     |
| <b>Total deferred outflows of resources</b>     | 23,248,917                 | 2,210,810                   | 25,459,727    |

**City of Pinole**  
**Statement of Net Position (Continued)**  
**June 30, 2024**

|                                                  | Primary Government         |                             |                      |
|--------------------------------------------------|----------------------------|-----------------------------|----------------------|
|                                                  | Governmental<br>Activities | Business-Type<br>Activities | Total                |
| <b>LIABILITIES</b>                               |                            |                             |                      |
| Current liabilities:                             |                            |                             |                      |
| Accounts payable                                 | 1,012,846                  | 241,910                     | 1,254,756            |
| Accrued payroll                                  | 522,437                    | 59,594                      | 582,031              |
| Interest payable                                 | 45,743                     | 441,343                     | 487,086              |
| Unearned revenue                                 | 84,824                     | -                           | 84,824               |
| Deposits payable                                 | 240,698                    | -                           | 240,698              |
| Compensated absences, due within one year        | 277,451                    | 46,835                      | 324,286              |
| Claims payable, due within one year              | 21,652                     | -                           | 21,652               |
| Long-term debt, due within one year              | 315,534                    | 1,064,678                   | 1,380,212            |
| Total OPEB liability, due within one year        | 1,460,008                  | 162,223                     | 1,622,231            |
| Total current liabilities                        | 3,981,193                  | 2,016,583                   | 5,997,776            |
| Noncurrent liabilities:                          |                            |                             |                      |
| Compensated absences, due in more than one year  | 568,357                    | 168,334                     | 736,691              |
| Long-term liabilities, due in more than one year | 2,004,350                  | 27,303,956                  | 29,308,306           |
| Net pension liability                            | 41,809,472                 | 3,636,709                   | 45,446,181           |
| Total OPEB liability, due in more than one year  | 30,018,712                 | 3,335,413                   | 33,354,125           |
| Total noncurrent liabilities                     | 74,400,891                 | 34,444,412                  | 108,845,303          |
| <b>Total liabilities</b>                         | <b>78,382,084</b>          | <b>36,460,995</b>           | <b>114,843,079</b>   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>             |                            |                             |                      |
| Lease related                                    | 530,612                    | -                           | 530,612              |
| Pension related amounts                          | 2,426,708                  | 288,008                     | 2,714,716            |
| OPEB related amounts                             | 12,473,790                 | 1,385,977                   | 13,859,767           |
| <b>Total deferred inflows of resources</b>       | <b>15,431,110</b>          | <b>1,673,985</b>            | <b>17,105,095</b>    |
| <b>NET POSITION</b>                              |                            |                             |                      |
| Net investment in capital assets                 | 30,973,001                 | 7,975,522                   | 38,948,523           |
| Restricted:                                      |                            |                             |                      |
| Community development                            | 6,102                      | -                           | 6,102                |
| Public works                                     | 6,772,574                  | -                           | 6,772,574            |
| Public safety                                    | 1,044,309                  | -                           | 1,044,309            |
| Housing activities                               | 8,267,771                  | -                           | 8,267,771            |
| Pension                                          | 13,585,182                 | -                           | 13,585,182           |
| Total restricted                                 | 29,675,938                 | -                           | 29,675,938           |
| Unrestricted (deficit)                           | (43,775,850)               | 14,072,542                  | (29,703,308)         |
| <b>Total net position</b>                        | <b>\$ 16,873,089</b>       | <b>\$ 22,048,064</b>        | <b>\$ 38,921,153</b> |

**City of Pinole**  
**Statement of Activities**  
**For the Year Ended June 30, 2024**

| Functions/Programs              | Expenses             | Program Revenues        |                                          |                                        |                      |
|---------------------------------|----------------------|-------------------------|------------------------------------------|----------------------------------------|----------------------|
|                                 |                      | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Total                |
| <b>Primary government:</b>      |                      |                         |                                          |                                        |                      |
| Governmental activities:        |                      |                         |                                          |                                        |                      |
| General government              | \$ 5,439,951         | \$ 752,366              | \$ 147,021                               | \$ 215,233                             | \$ 1,114,620         |
| Public safety                   | 20,226,459           | 1,908,034               | 510,623                                  | -                                      | 2,418,657            |
| Public services                 | 5,734,403            | 502,517                 | 2,023,162                                | 285,025                                | 2,810,704            |
| Recreation                      | 2,275,235            | 481,813                 | 31,362                                   | -                                      | 513,175              |
| Community development           | 2,968,511            | 1,423,431               | 227,421                                  | -                                      | 1,650,852            |
| Interest expense                | 424,186              | -                       | -                                        | -                                      | -                    |
| Total governmental activities   | 37,068,745           | 5,068,161               | 2,939,589                                | 500,258                                | 8,508,008            |
| Business-type activities:       |                      |                         |                                          |                                        |                      |
| Wastewater utility              | 6,812,685            | 8,114,292               | -                                        | -                                      | 8,114,292            |
| Total business-type activities  | 6,812,685            | 8,114,292               | -                                        | -                                      | 8,114,292            |
| <b>Total primary government</b> | <b>\$ 43,881,430</b> | <b>\$ 13,182,453</b>    | <b>\$ 2,939,589</b>                      | <b>\$ 500,258</b>                      | <b>\$ 16,622,300</b> |

**City of Pinole**  
**Statement of Activities (Continued)**  
**For the Year Ended June 30, 2024**

| Functions/Programs                       | Net (Expense) Revenue<br>and Changes in Net Position |                             |                |
|------------------------------------------|------------------------------------------------------|-----------------------------|----------------|
|                                          | Governmental<br>Activities                           | Business-type<br>Activities | Total          |
| <b>Primary government:</b>               |                                                      |                             |                |
| Governmental activities:                 |                                                      |                             |                |
| General government                       | \$ (4,325,331)                                       | \$ -                        | \$ (4,325,331) |
| Public safety                            | (17,807,802)                                         | -                           | (17,807,802)   |
| Public services                          | (2,923,699)                                          | -                           | (2,923,699)    |
| Recreation                               | (1,762,060)                                          | -                           | (1,762,060)    |
| Community development                    | (1,317,659)                                          | -                           | (1,317,659)    |
| Interest expense                         | (424,186)                                            | -                           | (424,186)      |
| Total governmental activities            | (28,560,737)                                         | -                           | (28,560,737)   |
| Business-type activities:                |                                                      |                             |                |
| Wastewater utility                       | -                                                    | 1,301,607                   | 1,301,607      |
| Total business-type activities           | -                                                    | 1,301,607                   | 1,301,607      |
| <b>Total primary government</b>          | (28,560,737)                                         | 1,301,607                   | (27,259,130)   |
| <b>General Revenues</b>                  |                                                      |                             |                |
| General revenues:                        |                                                      |                             |                |
| Taxes:                                   |                                                      |                             |                |
| Property taxes                           | 5,910,711                                            | -                           | 5,910,711      |
| Sales taxes                              | 9,430,219                                            | -                           | 9,430,219      |
| Franchise taxes                          | 901,209                                              | -                           | 901,209        |
| Utility taxes                            | 2,445,715                                            | -                           | 2,445,715      |
| Other taxes                              | 911,622                                              | -                           | 911,622        |
| Total taxes                              | 19,599,476                                           | -                           | 19,599,476     |
| Unrestricted motor vehicle in lieu       | 2,319,153                                            | -                           | 2,319,153      |
| Investment earnings (loss)               | 2,449,243                                            | 483,402                     | 2,932,645      |
| Miscellaneous                            | 124,132                                              | -                           | 124,132        |
| <b>Total general revenues</b>            | 24,492,004                                           | 483,402                     | 24,975,406     |
| <b>Change in net position</b>            | (4,068,733)                                          | 1,785,009                   | (2,283,724)    |
| <b>Net Position:</b>                     |                                                      |                             |                |
| Beginning of year, as restated (Note 19) | 20,941,822                                           | 20,263,055                  | 41,204,877     |
| End of year                              | \$ 16,873,089                                        | \$ 22,048,064               | \$ 38,921,153  |

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## **FUND FINANCIAL STATEMENTS**

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## **Governmental Fund Financial Statements**

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

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

**Building and Planning Fund** - This fund is used to account for fees collected for building permits and plan check fees. Fees collected are used to cover the cost involved in plan checks and inspections performed.

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**City of Pinole**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2024**

|                                                                            | Major Funds          |                                        |                        |                           |                       |
|----------------------------------------------------------------------------|----------------------|----------------------------------------|------------------------|---------------------------|-----------------------|
|                                                                            | General              | Housing<br>Programs<br>Special Revenue | Building<br>& Planning | Non-major<br>Governmental | Total<br>Governmental |
|                                                                            | Fund                 | Fund                                   | Fund                   | Funds                     | Funds                 |
| <b>ASSETS</b>                                                              |                      |                                        |                        |                           |                       |
| Cash and investments                                                       | \$ 12,264,859        | \$ 3,506,880                           | \$ -                   | \$ 15,097,655             | \$ 30,869,394         |
| Accounts receivable                                                        | 2,897,062            | 374                                    | 301,921                | 512,422                   | 3,711,779             |
| Notes receivable                                                           | -                    | 4,380,001                              | -                      | -                         | 4,380,001             |
| Lease receivable                                                           | 552,995              | -                                      | -                      | 11,386                    | 564,381               |
| Interest receivable                                                        | 19,896               | 30,496                                 | 6,632                  | 94,622                    | 151,646               |
| Due from other funds                                                       | 2,636,685            | -                                      | -                      | -                         | 2,636,685             |
| Prepaid items and supplies                                                 | 18,627               | -                                      | -                      | 320,552                   | 339,179               |
| Inventory                                                                  | 15,360               | -                                      | -                      | -                         | 15,360                |
| Land held for redevelopment                                                | -                    | 355,062                                | -                      | -                         | 355,062               |
| Cash and investments with fiscal agents                                    | 15,816,975           | -                                      | -                      | -                         | 15,816,975            |
| <b>Total assets</b>                                                        | <b>\$ 34,222,459</b> | <b>\$ 8,272,813</b>                    | <b>\$ 308,553</b>      | <b>\$ 16,036,637</b>      | <b>\$ 58,840,462</b>  |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>       |                      |                                        |                        |                           |                       |
| <b>Liabilities:</b>                                                        |                      |                                        |                        |                           |                       |
| Accounts payable and accrued liabilities                                   | 739,323              | 5,042                                  | 104,705                | 163,776                   | 1,012,846             |
| Accrued liabilities                                                        | 461,417              | -                                      | 26,866                 | 34,154                    | 522,437               |
| Unearned revenue                                                           | 67,989               | -                                      | -                      | 16,835                    | 84,824                |
| Deposits payable                                                           | 84,240               | -                                      | 80,272                 | 76,186                    | 240,698               |
| Due to other funds                                                         | -                    | -                                      | 2,323,390              | 313,295                   | 2,636,685             |
| <b>Total liabilities</b>                                                   | <b>1,352,969</b>     | <b>5,042</b>                           | <b>2,535,233</b>       | <b>604,246</b>            | <b>4,497,490</b>      |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                       |                      |                                        |                        |                           |                       |
| Lease related                                                              | 530,612              | -                                      | -                      | -                         | 530,612               |
| <b>Total deferred inflows of resources</b>                                 | <b>530,612</b>       | <b>-</b>                               | <b>-</b>               | <b>-</b>                  | <b>530,612</b>        |
| <b>Fund Balances (Deficit):</b>                                            |                      |                                        |                        |                           |                       |
| Nonspendable                                                               | 33,987               | -                                      | -                      | 320,552                   | 354,539               |
| Restricted                                                                 | 13,718,620           | 8,267,771                              | -                      | 11,397,509                | 33,383,900            |
| Committed                                                                  | 10,744,838           | -                                      | -                      | -                         | 10,744,838            |
| Assigned                                                                   | -                    | -                                      | -                      | 3,856,760                 | 3,856,760             |
| Unassigned (deficit)                                                       | 7,841,433            | -                                      | (2,226,680)            | (142,430)                 | 5,472,323             |
| <b>Total fund balances (deficit)</b>                                       | <b>32,338,878</b>    | <b>8,267,771</b>                       | <b>(2,226,680)</b>     | <b>15,432,391</b>         | <b>53,812,360</b>     |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 34,222,459</b> | <b>\$ 8,272,813</b>                    | <b>\$ 308,553</b>      | <b>\$ 16,036,637</b>      | <b>\$ 58,840,462</b>  |

**City of Pinole**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to the Government-Wide Statement of Net Position**  
**June 30, 2024**

|                                                                                                                                                                                                    |                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>Total Fund Balances - Total Governmental Funds</b>                                                                                                                                              | \$ 53,812,360        |
| Amounts reported for Governmental Activities in the Statement of Net Position were different because:                                                                                              |                      |
| Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet.                                    |                      |
| Nondepreciable                                                                                                                                                                                     | \$ 9,164,522         |
| Depreciable/amortizable                                                                                                                                                                            | 22,069,067           |
| Total capital assets                                                                                                                                                                               | <u>31,233,589</u>    |
| Long-term liabilities are not due and payable in the current period and therefore were not reported in the Governmental Funds Balance Sheet.                                                       |                      |
| Amount reported in Government-Wide Statement of Net Position                                                                                                                                       |                      |
| Compensated absences - due within one year                                                                                                                                                         | (277,451)            |
| Compensated absences - due in more than one year                                                                                                                                                   | (568,357)            |
| Claim payable - due within one year                                                                                                                                                                | (21,652)             |
| Long-term debt - due within one year                                                                                                                                                               | (315,534)            |
| Long-term debt - due in more than one year                                                                                                                                                         | (2,004,350)          |
| Total long-term liabilities                                                                                                                                                                        | <u>(3,187,344)</u>   |
| Interest payable on long-term debt did not require current financial resources. Therefore, interest payable was not reported as a liability in the governmental funds.                             |                      |
|                                                                                                                                                                                                    | (45,743)             |
| Aggregate net pension liability and total OPEB liability used in the governmental activities were not financial resources and therefore were not reported in the Governmental Funds Balance Sheet. |                      |
| Net pension liability                                                                                                                                                                              | (41,809,472)         |
| Total OPEB liability                                                                                                                                                                               | <u>(31,478,720)</u>  |
| Total OPEB and Pension                                                                                                                                                                             | <u>(73,288,192)</u>  |
| Deferred outflows of resources related to OPEB and pensions are not available for current period and, therefore, are deferred in the governmental funds or not recorded in the governmental funds  |                      |
| Amount reported in Government-Wide Statement of Net Position                                                                                                                                       |                      |
| Deferred outflows of resources related to pensions                                                                                                                                                 | 16,646,918           |
| Deferred outflows of resources related to OPEB                                                                                                                                                     | 6,601,999            |
| Total deferred outflows of resources                                                                                                                                                               | <u>23,248,917</u>    |
| Deferred inflows of resources related to OPEB and pensions are not available for current period and, therefore, are deferred in the governmental funds or not recorded in the governmental funds   |                      |
| Amount reported in Government-Wide Statement of Net Position                                                                                                                                       |                      |
| Deferred inflows of resources related to pensions                                                                                                                                                  | (2,426,708)          |
| Deferred inflows of resources related to OPEB                                                                                                                                                      | (12,473,790)         |
| Total deferred inflows of resources                                                                                                                                                                | <u>(14,900,498)</u>  |
| <b>Net Position of Governmental Activities</b>                                                                                                                                                     | <u>\$ 16,873,089</u> |

**City of Pinole**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2024**

|                                                                                               | Major Funds          |                                        |                        |                           |                       |
|-----------------------------------------------------------------------------------------------|----------------------|----------------------------------------|------------------------|---------------------------|-----------------------|
|                                                                                               | General              | Housing<br>Programs<br>Special Revenue | Building<br>& Planning | Non-major<br>Governmental | Total<br>Governmental |
|                                                                                               | Fund                 | Fund                                   | Fund                   | Funds                     | Funds                 |
| <b>REVENUES:</b>                                                                              |                      |                                        |                        |                           |                       |
| Taxes and assessments                                                                         | \$ 21,918,629        | \$ -                                   | \$ 625,076             | \$ 531,453                | \$ 23,075,158         |
| Intergovernmental revenues                                                                    | 216,894              | -                                      | 227,421                | 2,292,950                 | 2,737,265             |
| Investment earnings                                                                           | 1,914,632            | 188,166                                | (2,735)                | 580,284                   | 2,680,347             |
| Rents and ground leases                                                                       | 86,084               | -                                      | -                      | 25,863                    | 111,947               |
| Charges for services                                                                          | 2,317,447            | -                                      | 738,480                | 665,368                   | 3,721,295             |
| Fines, forfeitures and penalties                                                              | 29,716               | -                                      | 32,809                 | 20,660                    | 83,185                |
| Other revenues                                                                                | 91,876               | 13,237                                 | 15                     | 485,687                   | 590,815               |
| <b>Total revenues</b>                                                                         | <b>26,575,278</b>    | <b>201,403</b>                         | <b>1,621,066</b>       | <b>4,602,265</b>          | <b>33,000,012</b>     |
| <b>EXPENDITURES:</b>                                                                          |                      |                                        |                        |                           |                       |
| Current:                                                                                      |                      |                                        |                        |                           |                       |
| General government                                                                            | 4,521,144            | -                                      | -                      | 560,782                   | 5,081,926             |
| Public safety                                                                                 | 17,686,177           | -                                      | -                      | 550,617                   | 18,236,794            |
| Public services                                                                               | 2,583,978            | -                                      | -                      | 1,399,439                 | 3,983,417             |
| Recreation                                                                                    | 325,040              | -                                      | -                      | 1,866,987                 | 2,192,027             |
| Community development                                                                         | 547,005              | 137,351                                | 2,278,549              | 1,040                     | 2,963,945             |
| Capital outlay                                                                                | 2,204,005            | -                                      | -                      | 981,513                   | 3,185,518             |
| Debt service:                                                                                 |                      |                                        |                        |                           |                       |
| Principal                                                                                     | 336,809              | -                                      | -                      | -                         | 336,809               |
| Interest and fiscal charges                                                                   | 418,148              | -                                      | -                      | -                         | 418,148               |
| <b>Total expenditures</b>                                                                     | <b>28,622,306</b>    | <b>137,351</b>                         | <b>2,278,549</b>       | <b>5,360,378</b>          | <b>36,398,584</b>     |
| <b>Excess (deficiency) of<br/>revenues over expenditures</b>                                  | <b>(2,047,028)</b>   | <b>64,052</b>                          | <b>(657,483)</b>       | <b>(758,113)</b>          | <b>(3,398,572)</b>    |
| <b>OTHER FINANCING SOURCES (USES):</b>                                                        |                      |                                        |                        |                           |                       |
| Proceeds from sale of asset                                                                   | 139                  | -                                      | -                      | -                         | 139                   |
| Issuance of debt                                                                              | 126,215              | -                                      | -                      | -                         | 126,215               |
| Transfers in                                                                                  | 3,146,313            | -                                      | 67,000                 | 2,228,594                 | 5,441,907             |
| Transfers out                                                                                 | (5,441,907)          | -                                      | -                      | -                         | (5,441,907)           |
| <b>Total other financing sources (uses)</b>                                                   | <b>(2,169,240)</b>   | <b>-</b>                               | <b>67,000</b>          | <b>2,228,594</b>          | <b>126,354</b>        |
| <b>NET CHANGE IN FUND BALANCES</b>                                                            | <b>(4,216,268)</b>   | <b>64,052</b>                          | <b>(590,483)</b>       | <b>1,470,481</b>          | <b>(3,272,218)</b>    |
| <b>FUND BALANCES (DEFICIT):</b>                                                               |                      |                                        |                        |                           |                       |
| Beginning of year, as previously reported                                                     | 36,555,146           | 8,203,719                              | -                      | 12,435,695                | 57,194,560            |
| Prior period adjustment (Note 19)                                                             | -                    | -                                      | -                      | (109,982)                 | (109,982)             |
| Change with financial reporting entity<br>(major and non-major fund classification) (Note 20) | -                    | -                                      | (1,636,197)            | 1,636,197                 | -                     |
| Beginning of year, as restated (Note 19)                                                      | 36,555,146           | 8,203,719                              | (1,636,197)            | 13,961,910                | 57,084,578            |
| End of year                                                                                   | <u>\$ 32,338,878</u> | <u>\$ 8,267,771</u>                    | <u>\$ (2,226,680)</u>  | <u>\$ 15,432,391</u>      | <u>\$ 53,812,360</u>  |

**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, 2024**

---

**Net Change in Fund Balances - Total Governmental Funds** \$ (3,272,218)

Amounts reported for Governmental Activities in the Statement of Net Position were different because:

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

|                                   |                    |         |
|-----------------------------------|--------------------|---------|
| Capital outlay                    | \$ 3,185,518       |         |
| Proceed from sale of assets       | (628,297)          |         |
| Depreciation/amortization expense | <u>(1,780,533)</u> |         |
| Total capital assets              |                    | 776,688 |

Interest accrued on long-term debt is reported in the Statement of Activities, but does not require the use of current financial resources. Therefore, accrued interest is not reported as an expenditure in governmental funds. This amount represents the change in accrued interest from the prior year. (6,038)

Debt proceeds are reported as financing sources in governmental funds and thus contribute to the liabilities and not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position

|                                       |                |         |
|---------------------------------------|----------------|---------|
| Proceeds from issuance of debt        | \$ (126,215)   |         |
| Repayment of debt and lease principal | <u>336,809</u> |         |
| Total                                 |                | 210,594 |

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                                                                | \$ (25,841)    |                    |
| Claims payable                                                                              | (21,652)       |                    |
| Net difference between pension expense and contributions subsequent to the measurement date | (2,052,425)    |                    |
| Net difference between OPEB expense and contributions subsequent to the measurement date    | <u>322,159</u> |                    |
| Total                                                                                       |                | <u>(1,777,759)</u> |

**Change in Net Position of Governmental Activities** \$ (4,068,733)

## Proprietary Funds Financial Statements

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

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**City of Pinole**  
**Statement of Net Position**  
**Proprietary Fund**  
**June 30, 2024**

|                                                 | Business-type<br>Activities<br>Wastewater Utility<br>Enterprise Fund |
|-------------------------------------------------|----------------------------------------------------------------------|
| <b>ASSETS</b>                                   |                                                                      |
| Current assets                                  |                                                                      |
| Cash and investments                            | \$ 19,001,498                                                        |
| Restricted cash and investment                  | 1,089,183                                                            |
| Accounts receivable                             | -                                                                    |
| Interest receivable                             | 170,270                                                              |
| Other receivable                                | 815                                                                  |
| Due from other governments                      | 264,320                                                              |
| Prepaid items                                   | 1,089,184                                                            |
| Inventory                                       | 12,808                                                               |
| Total current assets                            | <u>21,628,078</u>                                                    |
| Noncurrent assets                               |                                                                      |
| Capital assets not being depreciated            | 367,638                                                              |
| Capital assets being depreciated, net           | 35,976,518                                                           |
| Total capital assets                            | <u>36,344,156</u>                                                    |
| Total noncurrent assets                         | <u>36,344,156</u>                                                    |
| <b>Total assets</b>                             | <u><u>57,972,234</u></u>                                             |
| <b>DEFERRED OUTFLOW OF RESOURCES</b>            |                                                                      |
| Deferred outflow pension-related items          | 1,477,255                                                            |
| Deferred outflow OPEB-related items             | 733,555                                                              |
| <b>Total deferred outflow of resources</b>      | <u><u>2,210,810</u></u>                                              |
| <b>LIABILITIES</b>                              |                                                                      |
| Current liabilities                             |                                                                      |
| Accounts payable                                | 241,910                                                              |
| Accrued liabilities                             | 59,594                                                               |
| Interest payable                                | 441,343                                                              |
| Compensated absences - current                  | 46,835                                                               |
| Long-term debt, due within one year             | 1,064,678                                                            |
| Total OPEB liability, due within one year       | 162,223                                                              |
| Total current liabilities                       | <u>2,016,583</u>                                                     |
| Noncurrent liabilities                          |                                                                      |
| Compensated absences - noncurrent               | 168,334                                                              |
| Long-term debt, due in more than one year       | 27,303,956                                                           |
| Net pension liability                           | 3,636,709                                                            |
| Total OPEB liability, due in more than one year | 3,335,413                                                            |
| Total noncurrent liabilities                    | <u>34,444,412</u>                                                    |
| <b>Total liabilities</b>                        | <u><u>36,460,995</u></u>                                             |
| <b>DEFERRED INFLOW OF RESOURCES</b>             |                                                                      |
| Deferred inflow pension-related items           | 288,008                                                              |
| Deferred inflow OPEB-related items              | 1,385,977                                                            |
| <b>Total deferred inflow of resources</b>       | <u><u>1,673,985</u></u>                                              |
| <b>NET POSITION</b>                             |                                                                      |
| Net investment in capital assets                | 7,975,522                                                            |
| Unrestricted                                    | 14,072,542                                                           |
| <b>Total net position</b>                       | <u><u>\$ 22,048,064</u></u>                                          |

See accompanying Notes to the Basic Financial Statements.

**City of Pinole**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Proprietary Fund**  
**For the Year Ended June 30, 2024**

|                                               | Business-type<br>Activities<br>Wastewater Utility<br>Enterprise Fund |
|-----------------------------------------------|----------------------------------------------------------------------|
| <b>OPERATING REVENUES:</b>                    |                                                                      |
| Charges for services                          | \$ 8,072,292                                                         |
| Other revenue                                 | 42,000                                                               |
| <b>Total operating revenues</b>               | <u>8,114,292</u>                                                     |
| <b>OPERATING EXPENSES:</b>                    |                                                                      |
| Sewer treatment plant                         | 4,511,416                                                            |
| Sewer maintenance                             | 1,277,912                                                            |
| Depreciation                                  | 1,023,357                                                            |
| <b>Total operating expenses</b>               | <u>6,812,685</u>                                                     |
| <b>OPERATING INCOME (LOSS)</b>                | <u>1,301,607</u>                                                     |
| <b>NONOPERATING REVENUES (EXPENSES):</b>      |                                                                      |
| Gain on disposal of assets                    | 9,608                                                                |
| Intergovernmental                             | 32,447                                                               |
| Interest revenue                              | 995,766                                                              |
| Interest expense                              | (554,419)                                                            |
| <b>Total nonoperating revenues (expenses)</b> | <u>483,402</u>                                                       |
| <b>Changes in net position</b>                | 1,785,009                                                            |
| <b>NET POSITION:</b>                          |                                                                      |
| Beginning of year                             | 20,263,055                                                           |
| End of year                                   | <u><u>\$ 22,048,064</u></u>                                          |

**City of Pinole**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2024**

|                                                                                                 | Business-type<br>Activities<br>Wastewater Utility<br>Enterprise Fund |
|-------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                                    |                                                                      |
| Cash received from customers                                                                    | \$ 8,433,798                                                         |
| Cash paid to suppliers                                                                          | (3,302,802)                                                          |
| Cash paid to employees                                                                          | (2,561,865)                                                          |
| <b>Net cash provided by operating activities</b>                                                | <b>2,569,131</b>                                                     |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>                                         |                                                                      |
| Intergovernmental                                                                               | 32,447                                                               |
| <b>Net cash provided by noncapital financing activities</b>                                     | <b>32,447</b>                                                        |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>                                |                                                                      |
| Gain on disposal of capital assets                                                              | 9,608                                                                |
| Acquisition and construction of capital assets                                                  | (242,708)                                                            |
| Principal payment of long-term debt                                                             | (1,037,932)                                                          |
| Interest paid on debt                                                                           | (569,543)                                                            |
| <b>Net cash (used in) capital and related financing activities</b>                              | <b>(1,840,575)</b>                                                   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                                    |                                                                      |
| Interest and dividends                                                                          | 937,417                                                              |
| <b>Net cash provided by investing activities</b>                                                | <b>937,417</b>                                                       |
| <b>Net change in cash and cash equivalents</b>                                                  | <b>1,698,420</b>                                                     |
| <b>CASH AND CASH EQUIVALENTS:</b>                                                               |                                                                      |
| Beginning of year                                                                               | 18,392,261                                                           |
| End of year                                                                                     | <u><u>\$ 20,090,681</u></u>                                          |
| <b>RECONCILIATION OF OPERATING INCOME TO NET<br/>CASH PROVIDED BY OPERATING ACTIVITIES:</b>     |                                                                      |
| Operating income                                                                                | \$ 1,301,607                                                         |
| Adjustments to reconcile operating to net<br>cash provided by (used in) operating activities:   |                                                                      |
| Depreciation                                                                                    | 1,023,357                                                            |
| Changes in operating assets and liabilities, and<br>deferred outflows and inflows of resources: |                                                                      |
| Other receivables                                                                               | 301                                                                  |
| Due from other governments                                                                      | 319,205                                                              |
| Prepaid items                                                                                   | 3,196                                                                |
| Inventory                                                                                       | 2,799                                                                |
| Deferred outflow pension-related items                                                          | 64,830                                                               |
| Deferred outflow OPEB-related items                                                             | (117,045)                                                            |
| Accounts payable                                                                                | 38,091                                                               |
| Accrued liabilities                                                                             | -                                                                    |
| Compensated absences                                                                            | 36,898                                                               |
| Net pension liability                                                                           | 17,913                                                               |
| Total OPEB liability                                                                            | (130,967)                                                            |
| Deferred inflows - pension related                                                              | (203,272)                                                            |
| Deferred inflows - OPEB related                                                                 | 212,218                                                              |
| Total adjustments                                                                               | 1,267,524                                                            |
| <b>Net cash provided by operating activities</b>                                                | <b>\$ 2,569,131</b>                                                  |

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## **FIDUCIARY FUND FINANCIAL STATEMENTS**

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**City of Pinole**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2024**

|                                                   | Private-Purpose<br>Trust Fund | Total<br>Custodial<br>Funds |
|---------------------------------------------------|-------------------------------|-----------------------------|
| <b>ASSETS</b>                                     |                               |                             |
| Cash and cash equivalents                         | \$ 1,741,593                  | \$ 176,411                  |
| Interest receivable                               | 15,267                        | 244                         |
| Notes receivable, net of allowance                | 10,054                        | -                           |
| Easement                                          | 272,040                       | -                           |
| Land held for redevelopment                       | 2,469,715                     | -                           |
| Capital assets not being depreciated              | 2,429,793                     | -                           |
| Capital assets being depreciated, net             | 6,963,176                     | -                           |
| <b>Total assets</b>                               | <b>13,901,638</b>             | <b>176,655</b>              |
| <b>LIABILITIES</b>                                |                               |                             |
| Accounts payable                                  | 7,554                         | 11,448                      |
| Deposits payable                                  | 56,238                        | 117,958                     |
| Unearned revenue                                  | 19                            | 25,150                      |
| <b>Total liabilities</b>                          | <b>63,811</b>                 | <b>154,556</b>              |
| <b>NET POSITION</b>                               |                               |                             |
| Restricted for:                                   |                               |                             |
| Held in trust for dissolution of RDA              | 13,837,827                    | -                           |
| Individuals, organizations, and other governments | -                             | 22,099                      |
| <b>Total net position</b>                         | <b>\$ 13,837,827</b>          | <b>\$ 22,099</b>            |

**City of Pinole**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended June 30, 2024**

|                               | Private-Purpose<br>Trust Fund | Total<br>Custodial<br>Funds |
|-------------------------------|-------------------------------|-----------------------------|
| <b>ADDITIONS:</b>             |                               |                             |
| Property taxes                | \$ 145,458                    | \$ -                        |
| Investment income             | 86,195                        | 1,551                       |
| <b>Total additions</b>        | <u>231,653</u>                | <u>1,551</u>                |
| <b>DEDUCTIONS:</b>            |                               |                             |
| Operating costs               | 205,482                       | -                           |
| Depreciation                  | 255,670                       | -                           |
| Interest expense              | 2,422                         | -                           |
| <b>Total deductions</b>       | <u>463,574</u>                | <u>-</u>                    |
| <b>Change in net position</b> | (231,921)                     | 1,551                       |
| <b>NET POSITION:</b>          |                               |                             |
| Beginning of year             | 14,069,748                    | 20,548                      |
| End of period                 | <u><u>\$ 13,837,827</u></u>   | <u><u>\$ 22,099</u></u>     |



## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**City of Pinole**  
**Index to the Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2024**

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**For the Year Ended June 30, 2024**

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**City of Pinole**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2024**

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**Note 1 – Summary of Significant Accounting Policies**

The City of Pinole, California (the “City”) 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), parks, streets and highways, sanitation, culture-recreation, public improvements, planning and zoning, and general administration services.

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, 2024, the City's staff comprised 93 full-time and 28 part-time employees who are responsible for the following City-provided services:

Public Safety - The City employs 26 sworn and 19 non-sworn police personnel to provide round-the-clock police services from a central station.

Sanitation - The City maintains a sewage treatment plant with 11 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 53 employees.

The financial statements and accounting policies of the City conform with accounting principles generally accepted in the United States of America ("U.S. GAAP") 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 blended.

*Pinole Joint Powers Financing Authority*

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

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***B. Basis of Presentation***

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. City resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

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

*Government-wide Financial Statements:*

The Government-Wide Financial Statements are presented on an “*economic resources*” measurement focus and the accrual basis of accounting. Accordingly, all of the City’s assets and liabilities, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. Fiduciary activities are not included in these statements.

Certain types of transactions are reported as program revenues for the City in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made in regards to interfund activities, payables and receivables. 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 service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated:

- Due from and to other funds
- Transfers in and out

*Governmental Fund Financial Statements*

A Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances are presented for all major governmental funds and aggregated nonmajor funds. Accompanying schedules are presented to reconcile and explain the differences in fund balances as presented in these statements, to the net position presented in the government-wide financial statements. The City has presented all major funds that met the applicable criteria.



**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***B. Basis of Presentation (Continued)***

All governmental funds are accounted for on a spending or “current financial resources” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Change in Fund Balances presents increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both “measurable” and “available” to finance expenditures of the current period.

Revenues are recognized as soon as they are both “measurable” and “available”. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property tax, sales tax, intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

The City reports the following major 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.
- *Housing Program Special Revenue Fund* – The housing program special revenue fund is used to account for the proceeds tax increment funds through Redevelopment Property Tax Trust Funds that are restricted or committed to expenditure for approved housing activities.
- *Building and Planning Fund* – The building and planning fund is used to account for fees collected for building permits and plan check fees. Fees collected are used to cover the cost involved in plan checks and inspections performed.

**Proprietary Fund Financial Statements**

Proprietary funds are accounted for using the “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

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 fund’s principal ongoing operations. The principal operating revenues of the Sewer fund are charges to customers for services. Operating expenses for the proprietary funds include the costs of services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The City reports one major proprietary fund:

- *Wastewater Utility Fund* -The Wastewater Utility 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.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***B. Basis of Presentation (Continued)***

*Fiduciary Fund Financial Statements*

Fiduciary fund financial statements include a Statement of Net Position and a Statement of Changes in Fiduciary Net Position. The City's fiduciary funds represent custodial funds and private purpose trust funds. Both custodial funds and the private purpose trust funds are accounted for on the full accrual basis of accounting where the assets associated with the activity are controlled by the City and the assets are not derived 1) solely from the government's own-source revenues or 2) from government-mandated nonexchange transactions or voluntary nonexchange transactions.

The City reports the following two types of fiduciary funds:

- *Custodial Funds* - Custodial Funds are clearing type funds for the collection of taxes or deposits held in trust, on behalf of individuals, private organizations, and other governments for which the City has a custodial responsibility. This fund is used to account for funds collected from asset seizure and private donations received for the community assistance program.
- *Private-Purpose Trust Fund* - Private purpose trust fund is used to report all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments. 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.

***C. Property Taxes***

California Constitution Article XIII A, limits the combined property tax rate to one percent of a property's assessed valuation. Additional taxes may be imposed with voter approval. Assessed value is calculated at one hundred percent of a property's fair value, as defined by Article XIII A, and may be increased no more than two percent per year unless a change in ownership occurs. The state legislature has determined the method of distributing the one percent tax levy among the various taxing jurisdictions.

Property tax revenues are recognized in the fiscal year for which taxes and assessments are levied. The County of Contra Costa levies, bills and collects property taxes and special assessments for the City under the County's "Teeter Plan." The County remits the entire amount levied and handles all delinquencies, retaining interest and penalties.

Tax collections are the responsibility of the County Tax Collector. Taxes and assessments on secured and utility rolls which constitute a lien against the property, may be paid in two installments; the first is due November 1 of the fiscal year and is delinquent if not paid by December 10; and the second is due on February 1 of the fiscal year and is delinquent if not paid by April 10. Unsecured personal property taxes do not constitute a lien against real property unless the tax becomes delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the County for late payment.

Tax levy dates are attached annually on January 1 preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and unsecured and personal property, as it exists at that time. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***D. 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. The Local Agency Investment Fund ("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.

***E. Cash and Investments with Fiscal Agents***

Cash and investments with fiscal agents are restricted for the redemption of bonded debt, for acquisition and construction of capital projects, and pension contributions.

***F. Fair Value Measurement***

U.S. GAAP defines fair value, establishes a framework for measuring fair value and establishes disclosure about fair value measurement. Investments, unless otherwise specified at fair value in the financial statements, are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Levels of inputs are as follows:

- Level 1 – Inputs are unadjusted, quoted prices for identical assets or liabilities in active markets at the measurement date.
- Level 2 – Inputs, other than quoted prices included in Level 1, that are observable for the assets or liabilities through corroboration with market data at the measurement date.
- Level 3 – Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the assets or liabilities at the measurement date.

***G. 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.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***G. Accounts and Interest Receivable (Continued)***

In the fund financial statements, material receivables in governmental funds include revenue accruals such as sales tax, franchise tax, and grants and other similar intergovernmental revenues since they are usually both measurable and available. Nonexchange transactions collectible but not available are recorded as deferred inflows of resources in the fund financial statements in accordance with modified accrual, but not in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. Long-term loans in governmental funds are treated as expenditures in the year advanced and as revenues in the year repayment is measurable and available. Proprietary fund material receivables consist of all revenues earned at year-end and not yet received. Utility accounts receivable and interest earnings compose the majority of proprietary fund receivables.

***H. Prepaid Items 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.

***I. Leases Receivable***

The City is a lessor for leases of buildings and recognizes lease receivables and deferred inflows of resources in the financial statements. Variable payments based on future performance or usage of the underlying asset are not included in the measurement of the lease receivable.

At the commencement of a lease, the lease receivable is measured at the present value of payments expected to be received during the lease term. The City established a threshold of \$5,000 for lease receivables. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflows of resources are initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflows of resources are recognized as revenue over the life of the lease term in a systematic and rational method.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses incremental borrowing rate (IBR) provided by the financial institution at July 1, 2021 for existing leases or the current rate at the time a new lease is executed.
- The lease term includes the noncancelable period of the lease plus any option periods that are likely to be exercised.
- Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***I. Leases Receivables (Continued)***

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

***J. Capital Assets***

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.

The City defines infrastructure assets as the basic physical assets that allow the City to function. The assets include the street system, wastewater system, park and recreation lands and improvement system, and buildings combined with the site amenities such as parking and landscaped areas used by the City in the conduct of its business.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets acquired under finance purchase are capitalized at the net present value of the total finance payments.

Capital assets used in operations are depreciated over their estimated useful lives using the straight-line method. The lives used for depreciation purposes are as follows:

| <b>Asset Type</b>                  | <b>Years</b> |
|------------------------------------|--------------|
| Infrastructure                     | 50-75        |
| Buildings and improvement          | 50-100       |
| Machinery, equipment, and vehicles | 5-10         |

***K. Subscription-Based Information Technology Arrangements (SBITAs)***

The City has a policy to recognize a subscription liability and a right-to-use subscription asset (subscription asset) in the financial statements. The City recognizes subscription liabilities with an initial, individual value of \$5,000 or more with a subscription term greater than one year. Variable payments based on future performance of the City, usage of the underlying IT asset, or number of user seats are not included in the measurement of the subscription liability, rather, those variable payments are recognized as outflows of resources (expenses) in the period the obligation for those payments is incurred.

At the commencement of a SBITA, the City initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made.

Subscription assets are recorded at the amount of the initial measurement of the subscription liabilities, less any payments made to the SBITA vendor before the commencement of the subscription term, and capitalizable initial implementation cost, less any incentives received from the SBITA vendor at or before the commencement of the subscription term.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

**K. Subscription-Based Information Technology Arrangements (SBITAs) (Continued)**

- Preliminary Project Stage: Outlays are expensed as incurred.
- Initial Implementation Stage: Outlays are capitalized as an addition to the subscription asset.

Upon adoption, the City elected to exclude the capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage that were incurred prior to the implementation of this Statement in the measurement of subscription assets as of July 1, 2022.

Subscription assets are reported within capital assets and subscription liabilities are reported with long-term liabilities on the statement of net position. Subscription assets are amortized using the straight-line method over the shorter of the subscription term or the useful life of the underlying IT asset, unless the subscription contains a purchase option that the City has determined is reasonably certain of being exercised. In this case, the subscription asset is amortized over the useful life of the underlying IT asset.

Key estimates and judgments related to SBITA include how the City determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments.

- The City uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for SBITA.
- The subscription term includes the noncancellable period of the SBITA. Subscription payments included in the measurement of the subscription liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

**L. Lease Liabilities**

The City recognizes lease liabilities with an initial, individual value of \$5,000 or more with a lease term greater than one year in the government-wide and proprietary fund financial statements. Variable payments based on future performance of the City or usage of the underlying asset are not included in the measurement of the lease liability. Lease assets are reported within capital assets and lease liabilities are reported with long-term liabilities on the statement of net position.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made.

Key estimates and judgments related to leases liabilities include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure any lease asset or liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***M. Long Term Liabilities***

In the Government-Wide Financial Statements and Proprietary Fund Financial Statements, long-term debt and other long-term obligations are reported as liabilities in the appropriate activities. Bonds payable are reported net of the applicable bond premium or discount. Debt issuance costs except for any portion related to prepaid insurance were recognized as expense in the period incurred. Premium or discount not considered as part of the reacquisition price was amortized over the life of the bond.

The governmental fund financial statements do not present long-term liabilities. Consequently, long-term debt is shown as a reconciling item in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

***N. 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.

The following timeframes are used for pension reporting:

| <u>CalPERS</u>     |                               |
|--------------------|-------------------------------|
| Valuation date     | June 30, 2022                 |
| Measurement date   | June 30, 2023                 |
| Measurement period | July 1, 2022 to June 30, 2023 |

***O. Other Postemployment Benefits (OPEB)***

For the purpose 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 OPEB Plan and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments, which are reported at amortized cost.

General Fund is typically used to liquidate OPEB liabilities for governmental funds.

The following timeframes are reported OPEB reporting:

| <u>OPEB</u>        |                               |
|--------------------|-------------------------------|
| Valuation date     | June 30, 2023                 |
| Measurement date   | June 30, 2023                 |
| Measurement period | July 1, 2022 to June 30, 2023 |

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***O. Other Postemployment Benefits (OPEB)(Continued)***

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. The first amortized amounts are 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 amortization period differs depending on the sources of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over 5 years. All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

***P. Deferred Outflows/Inflows of Resources***

The statement of net position and balance sheet – governmental funds reports separate sections for deferred outflows of resources and deferred inflows of resources, when applicable.

Deferred Outflows of Resources represent outflows of resources (consumption of net assets) that applies to future periods and that, therefore, will not be recognized as an expense until that time.

Deferred Inflows of Resources represent inflows of resources (acquisition of net assets) that applies to future periods and that, therefore, are not recognized as revenue until that time.

***Q. 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.

***R. Net Position and Fund Balances***

In the Government-Wide Financial Statements and proprietary fund financial statements, net position is classified as follows:

Net Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation and amortization, reduced by the outstanding balances of retention payable and debt that are attributable to the acquisition, construction, or improvement of those assets, and related deferred outflows and inflows of resources, net of unspent debt proceeds.



**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***R. Net Position and Fund Balances (Continued)***

Restricted – This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

Unrestricted – This component of net position is the amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

In the Governmental Fund Financial Statements, fund balances are classified as follows:

Nonspendable – Nonspendable fund balances are items that cannot be spent because they are not in spendable form, such as prepaid items and inventories, or items that are legally or contractually required to be maintained intact, such as principal of an endowment or revolving loan funds.

Restricted – Restricted fund balances encompass the portion of net fund resources subject to externally enforceable legal restrictions. This includes externally imposed restrictions by creditors, such as through debt covenants, grantors, contributors, laws or regulations of other governments, as well as restrictions imposed by law through constitutional provisions or enabling legislation.

Committed – Committed fund balances encompass the portion of net fund resources, the use of which is constrained by limitations that the government imposes upon itself at its highest level of decision making, normally the governing body, and that remain binding unless removed in the same manner. The City Council is considered the highest authority for the City. Adoption of a resolution by the City Council is required to commit resources or to rescind the commitment.

Assigned – Assigned fund balances encompass the portion of net fund resources reflecting the government's intended use of resources. Assignment of resources can be done by the highest level of decision making or by a committee or official designated for that purpose. The City Council has authorized by resolution the City Manager or the City Fiscal Officer for that purpose.

Unassigned – This amount is for any portion of the fund balances that do not fall into one of the above categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than General Fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

***S. Spending Policy***

*Government-Wide Financial Statements and the Proprietary Fund Financial Statements*

When expenses are incurred for purposes for which both restricted and unrestricted components of net position are available, the City's policy is to apply the restricted component of net position first, then the unrestricted component of net position as needed.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

**S. Spending Policy (Continued)**

Governmental Fund Financial Statements (Continued)

- Restricted
- Committed
- Assigned
- Unassigned

Government-Wide Financial Statements and the Proprietary Fund Financial Statements

When expenses are incurred for purposes for which both restricted and unrestricted components of net position are available, the City's policy is to apply the restricted component of net position first, then the unrestricted component of net position as needed.

Governmental Fund Financial Statements

When expenditures are incurred for purposes for which all restricted, committed, assigned and unassigned fund balances are available, the City's policy is to apply in the following order, except for instances wherein an ordinance specifies the fund balance:

- Restricted
- Committed
- Assigned
- Unassigned

**T. 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.

**U. 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.

**V. Use of Estimates**

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***W. Implementation of Governmental Accounting Standards Board (GASB) Pronouncements***

In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. Implementation of this Statement had a moderate effect on the City's financial statements for the fiscal year ended June 30, 2024.

***X. New GASB Pronouncements***

The City is currently evaluating its accounting practices to determine the potential impact on the financial statements for the following GASB Statements:

***GASB Statement No. 101*** – In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Application of this statement is effective for the City's fiscal year ending June 30, 2025.

***GASB Statement No. 102*** – In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. Application of this statement is effective for the City's fiscal year ending June 30, 2025.

***GASB Statement No. 103*** – In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. Application of this statement is effective for the City's fiscal year ending June 30, 2026.

***GASB Statement No. 104*** – In September 2024, GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. Application of this statement is effective for the City's fiscal year ending June 30, 2026.

**Note 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.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 2 – Cash and Investments (Continued)**

**A. Summary of Cash and Investments**

Cash and investments as of June 30, 2024 were classified in the accompanying financial statements as follows:

|                                         | Government-Wide Statement of Net Position |                             |                      | Fiduciary Funds              |                      |
|-----------------------------------------|-------------------------------------------|-----------------------------|----------------------|------------------------------|----------------------|
|                                         | Governmental<br>Activities                | Business-Type<br>Activities | Total                | Statement of<br>Net Position | Total                |
| Cash and investments                    | \$ 30,869,394                             | \$ 19,001,498               | \$ 49,870,892        | \$ 1,918,004                 | \$ 51,788,896        |
| Cash and investments with fiscal agents | 15,816,975                                | 1,089,183                   | 16,906,158           | -                            | 16,906,158           |
| <b>Total cash and investments</b>       | <b>\$ 46,686,369</b>                      | <b>\$ 20,090,681</b>        | <b>\$ 66,777,050</b> | <b>\$ 1,918,004</b>          | <b>\$ 68,695,054</b> |

Cash and investments for the City at June 30, 2024, consisted of the following:

|                                          |                      |
|------------------------------------------|----------------------|
| <b>Cash:</b>                             |                      |
| Cash on hand                             | \$ 1,920             |
| Deposits with financial institution      | 3,436,965            |
| <b>Total cash</b>                        | <b>3,438,885</b>     |
| <b>Investments:</b>                      |                      |
| Local Agency Investment funds            | 29,172,353           |
| CalTrust                                 | 3,427,211            |
| Money Market Fund                        | 12,477,790           |
| Corporate Notes                          | 940,090              |
| Federal Agency Securities                | 478,135              |
| Negotiable Certificates of Deposit       | 2,943,637            |
| Restricted cash and investment with PARS | 15,816,953           |
| <b>Total investments</b>                 | <b>65,256,169</b>    |
| <b>Total cash and investments</b>        | <b>\$ 68,695,054</b> |

**B. Deposits**

The carrying amount of the City's cash deposit was \$3,436,965 at June 30, 2024. Balance before reconciling amounts was the amount of \$3,938,260 at June 30, 2024. 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.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 2 – Cash and Investments (Continued)**

***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 are described below.

| Authorized Investment Types                                    | Maximum<br>Maturity | Maximum<br>Percentage<br>of Portfolio | Maximum<br>Investment in<br>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%                                   | None                                    |
| 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                                    |

\* Based on state law requirements or City investment policy requirements, whichever is more restrictive.

\*\* Limit set by LAIF governing Board not California Government Code

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 2 – Cash and Investments (Continued)**

***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 Types                            | 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                             |

***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, 2024:

| Investments measured by fair value level:                        | Total                | Level 2             |
|------------------------------------------------------------------|----------------------|---------------------|
| Federal Agency Securities                                        | \$ 478,135           | \$ 478,135          |
| Corporate Notes                                                  | 940,090              | 940,090             |
| Negotiable Certificates of Deposits                              | 2,943,637            | 2,943,637           |
| <b>Total investments by fair value level</b>                     | <b>4,361,862</b>     | <b>\$ 4,361,862</b> |
| <b>Investments not subject to the fair value hierarchy:</b>      |                      |                     |
| Local Agency Investment Fund                                     | 29,172,353           |                     |
| CalTrust                                                         | 3,427,211            |                     |
| Restricted cash and investment with PARS                         | 15,816,953           |                     |
| Money market mutual funds                                        | 12,477,790           |                     |
| <b>Total investments not subject to the fair value hierarchy</b> | <b>60,894,307</b>    |                     |
| <b>Total investments</b>                                         | <b>\$ 65,256,169</b> |                     |

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.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 2 – Cash and Investments (Continued)**

**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.

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, 2024:

| <b>Investment Type</b>                  | <b>12 Months<br/>or less</b> | <b>13 to 24<br/>Months</b> | <b>More than 24<br/>Months</b> | <b>Total</b>         |
|-----------------------------------------|------------------------------|----------------------------|--------------------------------|----------------------|
| <b>Held by City:</b>                    |                              |                            |                                |                      |
| Money Market                            | \$ 12,477,790                | \$ -                       | \$ -                           | \$ 12,477,790        |
| Local Agency Investment Fund            | 29,172,353                   | -                          | -                              | 29,172,353           |
| Caltrust                                | 3,427,211                    | -                          | -                              | 3,427,211            |
| Securities of U.S. Government:          |                              |                            |                                |                      |
| Federal agency securities               | 478,135                      | -                          | -                              | 478,135              |
| Corporate notes                         | -                            | -                          | 940,090                        | 940,090              |
| Negotiable certificates of deposits     | 1,949,927                    | 745,074                    | 248,636                        | 2,943,637            |
| <b>Held by Trustees:</b>                |                              |                            |                                |                      |
| Restricted cash & investments with PARS | 15,816,953                   | -                          | -                              | 15,816,953           |
| <b>Total investments</b>                | <b>\$ 63,322,369</b>         | <b>\$ 745,074</b>          | <b>\$ 1,188,726</b>            | <b>\$ 65,256,169</b> |

**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.

| <b>Investment Type</b>              | <b>Total</b>         | <b>S&amp;P Rating<br/>as of June 30,<br/>2024</b> |
|-------------------------------------|----------------------|---------------------------------------------------|
| <b>Held by City:</b>                |                      |                                                   |
| Securities of U.S. Government:      |                      |                                                   |
| Federal agency securities           | \$ 478,135           | AA+                                               |
| Corporate notes                     | 940,090              | AA+                                               |
| <b>Total Rated Investments</b>      | <b>1,418,225</b>     |                                                   |
| <b>Not rated:</b>                   |                      |                                                   |
| Local Agency Investment Fund        | 29,172,353           |                                                   |
| CalTrust                            | 3,427,211            |                                                   |
| Money market fund                   | 12,477,790           |                                                   |
| Negotiable certificates of deposits | 2,943,637            |                                                   |
| Restricted Cash-PARS                | 15,816,953           |                                                   |
| <b>Total investments</b>            | <b>\$ 65,256,169</b> |                                                   |

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 2 – Cash and Investments (Continued)**

**G. Disclosures Relating to Credit Risk (Continued)**

Concentration of Credit Risk – The City complies with the limitations on the amount that can be invested in any one issuer as stipulated by the California Government Code. There were no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total City investments at June 30, 2024.

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.

**H. Investment in Local Agency Investment Fund (LAIF)**

The City is a participant in LAIF which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. As of June 30, 2024, the City had \$29,172,353 invested in LAIF. LAIF determines fair value on its investment portfolio based on market quotations for those securities where market quotations are readily available and based on amortized cost or best estimate for those securities where market value is not readily available. LAIF is reported at amortized cost, which approximates fair value.

**Note 3 – Notes Receivable**

Notes receivables of the City as of June 30, 2024, were:

|                                         |                     |
|-----------------------------------------|---------------------|
| Housing Rehabilitation                  | \$ 29,929           |
| First time Home-Buyer                   | 233,221             |
| Bridge Housing Loan                     | 1,076,908           |
| Alvarez Court                           | 1,891,538           |
| Eastbluff Apartment Loan                | 1,096,203           |
| 811 San Pablo Ave                       | 4,380,000           |
| <b>Subtotal</b>                         | <b>8,707,799</b>    |
| Less: Allowance for uncollectible loans | (4,327,798)         |
| <b>Total</b>                            | <b>\$ 4,380,001</b> |

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 \$29,929 at June 30, 2024.

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, 2024 was \$233,221.



**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 3 – Notes Receivable (Continued)**

**Bridge Housing** The Agency assisted Bridge Housing Corporation with its acquisition and development of the Pinole Grove Senior Housing Project by providing \$900,000 in the form of land and cash in return for a note bearing simple interest at a rate of 3% per year, secured by a deed of trust on the Project. Principal and interest are due annually but are payable only from surplus cash flow as defined in the note. The Project is not expected to generate a surplus cash flow and under the terms of the note, any unpaid principal and interest remaining at the expiration of the note in the year 2024 will be forgiven if Bridge Housing maintains the affordability of the project for an additional nineteen years. As of June 30, 2024, the outstanding balance was \$1,076,908.

**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, 2024, the total outstanding balance was \$1,891,538.

**Eastbluff Apartments** In 1996, the Pinole Redevelopment Agency assisted Eastbluff Associates with its development of the Eastbluff Apartments by providing \$975,000 in exchange for a note. The note was renegotiated in April 2016 and is secured by a deed of trust. The note bears an annual compound interest rate of 2.25% for a term of 55 years or until full repayment of the principal balance of the loan. Payments are the greater of \$63,375 per year or 50% of the surplus cash flow as defined in the terms of the Note. As of June 30, 2024, the outstanding balance was \$1,096,203.

**Disposition and Development Agreement** In 2021, the City entered into an agreement with Satellite Affordable Housing Associates (Developer) to develop, construct and operate the Thirty-Three unit affordable rental apartment project and provided the purchase loan and construction loan to Developer in amount of \$3,180,000 with a veering a simple interest rate of 3%. In March, 2023, both parties entered into an amendment of the agreement to increase the loan to \$4,380,000 and lower the interest rate from 3% to 0%. As of June 30, 2024, the outstanding balance was \$4,380,000.

**Allowance for doubtful accounts**

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, 2024.

**Note 4 – Lease Receivables**

The City leases various types of property including land and buildings. Leases receivable consist of agreements with other entities for the “right-to-use” the underlying assets at various locations owned by the City. The remaining terms of the agreements range from 2 to 5 years. The interest rates used to calculate the net present value of the lease receivable ranged from 1.39% to 2%.

For the fiscal year ended June 30, 2024, the City recognized \$91,444 and \$8,548 in lease revenue and interest income, respectively, and the outstanding net present value of the lease receivable amount is \$564,381.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 4 – Lease Receivables (Continued)**

A summary of changes in lease receivable for the governmental activities for the year ended June 30, 2024 is as follows:

|                   | <b>Balance<br/>July 1, 2023</b> | <b>Additions</b> | <b>Deletions</b> | <b>Balance<br/>June 30, 2024</b> | <b>Classification</b>          |                                      |
|-------------------|---------------------------------|------------------|------------------|----------------------------------|--------------------------------|--------------------------------------|
|                   |                                 |                  |                  |                                  | <b>Due within<br/>One Year</b> | <b>Due in More<br/>Than One Year</b> |
| Leases receivable | \$ 644,060                      | \$ -             | \$ (79,679)      | \$ 564,381                       | \$ 92,178                      | \$ 472,203                           |

The future payments on the leases as of June 30, 2024 were as follows:

| <b>Year Ending<br/>June 30,</b> | <b>Principal</b>  | <b>Interest</b>  | <b>Total</b>      |
|---------------------------------|-------------------|------------------|-------------------|
| 2025                            | \$ 92,178         | \$ 7,434         | \$ 99,612         |
| 2026                            | 87,818            | 6,012            | 93,830            |
| 2027                            | 90,234            | 4,770            | 95,004            |
| 2028                            | 91,496            | 3,507            | 95,003            |
| 2029                            | 92,776            | 2,227            | 95,003            |
| 2030-2032                       | 109,879           | 957              | 110,836           |
| <b>Total</b>                    | <b>\$ 564,381</b> | <b>\$ 24,907</b> | <b>\$ 589,288</b> |

The amortization of deferred inflow-lease related future revenue were as follow:

| <b>Year Ending<br/>June 30,</b> | <b>Amortization<br/>Schedule</b> |
|---------------------------------|----------------------------------|
| 2025                            | \$ 86,045                        |
| 2026                            | 86,045                           |
| 2027                            | 86,045                           |
| 2028                            | 86,045                           |
| 2029                            | 86,045                           |
| 2030-2032                       | 100,387                          |
| <b>Total</b>                    | <b>\$ 530,612</b>                |

**Note 5 – Land Held For Resale**

At June 30, 2024, the City held the properties at 2100/2150 San Pablo Ave for resale or redevelopment with a total value of \$355,062.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 6 – Capital Assets**

**A. Governmental Activities**

The following is a summary of changes in capital assets for the governmental activities for the year ended June 30 2024:

|                                                  | Balance<br>July 1, 2023 | Additions   | Deletions | Transfers | Balance<br>June 30, 2024 |
|--------------------------------------------------|-------------------------|-------------|-----------|-----------|--------------------------|
| Capital assets, not being depreciated            |                         |             |           |           |                          |
| Land                                             | \$ 6,313,621            | \$ -        | \$ -      | \$ -      | \$ 6,313,621             |
| Construction in progress                         | 1,649,680               | 1,400,187   | -         | (198,966) | 2,850,901                |
| Total capital assets, not being depreciated      | 7,963,301               | 1,400,187   | -         | (198,966) | 9,164,522                |
| Capital assets, being depreciated                |                         |             |           |           |                          |
| Building and improvements                        | 16,040,401              | 70,070      | (8,863)   | 55,321    | 16,156,929               |
| Machinery, equipment and vehicles                | 8,725,678               | 597,545     | -         | -         | 9,323,223                |
| Infrastructure                                   | 61,078,899              | 221         | -         | 143,645   | 61,222,765               |
| Total capital assets, being depreciated          | 85,844,978              | 667,836     | (8,863)   | 198,966   | 86,702,917               |
| Accumulated depreciation:                        |                         |             |           |           |                          |
| Building and improvements                        | (11,625,113)            | (255,116)   | -         | -         | (11,880,229)             |
| Machinery, equipment and vehicles                | (7,030,760)             | (560,418)   | 8,863     | -         | (7,582,315)              |
| Infrastructure                                   | (44,944,356)            | (734,595)   | -         | -         | (45,678,951)             |
| Total accumulated depreciation                   | (63,600,229)            | (1,550,129) | 8,863     | -         | (65,141,495)             |
| Total capital assets, being depreciated, net     | 22,244,749              | (882,293)   | -         | 198,966   | 21,561,422               |
| Right to use lease assets, being amortized       |                         |             |           |           |                          |
| Machinery, equipment and vehicles                | 103,931                 | -           | -         | -         | 103,931                  |
| Total right to use lease assets, being amortized | 103,931                 | -           | -         | -         | 103,931                  |
| Accumulated amortization:                        |                         |             |           |           |                          |
| Machinery, equipment and vehicles                | (48,340)                | (25,580)    | -         | -         | (73,920)                 |
| Total accumulated amortization                   | (48,340)                | (25,580)    | -         | -         | (73,920)                 |
| Total right to use assets, being amortized, net  | 55,591                  | (25,580)    | -         | -         | 30,011                   |
| Subscription assets, being amortized             | 666,105                 | 489,198     | -         | -         | 1,155,303                |
| Less accumulated amortization                    | (472,845)               | (204,824)   | -         | -         | (677,669)                |
| Total subscription assets, net                   | 193,260                 | 284,374     | -         | -         | 477,634                  |
| Total capital assets, net                        | \$ 30,456,901           | \$ 776,688  | \$ -      | \$ -      | \$ 31,233,589            |

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

|                                                |                     |
|------------------------------------------------|---------------------|
| General government                             | \$ 286,692          |
| Public safety                                  | 290,992             |
| Public works                                   | 1,115,746           |
| Recreation                                     | 81,217              |
| Community development                          | 5,886               |
| <b>Total depreciation/amortization expense</b> | <b>\$ 1,780,533</b> |

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 6 – Capital Assets (Continued)**

**B. Business-Type Activities**

The following is a summary of changes in capital assets for the business-type activities for the year ended June 30, 2024:

|                                              | Balance<br>July 1, 2023* | Additions    | Deletions | Transfers | Balance<br>June 30, 2024 |
|----------------------------------------------|--------------------------|--------------|-----------|-----------|--------------------------|
| Capital assets, not being depreciated        |                          |              |           |           |                          |
| Construction in progress                     | \$ 124,930               | \$ 242,708   | \$ -      | \$ -      | \$ 367,638               |
| Total capital assets, not being depreciated  | 124,930                  | 242,708      | -         | -         | 367,638                  |
| Capital assets, being depreciated            |                          |              |           |           |                          |
| Building and improvements                    | 40,857,072               | -            | -         | -         | 40,857,072               |
| Equipment                                    | 1,229,931                | -            | -         | -         | 1,229,931                |
| Vehicles                                     | 920,362                  | -            | (131,162) | -         | 789,200                  |
| Infrastructure                               | 7,474,337                | -            | -         | -         | 7,474,337                |
| Total capital assets, being depreciated      | 50,481,702               | -            | (131,162) | -         | 50,350,540               |
| Accumulated depreciation:                    |                          |              |           |           |                          |
| Building and improvements                    | (7,057,028)              | (798,002)    | -         | -         | (7,855,030)              |
| Equipment                                    | (909,494)                | (15,161)     | -         | -         | (924,655)                |
| Vehicles                                     | (467,368)                | (129,161)    | 131,162   | -         | (465,367)                |
| Infrastructure                               | (5,047,937)              | (81,033)     | -         | -         | (5,128,970)              |
| Total accumulated depreciation               | (13,481,827)             | (1,023,357)  | 131,162   | -         | (14,374,022)             |
| Total capital assets, being depreciated, net | 36,999,875               | (1,023,357)  | -         | -         | 35,976,518               |
| Total capital assets, net                    | \$ 37,124,805            | \$ (780,649) | \$ -      | \$ -      | \$ 36,344,156            |

\*Certain prior year accumulated depreciation amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations or total accumulated depreciation.

Depreciation expense for capital assets was charged to the wastewater fund in amount of \$1,023,357 for the year ended June 30, 2024.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 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, 2024:

|                                    | Balance<br>July 1, 2023 | Additions           | Retirements           | Balance<br>June 30, 2024 | Classification         |                              |
|------------------------------------|-------------------------|---------------------|-----------------------|--------------------------|------------------------|------------------------------|
|                                    |                         |                     |                       |                          | Due within<br>One Year | Due in More<br>Than One Year |
| <b>Long-term liabilities</b>       |                         |                     |                       |                          |                        |                              |
| 2006 Pension Obligation Bonds      | \$ 2,297,299            | \$ -                | \$ (207,790)          | \$ 2,089,509             | \$ 203,321             | \$ 1,886,188                 |
| Leases payable:                    | 56,609                  | -                   | (25,633)              | 30,976                   | 26,219                 | 4,757                        |
| Subscription payable:              | 176,570                 | 126,215             | (103,386)             | 199,399                  | 85,994                 | 113,405                      |
| <b>Total long-term debts</b>       | <b>2,530,478</b>        | <b>126,215</b>      | <b>(336,809)</b>      | <b>2,319,884</b>         | <b>315,534</b>         | <b>2,004,350</b>             |
| Claims payable                     | 28,825                  | 5,317,205           | (5,324,378)           | 21,652                   | 21,652                 | -                            |
| Compensated absences               | 819,967                 | 833,387             | (807,546)             | 845,808                  | 277,451                | 568,357                      |
| <b>Total long-term liabilities</b> | <b>\$ 3,379,270</b>     | <b>\$ 6,276,807</b> | <b>\$ (6,468,733)</b> | <b>\$ 3,187,344</b>      | <b>\$ 614,637</b>      | <b>\$ 2,572,707</b>          |

***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. As of June 30, 2024, the principal balance of outstanding bonds was \$2,089,509.

The annual debt service requirements (principal and interest) to maturity for the 2006 Pension Obligation Bonds are as follows:

| Year Ending<br>June 30, | Principal           | Interest            | Total               |
|-------------------------|---------------------|---------------------|---------------------|
| 2025                    | \$ 203,321          | \$ 431,679          | \$ 635,000          |
| 2026                    | 195,585             | 454,415             | 650,000             |
| 2027                    | 191,228             | 483,773             | 675,001             |
| 2028                    | 186,704             | 513,296             | 700,000             |
| 2029                    | 180,806             | 539,194             | 720,000             |
| 2029-2033               | 830,625             | 3,134,375           | 3,965,000           |
| 2034-2036               | 301,240             | 1,473,760           | 1,775,000           |
| <b>Total</b>            | <b>\$ 2,089,509</b> | <b>\$ 7,030,492</b> | <b>\$ 9,120,001</b> |

***Leases payable***

The City has entered leases for the right of way leases. The terms of the agreements are 60 months. The calculated interest rate used range from 2% to 6.63%. As of June 30, 2024, the outstanding balance of the leases is \$30,976.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 7 – Long-Term Liabilities (Continued)**

**A. Governmental Activities (Continued)**

***Leases payable (Continued)***

Principal and interest payments to maturity at June 30, 2024 are as follows:

| <b>Year Ending<br/>June 30,</b> | <b>Principal</b> | <b>Interest</b> | <b>Total</b>     |
|---------------------------------|------------------|-----------------|------------------|
| 2025                            | \$ 26,219        | \$ 648          | \$ 26,867        |
| 2026                            | 1,631            | 275             | 1,906            |
| 2027                            | 1,742            | 165             | 1,907            |
| 2028                            | 1,384            | 46              | 1,430            |
| <b>Total</b>                    | <b>\$ 30,976</b> | <b>\$ 1,134</b> | <b>\$ 32,110</b> |

***Subscription payable***

The City entered into subscription agreements with various vendors for software. The terms of the agreements are ranging from 36 months to 84 months. The calculated interest rates range from 6.47% to 6.63%. As of June 30, 2024, the capitalized right-to-use assets related to SBITAs were \$477,634 and the total subscription liability was \$199,399, of which \$85,994 is reported as a current liability representing the amount due within the next fiscal year.

The future subscription payments are as follows:

| <b>Year Ending<br/>June 30,</b> | <b>Principal</b>  | <b>Interest</b>  | <b>Total</b>      |
|---------------------------------|-------------------|------------------|-------------------|
| 2025                            | \$ 85,994         | \$ 12,724        | \$ 98,718         |
| 2026                            | 72,683            | 7,710            | 80,393            |
| 2027                            | 29,493            | 2,754            | 32,247            |
| 2028                            | 11,229            | 772              | 12,001            |
| <b>Total</b>                    | <b>\$ 199,399</b> | <b>\$ 23,960</b> | <b>\$ 223,359</b> |

**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, 2024:

|                                        | <b>Balance</b>       |                   |                       | <b>Balance<br/>June 30, 2024</b> | <b>Classification</b>          |                                      |
|----------------------------------------|----------------------|-------------------|-----------------------|----------------------------------|--------------------------------|--------------------------------------|
|                                        | <b>July 01, 2023</b> | <b>Additions</b>  | <b>Retirements</b>    |                                  | <b>Due within<br/>One Year</b> | <b>Due in More<br/>Than One Year</b> |
| <b>Public borrowings:</b>              |                      |                   |                       |                                  |                                |                                      |
| 2016 Wastewater Revenue Refunding Bond | \$ 5,980,000         | \$ -              | \$ (347,000)          | \$ 5,633,000                     | \$ 362,000                     | \$ 5,271,000                         |
| 2016 Clean Water State Revolving Fund  | 23,426,566           | -                 | (690,932)             | 22,735,634                       | 702,678                        | 22,032,956                           |
| <b>Total bonds payable</b>             | <b>29,406,566</b>    | <b>-</b>          | <b>(1,037,932)</b>    | <b>28,368,634</b>                | <b>1,064,678</b>               | <b>27,303,956</b>                    |
| Compensated absences                   | 178,271              | 185,674           | (148,776)             | 215,169                          | 46,835                         | 168,334                              |
| <b>Total long-term liabilities</b>     | <b>\$ 29,584,837</b> | <b>\$ 185,674</b> | <b>\$ (1,186,708)</b> | <b>\$ 28,583,803</b>             | <b>\$ 1,111,513</b>            | <b>\$ 27,472,290</b>                 |

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 7 – Long-Term Liabilities (Continued)**

**B. Business-Type Activities (Continued)**

**2016 Wastewater Revenue Refunding Bonds**

On June 30, 2016, the City 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. As of June 30, 2024, the principal balance of outstanding bonds was \$5,633,000.

Future debt service payments are as follows:

| <b>Year Ending<br/>June 30,</b> | <b>Principal</b>    | <b>Interest</b>     | <b>Total</b>        |
|---------------------------------|---------------------|---------------------|---------------------|
| 2025                            | \$ 362,000          | \$ 160,834          | \$ 522,834          |
| 2026                            | 372,000             | 150,008             | 522,008             |
| 2027                            | 381,000             | 138,901             | 519,901             |
| 2028                            | 395,000             | 127,455             | 522,455             |
| 2029                            | 404,000             | 115,670             | 519,670             |
| 2030-2034                       | 2,217,000           | 389,090             | 2,606,090           |
| 2035-2037                       | 1,502,000           | 67,378              | 1,569,378           |
| <b>Total</b>                    | <b>\$ 5,633,000</b> | <b>\$ 1,149,336</b> | <b>\$ 6,782,336</b> |

**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 July 1, commencing July 1, 2020. Final payment is due July 2049. 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, 2024, the total debt outstanding on the loan is \$22,735,634.

Future debt service payments are as follows:

| <b>Year Ending<br/>June 30,</b> | <b>Principal</b>     | <b>Interest</b>     | <b>Total</b>         |
|---------------------------------|----------------------|---------------------|----------------------|
| 2025                            | \$ 702,678           | \$ 386,506          | \$ 1,089,184         |
| 2026                            | 714,624              | 374,560             | 1,089,184            |
| 2027                            | 726,772              | 362,412             | 1,089,184            |
| 2028                            | 739,127              | 350,057             | 1,089,184            |
| 2029                            | 751,693              | 337,491             | 1,089,184            |
| 2030-2034                       | 3,954,545            | 1,491,375           | 5,445,920            |
| 2035-2039                       | 4,302,306            | 1,143,614           | 5,445,920            |
| 2040-2044                       | 4,680,649            | 765,271             | 5,445,920            |
| 2045-2049                       | 5,092,263            | 353,657             | 5,445,920            |
| 2050                            | 1,070,977            | 18,207              | 1,089,184            |
| <b>Total</b>                    | <b>\$ 22,735,634</b> | <b>\$ 5,583,150</b> | <b>\$ 28,318,784</b> |

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 8 – Interfund Transactions**

**A. Interfund Transfers to/from Other Funds**

Transfers between funds during the fiscal year ended June 30, 2024 were as follows:

| Transfers In                | Transfers Out               |                     |
|-----------------------------|-----------------------------|---------------------|
|                             | General Fund <sup>1,2</sup> | Total               |
| General Fund                | \$ 3,146,313                | \$ 3,146,313        |
| Building & Planning Fund    | 67,000                      | 67,000              |
| Nonmajor Governmental Funds | 2,228,594                   | 2,228,594           |
| Total                       | <u>\$ 5,441,907</u>         | <u>\$ 5,441,907</u> |

<sup>1</sup>Pension Trust contribution to the General Fund and General fund contribution to the General Reserve.

<sup>2</sup>General Fund and Measure S Fund support of recreation, PCTV, and certain capital projects: General fund contribution to community development information system.

**B. Due to/from Other Funds**

These balances represent short term loans between funds which are expected to be reimbursed within one year. The composition of due to/from balances at June 30, 2024 consisted of the following:

| Due From     | Due To                              | Description          | Amount              |
|--------------|-------------------------------------|----------------------|---------------------|
| General Fund | Storm Water Fund                    | Deficit cash balance | \$ 211,640          |
| General Fund | Building and Planning Fund          | Deficit cash balance | 2,323,391           |
| General Fund | Public Works Capital Projects Funds | Deficit cash balance | 82,515              |
| General Fund | Cable Access TV                     | Deficit cash balance | 19,140              |
|              | Total                               |                      | <u>\$ 2,636,686</u> |

**Note 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 safety and miscellaneous pools. The City sponsors five rate plans (two miscellaneous and three safety). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.



**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 9 – Defined Benefit Pension Plan (Continued)**

**A. General Information about the Pension Plans (Continued)**

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 (age 52 for Miscellaneous Plan members if membership date is on or after January 1, 2013) with statutorily reduced benefits. All members are eligible for non- duty disability benefits after 5 years of service. The death benefit is one of the following: the Special Death Benefit (Safety only), the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The rate plan provisions and benefits in effect for the year ended June 30, 2024, are summarized as follows:

| Hire Date                                         | Miscellaneous Cost- Sharing Plans |                  |
|---------------------------------------------------|-----------------------------------|------------------|
|                                                   | Classic                           | PEPRA            |
| Benefit formula                                   | 2% @ 55                           | 2% @ 62          |
| Benefit vesting schedule                          | 5 years service                   | 5 years service  |
| Benefit payments                                  | Monthly for life                  | Monthly for life |
| Retirement age                                    | 55                                | 62               |
| Monthly benefits, as a % of eligible compensation | 2.0% to 2.5%                      | 2.0%             |
| Required employee contribution rates              | 8.000%                            | 7.750%           |
| Required employer contribution rates              | 14.060%                           | 7.680%           |
| Final Annual Compensation                         | 1 year                            | 3 year           |

| Hire Date                                         | Safety Cost-Sharing Plans |                  |                  |
|---------------------------------------------------|---------------------------|------------------|------------------|
|                                                   | Classic                   | PEPRA Police     | PEPRA Fire       |
| Benefit formula                                   | 3% @ 55                   | 2.7% @ 57        | 2.7% @ 57        |
| Benefit vesting schedule                          | 5 years service           | 5 years service  | 5 years service  |
| Benefit payments                                  | Monthly for life          | Monthly for life | Monthly for life |
| Retirement age                                    | 55                        | 50 - 57          | 50 - 57          |
| Monthly benefits, as a % of eligible compensation | 3.000%                    | 2.700%           | 2.700%           |
| Required employee contribution rates              | 9.00%                     | 13.750%          | 13.750%          |
| Required employer contribution rates              | 24.150%                   | 13.540%          | 13.540%          |
| Final Annual Compensation                         | 1 year                    | 3 years          | 3 years          |

Employees Covered

At June 30, 2023, the measurement date, the following employees were covered by the benefit terms for the Plan:

|                                      | Miscellaneous Plans | Safety Plans |
|--------------------------------------|---------------------|--------------|
| Active employees                     | 74                  | 26           |
| Transferred and terminated employees | 97                  | 54           |
| Retired employees and beneficiaries  | 128                 | 108          |
| <b>Total</b>                         | <b>299</b>          | <b>188</b>   |

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 9 – Defined Benefit Pension Plan (Continued)**

**A. General Information about the Pension Plans (Continued)**

Contributions

Section 20814(c) of the California Public Employees' Retirement Law ("PERL") 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. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. The actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

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

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ended June 30, 2023, the total pension liability was determined by rolling forward the June 30, 2022 total pension liability. The June 30, 2023 total pension liabilities were based on the following actuarial methods and assumptions:

|                                   |                                                                                                                                      |
|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| Actuarial Cost Method             | Entry Age Normal in accordance with the requirement of GASB Statement No. 68                                                         |
| Actuarial Assumptions:            |                                                                                                                                      |
| Discount Rate                     | 6.90%                                                                                                                                |
| Inflation                         | 2.50%                                                                                                                                |
| Salary Increases                  | Varies by Entry Age and Service                                                                                                      |
| Investment Rate of Return         | 6.90%                                                                                                                                |
| Mortality Rate Table <sup>1</sup> | Derived using CalPERS' Membership Data for all Funds. .                                                                              |
| Post Retirement Benefit Increase  | The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter |

<sup>1</sup> The mortality table used for June 30, 2022 was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.

Long-Term Expected Rate of Return

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.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 9 – Defined Benefit Pension Plan (Continued)**

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

*Long-Term Expected Rate of Return (Continued)*

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 basis points. The expected real rates of return by asset class are as follows:

| Asset Class        | Asset          | Real Return |
|--------------------|----------------|-------------|
| Public equity      | 42.00%         | 4.54%       |
| Private equity     | 13.00%         | 3.84%       |
| Fixed income       | 30.00%         | 7.28%       |
| Real assets        | 15.00%         | 0.27%       |
| Private debt       | 5.00%          | 0.50%       |
| Strategic leverage | -5.00%         | -59.00%     |
|                    | <u>100.00%</u> |             |

*Discount Rate*

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate*

The following presents the net pension liability of the plans as of the measurement date, calculated using the discount rate of 6.90%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90%) or 1 percentage-point higher (7.90%) than the current rate:

| Plan's Aggregate Net Pension Liability/(Asset) |                               |                                  |                               |
|------------------------------------------------|-------------------------------|----------------------------------|-------------------------------|
|                                                | Discount Rate - 1%<br>(5.90%) | Current Discount<br>Rate (6.90%) | Discount Rate + 1%<br>(7.90%) |
| Miscellaneous Plan                             | \$ 27,273,574                 | \$ 19,140,570                    | \$ 12,446,409                 |
| Safety Plan                                    | 38,607,343                    | 26,305,611                       | 16,248,070                    |
|                                                | <u>\$ 65,880,917</u>          | <u>\$ 45,446,181</u>             | <u>\$ 28,694,479</u>          |

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 9 – Defined Benefit Pension Plan (Continued)**

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

*Pension Plan Fiduciary Net Position*

Detailed information about the plan's fiduciary net position is available in the separately issued CalPERS financial report.

*Proportionate Share of Net Pension Liability and Pension Expense*

The following table shows the plan's proportionate share of the risk pool collective net pension liability over the measurement period:

|                                        | Increase (Decrease)          |                             |                                    |
|----------------------------------------|------------------------------|-----------------------------|------------------------------------|
|                                        | Plan Total Pension Liability | Plan Fiduciary Net Position | Plan Net Pension Liability/(Asset) |
| <b>Miscellaneous</b>                   |                              |                             |                                    |
| Balance at: 6/30/22 (Valuation date)   | \$ 56,951,625                | \$ 38,857,646               | \$ 18,093,979                      |
| Balance at: 6/30/23 (Measurement date) | 60,135,008                   | 40,994,438                  | 19,140,570                         |
| Net Changes during 2022-2023           | 3,183,383                    | 2,136,792                   | 1,046,591                          |
| <b>Safety</b>                          |                              |                             |                                    |
| Balance at: 6/30/22 (Valuation date)   | \$ 85,101,396                | \$ 60,886,598               | \$ 24,214,798                      |
| Balance at: 6/30/23 (Measurement date) | 89,674,397                   | 63,368,786                  | 26,305,611                         |
| Net Changes during 2022-2023           | 4,573,001                    | 2,482,188                   | 2,090,813                          |

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, 2023, 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, 2022 rolled forward to June 30, 2023 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 measurement date June 30, 2022 and 2023 was as follows:

|                              | Miscellaneous | Safety    |
|------------------------------|---------------|-----------|
| Proportion June 30, 2023     | 0.38669%      | 0.35239%  |
| Proportion June 30, 2024     | 0.38278%      | 0.35192%  |
| Change - Increase (Decrease) | -0.00391%     | -0.00047% |

For the year ended June 30, 2024, the City recognized pension expense in the amounts of \$2,250,481 and \$4,292,423 for the miscellaneous plan and safety plan, respectively, for a total of \$6,542,904.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 9 – Defined Benefit Pension Plan (Continued)**

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

*Proportionate Share of Net Pension Liability and Pension Expense (Continued)*

As of June 30, 2023, the measurement date, the City has deferred outflows and deferred inflows of resources related to pensions as follows:

|                                                                                      | Miscellaneous Plan                |                                  | Safety Plan                       |                                  |
|--------------------------------------------------------------------------------------|-----------------------------------|----------------------------------|-----------------------------------|----------------------------------|
|                                                                                      | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
| Pension contributions made subsequent to measurement date                            | \$ 2,209,061                      | \$ -                             | \$ 2,401,947                      | \$ -                             |
| Difference between expected and actual experience                                    | 977,804                           | (151,681)                        | 1,931,317                         | (165,341)                        |
| Changes in assumptions                                                               | 1,155,602                         | -                                | 1,535,231                         | -                                |
| Differences difference between projected and actual investment earnings              | 3,099,031                         | -                                | 3,599,916                         | -                                |
| Adjustment due to differences in proportions                                         | -                                 | (1,305,969)                      | 837,057                           | -                                |
| Difference between the City's contributions and proportionate share of contributions | 333,529                           | (58,184)                         | 43,678                            | (1,033,541)                      |
| Total                                                                                | <u>\$ 7,775,027</u>               | <u>\$ (1,515,834)</u>            | <u>\$ 10,349,146</u>              | <u>\$ (1,198,882)</u>            |

\$2,209,061 and \$2,401,947 reported as deferred outflows of resources related to pensions for miscellaneous plan and safety plan, respectively, resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the collective net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in the future pension expense as follows:

| Year Ended June 30, | Deferred Outflows/(Inflows) of Resources |                     |
|---------------------|------------------------------------------|---------------------|
|                     | Miscellaneous Plan                       | Safety Plan         |
| 2025                | \$ 872,723                               | \$ 2,172,653        |
| 2026                | 667,120                                  | 1,544,806           |
| 2027                | 2,421,365                                | 2,930,378           |
| 2028                | 88,924                                   | 100,480             |
| 2029                | -                                        | -                   |
| Thereafter          | -                                        | -                   |
|                     | <u>\$ 4,050,132</u>                      | <u>\$ 6,748,317</u> |

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 10 – Other Post-Employment Benefits (OPEB)**

**A. Summary**

|                                                                | <b>Governmental<br/>Activities</b> | <b>Business-Type<br/>Activities</b> | <b>Total</b>         |
|----------------------------------------------------------------|------------------------------------|-------------------------------------|----------------------|
| <b>Deferred outflows of resources:</b>                         |                                    |                                     |                      |
| Employer contributions made subsequent to the measurement date | \$ 1,363,421                       | \$ 151,491                          | \$ 1,514,912         |
| Difference between expected and actual experience              | 2,492,725                          | 276,969                             | 2,769,694            |
| Changes in assumptions                                         | 2,745,853                          | 305,095                             | 3,050,948            |
| <b>Total deferred outflows of resources</b>                    | <b>\$ 6,601,999</b>                | <b>\$ 733,555</b>                   | <b>\$ 7,335,554</b>  |
| <b>Total OPEB liability:</b>                                   |                                    |                                     |                      |
| Total OPEB liability, due within one year                      | \$ 1,460,008                       | \$ 162,223                          | \$ 1,622,231         |
| Total OPEB liability, due in more than one year                | 30,018,712                         | 3,335,413                           | 33,354,125           |
| <b>Total OPEB liability</b>                                    | <b>\$ 31,478,720</b>               | <b>\$ 3,497,636</b>                 | <b>\$ 34,976,356</b> |
| <b>Deferred inflows of resources:</b>                          |                                    |                                     |                      |
| Difference between expected and actual experience              | \$ 2,286,362                       | \$ 254,040                          | \$ 2,540,402         |
| Changes in assumptions                                         | 10,187,428                         | 1,131,937                           | 11,319,365           |
| <b>Total deferred inflows of resources</b>                     | <b>\$ 12,473,790</b>               | <b>\$ 1,385,977</b>                 | <b>\$ 13,859,767</b> |
| <b>OPEB Expense</b>                                            | <b>\$ 1,041,263</b>                | <b>\$ 115,696</b>                   | <b>\$ 1,156,959</b>  |

**B. 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.

**C. Employees Covered**

As of the June 30, 2023, measurement date (June 30, 2023 valuation date), the following current and former employees were covered by the benefit terms under the Plan:

|                                     |            |
|-------------------------------------|------------|
| Active employees                    | 102        |
| Retired employees and beneficiaries | 104        |
| <b>Total</b>                        | <b>206</b> |

**D. 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.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 10 – Other Post-Employment Benefits (OPEB) (Continued)**

***D. Contributions (Continued)***

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<br>Service | Percentage of<br>Employer<br>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                                        |

***E. Total OPEB Liability***

The City's total OPEB liability was measured as of June 30, 2023, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2023. The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement date.

|                           |                                                                                                                                                   |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| Actuarial Cost Method     | Entry-Age Normal, Level Percentage of Salary                                                                                                      |
| Valuation Date            | June 30, 2023                                                                                                                                     |
| Discount Rate             | 3.86%                                                                                                                                             |
| Inflation                 | 2.30%                                                                                                                                             |
| Salary Increases          | Base salary increases in year one: 2.80%<br>Base salary increases in subsequent years: 2.80%<br>Additional merit-based increases based on CalPERS |
| Investment rate of return | 5.10%                                                                                                                                             |
| Healthcare Trend Rate     | 7.4% (Non-Medicare) / 4.2% (Medicare) in 2023, decreasing gradually to an ultimate rate of 4.14% by 2075                                          |
| Mortality rate            | Derived using CalPERS' Membership Date for all Funds                                                                                              |

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 10 – Other Post-Employment Benefits (OPEB) (Continued)**

**F. Discount Rate**

The discount rate used to measure the total OPEB liability was 3.86%. 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.

**G. Changes in the Total OPEB Liability**

|                                                   | <b>Total OPEB<br/>Liability</b> |
|---------------------------------------------------|---------------------------------|
| Balance at June 30, 2022 (Measurement Date)       | \$ 36,286,025                   |
| Changes Recognized for the Measurement Period:    |                                 |
| Service Cost                                      | 1,435,271                       |
| Interest on the total OPEB liability              | 1,311,164                       |
| Difference between expected and actual experience | 3,334,938                       |
| Changes of assumptions                            | (6,025,520)                     |
| Implicit Subsidy Credit                           | (144,415)                       |
| Benefit payments                                  | (1,221,107)                     |
| Net Changes during July 1, 2022 to June 30, 2023  | (1,309,669)                     |
| Balance at June 30, 2023 (Measurement Date)       | <u>\$ 34,976,356</u>            |

*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:

| <b>Plan's Total OPEB Liability</b> |                                  |                               |
|------------------------------------|----------------------------------|-------------------------------|
| Discount Rate - 1%<br>(2.86%)      | Current Discount<br>Rate (3.86%) | Discount Rate + 1%<br>(4.86%) |
| \$ 40,098,095                      | \$ 34,976,356                    | \$ 30,853,392                 |

*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:

| <b>Plan's Total OPEB Liability</b> |                        |               |
|------------------------------------|------------------------|---------------|
| Healthcare Cost                    |                        |               |
| -1%<br>(6.40%)                     | Trend Rates<br>(7.40%) | 1%<br>(8.40%) |
| \$ 30,577,343                      | \$ 34,976,356          | \$ 40,466,766 |



**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 10 – Other Post-Employment Benefits (OPEB) (Continued)**

**H. 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: using 5 years, straight line of amortization for the net difference between projected and actual earnings on OPEB plan investment, and using expected average remaining service lifetime (EARS�) for all amounts. The City's total OPEB liability is generally liquidated by the general fund and wastewater fund.

**I. OPEB Expenses and Deferred Outflows/Inflows of Resources Related to OPEB**

For the fiscal year ended June 30, 2024, the City recognized OPEB expense of \$1,156,959. For the fiscal year ended June 30, 2024, the City reported deferred outflows of resources related to OPEB from the following sources:

|                                                   | <b>Deferred outflows<br/>of Resources</b> | <b>Deferred inflows<br/>of Resources</b> |
|---------------------------------------------------|-------------------------------------------|------------------------------------------|
| Employer contributions made                       |                                           |                                          |
| subsequent to the measurement date                | \$ 1,514,912                              | \$ -                                     |
| Difference between expected and actual experience | 2,769,694                                 | (2,540,402)                              |
| Changes of assumptions                            | 3,050,948                                 | (11,319,365)                             |
| Total                                             | <u>\$ 7,335,554</u>                       | <u>\$ (13,859,767)</u>                   |

The \$1,514,912 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2023 measurement date will be recognized as a reduction of the total OPEB liability during the fiscal year ending June 30, 2025. Other amounts reported as deferred inflows of resources related to OPEB will be recognized as expense as follows:

| Fiscal Year<br>Ended June 30 | <b>Deferred Outflows/<br/>(Inflows) of Resources</b> |
|------------------------------|------------------------------------------------------|
| 2025                         | \$ (1,419,181)                                       |
| 2026                         | (1,372,997)                                          |
| 2027                         | (2,778,308)                                          |
| 2028                         | (2,058,212)                                          |
| 2029                         | (410,427)                                            |
| Thereafter                   | -                                                    |
|                              | <u>\$ (8,039,125)</u>                                |

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 11 – Deferred Compensation Plan**

**A. 457 Plan**

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan is available to full-time employees. The Internal Revenue Service regulations allow an employer to designate a 457(b) Deferred Compensation Plan as an alternative to social security. The plan permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) held in trust by Mission Square, the City's third-party administrator, for the exclusive benefit of the plan participants and their beneficiaries as prescribed by Internal Revenue Code Section 457(g). Accordingly, these assets have been excluded from the City's Annual Comprehensive Financial Report.

In the year 2021, the City evaluated the requirements of GASB Statement No. 84, *Fiduciary Activities* and GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* and determined that plan didn't meet the criteria to be reported as a fiduciary activity, as required by the above mentioned GASB Statements. Moreover, the plan is classified as other employee benefits for financial reporting purposes.

As of June 30, 2024, the amount held by the Trustee for the City employees is \$9,106,471.

**Note 12 – Fund Balance**

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent.

The City of Pinole has established the following fund balance policies:

**Committed Fund Balance:** Only the City Council may have the authority to create or change a fund balance commitment. Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally.

**Assigned Fund Balance:** Amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. The policy hereby delegates the authority to assign amounts to be used for specific purposes to the City Manager and the Finance Director for the purpose of reporting these amounts in the annual financial statements.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 12 – 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.

The City classifies fund balances, as shown on the Balance Sheet – Governmental Funds, as follows as of June 30, 2024:

|                             | <b>General<br/>Fund</b> | <b>Housing<br/>Programs<br/>Fund</b> | <b>Building<br/>&amp; Planning<br/>Fund</b> | <b>Non-major<br/>Governmental<br/>Funds</b> | <b>Total</b>         |
|-----------------------------|-------------------------|--------------------------------------|---------------------------------------------|---------------------------------------------|----------------------|
| <b>Nonspendable</b>         |                         |                                      |                                             |                                             |                      |
| Prepaid items               | \$ 18,627               | \$ -                                 | \$ -                                        | \$ 320,552                                  | \$ 339,179           |
| Inventory                   | 15,360                  | -                                    | -                                           | -                                           | 15,360               |
| <b>Total nonspendable</b>   | <b>33,987</b>           | <b>-</b>                             | <b>-</b>                                    | <b>320,552</b>                              | <b>354,539</b>       |
| <b>Restricted</b>           |                         |                                      |                                             |                                             |                      |
| Housing Redevelopment       | -                       | 8,267,771                            | -                                           | -                                           | 8,267,771            |
| Real estate maintenance     | 133,438                 | -                                    | -                                           | -                                           | 133,438              |
| Public safety               | -                       | -                                    | -                                           | 1,044,309                                   | 1,044,309            |
| Growth impact               | -                       | -                                    | -                                           | 3,503,560                                   | 3,503,560            |
| Gas Tax                     | -                       | -                                    | -                                           | 1,589,060                                   | 1,589,060            |
| Parkland Dedication         | -                       | -                                    | -                                           | 116                                         | 116                  |
| Measure C                   | -                       | -                                    | -                                           | 2,041,642                                   | 2,041,642            |
| Refuse Management           | -                       | -                                    | -                                           | 31,420                                      | 31,420               |
| Community development       | -                       | -                                    | -                                           | 6,102                                       | 6,102                |
| Solid Waste                 | -                       | -                                    | -                                           | 2,915,814                                   | 2,915,814            |
| CASP Certification          | -                       | -                                    | -                                           | 49,439                                      | 49,439               |
| Rate Stabilization          | -                       | -                                    | -                                           | 216,047                                     | 216,047              |
| Pension Fund                | 13,585,182              | -                                    | -                                           | -                                           | 13,585,182           |
| <b>Total restricted</b>     | <b>13,718,620</b>       | <b>8,267,771</b>                     | <b>-</b>                                    | <b>11,397,509</b>                           | <b>33,383,900</b>    |
| <b>Committed</b>            |                         |                                      |                                             |                                             |                      |
| General reserve             | 10,266,058              | -                                    | -                                           | -                                           | 10,266,058           |
| Equipment reserve           | 378,780                 | -                                    | -                                           | -                                           | 378,780              |
| Emergency reserve           | 100,000                 | -                                    | -                                           | -                                           | 100,000              |
| <b>Total committed</b>      | <b>10,744,838</b>       | <b>-</b>                             | <b>-</b>                                    | <b>-</b>                                    | <b>10,744,838</b>    |
| <b>Assigned</b>             |                         |                                      |                                             |                                             |                      |
| Capital projects            | -                       | -                                    | -                                           | 3,856,760                                   | 3,856,760            |
| <b>Total assigned</b>       | <b>-</b>                | <b>-</b>                             | <b>-</b>                                    | <b>3,856,760</b>                            | <b>3,856,760</b>     |
| <b>Unassigned (deficit)</b> | <b>7,841,433</b>        | <b>-</b>                             | <b>(2,226,680)</b>                          | <b>(142,430)</b>                            | <b>5,472,323</b>     |
| <b>Total fund balances</b>  | <b>\$ 32,338,878</b>    | <b>\$ 8,267,771</b>                  | <b>\$ (2,226,680)</b>                       | <b>\$ 15,432,391</b>                        | <b>\$ 53,812,360</b> |

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 13 – 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 | \$ 34,500,000   |
| All Risk Fire and Property (\$25,000)                                    | 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, 2024, the City contributed \$1,866,922 for coverage.

Financial statements may be obtained from Municipal Pooling Authority of Northern California, 1911 San Miguel Drive, Suite 200, Walnut Creek, CA 94596.

**Note 14 – Stewardship, Compliance, and Accountability**

**A. Deficit Fund Balances/Net Position**

As of June 30, 2024, the following funds had a fund deficit:

| Fund                     | Fund Type            | Deficit     |
|--------------------------|----------------------|-------------|
| Recreation Fund          | Special Revenue Fund | \$ (13,804) |
| Building & Planning Fund | Special Revenue Fund | (2,226,680) |
| Storm Water              | Special Revenue Fund | (123,626)   |

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 14 – Stewardship, Compliance, and Accountability (Continued)**

***B. Expenditures in Excess of Appropriations***

The following funds had expenditures in excess of appropriations:

| <b>Fund</b>                                        | <b>Appropriations</b> | <b>Expenditures</b> | <b>Excess Expenditures<br/>over Appropriations</b> |
|----------------------------------------------------|-----------------------|---------------------|----------------------------------------------------|
| <b>Major Governmental Funds:</b>                   |                       |                     |                                                    |
| General Fund                                       |                       |                     |                                                    |
| General administration                             | \$ 4,473,552          | \$ 4,521,144        | \$ (47,592)                                        |
| Public safety                                      | 16,672,418            | 17,686,177          | (1,013,759)                                        |
| Debt Service - Principal                           | 207,790               | 336,809             | (129,019)                                          |
| Debt Service - Interest and fiscal charges         | 403,317               | 418,148             | (14,831)                                           |
| <b>Nonmajor Governmental Funds:</b>                |                       |                     |                                                    |
| Gas Tax Special Revenue Fund                       |                       |                     |                                                    |
| Public works                                       | 547,941               | 556,732             | (8,791)                                            |
| Police Special Revenue Fund                        |                       |                     |                                                    |
| Public safety                                      | 534,703               | 531,504             | 3,199                                              |
| Recreation Special Revenue Fund                    |                       |                     |                                                    |
| General administration                             | -                     | 7,338               | (7,338)                                            |
| CASP Certification & Training Special Revenue Fund |                       |                     |                                                    |
| Community development                              | -                     | 1,040               | (1,040)                                            |

**Note 15 – 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.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 15 – Successor Agency Private Purpose Trust for Assets of Former Redevelopment Agency (Continued)**

**A. Capital Assets**

Capital asset activity for the fiscal year ended June 30, 2024 was as follows:

|                                              | Balance<br>July 1, 2023 | Additions    | Balance<br>June 30, 2024 |
|----------------------------------------------|-------------------------|--------------|--------------------------|
| Capital assets, not being depreciated        |                         |              |                          |
| Land                                         | \$ 2,429,793            | \$ -         | \$ 2,429,793             |
| Total capital assets, not being depreciated  | 2,429,793               | -            | 2,429,793                |
| Capital assets, being depreciated            |                         |              |                          |
| Building and improvements                    | 9,193,612               | -            | 9,193,612                |
| Infrastructure                               | 3,617,484               | -            | 3,617,484                |
| Total capital assets, being depreciated      | 12,811,096              | -            | 12,811,096               |
| Accumulated depreciation:                    |                         |              |                          |
| Building and improvements                    | (3,708,818)             | (188,954)    | (3,897,772)              |
| Infrastructure                               | (1,883,432)             | (66,716)     | (1,950,148)              |
| Total accumulated depreciation               | (5,592,250)             | (255,670)    | (5,847,920)              |
| Total capital assets, being depreciated, net | 7,218,846               | (255,670)    | 6,963,176                |
| Total capital assets, net                    | \$ 9,648,639            | \$ (255,670) | \$ 9,392,969             |

**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, 2024:

|                                                                 | Balance<br>July 1, 2023 | Debt<br>Issued | Debt<br>Retired       | Balance<br>June 30, 2024 | Classification         |                              |
|-----------------------------------------------------------------|-------------------------|----------------|-----------------------|--------------------------|------------------------|------------------------------|
|                                                                 |                         |                |                       |                          | Due within<br>One Year | Due in More<br>Than One Year |
| Public borrowings:                                              |                         |                |                       |                          |                        |                              |
| 2015 Series A Bonds - Successor Agency<br>Private Purpose Trust | \$ 3,570,000            | \$ -           | \$ (3,570,000)        | \$ -                     | \$ -                   | \$ -                         |
| <b>Total</b>                                                    | <b>\$ 3,570,000</b>     | <b>\$ -</b>    | <b>\$ (3,570,000)</b> | <b>\$ -</b>              | <b>\$ -</b>            | <b>\$ -</b>                  |

**2015 Series A Tax Allocation Bond**

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. As of June 30, 2024, the principal balance of outstanding bonds was paid off.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 16 – 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.

**Note 17 – Net Investment in Capital Assets**

Net Investment in Capital Assets at June 30, 2024 consisted of the following:

|                                              | Governmental<br>Activities | Business-Type<br>Activities |
|----------------------------------------------|----------------------------|-----------------------------|
| Net investment in capital assets:            |                            |                             |
| Capital assets, nondepreciable               | \$ 9,164,522               | \$ 367,638                  |
| Capital assets, depreciable/amortizable, net | 22,069,067                 | 35,976,518                  |
| Long-term debt:                              |                            |                             |
| Retention payable                            | (30,213)                   | -                           |
| Leases payable                               | (30,976)                   | -                           |
| Subscription payable                         | (199,399)                  | -                           |
| 2016 Wastewater Revenue Refunding Bond       | -                          | (5,633,000)                 |
| 2016 Clean Water State Revolving Fund        | -                          | (22,735,634)                |
| Total net investment in capital assets       | <u>\$ 30,973,001</u>       | <u>\$ 7,975,522</u>         |

**Note 18 – Joint Powers Agreements**

The City is a member of the joint powers agency described below. This agency is governed by a board, which controls their operation, including selection of management and approval of operating budgets, independent of influence by member municipalities beyond their representation on the board.

**A. Pinole/Hercules Wastewater Treatment Plant**

On January 23, 2001, the cities of Pinole and Hercules entered into a joint powers agreement for the operation and ownership of the Pinole/Hercules Wastewater Treatment Plant (Plant). The City of Hercules retains responsibility for the operation and maintenance of its wastewater collection system. The City of Hercules has an undivided fifty percent (50%) ownership interest in the Plant. The City of Pinole has the right and responsibility to manage and operate the Plant. Also, the City of Pinole maintains the records and accounts for all the transactions.

**City of Pinole**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 19 – Prior Period Adjustments**

The City made following prior period adjustments and restatements as of July 1, 2023:

|                                                       | <u>Governmental<br/>Activities</u> |
|-------------------------------------------------------|------------------------------------|
| Net position, as previously reported, at July 1, 2023 | \$ 21,051,804                      |
| To correct deposit payable                            | <u>(109,982)</u>                   |
| Net position at July 1, 2023, as restated             | <u><u>\$ 20,941,822</u></u>        |

The beginning fund balance at July 1, 2023 of the Building and Planning Fund financial statement was restated as follows:

|                                                       |                              |
|-------------------------------------------------------|------------------------------|
| Fund balance, as previously reported, at July 1, 2023 | \$ (1,526,215)               |
| To correct deposit payable                            | <u>(109,982)</u>             |
| Fund balance at July 1, 2023, as restated             | <u><u>\$ (1,636,197)</u></u> |

**Note 20 – Changes to or within the Financial Reporting Entity**

The Building and Planning Special Revenue Fund was previously reported as a nonmajor fund, but due to the City expending the majority of the funds, the fund now meets the quantitative threshold requiring the fund to be reported as a major fund for the fiscal year ended June 30, 2024. The changes to or within the financial reporting entity resulted in adjustments to and restatements of beginning fund balance, as follows:

|                                 | <u>June 30,2023</u>           | <u>Change to or with the</u>      |                                | <u>June 30, 2023</u>        |
|---------------------------------|-------------------------------|-----------------------------------|--------------------------------|-----------------------------|
|                                 | <u>As Previously Reported</u> | <u>Financial Reporting Entity</u> | <u>Prior Period Adjustment</u> | <u>As Restated</u>          |
| <b>Governmental Funds</b>       |                               |                                   |                                |                             |
| Major Funds                     |                               |                                   |                                |                             |
| General Fund                    | \$ 36,555,146                 | \$ -                              | \$ -                           | \$ 36,555,146               |
| Housing Programs Fund           | 8,203,719                     | -                                 | -                              | 8,203,719                   |
| Building and Planning Fund      | -                             | (1,636,197)                       | -                              | (1,636,197)                 |
| Non-major Funds                 | 12,435,695                    | 1,636,197                         | (109,982)                      | 13,961,910                  |
| <b>Total Governmental Funds</b> | <u><u>\$ 57,194,560</u></u>   | <u><u>\$ -</u></u>                | <u><u>\$ (109,982)</u></u>     | <u><u>\$ 57,084,578</u></u> |



## **REQUIRED SUPPLEMENTARY INFORMATION**

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**City of Pinole**  
**Required Supplementary Information**  
**Notes to the Budgetary Comparison Schedules**  
**For the Year Ended June 30, 2024**

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**Budget and Budgetary Accounting**

The City followed these procedures in establishing the budgetary data reflected in the General-Purpose Financial Statements:

- 1 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.
- 2 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.
- 3 Budgeted amounts are as originally adopted, or as amended by the City Council.
- 4 Budgeted appropriations for the various governmental funds become effective each July 1. The City Council may amend the budget during the fiscal year. The legal level of budgetary control has been established at function level. Appropriations generally lapse at the end of the fiscal year to the extent they have not been expended.

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**City of Pinole**  
**Schedule of Revenues, Expenditures, and Change in Fund Balance - Budget and Actual**  
**General Fund**  
**For the Year Ended June 30, 2024**

|                                                          | Budgeted Amounts      |                        | Actual               | Variance with                               |
|----------------------------------------------------------|-----------------------|------------------------|----------------------|---------------------------------------------|
|                                                          | Original              | Final                  | Amounts              | Final Budget<br>Favorable/<br>(Unfavorable) |
| <b>REVENUES:</b>                                         |                       |                        |                      |                                             |
| Taxes and assessments                                    | \$ 21,362,009         | \$ 21,312,009          | \$ 21,918,629        | \$ 606,620                                  |
| Intergovernmental revenues                               | 112,907               | 112,907                | 216,894              | 103,987                                     |
| Investment earnings                                      | 1,152,468             | 1,152,468              | 1,914,632            | 762,164                                     |
| Rents and ground leases                                  | 126,712               | 126,712                | 86,084               | (40,628)                                    |
| Charges for services                                     | 1,593,468             | 1,854,468              | 2,317,447            | 462,979                                     |
| Fines, forfeitures and penalties                         | 22,050                | 22,050                 | 29,716               | 7,666                                       |
| Other revenues                                           | 24,488                | 24,488                 | 91,876               | 67,388                                      |
| <b>Total revenues</b>                                    | <b>24,394,102</b>     | <b>24,605,102</b>      | <b>26,575,278</b>    | <b>1,970,176</b>                            |
| <b>EXPENDITURES:</b>                                     |                       |                        |                      |                                             |
| Current:                                                 |                       |                        |                      |                                             |
| General administration                                   | 4,305,427             | 4,473,552              | 4,521,144            | (47,592)                                    |
| Public safety                                            | 16,633,697            | 16,672,418             | 17,686,177           | (1,013,759)                                 |
| Public works                                             | 3,151,812             | 3,582,150              | 2,583,978            | 998,172                                     |
| Recreation                                               | 395,886               | 395,886                | 325,040              | 70,846                                      |
| Community development                                    | 625,617               | 619,883                | 547,005              | 72,878                                      |
| Capital outlay                                           | 6,581,387             | 6,727,217              | 2,204,005            | 4,523,212                                   |
| Debt Service:                                            |                       |                        |                      |                                             |
| Principal                                                | 207,790               | 207,790                | 336,809              | (129,019)                                   |
| Interest and fiscal charges                              | 403,317               | 403,317                | 418,148              | (14,831)                                    |
| <b>Total expenditures</b>                                | <b>32,304,933</b>     | <b>33,082,213</b>      | <b>28,622,306</b>    | <b>4,459,907</b>                            |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>(7,910,831)</b>    | <b>(8,477,111)</b>     | <b>(2,047,028)</b>   | <b>6,430,083</b>                            |
| <b>OTHER FINANCING SOURCES (USES):</b>                   |                       |                        |                      |                                             |
| Proceeds from sale of asset                              | 1,000                 | 1,000                  | 139                  | (861)                                       |
| Proceeds from issuance of debt                           | -                     | -                      | 126,215              | 126,215                                     |
| Transfers in                                             | 3,160,000             | 3,160,000              | 3,146,313            | (13,687)                                    |
| Transfers out                                            | (4,619,255)           | (5,455,594)            | (5,441,907)          | 13,687                                      |
| <b>Total other financing sources (uses)</b>              | <b>(1,458,255)</b>    | <b>(2,294,594)</b>     | <b>(2,169,240)</b>   | <b>125,354</b>                              |
| <b>NET CHANGES IN FUND BALANCE</b>                       | <b>\$ (9,369,086)</b> | <b>\$ (10,771,705)</b> | <b>(4,216,268)</b>   | <b>\$ 6,555,437</b>                         |
| <b>FUND BALANCE:</b>                                     |                       |                        |                      |                                             |
| Beginning of year                                        |                       |                        | 36,555,146           |                                             |
| End of year                                              |                       |                        | <u>\$ 32,338,878</u> |                                             |

**City of Pinole**  
**Budgetary Comparison Schedule**  
**Housing Programs Special Revenue Fund**  
**For the Year Ended June 30, 2024**

|                                    | Budgeted Amounts    |                     | Actual              | Variance with               |
|------------------------------------|---------------------|---------------------|---------------------|-----------------------------|
|                                    | Original            | Final               | Amounts             | Final Budget                |
|                                    |                     |                     |                     | Favorable/<br>(Unfavorable) |
| <b>REVENUES:</b>                   |                     |                     |                     |                             |
| Investment earnings                | \$ 50,000           | \$ 50,000           | \$ 188,166          | \$ 138,166                  |
| Other revenues                     | 5,000               | 5,000               | 13,237              | 8,237                       |
| <b>Total revenues</b>              | <b>55,000</b>       | <b>55,000</b>       | <b>201,403</b>      | <b>146,403</b>              |
| <b>EXPENDITURES:</b>               |                     |                     |                     |                             |
| Current:                           |                     |                     |                     |                             |
| Community development              | 339,254             | 339,254             | 137,351             | 201,903                     |
| <b>Total expenditures</b>          | <b>339,254</b>      | <b>339,254</b>      | <b>137,351</b>      | <b>201,903</b>              |
| <b>NET CHANGES IN FUND BALANCE</b> | <b>\$ (284,254)</b> | <b>\$ (284,254)</b> | <b>64,052</b>       | <b>\$ 348,306</b>           |
| <b>FUND BALANCE:</b>               |                     |                     |                     |                             |
| Beginning of year                  |                     |                     | 8,203,719           |                             |
| End of year                        |                     |                     | <u>\$ 8,267,771</u> |                             |

**City of Pinole**  
**Budgetary Comparison Schedule**  
**Building and Planning Special Revenue Fund**  
**For the Year Ended June 30, 2024**

|                                                          | Budgeted Amounts    |                     | Actual                | Variance with                               |
|----------------------------------------------------------|---------------------|---------------------|-----------------------|---------------------------------------------|
|                                                          | Original            | Final               | Amounts               | Final Budget<br>Favorable/<br>(Unfavorable) |
| <b>REVENUES:</b>                                         |                     |                     |                       |                                             |
| Taxes and assessments                                    | \$ 477,883          | \$ 477,883          | \$ 625,076            | \$ 147,193                                  |
| Intergovernmental revenues                               | 40,000              | 109,795             | 227,421               | 117,626                                     |
| Investment earnings                                      | 7,000               | 7,000               | (2,735)               | (9,735)                                     |
| Charges for services                                     | 860,593             | 860,593             | 738,480               | (122,113)                                   |
| Fines, forfeitures and penalties                         | 20,000              | 20,000              | 32,809                | 12,809                                      |
| Other revenues                                           | 6,000               | 6,000               | 15                    | (5,985)                                     |
| <b>Total revenues</b>                                    | <u>1,411,476</u>    | <u>1,481,271</u>    | <u>1,621,066</u>      | <u>139,795</u>                              |
| <b>EXPENDITURES:</b>                                     |                     |                     |                       |                                             |
| Current:                                                 |                     |                     |                       |                                             |
| Community development                                    | 2,147,428           | 2,287,208           | 2,278,549             | 8,659                                       |
| Capital outlay                                           | 4,000               | 4,000               | -                     | 4,000                                       |
| <b>Total expenditures</b>                                | <u>2,151,428</u>    | <u>2,291,208</u>    | <u>2,278,549</u>      | <u>12,659</u>                               |
| <b>Excess (deficiency) of revenues over expenditures</b> | <u>(739,952)</u>    | <u>(809,937)</u>    | <u>(657,483)</u>      | <u>152,454</u>                              |
| <b>OTHER FINANCING SOURCES (USES):</b>                   |                     |                     |                       |                                             |
| Transfers in                                             | -                   | 67,000              | 67,000                | -                                           |
| <b>Total other financing sources (uses)</b>              | <u>-</u>            | <u>67,000</u>       | <u>67,000</u>         | <u>-</u>                                    |
| <b>NET CHANGE IN FUND BALANCE</b>                        | <u>\$ (739,952)</u> | <u>\$ (742,937)</u> | <u>(590,483)</u>      | <u>\$ 152,454</u>                           |
| <b>FUND BALANCE (DEFICIT):</b>                           |                     |                     |                       |                                             |
| Beginning of year, as restated (Note 19)                 |                     |                     | (1,636,197)           |                                             |
| End of year                                              |                     |                     | <u>\$ (2,226,680)</u> |                                             |

**City of Pinole**  
**Required Supplementary Information**  
**Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios**  
**Cost-Sharing Multiple Employer Miscellaneous Plan**  
**For the Year Ended June 30, 2024**

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|                                                                                                           | <b>Miscellaneous Plan</b> |                  |                  |                  |                  |
|-----------------------------------------------------------------------------------------------------------|---------------------------|------------------|------------------|------------------|------------------|
| Measurement period, year ended                                                                            | <u>6/30/2023</u>          | <u>6/30/2022</u> | <u>6/30/2021</u> | <u>6/30/2020</u> | <u>6/30/2019</u> |
| Plan's proportion of the net pension liability                                                            | 0.2649900%                | 0.2655100%       | 0.2659200%       | 0.2713000%       | 0.2715300%       |
| Plan's proportionate share of<br>the net pension liability                                                | \$ 19,140,570             | \$ 18,093,979    | \$ 10,920,678    | \$ 16,004,315    | \$ 15,121,848    |
| Plan's covered-employee payroll                                                                           | \$ 7,462,350              | \$ 5,876,649     | \$ 5,330,477     | \$ 4,879,830     | \$ 4,196,794     |
| Plan's proportionate share of<br>the net pension liability as a percentage<br>of covered-employee payroll | 256.50%                   | 307.90%          | 211.80%          | 334.60%          | 348.11%          |
| Plan's fiduciary net position                                                                             | \$ 40,994,438             | \$ 38,857,645    | \$ 42,169,171    | \$ 35,326,833    | \$ 33,710,618    |
| Plan's fiduciary net position as a percentage<br>of the total pension liability                           | 68.17%                    | 68.23%           | 79.43%           | 68.82%           | 69.03%           |



**City of Pinole**  
**Required Supplementary Information**  
**Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios (Continued)**  
**Cost-Sharing Multiple Employer Miscellaneous Plan**  
**For the Year Ended June 30, 2024**

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|                                                                                                           | <b>Miscellaneous Plan</b> |                  |                  |                  |                  |
|-----------------------------------------------------------------------------------------------------------|---------------------------|------------------|------------------|------------------|------------------|
| Measurement period, year ended                                                                            | <u>6/30/2018</u>          | <u>6/30/2017</u> | <u>6/30/2016</u> | <u>6/30/2015</u> | <u>6/30/2014</u> |
| Plan's proportion of the net pension liability                                                            | 0.2770700%                | 0.2846100%       | 0.2849400%       | 0.2990880%       | 0.1255000%       |
| Plan's proportionate share of<br>the net pension liability                                                | \$ 14,125,442             | \$ 14,317,779    | \$ 12,368,264    | \$ 10,147,708    | \$ 7,809,298     |
| Plan's covered-employee payroll                                                                           | \$ 4,073,566              | \$ 4,081,438     | \$ 3,473,271     | \$ 3,762,767     | \$ 3,929,312     |
| Plan's proportionate share of<br>the net pension liability as a percentage<br>of covered-employee payroll | 339.74%                   | 350.80%          | 356.10%          | 269.69%          | 198.74%          |
| Plan's fiduciary net position                                                                             | \$ 32,674,876             | \$ 31,266,917    | \$ 28,655,555    | \$ 30,646,409    | \$ 12,287,961    |
| Plan's fiduciary net position as a percentage<br>of the total pension liability                           | 69.82%                    | 68.59%           | 69.85%           | 75.12%           | 61.14%           |

**City of Pinole**  
**Required Supplementary Information**  
**Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios (Continued)**  
**Cost-Sharing Multiple Employer Safety Plan**  
**For the Year Ended June 30, 2024**

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|                                                                                                           | <b>Safety Plan</b> |                  |                  |                  |                  |
|-----------------------------------------------------------------------------------------------------------|--------------------|------------------|------------------|------------------|------------------|
| Measurement period, year ended                                                                            | <u>6/30/2023</u>   | <u>6/30/2022</u> | <u>6/30/2021</u> | <u>6/30/2020</u> | <u>6/30/2019</u> |
| Plan's proportion of the net pension liability                                                            | 0.301440%          | 0.303110%        | 0.297990%        | 0.304450%        | 0.311100%        |
| Plan's proportionate share of<br>the net pension liability                                                | \$ 26,305,611      | \$ 24,214,798    | \$ 12,714,382    | \$ 20,693,050    | \$ 18,793,747    |
| Plan's covered-employee payroll                                                                           | \$ 4,737,035       | \$ 4,754,353     | \$ 4,359,543     | \$ 4,197,326     | \$ 4,144,060     |
| Plan's proportionate share of<br>the net pension liability as a percentage<br>of covered-employee payroll | 555.32%            | 509.32%          | 129.11%          | 241.00%          | 224.74%          |
| Plan's fiduciary net position                                                                             | \$ 63,368,786      | \$ 60,886,598    | \$ 65,389,834    | \$ 54,757,252    | \$ 54,136,140    |
| Plan's fiduciary net position as a percentage<br>of the total pension liability                           | 70.67%             | 71.55%           | 83.72%           | 72.57%           | 74.23%           |

**City of Pinole**  
**Required Supplementary Information**  
**Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios (Continued)**  
**Cost-Sharing Multiple Employer Safety Plan**  
**For the Year Ended June 30, 2024**

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|                                                                                                           | <b>Safety Plan</b>      |                         |                         |                         |                         |
|-----------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Measurement period, year ended                                                                            | <u><b>6/30/2018</b></u> | <u><b>6/30/2017</b></u> | <u><b>6/30/2016</b></u> | <u><b>6/30/2015</b></u> | <u><b>6/30/2014</b></u> |
| Plan's proportion of the net pension liability                                                            | 0.308530%               | 0.310790%               | 0.315420%               | 0.318363%               | 0.172860%               |
| Plan's proportionate share of<br>the net pension liability                                                | \$ 17,290,615           | \$ 17,051,864           | \$ 14,755,488           | \$ 11,004,090           | \$ 10,753,040           |
| Plan's covered-employee payroll                                                                           | \$ 5,496,056            | \$ 3,655,556            | \$ 3,827,739            | \$ 3,931,175            | \$ 3,889,522            |
| Plan's proportionate share of<br>the net pension liability as a percentage<br>of covered-employee payroll | 213.58%                 | 219.99%                 | 196.37%                 | 161.75%                 | 151.85%                 |
| Plan's fiduciary net position                                                                             | \$ 50,751,672           | \$ 48,664,063           | \$ 45,052,163           | \$ 46,720,579           | \$ 45,904,832           |
| Plan's fiduciary net position as a percentage<br>of the total pension liability                           | 74.59%                  | 74.05%                  | 75.33%                  | 80.94%                  | 81.02%                  |

**City of Pinole**  
**Required Supplementary Information**  
**Schedule of Contributions - Pensions**  
**Cost-Sharing Multiple Employer Miscellaneous Plan**  
**For the Year Ended June 30, 2024**

|                                                                       | <b>Miscellaneous Plan</b> |                |                |                |                |
|-----------------------------------------------------------------------|---------------------------|----------------|----------------|----------------|----------------|
| <b>Fiscal Year:</b>                                                   | <b>2023-24</b>            | <b>2022-23</b> | <b>2021-22</b> | <b>2020-21</b> | <b>2019-20</b> |
| Contractually determined contribution (actuarially determined)        | \$ 2,209,061              | \$ 2,148,835   | \$ 1,888,941   | \$ 1,689,822   | \$ 1,503,913   |
| Contributions in relation to the actuarially determined contributions | (2,209,061)               | (2,148,835)    | (1,888,941)    | (1,689,822)    | (1,503,913)    |
| <b>Contribution deficiency (excess)</b>                               | <b>\$ -</b>               | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |
| Covered payroll                                                       | \$ 7,671,296              | \$ 7,462,350   | \$ 5,876,649   | \$ 5,330,477   | \$ 4,879,830   |
| Contributions as a percentage of covered payroll                      | 28.80%                    | 28.80%         | 32.64%         | 32.77%         | 31.45%         |

**Notes to Schedule**

**Methods and assumptions used to determine contribution rates:**

The actuarial methods and assumption used to set the actuarially determined contributions for Fiscal Year 2022-23 were derived from the June 30, 2022 funding valuation report.

|                            |                                                                                                                                                                                                                                                       |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Actuarial cost method      | Entry Age Normal                                                                                                                                                                                                                                      |
| Amortization method/period | Level percentage of payroll                                                                                                                                                                                                                           |
| Asset valuation method     | Fair Value of Assets.                                                                                                                                                                                                                                 |
| Inflation                  | 2.50%                                                                                                                                                                                                                                                 |
| Salary increases           | Varies by entry age and service                                                                                                                                                                                                                       |
| Payroll growth             | 2.800%                                                                                                                                                                                                                                                |
| Investment rate of return  | 7.00% Net of pension plan investment and administrative expenses; includes Inflation.                                                                                                                                                                 |
| Retirement age             | The probabilities of retirement are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015.                                                                                                                                      |
| Mortality                  | The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. |

**City of Pinole**  
**Required Supplementary Information**  
**Schedule of Contributions - Pensions (Continued)**  
**Cost-Sharing Multiple Employer Miscellaneous Plan**  
**For the Year Ended June 30, 2024**

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|                                         | <b>Miscellaneous Plan</b> |                    |                    |                    |                    |
|-----------------------------------------|---------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Fiscal Year:</b>                     | <b>2018-19</b>            | <b>2017-18</b>     | <b>2016-17</b>     | <b>2015-16</b>     | <b>2014-15</b>     |
| Contractually determined                |                           |                    |                    |                    |                    |
| contribution (actuarially determined)   | \$ 1,302,704              | \$ 1,058,603       | \$ 941,653         | \$ 853,299         | \$ 641,629         |
| Contributions in relation to the        |                           |                    |                    |                    |                    |
| actuarially determined contributions    | (1,302,704)               | (1,058,603)        | (941,653)          | (853,299)          | (641,629)          |
| <b>Contribution deficiency (excess)</b> | <u><u>\$ -</u></u>        | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |
| Covered payroll                         | \$ 4,196,794              | \$ 4,073,566       | \$ 4,081,438       | \$ 3,473,271       | \$ 3,762,767       |
| Contributions as a percentage of        |                           |                    |                    |                    |                    |
| covered payroll                         | 29.99%                    | 25.99%             | 23.07%             | 24.57%             | 17.05%             |

**City of Pinole**  
**Required Supplementary Information**  
**Schedule of Contributions - Pensions (Continued)**  
**Cost-Sharing Multiple Employer Safety Plan**  
**For the Year Ended June 30, 2024**

|                                                                       | <b>Safety Plan</b> |                    |                    |                    |                    |
|-----------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Fiscal Year:                                                          | <u>2023-24</u>     | <u>2022-23</u>     | <u>2021-22</u>     | <u>2020-21</u>     | <u>2019-20</u>     |
| Contractually determined contribution (actuarially determined)        | \$ 2,401,947       | \$ 2,584,516       | \$ 2,386,694       | \$ 2,099,289       | \$ 1,863,419       |
| Contributions in relation to the actuarially determined contributions | (2,401,947)        | (2,584,516)        | (2,386,694)        | (2,099,289)        | (1,863,419)        |
| <b>Contribution deficiency (excess)</b>                               | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |
| Covered payroll                                                       | \$ 4,869,672       | \$ 4,737,035       | \$ 4,754,358       | \$ 4,359,543       | \$ 4,197,326       |
| Contributions as a percentage of covered payroll                      | 49.32%             | 54.56%             | 50.20%             | 48.15%             | 44.40%             |

**Notes to Schedule**

**Methods and assumptions used to determine contribution rates:**

The actuarial methods and assumption used to set the actuarially determined contributions for Fiscal Year 2022-23 were derived from the June 30, 2022 funding valuation report.

|                            |                                                                                                                                                                                                                                                       |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Actuarial cost method      | Entry Age Normal                                                                                                                                                                                                                                      |
| Amortization method/period | Level percentage of payroll                                                                                                                                                                                                                           |
| Asset valuation method     | Fair Value of Assets.                                                                                                                                                                                                                                 |
| Inflation                  | 2.50%                                                                                                                                                                                                                                                 |
| Salary increases           | Varies by entry age and service                                                                                                                                                                                                                       |
| Payroll growth             | 2.800%                                                                                                                                                                                                                                                |
| Investment rate of return  | 7.00% Net of pension plan investment and administrative expenses; includes Inflation.                                                                                                                                                                 |
| Retirement age             | The probabilities of retirement are based on the 2017 CalPERS Experience Study for the period from 1997 to                                                                                                                                            |
| Mortality                  | The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. |

**City of Pinole**  
**Required Supplementary Information**  
**Schedule of Contributions - Pensions (Continued)**  
**Cost-Sharing Multiple Employer Safety Plan**  
**For the Year Ended June 30, 2024**

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|                                         | <b>Safety Plan</b> |                |                |                |                |
|-----------------------------------------|--------------------|----------------|----------------|----------------|----------------|
| Fiscal Year:                            | <b>2018-19</b>     | <b>2017-18</b> | <b>2016-17</b> | <b>2015-16</b> | <b>2014-15</b> |
| Contractually determined                |                    |                |                |                |                |
| contribution (actuarially determined)   | \$ 1,584,004       | \$ 1,239,511   | \$ 1,125,572   | \$ 1,027,403   | \$ 826,196     |
| Contributions in relation to the        |                    |                |                |                |                |
| actuarially determined contributions    | (1,584,004)        | (1,239,511)    | (1,125,572)    | (1,027,403)    | (826,196)      |
| <b>Contribution deficiency (excess)</b> | <u>\$ -</u>        | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ -</u>    |
| Covered payroll                         | \$ 4,144,060       | \$ 5,496,056   | \$ 3,655,556   | \$ 3,827,739   | \$ 3,931,175   |
| Contributions as a percentage of        |                    |                |                |                |                |
| covered payroll                         | 38.22%             | 22.55%         | 30.79%         | 26.84%         | 21.02%         |

**City of Pinole**  
**Required Supplementary Information**  
**Schedule of Changes in Net Other Postemployment Benefits Liability and Related Ratios**  
**For the Year Ended June 30, 2024**

| Measurement period, year ending:                                               | 6/30/2023            | 6/30/2022            | 6/30/2021            | 6/30/2020            | 6/30/2019            |
|--------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Total OPEB liability</b>                                                    |                      |                      |                      |                      |                      |
| Service cost                                                                   | \$ 1,435,271         | \$ 1,960,338         | \$ 2,241,980         | \$ 1,615,428         | \$ 1,227,488         |
| Interest                                                                       | 1,311,164            | 984,103              | 1,063,633            | 1,308,423            | 1,391,794            |
| Changes of benefit terms                                                       | -                    | -                    | -                    | -                    | -                    |
| Differences between expected and actual experience                             | 3,334,938            | (343,035)            | (4,050,407)          | -                    | (2,333,030)          |
| Changes of assumptions                                                         | (6,025,520)          | (9,270,071)          | (270,144)            | 8,431,861            | 1,956,937            |
| Benefit payments, including<br>refunds of member contributions                 | (1,221,107)          | (1,283,772)          | (1,258,835)          | (1,223,092)          | (1,199,486)          |
| Implicit Subsidy Credit                                                        | (144,415)            | -                    | -                    | -                    | -                    |
| <b>Change in total OPEB liability</b>                                          | <b>(1,309,669)</b>   | <b>(7,952,437)</b>   | <b>(2,273,773)</b>   | <b>10,132,620</b>    | <b>1,043,703</b>     |
| <b>Total OPEB liability - beginning</b>                                        | <b>36,286,025</b>    | <b>44,238,462</b>    | <b>46,512,235</b>    | <b>36,379,615</b>    | <b>35,335,912</b>    |
| <b>Total OPEB liability - ending (a)</b>                                       | <b>\$ 34,976,356</b> | <b>\$ 36,286,025</b> | <b>\$ 44,238,462</b> | <b>\$ 46,512,235</b> | <b>\$ 36,379,615</b> |
| <b>Covered-employee payroll</b>                                                | <b>\$ 13,547,474</b> | <b>\$ 11,487,256</b> | <b>\$ 10,998,667</b> | <b>\$ 10,708,319</b> | <b>\$ 10,199,027</b> |
| <b>Plan net OPEB liability as a<br/>percentage of covered-employee payroll</b> | <b>258.18%</b>       | <b>315.88%</b>       | <b>402.22%</b>       | <b>434.36%</b>       | <b>356.70%</b>       |

**Notes to Schedule**

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

<sup>1</sup> Information only presented from the implementation year

Change of assumptions:

June 30, 2020, discount rate was updated based on municipal bond rate and ACA Excise Tax removed

June 30, 2021, discount rate has decreased from 2.21% to 2.16% based on updated municipal bond index

June 30, 2022, discount rate has increased from 2.16% to 3.54% based on updated municipal bond index

June 30, 2023, discount rate has increased from 3.54% to 3.86% based on updated municipal bond index



**City of Pinole**  
**Required Supplementary Information**  
**Schedule of Changes in Net Other Postemployment Benefits Liability and Related Ratios (Continued)**  
**For the Year Ended June 30, 2024**

| Measurement period, year ending:                                               | <u>6/30/2018</u>            | <u>6/30/2017 <sup>1</sup></u> |
|--------------------------------------------------------------------------------|-----------------------------|-------------------------------|
| <b>Total OPEB liability</b>                                                    |                             |                               |
| Service cost                                                                   | \$ 1,274,335                | \$ 1,472,000                  |
| Interest                                                                       | 1,298,734                   | 1,128,000                     |
| Changes of benefit terms                                                       | -                           | -                             |
| Differences between expected and actual experience                             | -                           | -                             |
| Changes of assumptions                                                         | (1,655,481)                 | (4,636,000)                   |
| Benefit payments, including<br>refunds of member contributions                 | (1,169,676)                 | (986,000)                     |
| Implicit Subsidy Credit                                                        | -                           | -                             |
| <b>Change in total OPEB liability</b>                                          | <u>(252,088)</u>            | <u>(3,022,000)</u>            |
| <b>Total OPEB liability - beginning</b>                                        | <u>35,588,000</u>           | <u>38,610,000</u>             |
| <b>Total OPEB liability - ending (a)</b>                                       | <u><u>\$ 35,335,912</u></u> | <u><u>\$ 35,588,000</u></u>   |
| <b>Covered-employee payroll</b>                                                | \$ 9,399,404                | \$ 9,306,000                  |
| <b>Plan net OPEB liability as a<br/>percentage of covered-employee payroll</b> | 375.94%                     | 382.42%                       |

**Notes to Schedule**

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

<sup>1</sup> Information only presented from the implementation year

Change of assumptions:

June 30, 2020, discount rate was updated based on municipal bond rate and ACA Excise Tax removed

June 30, 2021, discount rate has decreased from 2.21% to 2.16% based on updated municipal bond index

June 30, 2022, discount rate has increased from 2.16% to 3.54% based on updated municipal bond index

June 30, 2023, discount rate has increased from 3.54% to 3.86% based on updated municipal bond index

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## **SUPPLEMENTARY INFORMATION**

## Non-Major Governmental Funds

### **Capital Projects Funds:**

**Public Works Capital Projects Fund** - This fund is used to account for financial resources that are restricted, committed, or assigned for expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

### **Special Revenue Funds:**

**Growth Impact Fund** - This fund is used to account for development fees collected to mitigate the impact of new development. Specifically, it provides for the expansion, design, construction, or upgrade to facilities, roadways, and equipment. The City collects impact fees for police, fire protection, municipal, community, water, roadways and drainage.

**Gas Tax Fund** - This fund is used to account for the receipt and subsequent expenditure of the City's share of the State levied tax on gasoline and other vehicle fuels.

**Parkland Dedication Fund** - This fund is used to account for development fees collected to mitigate the impact of new development on parks and open space.

**Measure C Fund** - This fund is used to account for special override sales tax revenues collected by the Contra Costa Transportation Authority (CCTA) and reapportioned to the cities for local street projects.

**Storm Water Fund** - This fund is used to account for moneys received from the Contra Costa County Flood Control and Water Conservation District for use in funding the National Pollutant Discharge Elimination System Program and Drainage System Maintenance activities.

**Refuse Management Fund** - This fund is used to account for funds received from Republic Services, Inc. from a surcharge it assesses on customer rates for solid waste services.

**Adjudicated Asset Seizure Fund** - This fund is used to account for receipt and subsequent expenditure of various asset seizure moneys.

**Police Fund** - This fund is used to account for various grants received to augment law enforcement services and traffic safety.

**Cable TV Fund** - This fund is used to account for revenues and expenditures related to the operation of the Pinole Community Television (PCTV). Revenue is received from video production charges to other cities, Public, Educational, and Governmental (PEG) access fees and the General Fund. PEG fees are designated for equipment

**Recreation Fund** - This fund is used to account for program fees, fundraising proceeds, and donations for Recreation programs. Resources are used towards staffing and maintenance costs to operate the programs.

**Rate Stabilization Fund** - This fund is used to account for funds received from Republic Services, Inc. from a surcharge it assesses on customer rates for solid waste services. The portion in of revenue allocated to this fund is set aside as a rate stabilization fund.

**Development Services Fund** - This fund is used to account for developer deposits.

**Solid Waste Fund** - This fund is used to account for funds received from Republic Services, Inc. from a surcharge it assesses on customer rates for solid waste services. These funds are set aside for future solid waste capital projects and for a rate stabilization fund. This fund accounts for the capital projects portion.

## **Non-Major Governmental Funds (Continued)**

### **Special Revenue Funds (Continued):**

*CASP Certification and Training Fund* - This fund is used to account for moneys collected from business license applicants. The funds will be used for increased certified access specialists (CASP) training and certification and to facilitate compliance with construction-related accessibility requirements.

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**City of Pinole**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**June 30, 2024**

|                                                                                    | Capital<br>Projects Fund            | Special Revenue Funds |                     |                        |                     |
|------------------------------------------------------------------------------------|-------------------------------------|-----------------------|---------------------|------------------------|---------------------|
|                                                                                    | Public Works<br>Capital<br>Projects | Growth<br>Impact      | Gas<br>Tax          | Parkland<br>Dedication | Measure C           |
| <b>ASSETS</b>                                                                      |                                     |                       |                     |                        |                     |
| Cash and investments                                                               | \$ 3,969,336                        | \$ 3,473,372          | \$ 1,386,982        | \$ 115                 | \$ 2,067,767        |
| Accounts receivable                                                                | -                                   | -                     | 196,685             | -                      | -                   |
| Lease receivable                                                                   | -                                   | -                     | -                   | -                      | -                   |
| Interest receivable                                                                | 1,240                               | 30,188                | 11,138              | 1                      | 17,028              |
| Prepaid items and supplies                                                         | -                                   | -                     | -                   | -                      | 315,552             |
| <b>Total assets</b>                                                                | <u>\$ 3,970,576</u>                 | <u>\$ 3,503,560</u>   | <u>\$ 1,594,805</u> | <u>\$ 116</u>          | <u>\$ 2,400,347</u> |
| <b>LIABILITIES</b>                                                                 |                                     |                       |                     |                        |                     |
| <b>AND FUND BALANCES</b>                                                           |                                     |                       |                     |                        |                     |
| <b>Liabilities:</b>                                                                |                                     |                       |                     |                        |                     |
| Accounts payable                                                                   | 31,301                              | -                     | 5,745               | -                      | 43,153              |
| Accrued liabilities                                                                | -                                   | -                     | -                   | -                      | -                   |
| Unearned revenue                                                                   | -                                   | -                     | -                   | -                      | -                   |
| Deposits payable                                                                   | -                                   | -                     | -                   | -                      | -                   |
| Due to other funds                                                                 | 82,515                              | -                     | -                   | -                      | -                   |
| <b>Total liabilities</b>                                                           | <u>113,816</u>                      | <u>-</u>              | <u>5,745</u>        | <u>-</u>               | <u>43,153</u>       |
| <b>Fund Balances (Deficits):</b>                                                   |                                     |                       |                     |                        |                     |
| Nonspendable                                                                       | -                                   | -                     | -                   | -                      | 315,552             |
| Restricted                                                                         | -                                   | 3,503,560             | 1,589,060           | 116                    | 2,041,642           |
| Assigned                                                                           | 3,856,760                           | -                     | -                   | -                      | -                   |
| Unassigned (deficit)                                                               | -                                   | -                     | -                   | -                      | -                   |
| <b>Total fund balances (deficits)</b>                                              | <u>3,856,760</u>                    | <u>3,503,560</u>      | <u>1,589,060</u>    | <u>116</u>             | <u>2,357,194</u>    |
| <b>Total liabilities, deferred<br/>inflows of resources,<br/>and fund balances</b> | <u>\$ 3,970,576</u>                 | <u>\$ 3,503,560</u>   | <u>\$ 1,594,805</u> | <u>\$ 116</u>          | <u>\$ 2,400,347</u> |

(Continued)

**City of Pinole**  
**Combining Balance Sheet (Continued)**  
**Non-Major Governmental Funds**  
**June 30, 2024**

Special Revenue Funds

|                                                                                    | Storm<br>Water   | Refuse<br>Management | Adjudicated<br>Asset<br>Seizure | Police              | Cable<br>TV      |
|------------------------------------------------------------------------------------|------------------|----------------------|---------------------------------|---------------------|------------------|
| <b>ASSETS</b>                                                                      |                  |                      |                                 |                     |                  |
| Cash and investments                                                               | \$ -             | \$ 21,085            | \$ 19,522                       | \$ 971,059          | \$ -             |
| Accounts receivables                                                               | 92,813           | 10,030               | -                               | 45,885              | 36,724           |
| Lease receivable                                                                   | -                | -                    | -                               | -                   | -                |
| Interest receivable                                                                | 49               | 305                  | 197                             | 8,530               | -                |
| Prepaid items and supplies                                                         | -                | -                    | -                               | -                   | -                |
| <b>Total assets</b>                                                                | <u>\$ 92,862</u> | <u>\$ 31,420</u>     | <u>\$ 19,719</u>                | <u>\$ 1,025,474</u> | <u>\$ 36,724</u> |
| <b>LIABILITIES<br/>AND FUND BALANCES</b>                                           |                  |                      |                                 |                     |                  |
| <b>Liabilities:</b>                                                                |                  |                      |                                 |                     |                  |
| Accounts payable                                                                   | 848              | -                    | 884                             | -                   | 869              |
| Accrued liabilities                                                                | -                | -                    | -                               | -                   | 8,070            |
| Unearned revenue                                                                   | -                | -                    | -                               | -                   | 6,524            |
| Deposits payable                                                                   | 4,000            | -                    | -                               | -                   | -                |
| Due to other funds                                                                 | 211,640          | -                    | -                               | -                   | 19,140           |
| <b>Total liabilities</b>                                                           | <u>216,488</u>   | <u>-</u>             | <u>884</u>                      | <u>-</u>            | <u>34,603</u>    |
| <b>Fund Balances (Deficits):</b>                                                   |                  |                      |                                 |                     |                  |
| Nonspendable                                                                       | -                | -                    | -                               | -                   | -                |
| Restricted                                                                         | -                | 31,420               | 18,835                          | 1,025,474           | 2,121            |
| Assigned                                                                           | -                | -                    | -                               | -                   | -                |
| Unassigned (deficit)                                                               | (123,626)        | -                    | -                               | -                   | -                |
| <b>Total fund balances (deficits)</b>                                              | <u>(123,626)</u> | <u>31,420</u>        | <u>18,835</u>                   | <u>1,025,474</u>    | <u>2,121</u>     |
| <b>Total liabilities, deferred<br/>inflows of resources,<br/>and fund balances</b> | <u>\$ 92,862</u> | <u>\$ 31,420</u>     | <u>\$ 19,719</u>                | <u>\$ 1,025,474</u> | <u>\$ 36,724</u> |

(Continued)



**City of Pinole**  
**Combining Balance Sheet (Continued)**  
**Non-Major Governmental Funds**  
**June 30, 2024**

| Special Revenue Funds                                                              |                  |                       |                         |                     |                                     |
|------------------------------------------------------------------------------------|------------------|-----------------------|-------------------------|---------------------|-------------------------------------|
|                                                                                    | Recreation       | Rate<br>Stabilization | Development<br>Services | Solid Waste<br>Fund | CASP<br>Certification<br>& Training |
| <b>ASSETS</b>                                                                      |                  |                       |                         |                     |                                     |
| Cash and investments                                                               | \$ 62,012        | \$ 214,193            | \$ 70,078               | \$ 2,791,573        | \$ 50,561                           |
| Accounts receivables                                                               | 13,631           | -                     | -                       | 116,654             | -                                   |
| Lease receivable                                                                   | 11,386           | -                     | -                       | -                   | -                                   |
| Interest receivable                                                                | -                | 1,854                 | 606                     | 23,486              | -                                   |
| Prepaid items and supplies                                                         | 5,000            | -                     | -                       | -                   | -                                   |
| <b>Total assets</b>                                                                | <b>\$ 92,029</b> | <b>\$ 216,047</b>     | <b>\$ 70,684</b>        | <b>\$ 2,931,713</b> | <b>\$ 50,561</b>                    |
| <b>LIABILITIES<br/>AND FUND BALANCES</b>                                           |                  |                       |                         |                     |                                     |
| <b>Liabilities:</b>                                                                |                  |                       |                         |                     |                                     |
| Accounts payable                                                                   | 56,373           | -                     | 7,582                   | 15,899              | 1,122                               |
| Accrued liabilities                                                                | 26,084           | -                     | -                       | -                   | -                                   |
| Unearned revenue                                                                   | 10,311           | -                     | -                       | -                   | -                                   |
| Deposits payable                                                                   | 13,065           | -                     | 59,121                  | -                   | -                                   |
| Due to other funds                                                                 | -                | -                     | -                       | -                   | -                                   |
| <b>Total liabilities</b>                                                           | <b>105,833</b>   | <b>-</b>              | <b>66,703</b>           | <b>15,899</b>       | <b>1,122</b>                        |
| <b>Fund Balances (Deficits):</b>                                                   |                  |                       |                         |                     |                                     |
| Nonspendable                                                                       | 5,000            | -                     | -                       | -                   | -                                   |
| Restricted                                                                         | -                | 216,047               | 3,981                   | 2,915,814           | 49,439                              |
| Assigned                                                                           | -                | -                     | -                       | -                   | -                                   |
| Unassigned (deficit)                                                               | (18,804)         | -                     | -                       | -                   | -                                   |
| <b>Total fund balances (deficits)</b>                                              | <b>(13,804)</b>  | <b>216,047</b>        | <b>3,981</b>            | <b>2,915,814</b>    | <b>49,439</b>                       |
| <b>Total liabilities, deferred<br/>inflows of resources,<br/>and fund balances</b> | <b>\$ 92,029</b> | <b>\$ 216,047</b>     | <b>\$ 70,684</b>        | <b>\$ 2,931,713</b> | <b>\$ 50,561</b>                    |

(Continued)

**City of Pinole**  
**Combining Balance Sheet (Continued)**  
**Non-Major Governmental Funds**  
**June 30, 2024**

|                                                                                    | <u>Total</u>                               |
|------------------------------------------------------------------------------------|--------------------------------------------|
|                                                                                    | <u>Nonmajor<br/>Governmental<br/>Funds</u> |
| <b>ASSETS</b>                                                                      |                                            |
| Cash and investments                                                               | \$ 15,097,655                              |
| Accounts receivables                                                               | 512,422                                    |
| Lease receivable                                                                   | 11,386                                     |
| Interest receivable                                                                | 94,622                                     |
| Prepaid items and supplies                                                         | 320,552                                    |
| <b>Total assets</b>                                                                | <u><u>\$ 16,036,637</u></u>                |
| <b>LIABILITIES<br/>AND FUND BALANCES</b>                                           |                                            |
| <b>Liabilities:</b>                                                                |                                            |
| Accounts payable                                                                   | 163,776                                    |
| Accrued liabilities                                                                | 34,154                                     |
| Unearned revenue                                                                   | 16,835                                     |
| Deposits payable                                                                   | 76,186                                     |
| Due to other funds                                                                 | 313,295                                    |
| <b>Total liabilities</b>                                                           | <u>604,246</u>                             |
| <b>Fund Balances (Deficits):</b>                                                   |                                            |
| Nonspendable                                                                       | 320,552                                    |
| Restricted                                                                         | 11,397,509                                 |
| Assigned                                                                           | 3,856,760                                  |
| Unassigned (deficit)                                                               | (142,430)                                  |
| <b>Total fund balances (deficits)</b>                                              | <u>15,432,391</u>                          |
| <b>Total liabilities, deferred<br/>inflows of resources,<br/>and fund balances</b> | <u><u>\$ 16,036,637</u></u>                |

**City of Pinole**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Non-Major Governmental Funds**  
**For the Year Ended June 30, 2024**

|                                                                                               | Capital<br>Projects Fund            | Special Revenue Funds |                     |                        |                     |
|-----------------------------------------------------------------------------------------------|-------------------------------------|-----------------------|---------------------|------------------------|---------------------|
|                                                                                               | Public Works<br>Capital<br>Projects | Growth<br>Impact      | Gas<br>Tax          | Parkland<br>Dedication | Measure C           |
| <b>REVENUES:</b>                                                                              |                                     |                       |                     |                        |                     |
| Taxes and assessments                                                                         | \$ 57,680                           | \$ -                  | \$ -                | \$ -                   | \$ -                |
| Intergovernmental revenues                                                                    | 289,239                             | -                     | 1,008,910           | -                      | 640,200             |
| Investment earnings (losses)                                                                  | 1,647                               | 194,306               | 66,310              | (290)                  | 94,071              |
| Rents and ground leases                                                                       | -                                   | -                     | -                   | -                      | -                   |
| Charges for services                                                                          | 153                                 | 27,202                | -                   | -                      | -                   |
| Fines, forfeitures and penalties                                                              | -                                   | -                     | -                   | -                      | -                   |
| Other revenues                                                                                | -                                   | -                     | 3,737               | -                      | -                   |
| <b>Total revenues</b>                                                                         | <b>348,719</b>                      | <b>221,508</b>        | <b>1,078,957</b>    | <b>(290)</b>           | <b>734,271</b>      |
| <b>EXPENDITURES:</b>                                                                          |                                     |                       |                     |                        |                     |
| Current:                                                                                      |                                     |                       |                     |                        |                     |
| General administration                                                                        | -                                   | -                     | -                   | -                      | -                   |
| Public safety                                                                                 | -                                   | -                     | -                   | -                      | -                   |
| Public works                                                                                  | 30,085                              | -                     | 556,732             | -                      | 203,281             |
| Recreation                                                                                    | -                                   | -                     | -                   | -                      | -                   |
| Community development                                                                         | -                                   | -                     | -                   | -                      | -                   |
| Capital outlay                                                                                | 242,559                             | 57,982                | 65,036              | -                      | 316,165             |
| <b>Total expenditures</b>                                                                     | <b>272,644</b>                      | <b>57,982</b>         | <b>621,768</b>      | <b>-</b>               | <b>519,446</b>      |
| <b>Excess (deficiency)<br/>of revenues over expenditures</b>                                  | <b>76,075</b>                       | <b>163,526</b>        | <b>457,189</b>      | <b>(290)</b>           | <b>214,825</b>      |
| <b>OTHER FINANCING SOURCES (USES):</b>                                                        |                                     |                       |                     |                        |                     |
| Transfers in                                                                                  | 500,000                             | -                     | -                   | -                      | -                   |
| <b>Total other financing sources (uses)</b>                                                   | <b>500,000</b>                      | <b>-</b>              | <b>-</b>            | <b>-</b>               | <b>-</b>            |
| <b>NET CHANGES IN FUND BALANCE</b>                                                            | <b>576,075</b>                      | <b>163,526</b>        | <b>457,189</b>      | <b>(290)</b>           | <b>214,825</b>      |
| <b>FUND BALANCES (DEFICITS):</b>                                                              |                                     |                       |                     |                        |                     |
| Beginning of year, as previously reported                                                     | 3,280,685                           | 3,340,034             | 1,131,871           | 406                    | 2,142,369           |
| Prior period adjustment (Note 19)                                                             | -                                   | -                     | -                   | -                      | -                   |
| Change with financial reporting entity<br>(major and non-major fund classification) (Note 20) | -                                   | -                     | -                   | -                      | -                   |
| Beginning of year, as restated (Note 19)                                                      | 3,280,685                           | 3,340,034             | 1,131,871           | 406                    | 2,142,369           |
| End of year                                                                                   | <u>\$ 3,856,760</u>                 | <u>\$ 3,503,560</u>   | <u>\$ 1,589,060</u> | <u>\$ 116</u>          | <u>\$ 2,357,194</u> |

(Continued)

**City of Pinole**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Non-Major Governmental Funds**  
**For the Year Ended June 30, 2024**

Special Revenue Funds

|                                                                                               | Storm<br>Water      | Refuse<br>Management | Adjudicated<br>Asset<br>Seizure | Police              | Cable<br>TV      |
|-----------------------------------------------------------------------------------------------|---------------------|----------------------|---------------------------------|---------------------|------------------|
| <b>REVENUES:</b>                                                                              |                     |                      |                                 |                     |                  |
| Taxes and assessments                                                                         | \$ 240,048          | \$ -                 | \$ -                            | \$ 216,797          | \$ 16,928        |
| Intergovernmental revenues                                                                    | -                   | 62,080               | -                               | 186,159             | -                |
| Investment earnings (losses)                                                                  | 107                 | 2,986                | 1,626                           | 63,816              | -                |
| Rents and ground leases                                                                       | -                   | -                    | -                               | -                   | -                |
| Charges for services                                                                          | -                   | -                    | -                               | -                   | 192,464          |
| Fines, forfeitures and penalties                                                              | -                   | -                    | 226                             | 20,434              | -                |
| Other revenues                                                                                | -                   | -                    | -                               | 364                 | 390              |
| <b>Total revenues</b>                                                                         | <b>240,155</b>      | <b>65,066</b>        | <b>1,852</b>                    | <b>487,570</b>      | <b>209,782</b>   |
| <b>EXPENDITURES:</b>                                                                          |                     |                      |                                 |                     |                  |
| Current:                                                                                      |                     |                      |                                 |                     |                  |
| General administration                                                                        | -                   | -                    | -                               | -                   | 553,444          |
| Public safety                                                                                 | -                   | -                    | 19,113                          | 531,504             | -                |
| Public works                                                                                  | 363,781             | 131,547              | -                               | 5,685               | -                |
| Recreation                                                                                    | -                   | -                    | -                               | -                   | -                |
| Community development                                                                         | -                   | -                    | -                               | -                   | -                |
| Capital outlay                                                                                | -                   | -                    | -                               | 270,595             | 2,075            |
| <b>Total expenditures</b>                                                                     | <b>363,781</b>      | <b>131,547</b>       | <b>19,113</b>                   | <b>807,784</b>      | <b>555,519</b>   |
| <b>Excess (deficiency)<br/>of revenues over expenditures</b>                                  | <b>(123,626)</b>    | <b>(66,481)</b>      | <b>(17,261)</b>                 | <b>(320,214)</b>    | <b>(345,737)</b> |
| <b>OTHER FINANCING SOURCES (USES):</b>                                                        |                     |                      |                                 |                     |                  |
| Transfers in                                                                                  | -                   | -                    | -                               | -                   | 336,276          |
| <b>Total other financing sources (uses)</b>                                                   | <b>-</b>            | <b>-</b>             | <b>-</b>                        | <b>-</b>            | <b>336,276</b>   |
| <b>NET CHANGES IN FUND BALANCE</b>                                                            | <b>(123,626)</b>    | <b>(66,481)</b>      | <b>(17,261)</b>                 | <b>(320,214)</b>    | <b>(9,461)</b>   |
| <b>FUND BALANCES (DEFICITS):</b>                                                              |                     |                      |                                 |                     |                  |
| Beginning of year, as previously reported                                                     | -                   | 97,901               | 36,096                          | 1,345,688           | 11,582           |
| Prior period adjustment (Note 19)                                                             | -                   | -                    | -                               | -                   | -                |
| Change with financial reporting entity<br>(major and non-major fund classification) (Note 20) | -                   | -                    | -                               | -                   | -                |
| Beginning of year, as restated (Note 19)                                                      | -                   | 97,901               | 36,096                          | 1,345,688           | 11,582           |
| End of year                                                                                   | <b>\$ (123,626)</b> | <b>\$ 31,420</b>     | <b>\$ 18,835</b>                | <b>\$ 1,025,474</b> | <b>\$ 2,121</b>  |

(Continued)

**City of Pinole**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Non-Major Governmental Funds**  
**For the Year Ended June 30, 2024**

|                                                                                            | Special Revenue Funds |                    |                      |                     |                               |
|--------------------------------------------------------------------------------------------|-----------------------|--------------------|----------------------|---------------------|-------------------------------|
|                                                                                            | Recreation            | Rate Stabilization | Development Services | Solid Waste Fund    | CASP Certification & Training |
| <b>REVENUES:</b>                                                                           |                       |                    |                      |                     |                               |
| Taxes and assessments                                                                      | \$ -                  | \$ -               | \$ -                 | \$ -                | \$ -                          |
| Intergovernmental revenues                                                                 | 31,362                | -                  | -                    | 75,000              | -                             |
| Investment earnings (losses)                                                               | -                     | 11,685             | 3,787                | 140,233             | -                             |
| Rents and ground leases                                                                    | 25,863                | -                  | -                    | -                   | -                             |
| Charges for services                                                                       | 438,014               | -                  | -                    | -                   | 7,535                         |
| Fines, forfeitures and penalties                                                           | -                     | -                  | -                    | -                   | -                             |
| Other revenues                                                                             | 21,100                | -                  | -                    | 460,096             | -                             |
| <b>Total revenues</b>                                                                      | <b>516,339</b>        | <b>11,685</b>      | <b>3,787</b>         | <b>675,329</b>      | <b>7,535</b>                  |
| <b>EXPENDITURES:</b>                                                                       |                       |                    |                      |                     |                               |
| Current:                                                                                   |                       |                    |                      |                     |                               |
| General administration                                                                     | 7,338                 | -                  | -                    | -                   | -                             |
| Public safety                                                                              | -                     | -                  | -                    | -                   | -                             |
| Public works                                                                               | -                     | -                  | -                    | 108,328             | -                             |
| Recreation                                                                                 | 1,866,987             | -                  | -                    | -                   | -                             |
| Community development                                                                      | -                     | -                  | -                    | -                   | 1,040                         |
| Capital outlay                                                                             | 27,101                | -                  | -                    | -                   | -                             |
| <b>Total expenditures</b>                                                                  | <b>1,901,426</b>      | <b>-</b>           | <b>-</b>             | <b>108,328</b>      | <b>1,040</b>                  |
| <b>Excess (deficiency) of revenues over expenditures</b>                                   | <b>(1,385,087)</b>    | <b>11,685</b>      | <b>3,787</b>         | <b>567,001</b>      | <b>6,495</b>                  |
| <b>OTHER FINANCING SOURCES (USES):</b>                                                     |                       |                    |                      |                     |                               |
| Transfers in                                                                               | 1,392,318             | -                  | -                    | -                   | -                             |
| <b>Total other financing sources (uses)</b>                                                | <b>1,392,318</b>      | <b>-</b>           | <b>-</b>             | <b>-</b>            | <b>-</b>                      |
| <b>NET CHANGES IN FUND BALANCE</b>                                                         | <b>7,231</b>          | <b>11,685</b>      | <b>3,787</b>         | <b>567,001</b>      | <b>6,495</b>                  |
| <b>FUND BALANCES (DEFICITS):</b>                                                           |                       |                    |                      |                     |                               |
| Beginning of year, as previously reported                                                  | (21,035)              | 204,362            | 194                  | 2,348,813           | 42,944                        |
| Prior period adjustment (Note 19)                                                          | -                     | -                  | -                    | -                   | -                             |
| Change with financial reporting entity (major and non-major fund classification) (Note 20) | -                     | -                  | -                    | -                   | -                             |
| Beginning of year, as restated (Note 19)                                                   | (21,035)              | 204,362            | 194                  | 2,348,813           | 42,944                        |
| End of year                                                                                | <u>\$ (13,804)</u>    | <u>\$ 216,047</u>  | <u>\$ 3,981</u>      | <u>\$ 2,915,814</u> | <u>\$ 49,439</u>              |

(Continued)

**City of Pinole**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Non-Major Governmental Funds**  
**For the Year Ended June 30, 2024**

|                                                                                               | Special<br>Revenue Funds       | Total                      |
|-----------------------------------------------------------------------------------------------|--------------------------------|----------------------------|
|                                                                                               | Building<br>& Planning<br>Fund | Nonmajor<br>Funds<br>Total |
| <b>REVENUES:</b>                                                                              |                                |                            |
| Taxes and assessments                                                                         |                                | \$ 531,453                 |
| Intergovernmental revenues                                                                    |                                | 2,292,950                  |
| Investment earnings (losses)                                                                  |                                | 580,284                    |
| Rents and ground leases                                                                       |                                | 25,863                     |
| Charges for services                                                                          |                                | 665,368                    |
| Fines, forfeitures and penalties                                                              |                                | 20,660                     |
| Other revenues                                                                                |                                | 485,687                    |
| <b>Total revenues</b>                                                                         |                                | <u>4,602,265</u>           |
| <b>EXPENDITURES:</b>                                                                          |                                |                            |
| Current:                                                                                      |                                |                            |
| General administration                                                                        |                                | 560,782                    |
| Public safety                                                                                 |                                | 550,617                    |
| Public works                                                                                  |                                | 1,399,439                  |
| Recreation                                                                                    |                                | 1,866,987                  |
| Community development                                                                         |                                | 1,040                      |
| Capital outlay                                                                                |                                | 981,513                    |
| <b>Total expenditures</b>                                                                     |                                | <u>5,360,378</u>           |
| <b>Excess (deficiency)<br/>of revenues over expenditures</b>                                  |                                | <u>(758,113)</u>           |
| <b>OTHER FINANCING SOURCES (USES):</b>                                                        |                                |                            |
| Transfers in                                                                                  |                                | 2,228,594                  |
| <b>Total other financing sources (uses)</b>                                                   |                                | <u>2,228,594</u>           |
| <b>NET CHANGES IN FUND BALANCE</b>                                                            |                                | 1,470,481                  |
| <b>FUND BALANCES (DEFICITS):</b>                                                              |                                |                            |
| Beginning of year, as previously reported                                                     | \$ (1,526,215)                 | 12,435,695                 |
| Prior period adjustment (Note 19)                                                             | (109,982)                      | (109,982)                  |
| Change with financial reporting entity<br>(major and non-major fund classification) (Note 20) | 1,636,197                      | 1,636,197                  |
| Beginning of year, as restated (Note 19)                                                      | <u>-</u>                       | <u>13,961,910</u>          |
| End of year                                                                                   | <u>\$ -</u>                    | <u>\$ 15,432,391</u>       |

(Continued)

**City of Pinole**  
**Budgetary Comparison Schedule**  
**Public Works Capital Projects**  
**For the Year Ended June 30, 2024**

|                                                          | Budgeted Amounts    |                     | Actual              | Variance with               |
|----------------------------------------------------------|---------------------|---------------------|---------------------|-----------------------------|
|                                                          | Original            | Final               | Amounts             | Final Budget                |
|                                                          |                     |                     |                     | Favorable/<br>(Unfavorable) |
| <b>REVENUES:</b>                                         |                     |                     |                     |                             |
| Taxes and assessments                                    | \$ 56,411           | \$ 56,411           | \$ 57,680           | \$ 1,269                    |
| Intergovernmental revenues                               | 2,004,441           | 2,004,441           | 289,239             | (1,715,202)                 |
| Investment earnings                                      | -                   | -                   | 1,647               | 1,647                       |
| Rents and ground leases                                  | 15,000              | 15,000              | -                   | (15,000)                    |
| Charges for services                                     | -                   | -                   | 153                 | 153                         |
| Other revenues                                           | 7,500               | 7,500               | -                   | (7,500)                     |
| <b>Total revenues</b>                                    | <b>2,083,352</b>    | <b>2,083,352</b>    | <b>348,719</b>      | <b>(1,734,633)</b>          |
| <b>EXPENDITURES:</b>                                     |                     |                     |                     |                             |
| Current:                                                 |                     |                     |                     |                             |
| Public works                                             | 194,457             | 194,457             | 30,085              | 164,372                     |
| Capital outlay                                           | 2,966,348           | 2,966,348           | 242,559             | 2,723,789                   |
| <b>Total expenditures</b>                                | <b>3,160,805</b>    | <b>3,160,805</b>    | <b>272,644</b>      | <b>2,888,161</b>            |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>(1,077,453)</b>  | <b>(1,077,453)</b>  | <b>76,075</b>       | <b>1,153,528</b>            |
| <b>OTHER FINANCING SOURCES (USES):</b>                   |                     |                     |                     |                             |
| Transfers in                                             | 500,000             | 500,000             | 500,000             | -                           |
| <b>Total other financing sources (uses)</b>              | <b>500,000</b>      | <b>500,000</b>      | <b>500,000</b>      | <b>-</b>                    |
| <b>NET CHANGE IN FUND BALANCE</b>                        | <b>\$ (577,453)</b> | <b>\$ (577,453)</b> | <b>576,075</b>      | <b>\$ 1,153,528</b>         |
| <b>FUND BALANCE:</b>                                     |                     |                     |                     |                             |
| Beginning of year                                        |                     |                     | 3,280,685           |                             |
| End of year                                              |                     |                     | <u>\$ 3,856,760</u> |                             |

**City of Pinole**  
**Budgetary Comparison Schedule**  
**Growth Impact Special Revenue Fund**  
**For the Year Ended June 30, 2024**

|                                   | Budgeted Amounts    |                     | Actual              | Variance with               |
|-----------------------------------|---------------------|---------------------|---------------------|-----------------------------|
|                                   | Original            | Final               | Amounts             | Final Budget                |
|                                   |                     |                     |                     | Favorable/<br>(Unfavorable) |
| <b>REVENUES:</b>                  |                     |                     |                     |                             |
| Investment earnings               | \$ -                | \$ -                | \$ 194,306          | \$ 194,306                  |
| Charges for services              | 1,039,594           | 1,039,594           | 27,202              | (1,012,392)                 |
| <b>Total revenues</b>             | <u>1,039,594</u>    | <u>1,039,594</u>    | <u>221,508</u>      | <u>(818,086)</u>            |
| <b>EXPENDITURES:</b>              |                     |                     |                     |                             |
| Current:                          |                     |                     |                     |                             |
| Capital outlay                    | 1,348,000           | 1,348,000           | 57,982              | 1,290,018                   |
| <b>Total expenditures</b>         | <u>1,348,000</u>    | <u>1,348,000</u>    | <u>57,982</u>       | <u>1,290,018</u>            |
| <b>NET CHANGE IN FUND BALANCE</b> | <u>\$ (308,406)</u> | <u>\$ (308,406)</u> | 163,526             | <u>\$ 471,932</u>           |
| <b>FUND BALANCE:</b>              |                     |                     |                     |                             |
| Beginning of year                 |                     |                     | 3,340,034           |                             |
| End of year                       |                     |                     | <u>\$ 3,503,560</u> |                             |



**City of Pinole**  
**Budgetary Comparison Schedule**  
**Gas Tax Special Revenue Fund**  
**For the Year Ended June 30, 2024**

|                                   | Budgeted Amounts    |                     | Actual              | Variance with               |
|-----------------------------------|---------------------|---------------------|---------------------|-----------------------------|
|                                   | Original            | Final               | Amounts             | Final Budget                |
|                                   |                     |                     |                     | Favorable/<br>(Unfavorable) |
| <b>REVENUES:</b>                  |                     |                     |                     |                             |
| Intergovernmental revenues        | \$ 1,033,764        | \$ 1,033,764        | \$ 1,008,910        | \$ (24,854)                 |
| Investment earnings               | 5,000               | 5,000               | 66,310              | 61,310                      |
| Other revenues                    | 7,636               | 7,636               | 3,737               | (3,899)                     |
| <b>Total revenues</b>             | <u>1,046,400</u>    | <u>1,046,400</u>    | <u>1,078,957</u>    | <u>32,557</u>               |
| <b>EXPENDITURES:</b>              |                     |                     |                     |                             |
| Current:                          |                     |                     |                     |                             |
| Public works                      | 547,941             | 547,941             | 556,732             | (8,791)                     |
| Capital outlay                    | <u>1,433,045</u>    | <u>1,433,045</u>    | <u>65,036</u>       | <u>1,368,009</u>            |
| <b>Total expenditures</b>         | <u>1,980,986</u>    | <u>1,980,986</u>    | <u>621,768</u>      | <u>1,359,218</u>            |
| <b>NET CHANGE IN FUND BALANCE</b> | <u>\$ (934,586)</u> | <u>\$ (934,586)</u> | 457,189             | <u>\$ 1,391,775</u>         |
| <b>FUND BALANCE:</b>              |                     |                     |                     |                             |
| Beginning of year                 |                     |                     | <u>1,131,871</u>    |                             |
| End of year                       |                     |                     | <u>\$ 1,589,060</u> |                             |

**City of Pinole**  
**Budgetary Comparison Schedule**  
**Parkland Dedication Special Revenue Fund**  
**For the Year Ended June 30, 2024**

|                                   | Budgeted Amounts |             | Actual        | Variance with               |
|-----------------------------------|------------------|-------------|---------------|-----------------------------|
|                                   | Original         | Final       | Amounts       | Final Budget                |
|                                   |                  |             |               | Favorable/<br>(Unfavorable) |
| <b>REVENUES:</b>                  |                  |             |               |                             |
| Investment earnings               | \$ -             | \$ -        | \$ (290)      | \$ (290)                    |
| <b>Total revenues</b>             | -                | -           | (290)         | (290)                       |
| <b>NET CHANGE IN FUND BALANCE</b> | <u>\$ -</u>      | <u>\$ -</u> | \$ (290)      | <u>\$ (290)</u>             |
| <b>FUND BALANCE:</b>              |                  |             |               |                             |
| Beginning of year                 |                  |             | 406           |                             |
| End of year                       |                  |             | <u>\$ 116</u> |                             |

**City of Pinole**  
**Budgetary Comparison Schedule**  
**Measure C Special Revenue Fund**  
**For the Year Ended June 30, 2024**

|                                   | Budgeted Amounts  |                   | Actual              | Variance with               |
|-----------------------------------|-------------------|-------------------|---------------------|-----------------------------|
|                                   | Original          | Final             | Amounts             | Final Budget                |
|                                   |                   |                   |                     | Favorable/<br>(Unfavorable) |
| <b>REVENUES:</b>                  |                   |                   |                     |                             |
| Intergovernmental revenues        | \$ 1,144,257      | \$ 1,144,257      | \$ 640,200          | \$ (504,057)                |
| Investment earnings               | 8,000             | 8,000             | 94,071              | 86,071                      |
| <b>Total revenues</b>             | <u>1,152,257</u>  | <u>1,152,257</u>  | <u>734,271</u>      | <u>(417,986)</u>            |
| <b>EXPENDITURES:</b>              |                   |                   |                     |                             |
| Current:                          |                   |                   |                     |                             |
| Public works                      | 272,069           | 272,069           | 203,281             | 68,788                      |
| Capital outlay                    | <u>751,650</u>    | <u>751,650</u>    | <u>316,165</u>      | <u>435,485</u>              |
| <b>Total expenditures</b>         | <u>1,023,719</u>  | <u>1,023,719</u>  | <u>519,446</u>      | <u>504,273</u>              |
| <b>NET CHANGE IN FUND BALANCE</b> | <u>\$ 128,538</u> | <u>\$ 128,538</u> | <u>\$ 214,825</u>   | <u>\$ 86,287</u>            |
| <b>FUND BALANCE:</b>              |                   |                   |                     |                             |
| Beginning of year                 |                   |                   | <u>2,142,369</u>    |                             |
| End of year                       |                   |                   | <u>\$ 2,357,194</u> |                             |

**City of Pinole**  
**Budgetary Comparison Schedule**  
**Storm Water Special Revenue Fund**  
**For the Year Ended June 30, 2024**

|                                   | Budgeted Amounts    |                     | Actual              | Variance with     |
|-----------------------------------|---------------------|---------------------|---------------------|-------------------|
|                                   | Original            | Final               | Amounts             | Final Budget      |
|                                   |                     |                     |                     | Favorable/        |
|                                   |                     |                     |                     | (Unfavorable)     |
| <b>REVENUES:</b>                  |                     |                     |                     |                   |
| Taxes and assessments             | \$ 253,272          | \$ 253,272          | \$ 240,048          | \$ (13,224)       |
| Investment earnings               | 150                 | 150                 | 107                 | (43)              |
| <b>Total revenues</b>             | <u>253,422</u>      | <u>253,422</u>      | <u>240,155</u>      | <u>(13,267)</u>   |
| <b>EXPENDITURES:</b>              |                     |                     |                     |                   |
| Current:                          |                     |                     |                     |                   |
| Public works                      | <u>374,769</u>      | <u>374,769</u>      | <u>363,781</u>      | <u>10,988</u>     |
| <b>Total expenditures</b>         | <u>374,769</u>      | <u>374,769</u>      | <u>363,781</u>      | <u>10,988</u>     |
| <b>NET CHANGE IN FUND BALANCE</b> | <u>\$ (121,347)</u> | <u>\$ (121,347)</u> | <u>(123,626)</u>    | <u>\$ (2,279)</u> |
| <b>FUND BALANCE (DEFICIT):</b>    |                     |                     |                     |                   |
| Beginning of year                 |                     |                     | -                   |                   |
| End of year                       |                     |                     | <u>\$ (123,626)</u> |                   |

**City of Pinole**  
**Budgetary Comparison Schedule**  
**Refuse Management Special Revenue Fund**  
**For the Year Ended June 30, 2024**

|                                   | Budgeted Amounts    |                     | Actual           | Variance with               |
|-----------------------------------|---------------------|---------------------|------------------|-----------------------------|
|                                   | Original            | Final               | Amounts          | Final Budget                |
|                                   |                     |                     |                  | Favorable/<br>(Unfavorable) |
| <b>REVENUES:</b>                  |                     |                     |                  |                             |
| Intergovernmental revenues        | \$ 60,060           | \$ 60,060           | \$ 62,080        | \$ 2,020                    |
| Investment earnings               | 6,000               | 6,000               | 2,986            | (3,014)                     |
| <b>Total revenues</b>             | <u>66,060</u>       | <u>66,060</u>       | <u>65,066</u>    | <u>(994)</u>                |
| <b>EXPENDITURES:</b>              |                     |                     |                  |                             |
| Current:                          |                     |                     |                  |                             |
| Public works                      | 174,358             | 174,358             | 131,547          | 42,811                      |
| <b>Total expenditures</b>         | <u>174,358</u>      | <u>174,358</u>      | <u>131,547</u>   | <u>42,811</u>               |
| <b>NET CHANGE IN FUND BALANCE</b> | <u>\$ (108,298)</u> | <u>\$ (108,298)</u> | <u>(66,481)</u>  | <u>\$ 41,817</u>            |
| <b>FUND BALANCE:</b>              |                     |                     |                  |                             |
| Beginning of year                 |                     |                     | 97,901           |                             |
| End of year                       |                     |                     | <u>\$ 31,420</u> |                             |

**City of Pinole**  
**Budgetary Comparison Schedule**  
**Adjudicated Asset Seizure Special Revenue Fund**  
**For the Year Ended June 30, 2024**

|                                   | Budgeted Amounts          |                           | Actual                  | Variance with           |
|-----------------------------------|---------------------------|---------------------------|-------------------------|-------------------------|
|                                   | Original                  | Final                     | Amounts                 | Final Budget            |
|                                   |                           |                           |                         | Favorable/              |
|                                   |                           |                           |                         | (Unfavorable)           |
| <b>REVENUES:</b>                  |                           |                           |                         |                         |
| Investment earnings               | \$ -                      | \$ -                      | \$ 1,626                | \$ 1,626                |
| Fines, forfeitures and penalties  | -                         | -                         | 226                     | 226                     |
| <b>Total revenues</b>             | -                         | -                         | 1,852                   | 1,852                   |
| <b>EXPENDITURES:</b>              |                           |                           |                         |                         |
| Current:                          |                           |                           |                         |                         |
| Public safety                     | 41,236                    | 41,236                    | 19,113                  | 22,123                  |
| <b>Total expenditures</b>         | 41,236                    | 41,236                    | 19,113                  | 22,123                  |
| <b>NET CHANGE IN FUND BALANCE</b> | <u><u>\$ (41,236)</u></u> | <u><u>\$ (41,236)</u></u> | (17,261)                | <u><u>\$ 23,975</u></u> |
| <b>FUND BALANCE:</b>              |                           |                           |                         |                         |
| Beginning of year                 |                           |                           | 36,096                  |                         |
| End of year                       |                           |                           | <u><u>\$ 18,835</u></u> |                         |

**City of Pinole**  
**Budgetary Comparison Schedule**  
**Police Special Revenue Fund**  
**For the Year Ended June 30, 2024**

|                                   | Budgeted Amounts    |                     | Actual              | Variance with                               |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------------------------------|
|                                   | Original            | Final               | Amounts             | Final Budget<br>Favorable/<br>(Unfavorable) |
| <b>REVENUES:</b>                  |                     |                     |                     |                                             |
| Taxes and assessments             | \$ 239,353          | \$ 239,353          | \$ 216,797          | \$ (22,556)                                 |
| Intergovernmental revenues        | 165,000             | 165,000             | 186,159             | 21,159                                      |
| Investment earnings               | 5,600               | 5,600               | 63,816              | 58,216                                      |
| Fines, forfeitures and penalties  | 45,000              | 45,000              | 20,434              | (24,566)                                    |
| Other revenues                    | -                   | -                   | 364                 | 364                                         |
| <b>Total revenues</b>             | <u>454,953</u>      | <u>454,953</u>      | <u>487,570</u>      | <u>32,617</u>                               |
| <b>EXPENDITURES:</b>              |                     |                     |                     |                                             |
| Current:                          |                     |                     |                     |                                             |
| Public safety                     | 534,703             | 534,703             | 531,504             | 3,199                                       |
| Public works                      | 35,000              | 35,000              | 5,685               | 29,315                                      |
| Capital outlay                    | 308,765             | 308,765             | 270,595             | 38,170                                      |
| <b>Total expenditures</b>         | <u>878,468</u>      | <u>878,468</u>      | <u>807,784</u>      | <u>70,684</u>                               |
| <b>NET CHANGE IN FUND BALANCE</b> | <u>\$ (423,515)</u> | <u>\$ (423,515)</u> | (320,214)           | <u>\$ 103,301</u>                           |
| <b>FUND BALANCE:</b>              |                     |                     |                     |                                             |
| Beginning of year                 |                     |                     | <u>1,345,688</u>    |                                             |
| End of year                       |                     |                     | <u>\$ 1,025,474</u> |                                             |

**City of Pinole**  
**Budgetary Comparison Schedule**  
**Cable TV Special Revenue Fund**  
**For the Year Ended June 30, 2024**

|                                                          | Budgeted Amounts    |                  | Actual           | Variance with               |
|----------------------------------------------------------|---------------------|------------------|------------------|-----------------------------|
|                                                          | Original            | Final            | Amounts          | Final Budget                |
|                                                          |                     |                  |                  | Favorable/<br>(Unfavorable) |
| <b>REVENUES:</b>                                         |                     |                  |                  |                             |
| Taxes and assessments                                    | \$ 52,972           | \$ 26,486        | \$ 16,928        | \$ (9,558)                  |
| Charges for services                                     | 316,956             | 316,956          | 192,464          | (124,492)                   |
| Other revenues                                           | 5,000               | 5,000            | 390              | (4,610)                     |
| <b>Total revenues</b>                                    | <b>374,928</b>      | <b>348,442</b>   | <b>209,782</b>   | <b>(138,660)</b>            |
| <b>EXPENDITURES:</b>                                     |                     |                  |                  |                             |
| Current:                                                 |                     |                  |                  |                             |
| General administration                                   | 631,669             | 631,669          | 553,444          | 78,225                      |
| Capital outlay                                           | 50,387              | 50,387           | 2,075            | 48,312                      |
| <b>Total expenditures</b>                                | <b>682,056</b>      | <b>682,056</b>   | <b>555,519</b>   | <b>126,537</b>              |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>(307,128)</b>    | <b>(333,614)</b> | <b>(345,737)</b> | <b>(12,123)</b>             |
| <b>OTHER FINANCING SOURCES (USES):</b>                   |                     |                  |                  |                             |
| Transfers in                                             | 160,124             | 336,276          | 336,276          | -                           |
| <b>Total other financing sources (uses)</b>              | <b>160,124</b>      | <b>336,276</b>   | <b>336,276</b>   | <b>-</b>                    |
| <b>NET CHANGE IN FUND BALANCE</b>                        | <b>\$ (147,004)</b> | <b>\$ 2,662</b>  | <b>(9,461)</b>   | <b>\$ (12,123)</b>          |
| <b>FUND BALANCE (DEFICIT):</b>                           |                     |                  |                  |                             |
| Beginning of year                                        |                     |                  | 11,582           |                             |
| End of year                                              |                     |                  | <u>\$ 2,121</u>  |                             |



**City of Pinole**  
**Budgetary Comparison Schedule**  
**Recreation Special Revenue Fund**  
**For the Year Ended June 30, 2024**

|                                                          | Budgeted Amounts    |                     | Actual             | Variance with                               |
|----------------------------------------------------------|---------------------|---------------------|--------------------|---------------------------------------------|
|                                                          | Original            | Final               | Amounts            | Final Budget<br>Favorable/<br>(Unfavorable) |
| <b>REVENUES:</b>                                         |                     |                     |                    |                                             |
| Intergovernmental revenues                               | \$ 51,268           | \$ 81,996           | \$ 31,362          | \$ (50,634)                                 |
| Rents and ground leases                                  | 21,313              | 19,413              | 25,863             | 6,450                                       |
| Charges for services                                     | 377,786             | 358,827             | 438,014            | 79,187                                      |
| Other revenues                                           | 39,500              | 39,500              | 21,100             | (18,400)                                    |
| <b>Total revenues</b>                                    | <b>489,867</b>      | <b>499,736</b>      | <b>516,339</b>     | <b>16,603</b>                               |
| <b>EXPENDITURES:</b>                                     |                     |                     |                    |                                             |
| Current:                                                 |                     |                     |                    |                                             |
| General administration                                   | -                   | -                   | 7,338              | (7,338)                                     |
| Recreation                                               | 2,021,764           | 2,167,323           | 1,866,987          | 300,336                                     |
| Capital outlay                                           | 113,500             | 101,744             | 27,101             | 74,643                                      |
| <b>Total expenditures</b>                                | <b>2,135,264</b>    | <b>2,269,067</b>    | <b>1,901,426</b>   | <b>367,641</b>                              |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>(1,645,397)</b>  | <b>(1,769,331)</b>  | <b>(1,385,087)</b> | <b>384,244</b>                              |
| <b>OTHER FINANCING SOURCES (USES):</b>                   |                     |                     |                    |                                             |
| Transfers in                                             | 799,131             | 1,392,318           | 1,392,318          | -                                           |
| <b>Total other financing sources (uses)</b>              | <b>799,131</b>      | <b>1,392,318</b>    | <b>1,392,318</b>   | <b>-</b>                                    |
| <b>NET CHANGE IN FUND BALANCE</b>                        | <b>\$ (846,266)</b> | <b>\$ (377,013)</b> | <b>7,231</b>       | <b>\$ 384,244</b>                           |
| <b>FUND BALANCE (DEFICIT):</b>                           |                     |                     |                    |                                             |
| Beginning of year                                        |                     |                     | (21,035)           |                                             |
| End of year                                              |                     |                     | <u>\$ (13,804)</u> |                                             |

**City of Pinole**  
**Budgetary Comparison Schedule**  
**Development Services Special Revenue Fund**  
**For the Year Ended June 30, 2024**

|                                       | Budgeted Amounts |          | Actual    | Variance with               |
|---------------------------------------|------------------|----------|-----------|-----------------------------|
|                                       | Original         | Final    | Amounts   | Final Budget                |
|                                       |                  |          |           | Favorable/<br>(Unfavorable) |
| <b>REVENUES:</b>                      |                  |          |           |                             |
| Investment earnings                   | \$ -             | \$ -     | \$ 3,787  | \$ 3,787                    |
| <b>Total revenues</b>                 | -                | -        | 3,787     | 3,787                       |
| <br><b>NET CHANGE IN FUND BALANCE</b> | <br>\$ -         | <br>\$ - | <br>3,787 | <br>\$ 3,787                |
| <br><b>FUND BALANCE (DEFICIT):</b>    |                  |          |           |                             |
| Beginning of year                     |                  |          | 194       |                             |
| End of year                           |                  |          | \$ 3,981  |                             |

**City of Pinole**  
**Budgetary Comparison Schedule**  
**Solid Waste Special Revenue Fund**  
**For the Year Ended June 30, 2024**

|                                   | Budgeted Amounts    |                     | Actual              | Variance with               |
|-----------------------------------|---------------------|---------------------|---------------------|-----------------------------|
|                                   | Original            | Final               | Amounts             | Final Budget                |
|                                   |                     |                     |                     | Favorable/<br>(Unfavorable) |
| <b>REVENUES:</b>                  |                     |                     |                     |                             |
| Intergovernmental revenues        | \$ -                | \$ -                | \$ 75,000           | \$ 75,000                   |
| Investment earnings               | 8,000               | 8,000               | 140,233             | 132,233                     |
| Other revenues                    | 360,000             | 360,000             | 460,096             | 100,096                     |
| <b>Total revenues</b>             | <b>368,000</b>      | <b>368,000</b>      | <b>675,329</b>      | <b>307,329</b>              |
| <b>EXPENDITURES:</b>              |                     |                     |                     |                             |
| Current:                          |                     |                     |                     |                             |
| Public works                      | 164,381             | 164,381             | 108,328             | 56,053                      |
| Capital outlay                    | 425,000             | 425,000             | -                   | 425,000                     |
| <b>Total expenditures</b>         | <b>589,381</b>      | <b>589,381</b>      | <b>108,328</b>      | <b>481,053</b>              |
| <b>NET CHANGE IN FUND BALANCE</b> | <b>\$ (221,381)</b> | <b>\$ (221,381)</b> | <b>567,001</b>      | <b>\$ 788,382</b>           |
| <b>FUND BALANCE:</b>              |                     |                     |                     |                             |
| Beginning of year                 |                     |                     | 2,348,813           |                             |
| End of year                       |                     |                     | <u>\$ 2,915,814</u> |                             |

**City of Pinole**  
**Budgetary Comparison Schedule**  
**CASP Certification & Training Special Revenue Fund**  
**For the Year Ended June 30, 2024**

|                                   | Budgeted Amounts |             | Actual           | Variance with               |
|-----------------------------------|------------------|-------------|------------------|-----------------------------|
|                                   | Original         | Final       | Amounts          | Final Budget                |
|                                   |                  |             |                  | Favorable/<br>(Unfavorable) |
| <b>REVENUES:</b>                  |                  |             |                  |                             |
| Charges for services              | \$ -             | \$ -        | \$ 7,535         | \$ 7,535                    |
| <b>Total revenues</b>             | <u>-</u>         | <u>-</u>    | <u>7,535</u>     | <u>7,535</u>                |
| <b>EXPENDITURES:</b>              |                  |             |                  |                             |
| Current:                          |                  |             |                  |                             |
| Community development             | -                | -           | 1,040            | (1,040)                     |
| <b>Total expenditures</b>         | <u>-</u>         | <u>-</u>    | <u>1,040</u>     | <u>(1,040)</u>              |
| <b>NET CHANGE IN FUND BALANCE</b> | <u>\$ -</u>      | <u>\$ -</u> | <u>6,495</u>     | <u>\$ 6,495</u>             |
| <b>FUND BALANCE:</b>              |                  |             |                  |                             |
| Beginning of year                 |                  |             | 42,944           |                             |
| End of year                       |                  |             | <u>\$ 49,439</u> |                             |

**City of Pinole**  
**Budgetary Comparison Schedule**  
**Rate Stabilization Fund**  
**For the Year Ended June 30, 2024**

|                                   | Budgeted Amounts |                  | Actual            | Variance with                               |
|-----------------------------------|------------------|------------------|-------------------|---------------------------------------------|
|                                   | Original         | Final            | Amounts           | Final Budget<br>Favorable/<br>(Unfavorable) |
| <b>REVENUES:</b>                  |                  |                  |                   |                                             |
| Investment earnings               | \$ -             | \$ -             | \$ 11,685         | \$ 11,685                                   |
| Other revenues                    | 15,000           | 15,000           | -                 | (15,000)                                    |
| <b>Total revenues</b>             | <u>15,000</u>    | <u>15,000</u>    | <u>11,685</u>     | <u>(3,315)</u>                              |
| <b>NET CHANGE IN FUND BALANCE</b> | <u>\$ 15,000</u> | <u>\$ 15,000</u> | 11,685            | <u>\$ (3,315)</u>                           |
| <b>FUND BALANCE:</b>              |                  |                  |                   |                                             |
| Beginning of year                 |                  |                  | 204,362           |                                             |
| End of year                       |                  |                  | <u>\$ 216,047</u> |                                             |

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## FIDUCIARY FUNDS

### **Custodial Funds:**

***Unadjudicated Asset Seizure Fund*** - This fund is used to account for receipt of various asset seizure moneys awaiting adjudication.

***Developer Fees*** - This fund is used to account for receipt of developer deposits.

***Pinole Public School Fund*** - This fund is used to account for receipt and subsequent expenditure of donations to fund public school projects or programs.

***Community Assistance Program Fund*** - This fund is used to account for receipt and subsequent expenditure of donations for community assistance programs or events.

***Police Evidence Fund*** - This fund is used to account for moneys collected as police evidence.

**City of Pinole**  
**Combining Statement of Fiduciary Net Position**  
**Custodial Funds**  
**June 30, 2024**

---

|                                                   | Unadjudicated Asset<br>Seizure Fund | Developer<br>Fees Fund |
|---------------------------------------------------|-------------------------------------|------------------------|
| <b>ASSETS</b>                                     |                                     |                        |
| Cash and investments                              | \$ 26,354                           | \$ 4,869               |
| Interest receivable                               | 228                                 | -                      |
| <b>Total assets</b>                               | <b>26,582</b>                       | <b>4,869</b>           |
| <b>LIABILITIES</b>                                |                                     |                        |
| Accounts payable                                  | 11,448                              | -                      |
| Deposit payable                                   | -                                   | -                      |
| Unearned Revenue                                  | -                                   | -                      |
| <b>Total liabilities</b>                          | <b>11,448</b>                       | <b>-</b>               |
| <b>NET POSITION</b>                               |                                     |                        |
| Restricted for:                                   |                                     |                        |
| Held in trust for dissolution of RDA              | -                                   | -                      |
| Individuals, organizations, and other governments | 15,134                              | 4,869                  |
| <b>Total net position</b>                         | <b>\$ 15,134</b>                    | <b>\$ 4,869</b>        |



**City of Pinole**  
**Combining Statement of Fiduciary Net Position (Continued)**  
**Custodial Funds**  
**June 30, 2024**

|                                                   | Pinole Public<br>School Funds | Community<br>Assistance<br>Program Fund | Police<br>Evidence Fund | Total            |
|---------------------------------------------------|-------------------------------|-----------------------------------------|-------------------------|------------------|
| <b>ASSETS</b>                                     |                               |                                         |                         |                  |
| Cash and investments                              | \$ 1,847                      | \$ 25,150                               | \$ 118,191              | \$ 176,411       |
| Interest receivable                               | 16                            | -                                       | -                       | 244              |
| <b>Total assets</b>                               | <b>1,863</b>                  | <b>25,150</b>                           | <b>118,191</b>          | <b>176,655</b>   |
| <b>LIABILITIES</b>                                |                               |                                         |                         |                  |
| Accounts payable                                  | -                             | -                                       | -                       | 11,448           |
| Deposit payable                                   | -                             | -                                       | 117,958                 | 117,958          |
| Unearned Revenue                                  | -                             | 25,150                                  | -                       | 25,150           |
| <b>Total liabilities</b>                          | <b>-</b>                      | <b>25,150</b>                           | <b>117,958</b>          | <b>154,556</b>   |
| <b>NET POSITION</b>                               |                               |                                         |                         |                  |
| Restricted for:                                   |                               |                                         |                         |                  |
| Held in trust for dissolution of RDA              | -                             | -                                       | -                       | -                |
| Individuals, organizations, and other governments | 1,863                         | -                                       | 233                     | 22,099           |
| <b>Total net position</b>                         | <b>\$ 1,863</b>               | <b>\$ -</b>                             | <b>\$ 233</b>           | <b>\$ 22,099</b> |

**City of Pinole**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Custodial Funds**  
**For the Year Ended June 30, 2024**

---

|                               | Unadjudicated Asset<br>Seizure Fund | Developer<br>Fees Fund |
|-------------------------------|-------------------------------------|------------------------|
| <b>ADDITIONS:</b>             |                                     |                        |
| Investment income             | \$ 1,438                            | \$ -                   |
| <b>Total additions</b>        | <u>1,438</u>                        | <u>-</u>               |
| <b>Change in net position</b> | 1,438                               | -                      |
| <b>NET POSITION:</b>          |                                     |                        |
| Beginning of year             | 13,696                              | 4,869                  |
| End of year                   | <u>\$ 15,134</u>                    | <u>\$ 4,869</u>        |

**City of Pinole**  
**Combining Statement of Changes in Fiduciary Net Position (Continued)**  
**Custodial Funds**  
**For the Year Ended June 30, 2024**

|                               | Pinole Public<br>School Funds | Community<br>Assistance Program<br>Fund | Police<br>Evidence Fund | Total Custodian<br>Funds |
|-------------------------------|-------------------------------|-----------------------------------------|-------------------------|--------------------------|
| <b>ADDITIONS:</b>             |                               |                                         |                         |                          |
| Investment income             | \$ 101                        | \$ -                                    | \$ 12                   | \$ 1,551                 |
| <b>Total additions</b>        | <u>101</u>                    | <u>-</u>                                | <u>12</u>               | <u>1,551</u>             |
| <b>Change in net position</b> | 101                           | -                                       | 12                      | 1,551                    |
| <b>NET POSITION:</b>          |                               |                                         |                         |                          |
| Beginning of year             | 1,762                         | -                                       | 221                     | 20,548                   |
| End of year                   | <u>\$ 1,863</u>               | <u>\$ -</u>                             | <u>\$ 233</u>           | <u>\$ 22,099</u>         |

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**STATISTICAL SECTION**  
**(Unaudited)**

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**City of Pinole**  
**Statistical Section**  
**For the Year Ended June 30, 2024**

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**City of Pinole**  
**Net Position by Component**  
**Last Ten Fiscal Years**

|                                             | 2015                 | 2016                 | 2017                 | 2018                 | 2019                 |
|---------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b><i>Governmental activities</i></b>       |                      |                      |                      |                      |                      |
| Net investment in capital assets            | \$ 34,962,909        | \$ 33,764,294        | \$ 32,700,833        | \$ 31,758,414        | \$ 29,977,958        |
| Restricted                                  | 2,591,393            | 2,591,393            | 17,755,625           | 17,938,328           | 31,048,458           |
| Unrestricted (deficit)                      | (21,819,095)         | (17,014,950)         | (31,148,654)         | (34,044,994)         | (41,104,957)         |
| Total governmental activities net position  | <u>\$ 15,735,207</u> | <u>\$ 19,340,737</u> | <u>\$ 19,307,804</u> | <u>\$ 15,651,748</u> | <u>\$ 19,921,459</u> |
| <b><i>Business-type activities</i></b>      |                      |                      |                      |                      |                      |
| Net investment in capital assets            | \$ 11,223,296        | \$ 13,869,394        | \$ 14,364,860        | \$ 13,381,134        | \$ 13,088,528        |
| Unrestricted                                | 4,984,154            | 4,584,135            | 5,649,110            | 6,241,700            | 7,883,837            |
| Total business-type activities net position | <u>\$ 16,207,450</u> | <u>\$ 18,453,529</u> | <u>\$ 20,013,970</u> | <u>\$ 19,622,834</u> | <u>\$ 20,972,365</u> |
| <b><i>Primary government</i></b>            |                      |                      |                      |                      |                      |
| Net investment in capital assets            | \$ 46,186,205        | \$ 47,633,688        | \$ 47,065,693        | \$ 45,139,548        | \$ 43,066,486        |
| Restricted                                  | 2,591,393            | 2,591,393            | 17,755,625           | 17,938,328           | 31,048,458           |
| Unrestricted (deficit)                      | (16,834,941)         | (12,430,815)         | (25,499,544)         | (27,803,294)         | (33,221,120)         |
| Total primary government net position       | <u>\$ 31,942,657</u> | <u>\$ 37,794,266</u> | <u>\$ 39,321,774</u> | <u>\$ 35,274,582</u> | <u>\$ 40,893,824</u> |

Source: City of Pinole Finance



**City of Pinole**  
**Net Position by Component (Continued)**  
**Last Ten Fiscal Years**

|                                             | 2020                 | 2021                 | 2022                 | 2023                 | 2024                 |
|---------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b><i>Governmental activities</i></b>       |                      |                      |                      |                      |                      |
| Net investment in capital assets            | \$ 30,774,116        | \$ 31,008,808        | \$ 31,695,972        | \$ 30,207,077        | \$ 30,973,001        |
| Restricted                                  | 32,045,457           | 33,528,931           | 34,342,971           | 29,854,090           | 29,675,938           |
| Unrestricted (deficit)                      | (41,984,038)         | (44,487,476)         | (52,223,172)         | (39,009,363)         | (43,775,850)         |
| Total governmental activities net position  | <u>\$ 20,835,535</u> | <u>\$ 20,050,263</u> | <u>\$ 13,815,771</u> | <u>\$ 21,051,804</u> | <u>\$ 16,873,089</u> |
| <b><i>Business-type activities</i></b>      |                      |                      |                      |                      |                      |
| Net investment in capital assets            | \$ 12,452,490        | \$ 12,783,593        | \$ 12,863,679        | \$ 7,718,239         | \$ 7,975,522         |
| Unrestricted                                | 10,243,444           | 10,795,126           | 11,022,842           | 12,544,816           | 14,072,542           |
| Total business-type activities net position | <u>\$ 22,695,934</u> | <u>\$ 23,578,719</u> | <u>\$ 23,886,521</u> | <u>\$ 20,263,055</u> | <u>\$ 22,048,064</u> |
| <b><i>Primary government</i></b>            |                      |                      |                      |                      |                      |
| Net investment in capital assets            | \$ 43,226,606        | \$ 43,792,401        | \$ 44,559,651        | \$ 37,925,316        | \$ 38,948,523        |
| Restricted                                  | 32,045,457           | 33,528,931           | 34,342,971           | 29,854,090           | 29,675,938           |
| Unrestricted (deficit)                      | (31,740,594)         | (33,692,350)         | (41,200,330)         | (26,464,547)         | (29,703,308)         |
| Total primary government net position       | <u>\$ 43,531,469</u> | <u>\$ 43,628,982</u> | <u>\$ 37,702,292</u> | <u>\$ 41,314,859</u> | <u>\$ 38,921,153</u> |

**City of Pinole**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

|                                                | 2015                  | 2016                  | 2017                 | 2018                 | 2019                 |
|------------------------------------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|
| <b>Expenses</b>                                |                       |                       |                      |                      |                      |
| Governmental Activities:                       |                       |                       |                      |                      |                      |
| General government                             | \$ 4,373,166          | \$ 4,368,671          | \$ 5,952,688         | \$ 3,482,534         | \$ 4,931,705         |
| Public safety                                  | 9,321,934             | 10,086,963            | 10,326,947           | 12,202,527           | 12,060,171           |
| Public services                                | 2,673,746             | 3,878,498             | 2,568,265            | 3,217,759            | 3,416,574            |
| Recreation                                     | 1,150,267             | 1,067,952             | 1,151,760            | 1,145,227            | 1,069,375            |
| Community development                          | 833,061               | 1,184,385             | 1,065,848            | 1,642,031            | 2,338,177            |
| Interest and fiscal changes                    | 290,860               | 305,569               | 338,507              | 331,464              | 287,729              |
| Total government activity expenses             | \$ 18,643,034         | \$ 20,892,038         | \$ 21,404,015        | \$ 22,021,542        | \$ 24,103,731        |
| Business-type activities:                      |                       |                       |                      |                      |                      |
| Wastewater utility                             | 4,883,256             | 5,316,022             | 4,597,454            | 5,193,994            | 4,930,113            |
| Total business-type activities expenses        | 4,883,256             | 5,316,022             | 4,597,454            | 5,193,994            | 4,930,113            |
| Total primary government expenses              | <u>\$ 23,526,290</u>  | <u>\$ 26,208,060</u>  | <u>\$ 26,001,469</u> | <u>\$ 27,215,536</u> | <u>\$ 29,033,844</u> |
| <b>Program Revenues</b>                        |                       |                       |                      |                      |                      |
| Governmental Activities:                       |                       |                       |                      |                      |                      |
| Charges for services:                          |                       |                       |                      |                      |                      |
| General government                             | \$ 590,359            | \$ 236,512            | \$ 354,357           | \$ 648,409           | \$ 643,524           |
| Public safety                                  | 534,095               | 461,330               | 640,785              | 1,435,741            | 1,186,008            |
| Public services                                | 573,320               | 545,273               | 310,073              | 153,810              | 169,758              |
| Recreation                                     | 998,792               | 871,497               | 783,783              | 846,822              | 770,397              |
| Community development                          | 666,863               | 244,449               | 162,634              | 1,153,907            | 2,368,209            |
| Operating grants and contributions             | 1,203,058             | 1,464,456             | 227,184              | 11,483,081           | 2,136,212            |
| Capital grants and contributions               | 1,068,087             |                       | 1,262,813            | -                    | -                    |
| Total governmental program revenues            | <u>5,634,574</u>      | <u>3,823,517</u>      | <u>3,741,629</u>     | <u>15,721,770</u>    | <u>7,274,108</u>     |
| Business-type activities:                      |                       |                       |                      |                      |                      |
| Charges for services:                          |                       |                       |                      |                      |                      |
| Wastewater utility                             | 6,912,213             | 7,541,964             | 6,315,563            | 6,524,537            | 7,211,834            |
| Capital grants and contributions               | -                     | -                     | -                    | -                    | -                    |
| Total business-type program revenues           | <u>6,912,213</u>      | <u>7,541,964</u>      | <u>6,315,563</u>     | <u>6,524,537</u>     | <u>7,211,834</u>     |
| Total primary government program revenues      | <u>\$ 12,546,787</u>  | <u>\$ 11,365,481</u>  | <u>\$ 10,057,192</u> | <u>\$ 22,246,307</u> | <u>\$ 14,485,942</u> |
| <b>Net (Expense)/Revenue</b>                   |                       |                       |                      |                      |                      |
| Net (Expense)/Revenue Governmental             | (13,008,460)          | (17,068,521)          | (17,662,386)         | (6,299,772)          | (16,829,623)         |
| Net (Expense)/Revenue Business-type            | 2,028,957             | 2,225,942             | 1,718,109            | 1,330,543            | 2,281,721            |
| Total primary government net (Expense)/Revenue | <u>(10,979,503)</u>   | <u>(14,842,579)</u>   | <u>(15,944,277)</u>  | <u>(4,969,229)</u>   | <u>(14,547,902)</u>  |
| <b>Change in Net Position</b>                  |                       |                       |                      |                      |                      |
| Governmental activities                        | (4,193,825)           | (1,293,805)           | (32,933)             | 12,710,019           | 2,874,178            |
| Business-type activities                       | (2,037,223)           | (2,246,079)           | 1,721,679            | 1,389,501            | 2,411,362            |
| Total primary government                       | <u>\$ (6,231,048)</u> | <u>\$ (3,539,884)</u> | <u>\$ 1,688,746</u>  | <u>\$ 14,099,520</u> | <u>\$ 5,285,540</u>  |

Source: City of Pinole Finance

**City of Pinole**  
**Changes in Net Position (Continued)**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

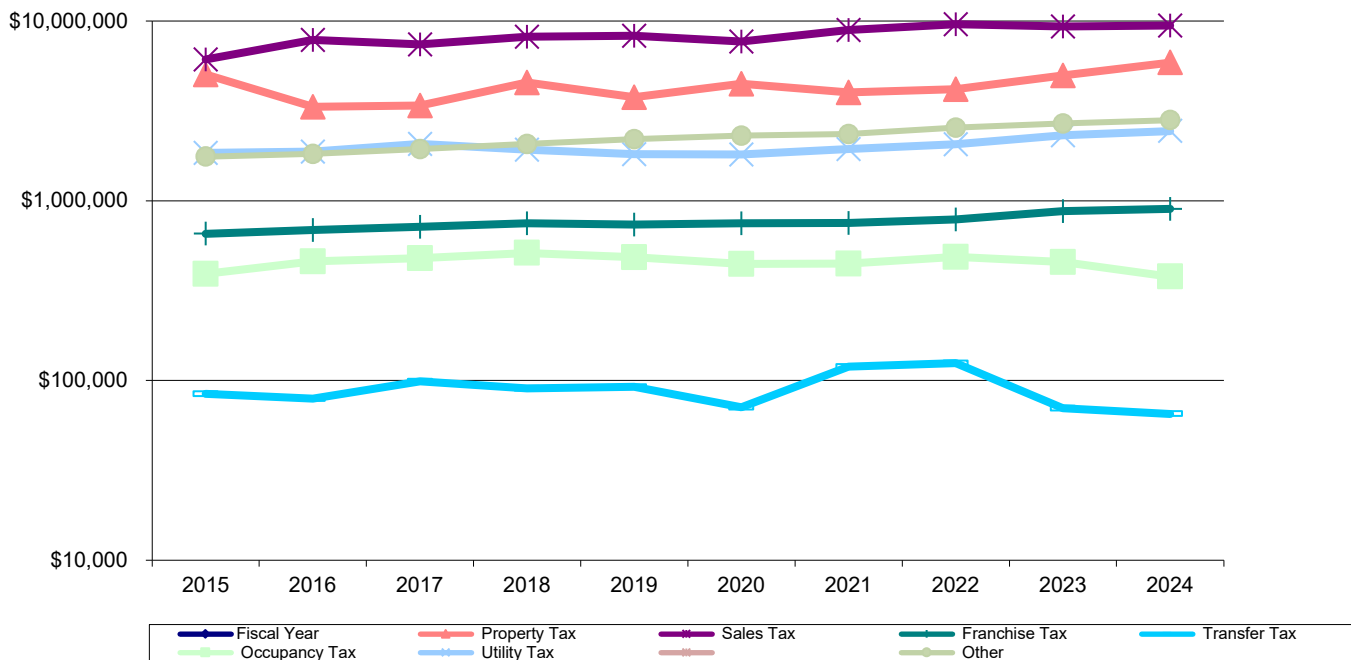
|                                                | 2020                 | 2021                 | 2022                  | 2023                 | 2024                  |
|------------------------------------------------|----------------------|----------------------|-----------------------|----------------------|-----------------------|
| <b>Expenses</b>                                |                      |                      |                       |                      |                       |
| Governmental Activities:                       |                      |                      |                       |                      |                       |
| General government                             | \$ 4,596,909         | \$ 4,957,477         | \$ 5,539,414          | \$ 4,226,526         | \$ 5,439,951          |
| Public safety                                  | 14,937,597           | 15,895,381           | 19,255,147            | 12,985,795           | 20,226,459            |
| Public services                                | 3,488,882            | 4,541,157            | 3,943,251             | 4,391,992            | 5,734,403             |
| Recreation                                     | 1,146,587            | 949,734              | 1,878,342             | 1,926,541            | 2,275,235             |
| Community development                          | 1,365,580            | 1,275,333            | 2,271,609             | 2,982,917            | 2,968,511             |
| Interest and fiscal changes                    | 304,844              | 331,218              | 388,876               | 410,766              | 424,186               |
| Total government activity expenses             | \$ 25,840,399        | \$ 27,950,300        | \$ 33,276,639         | \$ 26,924,537        | \$ 37,068,745         |
| Business-type activities:                      |                      |                      |                       |                      |                       |
| Wastewater utility                             | 5,704,747            | 6,688,530            | 7,266,212             | 5,787,622            | 6,812,685             |
| Total business-type activities expenses        | 5,704,747            | 6,688,530            | 7,266,212             | 5,787,622            | 6,812,685             |
| Total primary government expenses              | <u>\$ 31,545,146</u> | <u>\$ 34,638,830</u> | <u>\$ 40,542,851</u>  | <u>\$ 32,712,159</u> | <u>\$ 43,881,430</u>  |
| <b>Program Revenues</b>                        |                      |                      |                       |                      |                       |
| Governmental Activities:                       |                      |                      |                       |                      |                       |
| Charges for services:                          |                      |                      |                       |                      |                       |
| General government                             | \$ 678,065           | \$ 686,519           | \$ 2,106,826          | \$ 936,883           | \$ 752,366            |
| Public safety                                  | 1,388,295            | 1,440,572            | 1,925,962             | 1,840,283            | 1,908,034             |
| Public services                                | 66,676               | 74,897               | 739,693               | 365,748              | 502,517               |
| Recreation                                     | 501,860              | 172,486              | 378,787               | 711,156              | 481,813               |
| Community development                          | 736,346              | 503,324              | 902,764               | 1,236,488            | 1,423,431             |
| Operating grants and contributions             | 1,790,729            | 1,795,055            | 2,020,534             | 5,594,961            | 2,939,589             |
| Capital grants and contributions               | -                    | -                    | 712,728               | 865,743              | 500,258               |
| Total governmental program revenues            | <u>5,161,971</u>     | <u>4,672,853</u>     | <u>8,787,294</u>      | <u>11,551,262</u>    | <u>8,508,008</u>      |
| Business-type activities:                      |                      |                      |                       |                      |                       |
| Charges for services:                          |                      |                      |                       |                      |                       |
| Wastewater utility                             | 7,093,734            | 7,527,056            | 7,770,772             | 7,831,703            | 8,114,292             |
| Capital grants and contributions               | -                    | -                    | -                     | -                    | -                     |
| Total business-type program revenues           | <u>7,093,734</u>     | <u>7,527,056</u>     | <u>7,770,772</u>      | <u>7,831,703</u>     | <u>8,114,292</u>      |
| Total primary government program revenues      | <u>\$ 12,255,705</u> | <u>\$ 12,199,909</u> | <u>\$ 16,558,066</u>  | <u>\$ 19,382,965</u> | <u>\$ 16,622,300</u>  |
| <b>Net (Expense)/Revenue</b>                   |                      |                      |                       |                      |                       |
| Net (Expense)/Revenue Governmental             | (20,678,428)         | (23,277,447)         | (24,489,345)          | (15,373,275)         | (28,560,737)          |
| Net (Expense)/Revenue Business-type            | <u>1,388,987</u>     | <u>838,526</u>       | <u>504,560</u>        | <u>2,044,081</u>     | <u>1,301,607</u>      |
| Total primary government net (Expense)/Revenue | <u>(19,289,441)</u>  | <u>(22,438,921)</u>  | <u>(23,984,785)</u>   | <u>(13,329,194)</u>  | <u>(27,259,130)</u>   |
| <b>Change in Net Position</b>                  |                      |                      |                       |                      |                       |
| Governmental activities                        | (50,793)             | (785,272)            | (6,234,493)           | 7,162,251            | (4,068,733)           |
| Business-type activities                       | <u>1,673,561</u>     | <u>882,785</u>       | <u>307,802</u>        | <u>1,869,392</u>     | <u>1,785,009</u>      |
| Total primary government                       | <u>\$ 1,622,768</u>  | <u>\$ 97,513</u>     | <u>\$ (5,926,691)</u> | <u>\$ 9,031,643</u>  | <u>\$ (2,283,724)</u> |

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# City of Pinole

## General Fund Tax Revenue by Source

### Last Ten Fiscal Years



| Fiscal Year | (b)          |              |               | (a)          |               |              | (c)          |               |
|-------------|--------------|--------------|---------------|--------------|---------------|--------------|--------------|---------------|
|             | Property Tax | Sales Tax    | Franchise Tax | Transfer Tax | Occupancy Tax | Utility Tax  | Other        | Total         |
| 2015        | \$ 5,048,149 | \$ 6,120,157 | \$ 656,564    | \$ 84,136    | \$ 391,165    | \$ 1,843,618 | \$ 1,762,254 | \$ 15,906,044 |
| 2016        | 3,333,712    | 7,859,195    | 687,737       | 79,181       | 459,393       | 1,876,318    | 1,826,513    | 16,122,050    |
| 2017        | 3,392,870    | 7,411,905    | 717,013       | 98,593       | 478,940       | 2,066,623    | 1,942,511    | 16,108,455    |
| 2018        | 4,555,300    | 8,162,816    | 747,625       | 90,328       | 513,368       | 1,926,796    | 2,068,842    | 18,065,075    |
| 2019        | 3,775,074    | 8,281,048    | 735,311       | 91,954       | 485,499       | 1,812,844    | 2,205,899    | 17,387,628    |
| 2020        | 4,473,828    | 7,689,917    | 750,002       | 70,764       | 444,453       | 1,809,832    | 2,304,932    | 17,543,727    |
| 2021        | 4,001,411    | 8,927,361    | 751,598       | 119,254      | 446,105       | 1,939,726    | 2,354,617    | 18,540,071    |
| 2022        | 4,182,262    | 9,613,625    | 788,146       | 124,946      | 487,687       | 2,063,773    | 2,550,587    | 19,811,026    |
| 2023        | 4,985,909    | 9,328,351    | 875,058       | 69,881       | 456,288       | 2,312,830    | 2,689,580    | 20,717,898    |
| 2024        | 5,883,627    | 9,430,219    | 901,208       | 65,183       | 378,622       | 2,445,715    | 2,814,056    | 21,918,629    |

(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)*

|                                    | 2015                 | 2016                 | 2017                 | 2018                 | 2019                 |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund                       |                      |                      |                      |                      |                      |
| Nonspendable                       | \$ -                 | \$ 7,275             | \$ 6,712             | \$ 12,669            | \$ 13,178            |
| Restricted                         | -                    | -                    | -                    | 133,586              | 17,346,090           |
| Assigned                           | 1,030,000            | -                    | -                    | 2,531,677            | 2,531,677            |
| Committed                          | -                    | -                    | -                    | -                    | -                    |
| Unassigned                         | 4,261,995            | 9,062,287            | 11,700,289           | 23,249,204           | 14,909,608           |
| Total General Fund                 | <u>\$ 5,291,995</u>  | <u>\$ 9,069,562</u>  | <u>\$ 11,707,001</u> | <u>\$ 25,927,136</u> | <u>\$ 34,800,553</u> |
| All Other Governmental Funds       |                      |                      |                      |                      |                      |
| Nonspendable                       |                      | \$ 2,591,393         | \$ 6,882,968         | \$ -                 | \$ -                 |
| Restricted                         | 14,074,122           | 11,665,834           | 10,872,657           | 18,250,952           | 14,306,945           |
| Assigned                           | 3,661,477            | -                    | -                    | 2,366,429            | 2,800,614            |
| Committed                          | -                    | -                    | 2,304,515            | -                    | -                    |
| Unassigned reported in:            |                      |                      |                      |                      |                      |
| Special revenue funds              | (611,270)            | 4,248,108            | (371,162)            | (43,673)             | (29,052)             |
| Capital project funds              | (265,778)            | -                    | -                    | -                    | -                    |
| Debt service funds                 | -                    | -                    | -                    | -                    | -                    |
| Total all other governmental funds | <u>\$ 16,858,551</u> | <u>\$ 18,505,335</u> | <u>\$ 19,688,978</u> | <u>\$ 20,573,708</u> | <u>\$ 17,078,507</u> |

Source: City of Pinole Finance

**City of Pinole**  
**Fund Balances Governmental Funds (Continued)**  
**Last Ten Fiscal Years**  
*(modified accrual basis of accounting)*

|                                    | 2020                 | 2021                 | 2022                 | 2023                 | 2024                 |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund                       |                      |                      |                      |                      |                      |
| Nonspendable                       | \$ 463,067           | \$ 18,782            | \$ 45,296            | \$ 243,904           | \$ 33,987            |
| Restricted                         | 18,255,487           | 19,623,678           | 17,271,818           | 14,775,559           | 13,718,620           |
| Assigned                           | 7,672,065            | 7,836,178            | 8,533,768            | -                    | -                    |
| Committed                          | 579,257              | -                    | -                    | 9,412,029            | 10,744,838           |
| Unassigned                         | 10,828,937           | 12,488,562           | 9,406,554            | 12,123,654           | 7,841,433            |
| Total General Fund                 | <u>\$ 37,798,813</u> | <u>\$ 39,967,200</u> | <u>\$ 35,257,436</u> | <u>\$ 36,555,146</u> | <u>\$ 32,338,878</u> |
| All Other Governmental Funds       |                      |                      |                      |                      |                      |
| Nonspendable                       | \$ 315,552           | \$ 315,552           | \$ 315,552           | \$ 328,952           | \$ 320,552           |
| Restricted                         | 13,756,009           | 13,905,253           | 17,236,034           | 18,590,427           | 19,665,280           |
| Assigned                           | 2,751,350            | 2,526,571            | 2,069,093            | 3,280,685            | 3,856,760            |
| Committed                          | -                    | -                    | -                    | -                    | -                    |
| Unassigned reported in:            |                      |                      |                      |                      |                      |
| Special revenue funds              | (35,900)             | (137,880)            | (600,971)            | (1,560,650)          | (2,369,110)          |
| Capital project funds              | -                    | -                    | -                    | -                    | -                    |
| Debt service funds                 | -                    | -                    | -                    | -                    | -                    |
| Total all other governmental funds | <u>\$ 16,787,011</u> | <u>\$ 16,609,496</u> | <u>\$ 19,019,708</u> | <u>\$ 20,639,414</u> | <u>\$ 21,473,482</u> |

**City of Pinole**  
**Changes in Fund Balances Governmental Funds**  
**Last Ten Fiscal Years**  
*(modified accrual basis of accounting)*

|                                                   | 2015          | 2016          | 2017          | 2018          | 2019          |
|---------------------------------------------------|---------------|---------------|---------------|---------------|---------------|
| <b>Revenues</b>                                   |               |               |               |               |               |
| Taxes                                             | \$ 15,111,311 | \$ 15,111,374 | \$ 15,453,213 | \$ 16,599,387 | \$ 15,853,006 |
| Intergovernmental                                 | 3,313,973     | 3,462,621     | 877,090       | 1,460,655     | 2,188,347     |
| Loan repayments                                   | 45,666        | 85,849        | 145,457       | 15,023        | 1,656,645     |
| Contributions                                     | 51,313        | 65,317        | 146,112       | 30,595        | 22,746        |
| Investment earnings                               | 311,168       | 188,790       | 16,188        | 88,092        | 1,529,630     |
| Rents and ground leases                           | 264,301       | 224,952       | 300,441       | 303,618       | 274,153       |
| Charges for service                               | 2,929,952     | 3,892,535     | 3,997,423     | 5,307,234     | 4,616,561     |
| Fines, forfeitures and penalties                  | 58,863        | 41,564        | 48,442        | 75,670        | 89,911        |
| Other revenues                                    | 778,737       | 365,857       | 532,173       | 834,086       | 746,909       |
| Total revenues                                    | 22,865,284    | 23,438,859    | 21,516,539    | 24,714,360    | 26,977,908    |
| <b>Expenditures</b>                               |               |               |               |               |               |
| General administration                            | 2,411,271     | 3,007,506     | 3,035,822     | 3,257,220     | 3,802,406     |
| Public safety                                     | 9,165,922     | 9,635,264     | 10,067,977    | 10,535,903    | 11,801,897    |
| Public services                                   | 1,628,204     | 2,460,827     | 1,712,315     | 1,485,090     | 1,648,377     |
| Recreation                                        | 1,107,168     | 906,302       | 1,042,006     | 960,325       | 1,069,375     |
| Community development                             | 818,580       | 945,646       | 935,276       | 1,596,240     | 1,237,892     |
| Debt service - Principal                          | 373,007       | 369,177       | 363,151       | 361,674       | 356,117       |
| Debt service - Interest                           | 290,860       | 305,569       | 338,507       | 331,464       | 287,729       |
| Capital outlay                                    | 368,007       | 1,289,967     | 200,403       | 1,098,789     | 1,419,264     |
| Total expenditures                                | 16,163,019    |               | 17,695,457    | 19,626,705    | 21,623,057    |
| <b>Other financing sources (uses)</b>             |               |               |               |               |               |
| Bond, note and loan proceeds                      | -             | -             | -             | -             | -             |
| Gain (loss) on sale of property                   | 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)   |
| Total other financing sources                     | 17,259        | 1,909         | -             | 10,017,210    | 3,140         |
| Net change in fund balance                        | \$ 6,719,524  | \$ 23,440,768 | \$ 3,821,082  | \$ 15,104,865 | \$ 5,357,991  |
| Debt service as a % of<br>noncapital expenditures | 4.2%          | -52.3%        | 4.0%          | 3.7%          | 3.2%          |



**City of Pinole**  
**Changes in Fund Balances Governmental Funds (Continued)**  
**Last Ten Fiscal Years**  
*(modified accrual basis of accounting)*

|                                                   | 2020          | 2021          | 2022           | 2023          | 2024           |
|---------------------------------------------------|---------------|---------------|----------------|---------------|----------------|
| <b>Revenues</b>                                   |               |               |                |               |                |
| Taxes                                             | \$ 15,874,731 | \$ 19,055,833 | \$ 20,403,637  | \$ 21,782,789 | \$ 23,075,158  |
| Intergovernmental                                 | 1,860,599     | 1,856,343     | 2,837,951      | 6,204,016     | 2,737,265      |
| Loan repayments                                   | 544,892       | 107,912       | 11,658         | -             | -              |
| Contributions                                     | 24,889        | 14,274        | 10,574         | -             | -              |
| Investment earnings                               | 1,790,740     | 2,888,309     | (2,754,154)    | 1,508,707     | 2,680,347      |
| Rents and ground leases                           | 185,594       | 131,335       | 121,141        | 116,688       | 111,947        |
| Charges for service                               | 4,726,675     | 2,444,899     | 5,581,014      | 3,930,060     | 3,728,715      |
| Fines, forfeitures and penalties                  | 68,576        | 41,236        | 39,392         | 52,592        | 75,765         |
| Other revenues                                    | 709,677       | 541,679       | 515,174        | 491,936       | 590,815        |
| Total revenues                                    | 25,786,373    | 27,081,820    | 26,766,387     | 34,086,788    | 33,000,012     |
| <b>Expenditures</b>                               |               |               |                |               |                |
| General administration                            | 4,029,981     | 4,319,504     | 4,775,249      | 4,800,746     | 5,081,926      |
| Public safety                                     | 12,975,773    | 13,889,090    | 15,143,959     | 17,104,181    | 18,236,794     |
| Public services                                   | 1,680,617     | 1,448,818     | 2,448,651      | 3,069,163     | 3,985,102      |
| Recreation                                        | 1,000,400     | 820,918       | 1,573,083      | 1,930,222     | 2,192,027      |
| Community development                             | 1,333,476     | 1,205,200     | 2,143,148      | 3,218,011     | 2,962,260      |
| Debt service - Principal                          | 301,709       | 227,389       | 244,820        | 338,125       | 336,809        |
| Debt service - Interest                           | 304,844       | 331,218       | 388,876        | 401,206       | 418,148        |
| Capital outlay                                    | 1,466,664     | 2,932,020     | 2,627,507      | 1,447,983     | 3,185,518      |
| Total expenditures                                | 23,093,464    | 25,174,157    | 29,345,293     | 32,309,637    | 36,398,584     |
| <b>Other financing sources (uses)</b>             |               |               |                |               |                |
| Bond, note and loan proceeds                      | -             | -             | -              | 165,695       | 126,215        |
| Gain (loss) on sale of property                   | 13,855        | 83,209        | 279,354        | 944,424       | 139            |
| Transfers in                                      | 1,170,058     | 1,681,841     | 2,129,233      | 8,886,672     | 5,441,907      |
| Transfers out                                     | (1,170,058)   | (1,681,841)   | (2,129,233)    | (8,886,672)   | (5,441,907)    |
| Total other financing sources                     | 13,855        | 83,209        | 279,354        | 1,110,119     | 126,354        |
| Net change in fund balance                        | \$ 2,706,764  | \$ 1,990,872  | \$ (2,299,552) | \$ 2,887,270  | \$ (3,272,218) |
| Debt service as a % of<br>noncapital expenditures | 2.8%          | 2.5%          | 2.4%           | 2.4%          | 2.3%           |

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# City of Pinole

## Assessed and Estimated Actual Value of Taxable Property

### Last Ten Fiscal Years

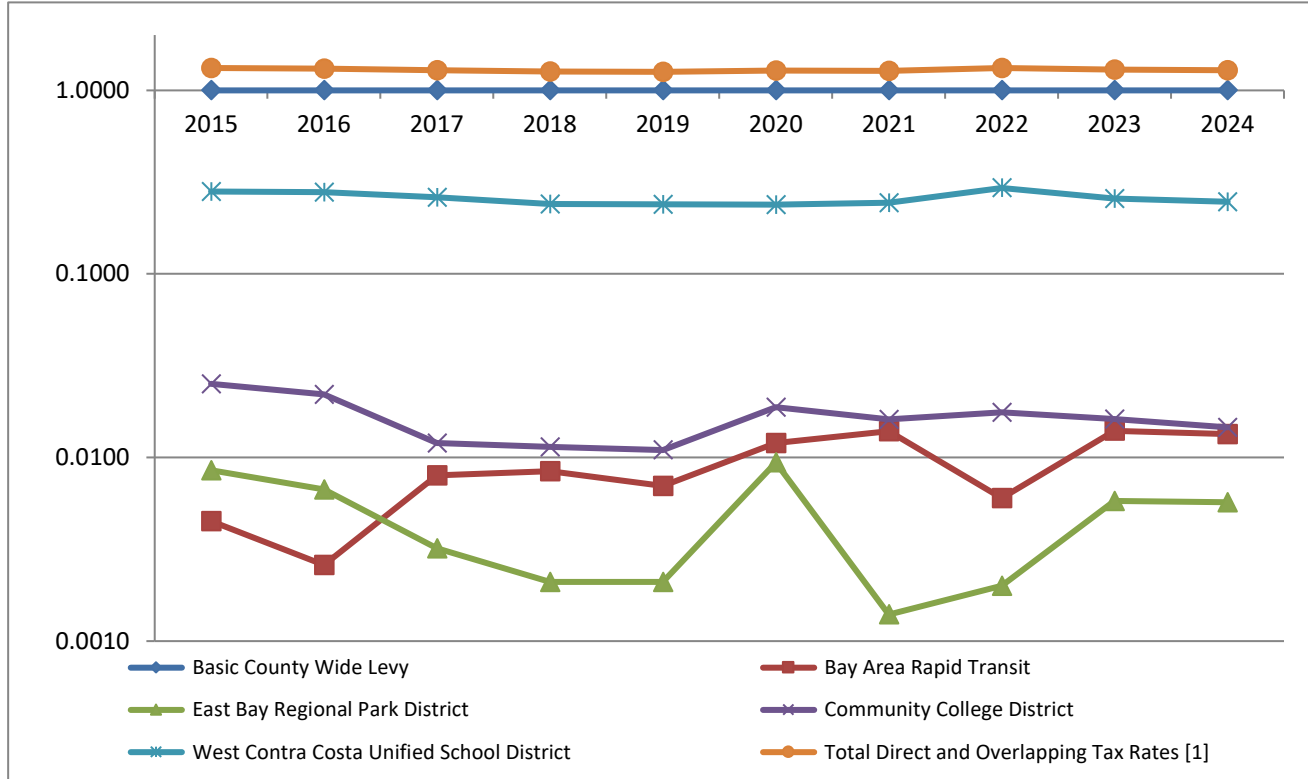
| Fiscal<br>Year | Real Property           |                        |                        |               | Total Real          |                       | Total<br>Assessed (a) | Estimated<br>Full Market (a) | Total Direct<br>(b) |
|----------------|-------------------------|------------------------|------------------------|---------------|---------------------|-----------------------|-----------------------|------------------------------|---------------------|
|                | Residential<br>Property | Commercial<br>Property | Industrial<br>Property | Other         | Secured<br>Property | Unsecured<br>Property |                       |                              |                     |
| 2015           | \$ 1,496,137,773        | \$ 339,520,240         | \$ 2,617,605           | \$ 72,710,914 | \$ 1,910,986,532    | \$ 63,501,588         | \$ 1,974,488,120      | \$ 2,346,481,682             | 0.1884%             |
| 2016           | 1,607,057,208           | 373,896,531            | 2,669,901              | 71,708,925    | 2,055,332,565       | 57,423,148            | 2,112,755,713         | 2,510,798,889                | 0.1884%             |
| 2017           | 1,712,024,334           | 424,465,946            | 2,710,613              | 40,142,846    | 2,179,343,739       | 52,646,667            | 2,231,990,406         | 2,652,497,398                | 0.1884%             |
| 2018           | 1,815,946,452           | 437,410,538            | 2,764,822              | 52,717,127    | 2,308,838,939       | 50,669,026            | 2,359,507,965         | 2,804,039,266                | 0.1884%             |
| 2019           | 1,930,860,892           | 481,974,623            | 21,572,321             | 17,844,755    | 2,452,252,591       | 54,318,451            | 2,506,571,042         | 2,978,809,026                | 0.1884%             |
| 2020           | 2,054,262,264           | 510,162,994            | 22,004,780             | 17,718,345    | 2,604,148,383       | 55,881,828            | 2,660,030,211         | 3,161,179,903                | 0.1884%             |
| 2021           | 2,156,140,583           | 520,189,147            | 22,444,868             | 19,105,066    | 2,717,879,664       | 58,104,679            | 2,775,984,343         | 3,298,979,793                | 0.1884%             |
| 2022           | 2,243,018,566           | 523,349,776            | 25,857,496             | 20,790,834    | 2,813,016,672       | 56,076,525            | 2,869,093,197         | 3,409,630,355                | 0.1884%             |
| 2023           | 2,420,638,572           | 535,935,832            | 28,005,918             | 23,417,929    | 3,007,998,251       | 59,630,604            | 3,067,628,855         | 3,645,570,131                | 0.1884%             |
| 2024           | 2,536,358,260           | 549,704,741            | 28,566,028             | 22,939,428    | 3,137,568,457       | 63,987,571            | 3,201,556,028         | 3,804,729,184                | 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] |
|-------------|------------------------|------------------------|---------------------------------|----------------------------|-------------------------------------------|--------------------------------------------|
| 2015        | 1.0000                 | 0.0045                 | 0.0085                          | 0.0252                     | 0.2803                                    | 1.3185                                     |
| 2016        | 1.0000                 | 0.0026                 | 0.0067                          | 0.0220                     | 0.2781                                    | 1.3094                                     |
| 2017        | 1.0000                 | 0.0080                 | 0.0032                          | 0.0120                     | 0.2604                                    | 1.2836                                     |
| 2018        | 1.0000                 | 0.0084                 | 0.0021                          | 0.0114                     | 0.2397                                    | 1.2616                                     |
| 2019        | 1.0000                 | 0.0070                 | 0.0021                          | 0.0110                     | 0.2390                                    | 1.2591                                     |
| 2020        | 1.0000                 | 0.0120                 | 0.0094                          | 0.0188                     | 0.2379                                    | 1.2781                                     |
| 2021        | 1.0000                 | 0.0139                 | 0.0014                          | 0.0161                     | 0.2432                                    | 1.2746                                     |
| 2022        | 1.0000                 | 0.0060                 | 0.0020                          | 0.0176                     | 0.2939                                    | 1.3195                                     |
| 2023        | 1.0000                 | 0.0140                 | 0.0058                          | 0.0162                     | 0.2564                                    | 1.2924                                     |
| 2024        | 1.0000                 | 0.0134                 | 0.0057                          | 0.0146                     | 0.2464                                    | 1.2801                                     |

Source : Contra Costa County Auditor-Controller Office

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

**City of Pinole**  
**Principal Property Taxpayers**  
**Current and Nine Years Prior**

| Taxpayer                          | 2023-24                |                                              | 2014-15                |                                              |
|-----------------------------------|------------------------|----------------------------------------------|------------------------|----------------------------------------------|
|                                   | Taxable Assessed Value | Percent of Total City Taxable Assessed Value | Taxable Assessed Value | Percent of Total City Taxable Assessed Value |
| Appian Associates                 |                        |                                              | \$ 15,477,287          | 0.78%                                        |
| Che Chen and Shu Fen Liu Trust    | \$ 24,472,217          | 0.78%                                        | 36,909,755             | 1.87%                                        |
| Fairfield Bayside LLC             | 40,634,046             | 1.30%                                        |                        | 0.00%                                        |
| Gateway Pinole Vista LLC          | 76,191,025             | 2.43%                                        | 24,158,860             | 1.22%                                        |
| Joe Cheuk W Chan Living Trust     |                        |                                              | 13,411,455             | 0.68%                                        |
| Kaiser Foundation Health Plan     | 37,639,335             | 1.20%                                        | 35,996,507             | 1.82%                                        |
| KW Pinole                         |                        |                                              | 21,925,133             | 1.11%                                        |
| NHI-Reit of Next House LLC        | 21,090,878             | 0.67%                                        | 19,102,106             | 0.97%                                        |
| Pinole Ridge Mall LLC             | 21,361,332             | 0.68%                                        |                        |                                              |
| ROIC Pinole Vista LLC             | 43,253,166             | 1.38%                                        | 21,724,166             | 1.10%                                        |
| SCG Pinole Valley Shopping Center | 44,932,054             | 1.43%                                        | 38,046,950             | 1.93%                                        |
| Target Corporation                | 20,813,760             | 0.66%                                        | 19,409,017             | 0.98%                                        |
| Thomas Fitzgerald Trust           | 17,826,231             | 0.57%                                        | -                      | 0.00%                                        |
|                                   | <u>\$ 348,214,044</u>  | <u>11.10%</u>                                | <u>\$ 246,161,236</u>  | <u>12.47%</u>                                |
| Total Net Assessed Valuation:     |                        |                                              |                        |                                              |
| Fiscal Year 2023-24               | \$ 3,137,568,457       |                                              |                        |                                              |
| Fiscal Year 2014-15               | \$ 1,974,488,120       |                                              |                        |                                              |

Source: Contra Costa County Assessor Combined Tax Rolls-HdL Coren & Cone reports.

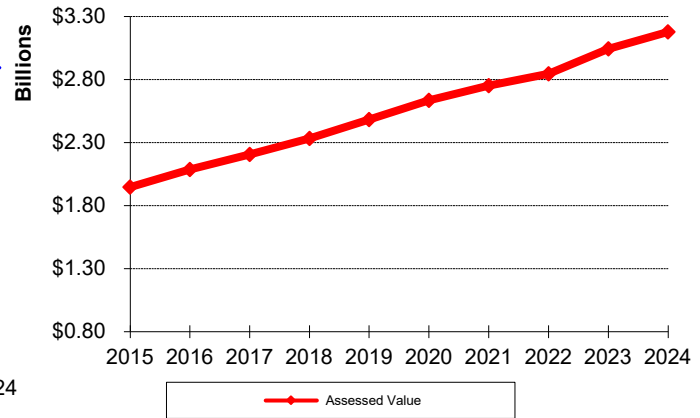
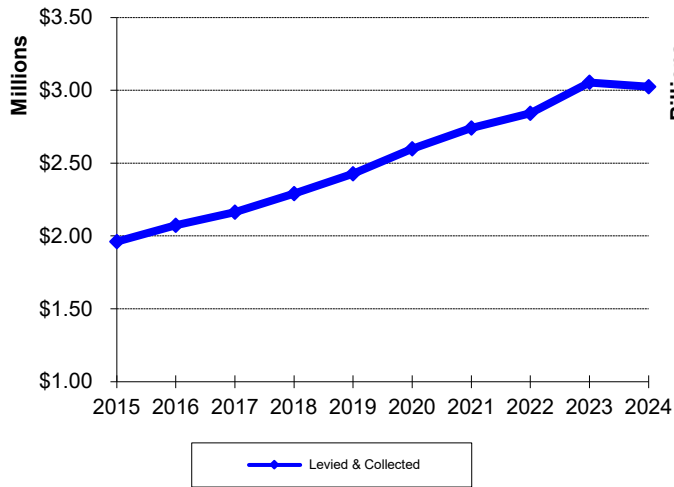
Note: Information is shown in alphabetical order.

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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 | 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 |
|-------------|--------------------------------------|-----------------------------------------------------------------|---------------------------------------|---------------------------|--------------------------------------------------|-----------------------------------------------------------|------------------------------------------|---------------------------------|-------------------------------------------------|
| 2015        | \$ 1,856,378                         | \$ 105,121 [1]                                                  | \$ 1,961,498                          | 100%                      | \$ 990,967,092                                   | \$ 956,240,628                                            | \$ 1,947,207,720                         | 0.19%                           | 0.01%                                           |
| 2016        | 1,967,011                            | 105,121 [1]                                                     | 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 [1]                                                     | 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 [1]                                                     | 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 [1]                                                     | 2,425,918                             | 100%                      | 1,242,741,110                                    | 1,238,557,132                                             | 2,481,298,242                            | 0.19%                           | 0.01%                                           |
| 2020        | 2,493,410                            | 104,354 [1]                                                     | 2,597,764                             | 100%                      | 1,332,924,560                                    | 1,302,307,451                                             | 2,635,232,011                            | 0.19%                           | 0.01%                                           |
| 2021        | 2,635,767                            | 104,548 [1]                                                     | 2,740,315                             | 100%                      | 1,404,683,713                                    | 1,346,717,824                                             | 2,751,401,537                            | 0.19%                           | 0.01%                                           |
| 2022        | 2,736,121                            | 104,569 [1]                                                     | 2,840,690                             | 100%                      | 1,457,104,818                                    | 1,387,850,611                                             | 2,844,955,429                            | 0.19%                           | 0.01%                                           |
| 2023        | 2,949,258                            | 104,569 [1]                                                     | 3,053,827                             | 100%                      | 1,568,575,641                                    | 1,475,686,706                                             | 3,044,262,347                            | 0.19%                           | 0.01%                                           |
| 2024        | 3,073,266                            | 99,078 [1]                                                      | 3,023,486                             | 100%                      | 1,640,416,041                                    | 1,538,201,879                                             | 3,178,617,920                            | 0.19%                           | 0.01%                                           |

Source: Contra Costa County

Notes:

[1] The City of Pinole serves as the Successor Agency to the Pinole Redevelopment Agency which dissolved effective 02/01/2012 pursuant to State Law (ABx1-26)

**City of Pinole**  
**Taxable Sales by Category**  
**Last Ten Fiscal Years**

|                            | 2014-15             | 2015-16             | 2016-17             | 2017-18             | 2018-19             |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                            | [b]                 |                     |                     |                     |                     |
| Major Business Groups      |                     |                     |                     |                     |                     |
| Autos and Transportation   | \$ 128,585          | \$ 143,531          | \$ 142,634          | \$ 129,758          | \$ 149,328          |
| Building and Construction  | 228,851             | 235,399             | 256,743             | 252,433             | 248,668             |
| Business and Industry      | 74,621              | 74,664              | 69,064              | 68,148              | 81,173              |
| Food and Drugs             | 369,426             | 354,347             | 366,064             | 376,151             | 408,251             |
| Fuel and Service Stations  | 431,453             | 393,583             | 355,390             | 362,450             | 482,117             |
| General Consumer Goods     | 1,229,774           | 1,298,176           | 1,343,309           | 1,347,691           | 1,323,599           |
| Restaurants and Hotels     | 660,763             | 711,659             | 715,966             | 715,885             | 813,411             |
| Adjustments & Others [a]   | (50,925)            | 24,448              | -                   | 506                 | 5,972               |
| Point of Sale s/totals     | 3,072,548           | 3,235,807           | 3,249,170           | 3,253,022           | 3,512,519           |
| County Pool Allocations    | 408,386             | 431,500             | 499,708             | 490,660             | 519,400             |
| State Pool Allocations     | 2,129               | 2,400               | 2,637               | 1,903               | 1,829               |
| Local Transaction Tax      | 1,894,578           | 3,789,711           | 3,953,872           | 4,089,586           | 4,402,698           |
| Administrative Cost - SBE  | (58,890)            | (82,268)            | (95,537)            | (90,183)            | (87,797)            |
| Fiscal Year Totals         | <u>\$ 5,318,751</u> | <u>\$ 7,377,150</u> | <u>\$ 7,609,850</u> | <u>\$ 7,744,988</u> | <u>\$ 8,348,649</u> |
| City Direct Sales Tax Rate | 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**  
**Taxable Sales by Category (Continued)**  
**Last Ten Fiscal Years**

|                            | 2019-20             | 2020-21             | 2021-22             | 2022-23             | 2023-24             |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Major Business Groups      |                     |                     |                     |                     |                     |
| Autos and Transportation   | \$ 125,285          | \$ 131,364          | \$ 145,204          | \$ 141,027          | \$ 154,626          |
| Building and Construction  | 240,333             | 287,086             | 253,926             | 236,384             | 206,948             |
| Business and Industry      | 80,562              | 66,279              | 79,061              | 69,661              | 59,575              |
| Food and Drugs             | 422,665             | 467,507             | 435,658             | 440,943             | 437,077             |
| Fuel and Service Stations  | 370,686             | 412,186             | 596,460             | 351,757             | 343,203             |
| General Consumer Goods     | 1,110,168           | 1,299,328           | 1,333,100           | 1,364,953           | 1,443,935           |
| Restaurants and Hotels     | 724,290             | 741,032             | 936,053             | 1,011,530           | 1,047,325           |
| Adjustments & Others       | 1,211               | 484                 | 5,260               | 11,511              | 3,620               |
| Point of Sale s/totals     | 3,075,200           | 3,405,266           | 3,784,722           | 3,627,766           | 3,696,309           |
| County Pool Allocations    | 747,782             | 927,704             | 861,541             | 798,304             | 744,707             |
| State Pool Allocations     | 1,710               | 2,650               | 343                 | 1,966               | 2,329               |
| Local Transaction Tax [a]  | 3,944,917           | 4,654,311           | 5,041,168           | 4,976,048           | 5,051,749           |
| Administrative Cost - SBE  | (79,691)            | (62,570)            | (74,149)            | (75,735)            | (64,876)            |
| Fiscal Year Totals         | <u>\$ 7,689,918</u> | <u>\$ 8,927,361</u> | <u>\$ 9,613,625</u> | <u>\$ 9,328,349</u> | <u>\$ 9,430,218</u> |
| City Direct Sales Tax Rate | 1.75%               | 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

| Taxing Jurisdiction / Purpose                   | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|-------------------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                                                 | [c]     |         |         |         |         |         |         |         |         |         |
| <b>Overlapping Sales Taxes</b>                  |         |         |         |         |         |         |         |         |         |         |
| State General Fund                              | 5.00%   | 5.00%   | 5.00%   | 5.00%   | 5.00%   | 5.00%   | 5.00%   | 5.00%   | 5.00%   | 5.00%   |
| State Fiscal Recovery Fund                      | 0.25%   | 0.25%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   |
| State Education Protection Account              | 0.25%   | 0.25%   | 0.25%   | 0.25%   | 0.25%   | 0.25%   | 0.25%   | 0.25%   | 0.25%   | 0.25%   |
| County Health & Welfare Programs                | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   |
| [a] City/County Public Safety Programs          | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   |
| County of Contra Costa Transactions and Use Tax | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   |
| Contra Costa Transportation Authority           | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   |
| Bay Area Rapid Transit                          | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   |
| West County Transit Authority                   | 0.25%   | 0.25%   | 0.25%   | 0.25%   | 0.25%   | 0.25%   | 0.25%   | 0.25%   | 0.25%   | 0.25%   |
| Overlapping Sales Taxes                         | 7.75%   | 7.75%   | 7.50%   | 7.50%   | 7.50%   | 7.50%   | 8.00%   | 8.00%   | 8.00%   | 8.00%   |
| <b>City Direct Sales Taxes</b>                  |         |         |         |         |         |         |         |         |         |         |
| 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                | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   | 0.50%   |
| Direct Sales Taxes                              | 1.75%   | 1.75%   | 1.75%   | 1.75%   | 1.75%   | 1.75%   | 1.75%   | 1.75%   | 1.75%   | 1.75%   |
| [d] Total Sales Tax Levy - City of Pinole       | 9.50%   | 9.50%   | 9.25%   | 9.25%   | 9.25%   | 9.25%   | 9.75%   | 9.75%   | 9.75%   | 9.75%   |

Notes:

[a] Effective 01/01/94 SCA-1 (Proposition-172) additional 1/2% statewide sales tax restricted to public safety programs

[b] Effective 04/01/07 additional 1/2% local transaction tax (Measure "S" 2006) authorized

[c] Effective 04/01/15 additional 1/2% local transaction tax (Measure "S" 2014) authorized

[d] The City direct sales tax rate may only be changed with ratification by the electors of the City. The maximum levy permitted by the State Legislature for combined direct and overlapping sales tax is 10.25%

Source: California Department of Tax and Fee Administration

**City of Pinole**  
**Top 25 Sales Tax Producers**  
**Year Ended June 30, 2024**

| BUSINESS NAME                                                        | BUSINESS CATEGORY            |
|----------------------------------------------------------------------|------------------------------|
| 1. APPIAN CHEVRON                                                    | SERVICE STATIONS             |
| 2. BEST BUY                                                          | ELECTRONICS/APPLIANCE STORES |
| 3. BEVMO                                                             | CONVENIENCE STORES/LIQUOR    |
| 4. BURLINGTON COAT FACTORY                                           | FAMILY APPAREL               |
| 5. CHIPOTLE                                                          | QUICK-SERVICE RESTAURANTS    |
| 6. DOLAN'S PINOLE LUMBER                                             | BUILDING MATERIALS           |
| 7. FOOD MAXX                                                         | GROCERY STORES               |
| 8. HOME GOODS                                                        | FURNITURE STORES             |
| 9. IN-N-OUT BURGER                                                   | QUICK-SERVICE RESTAURANTS    |
| 10. MCDONALDS                                                        | QUICK-SERVICE RESTAURANTS    |
| 11. NORDSTROM                                                        | FAMILY APPAREL               |
| 12. O'REILLY AUTO PARTS                                              | AUTOMOTIVE SUPPLY STORES     |
| 13. ORIGINAL MELS DINER                                              | QUICK-SERVICE RESTAURANTS    |
| 14. PANDA EXPRESS                                                    | LIMITED-SERVICE RESTAURANTS  |
| 15. PETSMART                                                         | SPECIALTY STORES             |
| 16. PINOLE CHEVRON                                                   | SERVICE STATIONS             |
| 17. PINOLE SHELL                                                     | SERVICE STATIONS             |
| 18. PINOLE VALLEY ARCO                                               | SERVICE STATIONS             |
| 19. SAFEWAY                                                          | GROCERY STORES               |
| 20. TARGET                                                           | DISCOUNT DEPARTMENT STORES   |
| 21. TJ MAXX                                                          | FAMILY APPAREL               |
| 22. TRADER JOES                                                      | GROCERY STORES               |
| 23. ULTA BEAUTY                                                      | SPECIALTY STORES             |
| 24. WESTLAKE ACE HARDWARE                                            | BUILDING MATERIALS           |
| 25. WINGSTOP                                                         | QUICK-SERVICE RESTAURANTS    |
| <b>PERCENT OF FISCAL YEAR TOTAL PAID BY TOP 25 ACCOUNTS = 56.70%</b> |                              |

Source: State Board of Equalization (HdL Companies)

Note: Information is shown in alphabetical order.

**City of Pinole**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

| Fiscal Year | Governmental Activities  |                |                      | Business-type Activities |                                  | Total Primary Government | Percentage of Personal Income | Per Capita |
|-------------|--------------------------|----------------|----------------------|--------------------------|----------------------------------|--------------------------|-------------------------------|------------|
|             | Pension Obligation Bonds | Leases Payable | Subscription Payable | Wastewater Revenue Bonds | Clean Water State Revolving Fund |                          |                               |            |
| 2015        | \$ 4,206,695             | \$ 506,973     | \$ -                 | \$ 8,775,000             | \$ -                             | \$ 13,488,668            | 1.4%                          | \$ 718     |
| 2016        | 3,941,977                | 402,514        | -                    | 8,251,000                | -                                | 12,595,491               | 1.3%                          | 665        |
| 2017        | 3,686,615                | 294,724        | -                    | 7,866,000                | 6,786,599                        | 18,633,938               | 1.7%                          | 982        |
| 2018        | 3,436,175                | 183,490        | -                    | 7,576,000                | 15,164,357                       | 26,360,022               | 2.3%                          | 1,370      |
| 2019        | 3,194,853                | 68,695         | -                    | 7,278,000                | 21,741,571                       | 32,283,119               | 2.6%                          | 1,656      |
| 2020        | 2,961,839                | -              | -                    | 6,968,000                | 25,456,833                       | 35,386,672               | 2.5%                          | 1,814      |
| 2021        | 2,734,450                | -              | -                    | 6,650,000                | 24,773,976                       | 34,158,426               | 2.0%                          | 1,764      |
| 2022        | 2,512,885                | 72,619         | 118,626              | 6,321,000                | 24,105,950                       | 33,131,080               | 1.9%                          | 1,779      |
| 2023        | 2,297,299                | 56,609         | 176,570              | 5,980,000                | 23,426,566                       | 31,937,044               | 1.8%                          | 1,751      |
| 2024        | 2,089,509                | 30,976         | 199,399              | 5,633,000                | 22,735,634                       | 30,688,518               | 1.8%                          | 1,687      |

Notes: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

**City of Pinole**  
**Ratios of Net General Bonded Debt Outstanding**  
**Last Ten Fiscal Years**

| Fiscal Year | General Bonded Debt Outstanding |                                                               |                                                            |       | Percentage of<br>Taxable Value of<br>Property | Per Capita |
|-------------|---------------------------------|---------------------------------------------------------------|------------------------------------------------------------|-------|-----------------------------------------------|------------|
|             | Pension Obligation<br>Bonds     | Bonds Paid with Restricted<br>Redevelopment Tax<br>Increments | Total - Net of Bonds<br>Paid with Restricted Tax<br>Levies |       |                                               |            |
| 2015        | \$ 4,206,695                    | -                                                             | \$ 4,206,695                                               | 0.42% | [a]                                           | \$ 222     |
| 2016        | 3,941,977                       | -                                                             | 3,941,977                                                  | 0.38% | [a]                                           | 210        |
| 2017        | 3,986,615                       | -                                                             | 3,986,615                                                  | 0.36% | [a]                                           | 210        |
| 2018        | 3,436,175                       | -                                                             | 3,436,175                                                  | 0.29% | [a]                                           | 179        |
| 2019        | 3,194,853                       | -                                                             | 3,194,853                                                  | 0.26% | [a]                                           | 164        |
| 2020        | 2,961,839                       | -                                                             | 2,961,839                                                  | 0.22% | [a]                                           | 152        |
| 2021        | 2,734,450                       | -                                                             | 2,734,450                                                  | 0.19% | [a]                                           | 141        |
| 2022        | 2,512,885                       | -                                                             | 2,512,885                                                  | 0.17% | [a]                                           | 135        |
| 2023        | 2,297,299                       | -                                                             | 2,297,299                                                  | 0.15% | [a]                                           | 126        |
| 2024        | 2,089,509                       | -                                                             | 2,089,509                                                  | 0.13% | [a]                                           | 115        |

Notes: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

[a] Based on Assessment Value net of restricted Redevelopment Tax Increment

[b] Due to the dissolution of Redevelopment Agencies effective February 1, 2012, these bonds and notes were transferred to the Successor Agency to the Pinole Redevelopment Agency.

Sources:

City Finance Department

Contra Costa County Office of the Auditor-Controller

# City of Pinole

## Direct and Overlapping Governmental Activities Debt

### June 30, 2024

2023-24 Assessed Valuation: \$3,201,556,028

|                                                                         | Total Debt<br>6/30/2024 | [1]<br>% Applicable | City's Share of<br>Debt 6/30/24 |
|-------------------------------------------------------------------------|-------------------------|---------------------|---------------------------------|
| <b>OVERLAPPING TAX AND ASSESSMENT DEBT:</b>                             |                         |                     |                                 |
| Bay Area Rapid Transit District                                         | \$ 2,445,575,000        | 0.317%              | \$ 7,752,473                    |
| Contra Costa Community College District                                 | 618,770,000             | 1.197%              | 7,406,677                       |
| West Contra Costa Unified School District                               | 1,107,363,504           | 7.750%              | 85,820,672                      |
| West Contra Costa Healthcare District Parcel Tax Obligations            | 41,605,000              | 7.271%              | 3,025,100                       |
| East Bay Regional Park District                                         | 144,520,000             | 0.498%              | 719,710                         |
| <b>TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT</b>                        |                         |                     | <b>104,724,629</b>              |
| <b>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</b>                        |                         |                     |                                 |
| Contra Costa County General Fund Obligations                            | \$ 171,495,000          | 1.193%              | \$ 2,045,935                    |
| West Contra Costa Unified School District Certificates of Participation | 3,205,000               | 7.750%              | 248,388                         |
| City of Pinole Pension Obligation Bonds                                 | 2,089,508               | 100.000%            | 2,089,508                       |
| City of Pinole Capital Lease Obligations                                | 30,976                  | 100.000%            | 30,976                          |
| Alameda-Contra Costa Transit District Certificates of Participation     | 10,420,000              | 0.031%              | 3,230                           |
| <b>TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT</b>             |                         |                     | <b>\$ 4,418,037</b>             |
| Less: Contra Costa County obligations supported from revenue funds      |                         |                     | 484,803                         |
| <b>TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT</b>               |                         |                     | <b>\$ 3,933,234</b>             |
| <b>TOTAL DIRECT DEBT</b>                                                |                         |                     | <b>\$ 2,120,484</b>             |
| <b>TOTAL GROSS OVERLAPPING DEBT</b>                                     |                         |                     | <b>\$ 107,022,182</b>           |
| <b>TOTAL NET OVERLAPPING DEBT</b>                                       |                         |                     | <b>\$ 106,537,379</b>           |
| <b>GROSS COMBINED TOTAL DEBT</b>                                        |                         |                     | <b>\$ 109,142,666 [2]</b>       |
| <b>NET COMBINED TOTAL DEBT</b>                                          |                         |                     | <b>\$ 108,657,863</b>           |

#### Ratios to 2023-24 Assessed Valuation:

|                                                |              |
|------------------------------------------------|--------------|
| Total Overlapping Tax and Assessment Debt..... | 3.27%        |
| <b>Total Direct Debt (\$2,120,484).....</b>    | <b>0.07%</b> |
| Gross Combined Total Debt.....                 | 3.41%        |
| Net Combined Total Debt .....                  | 3.39%        |

#### Notes:

[1] The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

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

Source : California Municipal Statistics, Inc.

# City of Pinole

## Computation of Legal Debt Margin

### Last Ten Fiscal Years

ASSESSED VALUATION:

Secured property assessed value, net of exempt real property \$ 3,178,617,920

BONDED DEBT LIMIT (3.75% OF ASSESSED VALUE) [a] \$ 119,198,172

AMOUNT OF DEBT SUBJECT TO LIMIT: \$ 2,089,509

LEGAL BONDED DEBT MARGIN: \$ 121,287,681

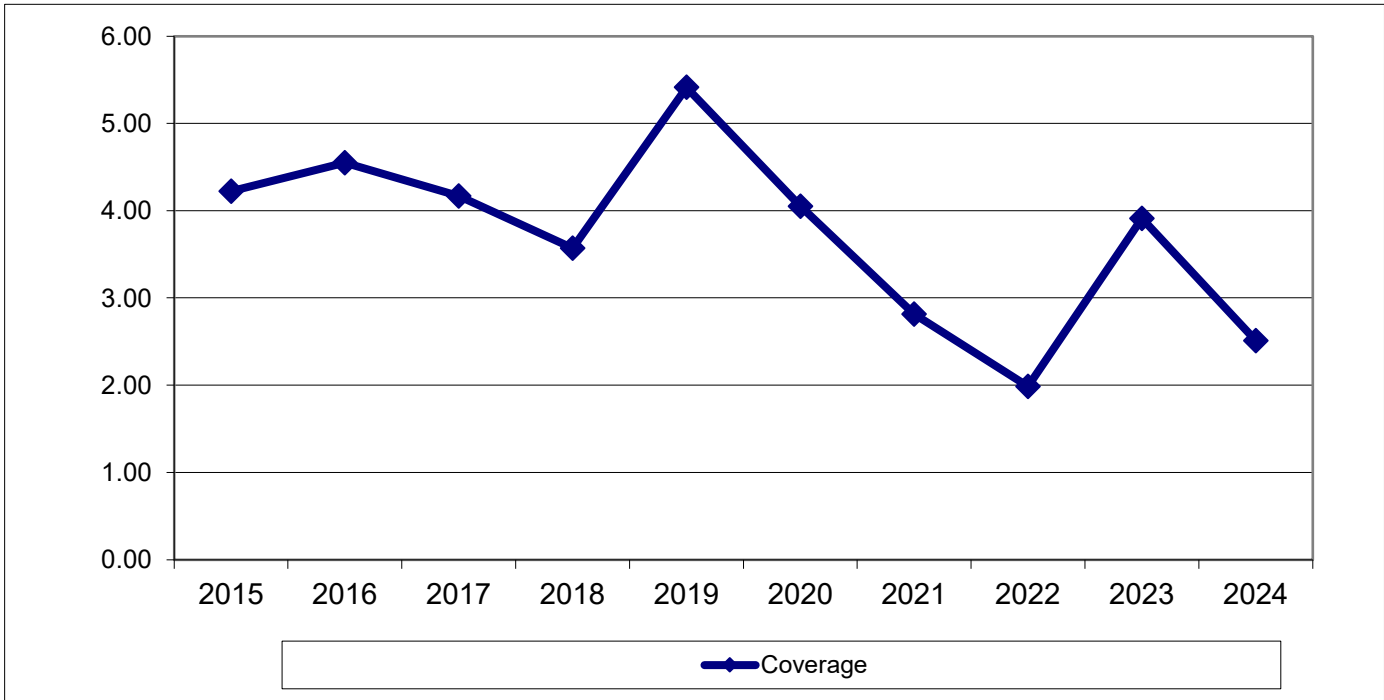
| Fiscal Year | Total assessed value of<br>all real and personal<br>property | Debt Limit [a] | Total Net Debt<br>Applicable to Limit | Legal Debt Margin | Total net Debt<br>applicable to the limit as<br>a percentage of debt<br>limit |
|-------------|--------------------------------------------------------------|----------------|---------------------------------------|-------------------|-------------------------------------------------------------------------------|
| 2015        | \$ 1,947,207,720                                             | \$ 73,020,290  | \$ 4,206,695                          | \$ 68,813,595     | 5.76%                                                                         |
| 2016        | 2,085,916,313                                                | 78,221,862     | 3,941,977                             | 74,279,885        | 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                             | 84,078,480        | 3.93%                                                                         |
| 2019        | 2,481,298,242                                                | 93,048,684     | 3,194,854                             | 89,853,830        | 3.43%                                                                         |
| 2020        | 2,635,232,011                                                | 98,821,200     | 2,961,839                             | 95,859,361        | 3.00%                                                                         |
| 2021        | 2,751,401,537                                                | 103,177,558    | 2,734,450                             | 100,443,108       | 2.65%                                                                         |
| 2022        | 2,844,955,429                                                | 106,685,829    | 2,512,885                             | 104,172,944       | 2.36%                                                                         |
| 2023        | 3,044,262,347                                                | 114,159,838    | 2,297,299                             | 111,862,539       | 2.01%                                                                         |
| 2024        | 3,178,617,920                                                | 119,198,172    | 2,089,509                             | 117,108,663       | 1.75%                                                                         |

Note:

[a] California Government Code, Section 43605 sets the debt limit at 15%. The Code section was enacted prior to the change in basing assessed value to full market value when it was previously 25 % of market value. Thus, the limit shown as 3.75% is one-fourth the limit to account for the adjustment of showing assessed valuation at full cash value.

Source: City of Pinole Finance Department

**City of Pinole**  
**Revenue Bond Coverage**  
**Wastewater Revenue Bonds**  
**Last Ten Fiscal Years**



| Fiscal Year | Gross Revenue [a] | Operating Expenses [b] | Net Revenue Available for Debt Service | Debt Service Requirements |            |            | Coverage |
|-------------|-------------------|------------------------|----------------------------------------|---------------------------|------------|------------|----------|
|             |                   |                        |                                        | Principal                 | Interest   | Total      |          |
| 2015        | \$ 6,912,213      | \$ 4,253,609           | \$ 2,658,605                           | \$ 230,000                | \$ 399,648 | \$ 629,648 | 4.22     |
| 2016        | 7,541,964         | 4,688,712              | 2,853,252                              | 240,000                   | 387,310    | 627,310    | 4.55     |
| 2017        | 6,315,563         | 4,055,187              | 2,260,376                              | 385,000                   | 157,267    | 542,267    | 4.17     |
| 2018        | 6,524,537         | 4,676,225              | 1,848,313                              | 290,000                   | 227,770    | 517,770    | 3.57     |
| 2019        | 7,211,834         | 4,413,017              | 2,798,818                              | 298,000                   | 219,097    | 517,097    | 5.41     |
| 2020        | 7,093,734         | 4,986,437              | 2,107,297                              | 310,000                   | 210,129    | 520,129    | 4.05     |
| 2021        | 7,527,056         | 6,067,198              | 1,459,858                              | 318,000                   | 200,866    | 518,866    | 2.81     |
| 2022        | 7,770,772         | 6,736,755              | 1,034,017                              | 329,000                   | 191,322    | 520,322    | 1.99     |
| 2023        | 7,831,703         | 5,787,622              | 2,044,081                              | 341,000                   | 181,440    | 522,440    | 3.91     |
| 2024        | 8,114,292         | 6,812,685              | 1,301,607                              | 347,000                   | 171,292    | 518,292    | 2.51     |

Notes:

- [a] Includes all wastewater operating revenue, non-operating interest revenue, connection fees and other non-operating revenue.  
[b] Includes all wastewater operating expenses less depreciation.

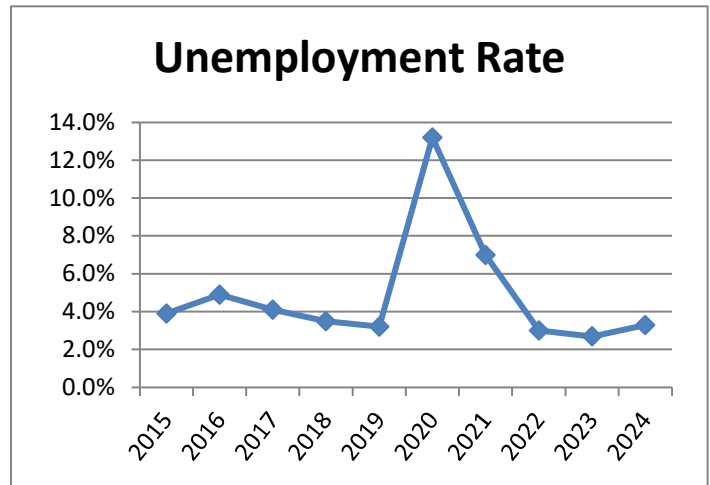
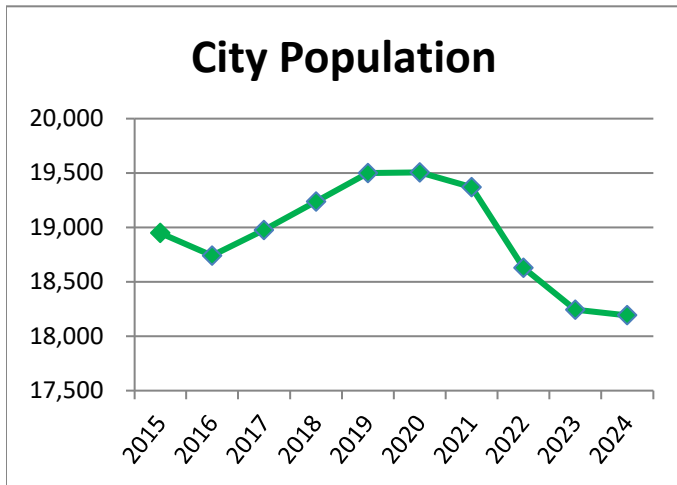
Source: City of Pinole Finance



# City of Pinole

## Demographic Statistics

### Last Ten Fiscal Years



| Fiscal Year | City Population<br>[a] | Personal Income [b] | Median<br>Household<br>Income [c] | Per Capita<br>Personal<br>Income [d] | School<br>Enrollment [e] | Unemployment Rate<br>[f] |
|-------------|------------------------|---------------------|-----------------------------------|--------------------------------------|--------------------------|--------------------------|
| 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                               | 3,190                    | 3.5%                     |
| 2019        | 19,498                 | 1,239,234,386       | 111,700                           | 63,557                               | 3,255                    | 3.2%                     |
| 2020        | 19,505                 | 1,419,281,325       | 119,200                           | 72,765                               | 3,463                    | 13.2%                    |
| 2021        | 19,369                 | 1,672,687,471       | 125,600                           | 86,359                               | 3,498                    | 7.0%                     |
| 2022        | 18,628                 | 1,766,567,752       | 142,800                           | 94,834                               | 3,802                    | 3.0%                     |
| 2023        | 18,244                 | 1,734,037,468       | 147,900                           | 95,047                               | 3,747                    | 2.7%                     |
| 2024        | 18,192                 | 1,877,741,856       | 155,700                           | 103,218                              | 3,739                    | 3.3%                     |

#### Data Sources:

- (a) State of California Department of Finance, estimated population.
- (b) Bureau of Economic Analysis, U.S. Department of Commerce.
- (c) State of California, Department of Housing and Community Development, Division of Housing Policy Development.
- (d) Bureau of Economic Analysis, U.S. Department of Commerce.
- (e) State of California Department of Education.
- (f) State of California Employment Development Department

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**City of Pinole**  
**Principal Employers**  
**Current and Nine Years Ago**

| Employer                      | 2024           |                          | Employer                       | 2015           |                          |
|-------------------------------|----------------|--------------------------|--------------------------------|----------------|--------------------------|
|                               | Employee Count | Percentage of City Total |                                | Employee Count | Percentage of City Total |
| Target                        | 185            | 1.99%                    | West Contra Costa USD          | 273            | 6.35%                    |
| West Contra Costa USD         | 161            | 1.73%                    | Target                         | 240            | 5.58%                    |
| Kaiser Health Center          | 144            | 1.55%                    | K-Mart                         | 124            | 2.88%                    |
| City of Pinole                | 121            | 1.30%                    | Best Buy                       | 108            | 2.51%                    |
| Trader Joes                   | 114            | 1.23%                    | City of Pinole                 | 103            | 2.40%                    |
| In-N-Out Burger               | 109            | 1.17%                    | Lucky's/Food Maxx              | 101            | 2.35%                    |
| Sprouts Farmers Market        | 95             | 1.02%                    | Kaiser Health Center           | 101            | 2.35%                    |
| MV Public Transportation, Inc | 94             | 1.01%                    | Pathway to Choices             | 85             | 1.98%                    |
| Lucky                         | 84             | 0.90%                    | MV Public Transportation, Inc. | 79             | 1.84%                    |
| Pathways To Choices           | 72             | 0.77%                    | Applebees                      | 75             | 1.74%                    |
| Top 10 Employer Count         | 1,179          |                          |                                | 1,289          |                          |
| Total Workforce               | 9,300          | 12.68%                   |                                | 4,299          | 29.98%                   |

Data Sources:

City of Pinole (Business Licensing)  
California Department of Education  
Employment Development Department

# City of Pinole

## Operating Indicators by Function/Program

### Last Ten Fiscal Years

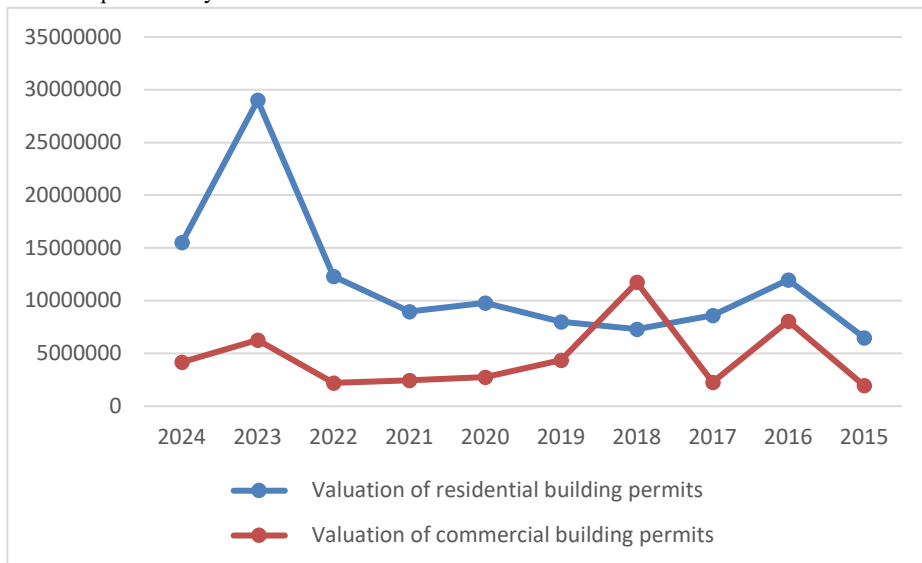
|                                                         |                 |
|---------------------------------------------------------|-----------------|
| <b>Date of Incorporation</b>                            | 1903            |
| <b>Form of Government</b>                               | Council-Manager |
| <b>Number of Employees(including police &amp; fire)</b> |                 |
| Full-time                                               | 93              |
| Part-time                                               | 28              |
| <b>Area in square miles</b>                             | 5 square miles  |

|                                                        | <u>Statistics by Fiscal Year</u> | 2024          | 2023          | 2022          | 2021          | 2020          |
|--------------------------------------------------------|----------------------------------|---------------|---------------|---------------|---------------|---------------|
| <b>Fire Protection:**</b>                              |                                  |               |               |               |               |               |
| Number of fire personnel & officers (incl. Reserves)   |                                  | 0             | 0             | 17            | 15            | 15            |
| Number of calls answered                               |                                  | Not Available | Not Available | 2,548         | 2,086         | 2,574         |
| Number of inspections conducted                        |                                  | Not Available | Not Available | 491           | 375*          | 231           |
| Number of building plan reviews                        |                                  | Not Available | Not Available | 46            | 35            | 29            |
| Number of fire investigations                          |                                  | Not Available | Not Available | Not Available | Not Available | Not Available |
| <b>Police Protection :</b>                             |                                  |               |               |               |               |               |
| Number of police personnel & officers (incl. Reserves) |                                  | 49.3          | 49.3          | 47.3          | 46            | 46            |
| Number of police personnel per thousand population     |                                  | 2.71          | 2.70          | 2.54          | 2.37          | 2.36          |
| <b>Community Development:</b>                          |                                  |               |               |               |               |               |
| Number of residential building permits                 |                                  | 1134          | 1018          | 1038          | 905           | 843           |
| Valuation of residential building permits              |                                  | \$ 15,523,604 | \$ 29,010,799 | \$ 12,320,050 | \$ 8,978,646  | \$ 7,043,338  |
| Number of commercial building permits                  |                                  | 43            | 46            | 45            | 45            | 43            |
| Valuation of commercial building permits               |                                  | \$ 4,170,802  | \$ 6,281,089  | \$ 2,197,897  | \$ 2,453,802  | \$ 2,749,091  |
| <b>Sewer System:</b>                                   |                                  |               |               |               |               |               |
| Daily average treatment in gallons                     |                                  | 2,870,000     | 3,120,000     | 2,726,016     | 2,553,562     | 2,255,055     |
| Maximum daily capacity of treatment plant in gallons   |                                  | 4,060,000     | 4,060,000     | 4,060,000     | 4,060,000     | 4,060,000     |

Source: City of Pinole Finance

\*A contributing factor to the increase is the implementation of the Fire operation permit.

\*\* Fire Protection Services are provided by ConFire effective March 2023



# City of Pinole

## Operating Indicators by Function/Program (Continued)

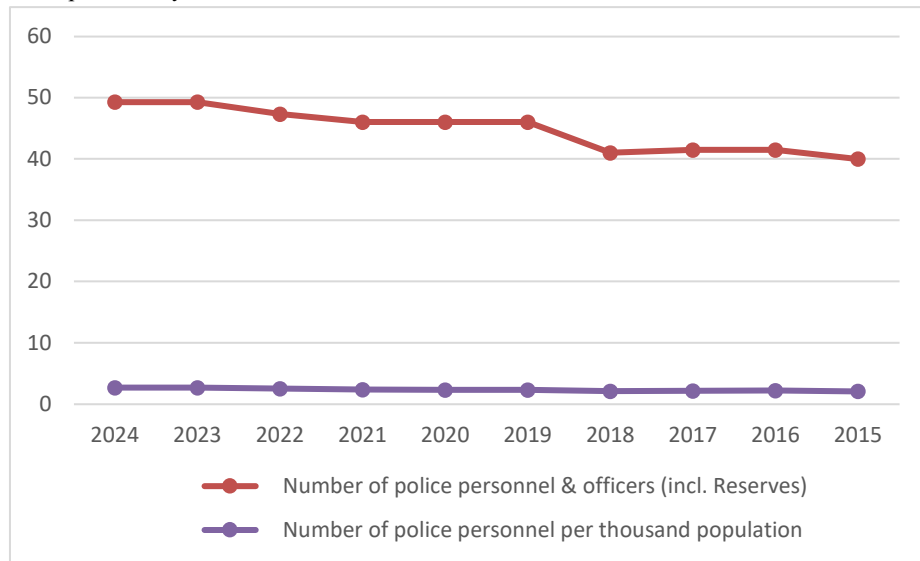
### Last Ten Fiscal Years

|                                                         |                 |
|---------------------------------------------------------|-----------------|
| <b>Date of Incorporation</b>                            | 1903            |
| <b>Form of Government</b>                               | Council-Manager |
| <b>Number of Employees(including police &amp; fire)</b> |                 |
| Full-time                                               | 93              |
| Part-time                                               | 28              |
| <b>Area in square miles</b>                             | 5 square miles  |

|                                                        | <b>Statistics by Fiscal Year</b> |               |               |               |              |
|--------------------------------------------------------|----------------------------------|---------------|---------------|---------------|--------------|
|                                                        | <b>2019</b>                      | <b>2018</b>   | <b>2017</b>   | <b>2016</b>   | <b>2015</b>  |
| <b>Fire Protection:**</b>                              |                                  |               |               |               |              |
| Number of fire personnel & officers (incl. Reserves)   | 15                               | 15            | 15            | 15            | 15           |
| Number of calls answered                               | 2,493                            | 2,515         | 2,647         | 2,406         | 1,908        |
| Number of inspections conducted                        | 168                              | 26            | 45            | 404           | 60           |
| Number of building plan reviews                        | 28                               | 14            | 34            | 66            | 50           |
| Number of fire investigations                          | Not Available                    | Not Available | Not Available | Not Available | 2            |
| <b>Police Protection :</b>                             |                                  |               |               |               |              |
| Number of police personnel & officers (incl. Reserves) | 46                               | 41            | 41.5          | 41.5          | 40           |
| Number of police personnel per thousand population     | 2.36                             | 2.13          | 2.19          | 2.21          | 2.11         |
| <b>Community Development:</b>                          |                                  |               |               |               |              |
| Number of residential building permits                 | 749                              | 690           | 777           | 1027          | 1061         |
| Valuation of residential building permits              | \$ 8,012,647                     | \$ 7,293,429  | \$ 8,613,376  | \$ 11,969,126 | \$ 6,485,860 |
| Number of commercial building permits                  | 153                              | 84            | 92            | 46            | 22           |
| Valuation of commercial building permits               | \$ 4,354,070                     | \$ 11,752,779 | \$ 2,275,774  | \$ 8,053,064  | \$ 1,961,346 |
| <b>Sewer System:</b>                                   |                                  |               |               |               |              |
| Daily average treatment in gallons                     | 2,277,331                        | 2,151,096     | 2,914,000     | 2,381,151     | 2,449,863    |
| Maximum daily capacity of treatment plant in gallons   | 4,060,000                        | 4,060,000     | 4,060,000     | 4,060,000     | 4,060,000    |

\*A contributing factor to the increase is the implementation of the Fire operation permit.

\*\* Fire Protection Services are provided by ConFire effective March 2023



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**City of Pinole**  
**Full-Time Equivalent City Government Employees by Function/Program**  
**Last Ten Fiscal Years**

| Function / Program [a]              | 2015  | 2016  | 2017  | 2018  | 2019  | 2020  | 2021  | 2022  | 2023  | 2024  |
|-------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| General government                  |       |       |       |       |       |       |       |       |       |       |
| Administration                      | 5.0   | 5.0   | 5.0   | 5.0   | 5.5   | 5.5   | 6.5   | 7.5   | 9.0   | 8.3   |
| Finance                             | 3.5   | 3.5   | 3.5   | 3.5   | 3.5   | 3.5   | 3.5   | 3.5   | 3.5   | 3.8   |
| Planning                            | 1.0   | 1.0   | 1.0   | 1.0   | 1.0   | 1.0   | 1.5   | 2.0   | 2.0   | 2.0   |
| Building                            | 2.0   | 2.0   | 2.5   | 3.5   | 3.5   | 4.0   | 4.0   | 5.0   | 5.5   | 5.5   |
| Other                               | 4.0   | 3.0   | 3.0   | 3.0   | 3.0   | 2.8   | 3.8   | -     | -     | -     |
| Police                              |       |       |       |       |       |       |       |       |       |       |
| Sworn                               | 27.0  | 27.0  | 27.0  | 28.0  | 28.0  | 28.0  | 28.0  | 28.0  | 30.0  | 30.0  |
| Non-sworn                           | 13.0  | 14.5  | 14.5  | 17.5  | 18.0  | 18.5  | 18.2  | 19.3  | 19.3  | 19.3  |
| Fire [b]                            |       |       |       |       |       |       |       |       |       |       |
| Sworn                               | 15.0  | 15.0  | 14.0  | 14.0  | 14.0  | 14.0  | 14.0  | 16.0  | -     | -     |
| Non-sworn                           | -     | 0.5   | 1.0   | 1.0   | 1.0   | 1.0   | 1.0   | 1.0   | -     | -     |
| Public Works                        |       |       |       |       |       |       |       |       |       |       |
| Engineering                         | 3.0   | 3.0   | 3.0   | 3.0   | 3.0   | 3.0   | 2.5   | 4.0   | 6.5   | 6.5   |
| Maintenance                         | 6.0   | 10.0  | 10.0  | 10.0  | 10.0  | 11.3  | 10.3  | 12.3  | 12.3  | 12.3  |
| Redevelopment                       | -     | -     | -     | -     | -     | -     | -     | -     | -     | -     |
| Parks and recreation                | 11.0  | 13.0  | 13.0  | 13.0  | 13.0  | 11.5  | 11.5  | 15.3  | 16.2  | 16.2  |
| Wastewater collection and treatment | 13.0  | 10.5  | 10.5  | 10.5  | 10.5  | 10.5  | 10.5  | 11.5  | 11.5  | 11.5  |
| Total                               | 103.5 | 108.0 | 108.0 | 113.0 | 114.0 | 114.4 | 115.2 | 125.2 | 115.6 | 115.1 |

Notes:

[a] Paid employees only (excluding reserves and volunteers)

[b] Fire protection services are provided by ConFire effective March 2023.

Source: City of Pinole Annual Budget Documents

**City of Pinole**  
**Capital Asset Statistics by Function/Program**  
**Last Ten Fiscal Years**

**City Streets:**

Miles of streets 63  
 Number of street lights 374 (city owned)  
 971 (electric & private utility)

|                                 | <u>Statistics by Fiscal Year</u> | <u>2024</u>  | <u>2023</u>  | <u>2022</u>  | <u>2021</u>  | <u>2020</u>  |
|---------------------------------|----------------------------------|--------------|--------------|--------------|--------------|--------------|
| <b>Police Protection :</b>      |                                  |              |              |              |              |              |
| Number of patrol units          |                                  | 13           | 11           | 11           | 13           | 13           |
| Number of security units        |                                  | 2            | 3            | 2            | 2            | 2            |
| <b>Recreation and culture :</b> |                                  |              |              |              |              |              |
| Swim Center                     |                                  | 1            | 1            | 1            | 1            | 1            |
| Community Theater               |                                  | 1            | 1            | 1            | 1            | 1            |
| Senior Center                   |                                  | 1            | 1            | 1            | 1            | 1            |
| Youth Center                    |                                  | 1            | 1            | 1            | 1            | 1            |
| Pre-school Center               |                                  | 1            | 1            | 1            | 1            | 1            |
|                                 |                                  | 15; 64 total | 15; 64 total | 15; 64 total | 15; 64 total | 15; 64 total |
| Number of parks & park acreage  |                                  | acres        | acres        | acres        | acres        | acres        |
| <b>Sewer System:</b>            |                                  |              |              |              |              |              |
| Sanitary sewers                 |                                  | 50 miles     | 50 miles     | 50 miles     | 50 miles     | 50 miles     |
| Miles of storm drains           |                                  | 34 miles     | 34 miles     | 34 miles     | 34 miles     | 34 miles     |
| Number of treatment plants      |                                  | 1            | 1            | 1            | 1            | 1            |
| Number of service connections   |                                  | 5,455        | 5,455        | 5,416        | 5,416        | 5,416        |
| <b>Schools:</b>                 |                                  |              |              |              |              |              |
| Elementary-public               |                                  | 5            | 5            | 5            | 5            | 5            |
| Elementary-private              |                                  | 2            | 2            | 2            | 2            | 2            |
| Junior High School-public       |                                  | 1            | 1            | 1            | 1            | 1            |
| High School-public              |                                  | 1            | 1            | 1            | 1            | 1            |

\*Fire protection services are provided by ConFire

Source: City of Pinole Finance



**City of Pinole**  
**Capital Asset Statistics by Function/Program (Continued)**  
**Last Ten Fiscal Years**

**City Streets:**

Miles of streets 63  
Number of street lights 374 (city owned)  
971 (electric & private utility)

| <u>Statistics by Fiscal Year</u> | <u>2019</u>  | <u>2018</u>  | <u>2017</u>  | <u>2016</u>  | <u>2015</u>  |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|
| <b>Police Protection :</b>       |              |              |              |              |              |
| Number of patrol units           | 13           | 13           | 13           | 13           | 13           |
| Number of security units         | 2            | 2            | 2            | 2            | 2            |
| <b>Recreation and culture :</b>  |              |              |              |              |              |
| Swim Center                      | 1            | 1            | 1            | 1            | 1            |
| Community Theater                | 1            | 1            | 1            | 1            | 1            |
| Senior Center                    | 1            | 1            | 1            | 1            | 1            |
| Youth Center                     | 1            | 1            | 1            | 1            | 1            |
| Pre-school Center                | 1            | 1            | 1            | 1            | 1            |
|                                  | 15; 64 total | 15; 64 total | 15; 64 total | 15; 64 total | 15; 64 total |
| Number of parks & park acreage   | acres        | acres        | acres        | acres        | acres        |
| <b>Sewer System:</b>             |              |              |              |              |              |
| Sanitary sewers                  | 50 miles     | 50 miles     | 50 miles     | 50 miles     | 50 miles     |
| Miles of storm drains            | 34 miles     | 34 miles     | 34 miles     | 34 miles     | 34 miles     |
| Number of treatment plants       | 1            | 1            | 1            | 1            | 1            |
| Number of service connections    | 5,416        | 5,416        | 5,416        | 5,416        | 5,416        |
| <b>Schools:</b>                  |              |              |              |              |              |
| Elementary-public                | 5            | 5            | 4            | 4            | 4            |
| Elementary-private               | 2            | 2            | 2            | 2            | 1            |
| Junior High School-public        | 1            | 1            | 1            | 1            | 1            |
| High School-public               | 1            | 1            | 1            | 1            | 1            |

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

**Independent Auditors' Report**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Pinole, California (the "City"), as of and for the year ended June 30, 2024, and the related notes to the basic financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated December 27, 2024.

**Report on 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) as a basis for designing 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 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. 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 or significant deficiencies may exist that were not identified.

To the Honorable Mayor and Members of the City Council  
of the City of Pinole  
Pinole, California  
Page 2

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "The PwC Group, LLP". The signature is written in a cursive, flowing style.

Santa Ana, California  
December 27, 2024



December 27, 2024

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 (the “City”) for the year ended June 30, 2024, and have issued our report thereon dated December 27, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the scope and timing of our audit. We have communicated such information in our letter to you dated June 1, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Matters**

#### *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 basic financial statements.

#### *New Accounting Standards*

In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. Application of this statement had a moderate effect on the City’s fiscal year ending June 30, 2024.

The most sensitive estimates affecting the City’s financial statements were:

- Management’s estimate of the depreciation on capital assets is based on the industry standard and past experience on actual useful life of the asset groups. We evaluated the key factors and assumptions used to develop the depreciation on capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management’s estimate of the net other postemployment benefits (“OPEB”) liability is based on the actuarial valuation on total OPEB liability. We evaluated the key factors and assumptions used to develop the total OPEB liability in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management’s estimate of the net pension liabilities is based on the proportionate share of actuarial valuation on total pension liability and the proportionate share of the fiduciary net position for CalPERS plans. We evaluated the key factors and assumptions used to develop the net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- Note 1 – Summary of Significant Accounting Policies
- Note 4 – Leases Receivable

- Note 9 – Pension Plans
- Note 10 – Other Postemployment Benefits
- Note 12 – Fund Balance
- Note 14 – Stewardship, Compliance and Accountability
- Note 16 – Commitments and Contingencies
- Note 19 – Prior Period Adjustments

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.

#### *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 27, 2024.

#### *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 governmental unit'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 governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### **Other Matters**

We applied certain limited procedures to the Management's Discussion and Analysis, the Budgetary Comparison Schedules, the Schedule of Changes in the Net Pension Liability and Related Ratios, the Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios, the Schedules of the Contributions, and the Schedule of Changes in Total Other Postemployment Benefits Liability and Related Ratios, which are required supplementary information ("RSI") that supplements the basic financial statements.

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

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 Nonmajor 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 and Statistical Sections, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

**Restriction on Use**

This information is intended solely for the 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.

Very truly yours,

A handwritten signature in black ink that reads "The PwC Group, LLP". The signature is written in a cursive, flowing style.

Santa Ana, California

# **City of Pinole 2006 Measure S Fund**

Pinole, California

## **Independent Accountant's Report on Agreed-Upon Procedures Applied to Schedule of Measure S Revenues and Expenditures**

*For the Year Ended June 30, 2024*









## 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 on the accompanying Schedule of Measure S Revenues and Expenditures (the "Schedule") of the City of Pinole, California (the "City") for the year ended June 30, 2024. The City is responsible for the Schedule.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of meeting the requirements of City Ordinance 2006-07, Amending Chapter 3.28 of the City's Municipal Code, "Transactions and Use Tax" To Levy a One-Half Cent Transactions and Use Tax". The City has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. Obtained and reviewed City Ordinance 2006-07, Amending Chapter 3.28 of the City's Municipal Code, "Transactions and Use Tax" To Levy a One-Half Cent Transactions and Use Tax".

*Finding:* No exceptions were noted as a result of our procedures.

2. Obtained a Schedule of Measure S Revenues and Expenditures for the fiscal year and agreed totals reported on the schedule to the City's trial balance.

*Finding:* No exceptions were noted as a result of our procedures.

3. 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.

4. Verify that the Measure S revenue was deposited in total into the City's accounts by obtaining remittance advices from the State of California and amounts deposited into the Measure S Fund.

*Finding:* No exceptions were noted as a result of our procedures.

5. Review salary reports and expenditure details to verify that the funds expensed complied with the purpose that was specified to the registered voters of the City through election materials and City resolutions that were distributed to the voters.

*Finding:* No exceptions were noted as a result of our procedures.

6. 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.

7. Report any findings regarding compliance with Chapter 3.28 of the City's Municipal Code as a result of the procedures performed.

*Finding:* No exceptions were noted.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respective on the accompanying schedule. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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.

*The PwC Group, LLP*

Santa Ana, California  
January 7, 2025

**City of Pinole**  
**Measure S Fund**  
**Schedule of Revenues and Expenditures**  
**For the Year Ended June 30, 2024**

---

**Revenues:**

|                       |                            |
|-----------------------|----------------------------|
| Sales and use taxes   | \$ 2,510,464               |
| Investment earnings   | <u>104,753</u>             |
| <b>Total revenues</b> | <b><u>\$ 2,615,217</u></b> |

**Expenditures:**

|                           |                            |
|---------------------------|----------------------------|
| Salary                    | \$ 522,766                 |
| Benefits                  | 665,345                    |
| Insurance                 | 64,816                     |
| Professional services     | <u>755,360</u>             |
| <b>Total expenditures</b> | <b><u>\$ 2,008,287</u></b> |

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

# **City of Pinole 2014 Measure S Fund**

Pinole, California

## **Independent Accountant's Report on Agreed-Upon Procedures Applied to Schedule of Measure S Revenues and Expenditures**

*For the Year Ended June 30, 2024*







## 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 on the accompanying Schedule of Measure S Revenues and Expenditures (the "Schedule") of the City of Pinole, California (the "City") for the year ended June 30, 2024. The City is responsible for the Schedule.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of meeting the requirements of City Ordinance 2014-03, Amending Chapter 3.30 of the City's Municipal Code, "Transactions and Use Tax" To Levy a One-Half Cent Transactions and Use Tax. The City has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. Obtained and reviewed City Ordinance 2014-03, Amending Chapter 3.30 of the City's Municipal Code, "Transactions and Use Tax" To Levy a One-Half Cent Transactions and Use Tax".

*Finding:* No exceptions were noted as a result of our procedures.

2. Obtained a Schedule of Measure S Revenues and Expenditures for the fiscal year and agreed totals reported on the schedule to the City's trial balance.

*Finding:* No exceptions were noted as a result of our procedures.

3. 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.

4. Verify that the Measure S revenue was deposited in total into the City's accounts by obtaining remittance advices from the State of California and amounts deposited into the Measure S Fund.

*Finding:* No exceptions were noted as a result of our procedures.

5. Review salary reports and expenditure details to verify that the funds expensed complied with the purpose that was specified to the registered voters of the City through election materials and City resolutions that were distributed to the voters.

*Finding:* No exceptions were noted as a result of our procedures.

6. 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.

7. Report any findings regarding compliance with Chapter 3.30 of the City's Municipal Code as a result of the procedures performed.

*Finding:* No exceptions were noted.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respective on the accompanying schedule. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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.

A handwritten signature in black ink that reads "The PwC Group, LLP". The signature is written in a cursive, flowing style.

Santa Ana, California  
January 7, 2025



**City of Pinole**  
**Measure S Fund**  
**Schedule of Revenues and Expenditures**  
**For the Year Ended June 30, 2024**

---

**Revenues:**

|                       |                            |
|-----------------------|----------------------------|
| Sales and use taxes   | \$ 2,508,755               |
| Investment earnings   | 241,003                    |
| Other revenue         | <u>133,788</u>             |
| <b>Total revenues</b> | <b><u>\$ 2,883,546</u></b> |

**Expenditures:**

|                           |                            |
|---------------------------|----------------------------|
| Salary                    | \$ 137,505                 |
| Benefits                  | 25,940                     |
| Equipment                 | 2,173,927                  |
| Insurance                 | 6,951                      |
| Professional services     | 1,199,360                  |
| Administration expense    | <u>1,120,101</u>           |
| <b>Total expenditures</b> | <b><u>\$ 4,663,784</u></b> |

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

# City of Pinole

Pinole, California

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

*For the Year Ending June 30, 2025*





## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below on the accompanying Appropriations Limit Schedule of the City of Pinole, California (the "City") for the year ending June 30, 2025. The management at the City is responsible for the Appropriations Limit Schedule.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of meeting the requirements set forth in Section 1.5 of Article XIII-B of the California Constitution. The procedures, which were suggested by the League of California Cities and 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. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. We obtained the completed worksheets used by the City to calculate its appropriations limit for the year ending June 30, 2025, and compared the limit and annual calculation factors that were adopted by resolution of City Council. We also compared the population and inflation options that were selected by a recorded vote of the 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 compared the resulting amount to the current year's limit.

*Finding:* No exceptions were noted as a result of our procedures.

3. We compared 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 compared the appropriations limit presented in the accompanying Appropriations Limit Schedule to the appropriations limit adopted by the City Council.

*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  
Page 2

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respective on the accompanying Appropriation Limit Schedule. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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.

*The Pw Group, LLP*

Santa Ana, California  
September 5, 2024

**City of Pinole**  
**Appropriations Limit Schedule**  
**For the Year Ending June 30, 2025**

|                                                 | <u>Amount</u>  | <u>Source</u>               |
|-------------------------------------------------|----------------|-----------------------------|
| A. Appropriations Limit FY 2023-2024            | \$ 164,056,561 | Prior year                  |
| B. Adjustment Factors:                          |                |                             |
| 1) Growth in County Population                  | 1.0012         | State Department of Finance |
| 2) California per Capita Personal Income Growth | 1.0362         | State Department of Finance |
| 3) Adjustment Factor                            | 1.0374         | (B1*B2)                     |
| C. Annual Adjustment Increase                   | 6,142,842      | [A*(B3-1)]                  |
| D. Other Adjustments:                           |                |                             |
| 1) Loss responsibility (-)                      | -              | N/A                         |
| 2) Transfer to private (-)                      | -              | N/A                         |
| 3) Transfer to fees (-)                         | -              | N/A                         |
| 4) Assumed responsibility (+)                   | -              | N/A                         |
| E. Total Adjustments                            | 6,142,842      | (C+D)                       |
| F. Appropriations Limit FY 2024-2025            | \$ 170,199,403 | (A+E)                       |

See accompanying Notes to Appropriations Limit Schedule.

**City of Pinole**  
**Notes to Appropriations Limit Schedule**  
**For the Year Ending June 30, 2025**

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**Note 1 – Purpose of Limited Procedures Review**

Under Article XIII B of the California Constitution (the Gann Spending Limitation Initiative), California governmental agencies are restricted as to the amount of annual appropriations from proceeds of taxes. Effective for years beginning on or after July 1, 1990, under Section 1.5 of Article XIII B, the annual calculation of the appropriations limit is subject to a limited procedures review in connection with the annual audit.

**Note 2 – Method of Calculation**

Under Section 10.5 of Article XIII B, for fiscal years beginning on or after July 1, 1990, the appropriations limit is required to be calculated based on the limit for the fiscal year 1986-87, adjusted for the inflation and population factors discussed in Notes 3 and 4 below.

**Note 3 – 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 of the county where the jurisdiction is located. The factor adopted by the City for the year 2024-2025 represents the annual percentage change in population for the County.

**Note 4 – Inflation Factors**

A California governmental agency may use as its inflation factor either the annual percentage change in the 4<sup>th</sup> quarter per capita personal income (which percentage is supplied by the State Department of Finance) or the percentage change in the local assessment roll from the preceding year due to the change of local nonresidential construction. The factor adopted by the City for the year 2024-2025 represents the percentage change in California per capita personal income.

**Note 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. The City had no such adjustments for the year 2024-2025.