



**CITY OF PITTSBURG  
AGENDA**

**MAY 06, 2024**

**CITY HALL COUNCIL CHAMBER  
65 CIVIC AVENUE, PITTSBURG, CA**

**SPECIAL MEETING  
BUDGET WORKSHOP  
6:00 P.M.**

**REGULAR MEETING  
7:00 P.M.**

**CITY COUNCIL  
PITTSBURG ARTS AND COMMUNITY FOUNDATION  
PITTSBURG POWER COMPANY  
SOUTHWEST PITTSBURG GEOLOGIC HAZARD ABATEMENT DISTRICT II  
SUCCESSOR AGENCY**

**PRESIDING**

**Juan Antonio Banales, Mayor/Chair  
Jelani Killings, Vice- Mayor/Chair  
Dionne Adams, Council Member/Board Member  
Angelica Lopez, Council Member/Board Member  
Shanelle Scales-Preston, Council Member/Board Member**

**FOR HOUSING AUTHORITY:  
S.L. Floyd, Housing Authority Member  
Annie Hill Herring, Housing Authority Member**

---

Pittsburg City Council regular meetings are held the first and third Mondays of each month at 7:00 p.m. The Housing Authority meets in conjunction with the City Council on the third Monday of each month. The Pittsburg City Council meets regularly in the Council Chamber at 65 Civic Avenue, unless otherwise noted above. The City Council also sits as the Board of Directors of several other City agencies. The stipends for all agency members conform to state statutes governing compensation amounts. All other Agencies meet on an as needed basis and will be listed above if applicable. Copies of the open session agenda packets, which are distributed to the City Council, are on file in the office of the City Clerk, 65 Civic Avenue, Pittsburg, California, and are available for public inspection, beginning 72 hours in advance, during normal business hours (8:00 a.m. – 5:00 p.m., Monday through Friday, except from noon to 1:00 p.m. and City holidays). The agenda and reports are also located on the City's website at [www.pittsburgca.gov](http://www.pittsburgca.gov). Additionally, if any reports or documents, which are public records, are distributed to the City Council less than 72 hours before the meeting, those reports and documents will also be available for public inspection in the City Clerk's Office and on the day of the meeting in the Council Chamber at the public counter area below the dais.

## 6:00 PM - SPECIAL MEETING

1. Fiscal Year 2024-2025 Budget Workshop

### CALL TO ORDER

### AUDIENCE REMARKS

The Audience Remarks period is for the public to comment on any items scheduled to be heard during the Closed Session portion of the meeting, if applicable.

### ROLL CALL

### PLEDGE OF ALLEGIANCE

### PROCLAMATIONS

2. Bike to Work Day

### CITY MANAGER REPORTS/REMARKS

The City Manager may make brief announcements or informal comments at this time and brief the Council on items of interest. (No Action Required)

### PUBLIC COMMENTS

Members of the audience who wish to address the City Council or Agency Boards on issues that are not scheduled for the agenda and on any items listed as part of the Consent Calendar should complete a Speaker's Card available at the dais. Please read the card carefully in order to fill out the card properly. Submit the completed card to the City Clerk before the item is called, preferably before the meeting begins. Individuals will be given three minutes to address the Council unless additional time is allowed as provided for spokespersons. Prior to speaking, each member of the public shall state their name and business and City of residence in a clear and audible tone of voice. (No Action Required)

### COMMITTEE REPORTS

Council Members may make a report on their committee assignments at this time. (see attached list of adhoc committees and other public agencies in which Council members participate). (No Action Required)

### PUBLIC HEARING

3. Adoption of a City Council Resolution Approving the Community Development Block Grant 2024-2025 Annual Action Plan

The US Department of Housing and Urban Development (HUD) provides funding to jurisdictions to help meet their housing and community needs. As recipients of these Federal funds, HUD requires the City Council to review and approve the Community Development Block Grant (CDBG) Annual Action Plan for Fiscal Year (FY) 2024-2025, which outlines the funding recommendations for each subrecipient in FY 2024-2025.

4. Public Hearing on the Comprehensive Update of the City's General Plan, Envision Pittsburgh: 2040 General Plan - "April 2024 Adoption Draft" and Consideration and Certification of the Final Environmental Impact Report (AP-24-0001 GP, ER)

This is a public hearing on the proposed Envision Pittsburgh: 2040 General Plan Update. The General Plan designates land uses and appropriate policies to guide future growth throughout the City of Pittsburgh and the City's identified Planning Area. At this public hearing, the City Council will consider adopting resolutions for approving planning application AP-24-0001, adopting the proposed 2040 General Plan, and certifying the Final Environmental Impact Report prepared for the 2040 General Plan Update.

#### CONFLICT OF INTEREST STATEMENT

|                                                                                                                               |
|-------------------------------------------------------------------------------------------------------------------------------|
| City Council/Agency Members may make any conflict of interest declarations pertaining to Consent Calendar items at this time. |
|-------------------------------------------------------------------------------------------------------------------------------|

#### COMBINED CITY COUNCIL, PITTSBURG ARTS AND COMMUNITY FOUNDATION, PITTSBURG POWER COMPANY, SOUTHWEST PITTSBURG GHAD II AND SUCCESSOR AGENCY CONSENT CALENDAR

5. Receive and File the Annual Comprehensive Financial Report (ACFR), the Independent Accountants' Report on Agreed-Upon Procedures Applied to the Appropriations Limit Schedule (GANN), Memorandum on Internal Control (MOIC) and Required Communications for Fiscal Year Ended June 30, 2023

The Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023, has been completed and complies with the Governmental Accounting Standards Board (GASB) reporting requirements. The City has received an unqualified or "clean opinion" by the City's auditing firm, Maze and Associates, Certified Public Accountants (Maze).

6. Receive and File Single Audit Report, for Fiscal Year Ended June 30, 2023

The Single Audit is required for all recipients of federal financial assistance programs and focuses on compliance with federal funding guidelines described in the OMB Circular A-133 Compliance Supplement. The City of Pittsburgh ("City") completed its Single Audit in March 2024 and has received an unqualified or "clean opinion" from the City's audit firm, Maze and Associates, Certified Public Accountants ("Maze") in March 2024.

7. Adoption of a City Council Resolution Accepting Project 5080 – HDPE Water Main Reducer Emergency Repair as Complete and Authorizing the City Engineer to File a Notice of Completion

Project 5080 - HDPE Water Main Reducer Emergency Repair (the "Project") repaired a section of water main pipe that failed at the intersection of Buchanan Road and Quercus Lane. This resolution will accept the construction contract as complete and authorize the City Engineer to file a Notice of Completion.

8. Adoption of a City Council Resolution Directing the City Engineer to Prepare and File an Annual Report for Citywide Landscaping and Lighting Assessment District 1988-01 for FY 2024/25

Directing the City Engineer as the Engineer of Work to prepare and file the Engineer's Report is the first of three steps in the annual renewal process for the Citywide Landscaping and Lighting Assessment District 1988-01. Upon receipt and approval of the Engineer's Report, the City Council may order assessments to be placed on the county tax roll. Revenue collected through this district is necessary to fund citywide landscaping and lighting operations.

9. Adoption of a City Council Resolution Directing the City Engineer to Prepare and File an Annual Report for the Oak Hills Landscaping and Lighting Assessment District 1988-02 for FY 24/25

Directing the City Engineer as the Engineer of Work to prepare and file the Engineer's Report is the first of three steps in the annual renewal process for the Oak Hills Landscaping and Lighting Assessment District 1988-02. Upon receipt and approval of the Engineer's Report, the City Council may order assessments to be placed on the county tax roll. Revenue collected through this district is necessary to fund landscaping and lighting operations in the Oak Hills area.

10. Adoption of a City Council Resolution Authorizing the Execution of a Memorandum of Agreement Between the City of Pittsburg and the San Francisco Bay Area Transit District

As part of Project 2019 – BART Pedestrian & Bicycle Connectivity Project, the City and the San Francisco Bay Area Transit District (BART) have developed an agreement regarding the parking area located on California Ave. Terms of the agreement include allowing BART to utilize the Treasury Dedicated Parking Area to collect revenue from the Pittsburg Center BART Station. Staff recommends the City Council to adopt the Memorandum of Agreement (MOA) as part of the project.

11. Adoption of a City Council Resolution Accepting Project 3333 – California Theater Marquee and Below Stage Modification Phase I as Complete and Authorizing the City Engineer to File a Notice of Completion

Project 3333 - California Theater Marquee and Below Stage Modification Phase I (the "Project") replaced the existing marquee sign at the California Theater with a new digital marquee sign. This resolution will accept the construction contract as complete and authorize the City Engineer to file a Notice of Completion.

12. Adoption of a City Council Resolution Authorizing the City to Participate in the Green Empowerment Zone for the Northern Waterfront Area of Contra Costa County

Assembly Bill (AB) 844 authorized the establishment of the Green Empowerment Zone (GEZ) for the Northern Waterfront area of Contra Costa County. As a member city pursuant to AB 844, the City must adopt a resolution authorizing



participation in the GEZ, and shall appoint a representative to a two-year term.

13. Adoption of a City Council Resolution Authorizing City Manager to Execute Consulting Services Agreement with Badawi & Associates

It is common practice among municipalities to solicit requests for proposals from audit firms every few years for the purpose of fee comparison or acquiring a different accounting and financial perspective, and for the varied audit experience and approach. A rotational policy applied to audit firms can also increase management's confidence with the City's internal control practices, financial systems and procedures. To that end, after going through the proposal process and interviews, we are proposing to contract with Badawi & Associates for the City's audits for the next three (3) fiscal years with an option for an additional two (2) years.

COUNCIL REQUEST FOR FUTURE AGENDA ITEMS

Council Members may request items to be considered for future agendas. An item will only be brought forward with a majority vote and will appear on a future agenda with staff recommendations for further Council consideration.

COUNCIL MEMBER REMARKS

Council Members may make brief announcements or informal comments at this time. (No Action Required)

ADJOURNMENT TO MAY 20, 2024

## **NOTICE TO PUBLIC**

### **GENERAL INFORMATION**

Copies of the open session agenda packets, as distributed to the City Council, are on file in the office of the City Clerk, 65 Civic Avenue, Pittsburg, California, and are available for public inspection, beginning 72 hours in advance, during normal business hours (8:00 a.m. – 5:00 p.m., Monday through Friday, except City holidays). Full agenda packets are also located on the City's website at [www.pittsburgca.gov](http://www.pittsburgca.gov). If any reports or documents, which are public records, are distributed to the City Council less than 72 hours before the meeting, those reports or documents will be available for public inspection in the City Clerk's Office and on the day of the meeting in the Council Chamber at the public counter area below the dais.

### **SPEAKER'S CARD**

Members of the audience who wish to address the City Council on issues that are not scheduled for the agenda and on any items listed as part of the agenda should complete a Speaker's Card available at the dais. Please read the card carefully in order to fill out the card properly. Submit the completed card to the City Clerk before the item is called, preferably before the meeting begins. Individuals will be given up to three minutes to address the Council unless additional time is allowed as provided for spokespersons. Speakers are not permitted to yield their time to another speaker. Prior to speaking, each member of the public shall state their name and business and City of residence in a clear and audible tone of voice. Pursuant to the Brown Act, no action may be taken by the City Council on items not already scheduled on the agenda; however, the City Council may refer your comments/concerns to staff or request that the item be placed on a future agenda.

### **PUBLIC HEARINGS**

Persons who wish to speak on Public Hearings listed on the agenda will be heard when the Public Hearing is opened, except on Public Hearing items previously heard and closed to public comment. After the public has commented, the item is closed to public comment and brought to the Council/Agency level for discussion and action. Further comment from the audience will not be received unless requested by the Council/Agency.

There is a 90-day limit for the filing of a challenge in the Superior Court to certain City administrative decisions and orders which require a hearing by law, the receipt of evidence, and the exercise of discretion. The 90-day limit begins on the date the decision is final (Code of Civil Procedure Section 1094.6). Further, if you challenge an action taken by the City Council in court, you may be limited, by California law, including but not limited to Government Code Section 65009, to raising only those issues you or someone else raised in the public hearing, or in written correspondence delivered to the City Council prior to or at the public hearing. The City Council may be requested to reconsider a decision if the request is made prior to the next City Council meeting, regardless of whether it is a regular or special meeting.

### **NOTICE TO THE DISABLED AND VISUALLY OR HEARING IMPAIRED**

In compliance with the Americans with Disabilities Act, the City of Pittsburg will provide special assistance for disabled residents. Upon request, an agenda for any meeting shall be made available in appropriate alternative formats. The Council Chamber is equipped with sound amplifier units for use by the hearing impaired. The units operate in conjunction with the Chamber's sound system. You may request the sound amplifier from the City Clerk for personal use during Council meetings. If you need special assistance to participate in this meeting, or are requesting a specially formatted agenda, please contact the City Clerk at (925) 252-4850. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting or provide the requested agenda format. (28 CFR 35.102-35.104 ADA Title II)

### **DISRUPTIVE CONDUCT**

The Council requests that you observe the order and decorum of our Council Chamber by turning off or setting to vibrate all cellular telephones and electronic devices, and that you refrain from making personal, impertinent, or slanderous remarks. Boisterous and disruptive behavior while the Council is in session, and the display of signs in a manner which violates the rights of others or prevents others from watching or fully participating in the Council meeting, is a violation of our Municipal Code and any person who engages in such conduct can be ordered to leave the Council Chamber by the Mayor.

### **LIVE MEDIA BROADCASTING ADVISEMENT**

City Council meetings are webcast live on the City's website at [www.pittsburgca.gov](http://www.pittsburgca.gov) on the Agendas and Live Meetings page. Past meetings and approved minutes are also archived on that webpage. Watch the live meeting via the City's webcast ([www.pittsburgca.gov](http://www.pittsburgca.gov) - Agendas and Live Meetings), on Comcast Channel 24 Delta TV, AT&T U-Verse Channel 99 Delta TV. Contact the City Clerk's office at (925) 252-4850 for more information

**City Council Agency/Liaison/Subcommittee Assignments as of February 20, 2024**

| <b>OUTSIDE AGENCY BOARDS</b>            | <b>COUNCIL MEMBER(S)</b>                                           | <b>TYPE</b> | <b>MEETS</b>          | <b>TIME</b> | <b>STAFF</b> |
|-----------------------------------------|--------------------------------------------------------------------|-------------|-----------------------|-------------|--------------|
| ABAG                                    | Dionne Adams / Jelani Killings Alternate                           | Standing    | Annual                |             | G. Evans     |
| Delta Diablo*                           | Juan Banales / Shanelle Scales-Preston Alternate                   | Standing    | 2nd Wednesday         | 4:30 PM     | J. Samuelson |
| East Co. Co. County Habitat Conservancy | Angelica Lopez / Juan Banales Alternate                            | Standing    | 4th Monday Bi-Monthly | 2:00 PM     | J. Davis     |
| East County Water Management            | Juan Banales / Jelani Killings Alternate                           | Standing    | Annual                |             | J. Samuelson |
| MCE Clean Energy Board                  | Shanelle Scales-Preston / Angelica Lopez Alternate                 | Standing    | Quarterly             | 7:00 PM     | D. Buchanan  |
| TRANSPLAN / ECCRFFA                     | Shanelle Scales-Preston / Juan Banales Alternate                   | Standing    | 2nd Thursday          | 6:30 PM     | J. Samuelson |
| Tri-Delta Transit (2 reps)**            | Shanelle Scales-Preston & Dionne Adams / Jelani Killings Alternate | Standing    | 4th Wednesday         | 4:00 PM     | J. Samuelson |

| <b>LIAISON TO</b>                        | <b>COUNCIL MEMBER(S)</b>                                          | <b>TYPE</b> | <b>MEETS</b> | <b>TIME</b> | <b>STAFF</b> |
|------------------------------------------|-------------------------------------------------------------------|-------------|--------------|-------------|--------------|
| East Bay League of California Cities     | Shanelle Scales-Preston / Jelani Killings Alternate               | Standing    | 3rd Thursday |             | G. Evans     |
| Los Medanos Health Advisory Committee    | Shanelle Scales-Preston & Jelani Killings                         | Ad Hoc      | As needed    |             | M. Aliotti   |
| Mayor's Conference                       | Juan Banales / Jelani Killings Alternate                          | Standing    | 1st Thursday | 6:30 PM     | G. Evans     |
| Pittsburg Police Activities League (PAL) | Shanelle Scales-Preston & Angelica Lopez / Dionne Adams Alternate | Standing    | Monthly      |             | S. Albanese  |
| School Districts Committee (2x2)         | Jelani Killings & Angelica Lopez / Dionne Adams Alternate         | Standing    | Quarterly    |             | M. Aliotti   |

| <b>SUBCOMMITTEES</b>                     | <b>COUNCIL MEMBER(S)</b>                                             | <b>TYPE</b> | <b>MEETS</b>  | <b>TIME</b> | <b>STAFF</b> |
|------------------------------------------|----------------------------------------------------------------------|-------------|---------------|-------------|--------------|
| Budget Sustainability                    | Juan Banales & Jelani Killings                                       | Ad Hoc      | As needed     |             | G. Evans     |
| Community and Economic Development       | Jelani Killings & Dionne Adams / Juan Banales Alternate              | Standing    | 2nd Wednesday | 5:00 PM     | J. Davis     |
| Finance Management                       | Juan Banales & Jelani Killings / Shanelle Scales-Preston Alternate   | Standing    | 3rd Friday    | 4:00 PM     | P. Rodrigues |
| Government Performance                   | Juan Banales & Jelani Killings                                       | Ad Hoc      | 4th Friday    | 4:00 PM     | J. Brizel    |
| Infrastructure and Transportation        | Shanelle Scales-Preston & Dionne Adams / Juan Banales Alternate      | Standing    | 4th Thursday  | 5:30 PM     | J. Samuelson |
| Life Enrichment                          | Dionne Adams & Angelica Lopez / Shanelle Scales-Preston Alternate    | Standing    | 3rd Wednesday | 5:30 PM     | K. Simonton  |
| Pittsburg Arts and Community Foundation  | Shanelle Scales-Preston & Jelani Killings                            | Standing    | As needed     |             | K. Simonton  |
| Public Safety                            | Shanelle Scales-Preston & Angelica Lopez / Jelani Killings Alternate | Standing    | 1st Wednesday | 5:30 PM     | S. Albanese  |
| Tobacco, Cannabis, Alcohol Policy Review | Shanelle Scales-Preston & Jelani Killings                            | Ad Hoc      | As needed     |             | G. Evans     |

\*Stipend of \$170 per month

\*\* Stipend of \$100 per month



City of Pittsburg

65 Civic Avenue • Pittsburg, California 94565

## Proclamation

### *Bike To Work Day 2024*

*Whereas, the bicycle is a viable and environmentally sound form of transportation and an excellent form of exercise and recreation; and*

*Whereas, thousands of Bay Area residents will experience the joys of bicycling during the month of May through educational programs, races, commuting events, trail work days, helmet promotions, charity events, or just getting out and going for a ride; and*

*Whereas, the East Bay Regional Park District's Delta de Anza Regional Trail passes through Pittsburg and is used by thousands of bicyclists and pedestrians each year from all over the Bay Area, providing economic, health, and scenic benefits to residents and citizens of Contra Costa County and the Bay Area; and*

*Whereas, these bicycling activities and attractions have great potential to have a positive impact on Pittsburg's economy and tourism industry and to stimulate economic development by making the City attractive to businesses and residents who enjoy the outdoors and healthy lifestyles; and*

*Whereas, the education of bicyclists and motorists as to the proper and safe operation of bicycles is important to ensure the safety and comfort of all users and creating bicycle-friendly communities has been shown to improve citizens' health, well-being, and quality of life, to boost community spirit, to improve traffic safety, and to reduce pollution and congestion; and*

*Whereas, the League of American Bicyclists, Bike East Bay, the Delta Pedalers, Bike Concord, and other organizations throughout the Bay Area will be promoting bicycling as a leisure activity and an environmentally-friendly alternative to the automobile; and*

*Whereas, the California State Assembly has duly passed, and the Governor of California has signed, legislation designating May of each year as Bike Month, the third week of May as Bike Week, and the third Friday in May as Bike to Work Day.*

*NOW, THEREFORE, I, Juan Antonio Banales, on behalf of the City Council of the City of Pittsburg, hereby proclaim May 17, 2024 as Bike to Work Day and urge Pittsburg residents to participate in bicycling events and urge all road users to share the road safely with bicyclists.*



Juan Antonio Banales, Mayor

Alice E. Evenson, City Clerk  
Attest: May 6, 2024



**OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR  
65 Civic Avenue  
Pittsburg, CA 94565**

**TO:** Mayor and Council Members

**FROM:** Garrett Evans, City Manager

**SUBJECT:** Adoption of a City Council Resolution Approving the Community Development Block Grant 2024/25 Annual Action Plan

**MEETING DATE:** May 6, 2024

**EXECUTIVE SUMMARY**

The US Department of Housing and Urban Development (HUD) provides funding to jurisdictions to help meet their housing and community needs. As recipients of these Federal funds, HUD requires the City Council to review and approve the Community Development Block Grant (CDBG) Annual Action Plan for Fiscal Year (FY) 2024/25, which outlines the funding recommendations for each subrecipient in FY 2024/25.

**FISCAL IMPACT**

As of the date when this staff report was drafted, the City had not yet received its annual entitlement grant amount from HUD for FY 2024/25. Given that HUD has not yet published the entitlement allocations, it is recommended that funding levels are maintained at the same proportional rate as FY 2023/24.

During FY 2023/24, \$146,303 in program income has been received to date. The sources of this program income are repayments of housing rehabilitation loans funded by CDBG funds.

The breakdown of the total CDBG funding for FY 2024/25 is below:

Annual Entitlement from HUD: TBD  
Prior Year 2023/24 Program Income: \$146,303

The CDBG fund account number is 233-41411. The funding recommendations for each subrecipient for FY 2024/25 are shown in Exhibit A of this staff report.

## **RECOMMENDATION**

City Council open the public hearing, receive testimony, close the public hearing, consider any public comments, and adopt the Resolution approving the 2024/25 Annual Action Plan.

## **BACKGROUND**

The City receives CDBG funds from HUD to carry out a wide range of community development activities directed toward revitalizing neighborhoods and developing viable urban communities by providing decent housing, a suitable living environment and expanding economic opportunities for low- and moderate-income households.

For jurisdictions to receive annual CDBG funding allocations, the City must prepare and submit to HUD a five-year Consolidated Plan, Annual Action Plans that are subsidiary documents to the Consolidated Plan, and Consolidated Annual Performance Evaluation Reports that detail accomplishments in relation to the Annual Action Plan.

The entitlement jurisdictions of Antioch, Concord, Pittsburg, Walnut Creek and the Urban County (all other cities and the unincorporated areas) constitute the Contra Costa CDBG Consortium (Consortium). Together, the Consortium prepared a joint 2020-2025 Contra Costa Consortium Five-Year Consolidated Plan (2020-2025 Consolidated Plan). The priority needs for the City, and the strategy and objectives to address those needs are detailed in the 2020-2025 Consolidated Plan. The City Council approved the 2020-2025 Consolidated Plan with the adoption of Resolution 20-13767 on April 20, 2020.

The Consolidated Plan is a detailed planning document that provides a needs assessment, describes the jurisdiction's non-housing community development needs, its housing needs and market conditions, sets out a five-year strategy identifying priorities and available resources, and establishes the Annual Action Plan which outlines intended uses of the resources. The Consolidated Plan incorporates the requirements of HUD's CDBG Program. HUD must approve both the Consolidated Plan and the City's Annual Action Plan. The Consortium divided the Consolidated Plan into two (2) funding cycles:

- 2020-2022 - 2 year funding cycle
- 2023-2025 - 3 year funding cycle

With the designated funding cycles, FY 2024/25 is a renewal year for CDBG subrecipients. Therefore, subrecipients that were awarded funds on May 15, 2023, with the City Council's approval of the FY 2023/24 Annual Action Plan, through Resolution 23-14295, are eligible to receive funding in FY 2024/25, provided they meet their performance goals.

The City's CDBG funds may only be used for projects and programs that benefit residents of Pittsburg. In order to comply with HUD'S 70% rule which requires grantees to ensure that at least 70% of its expenditures over a particular time period must be used for activities that benefit low- and moderate-income persons, the City has determined that its use of CDBG entitlement funds shall begin on July 1, 2024 and end June 30, 2025. The 2024/25 Annual Action Plan has been prepared in compliance with the 2020-2025 Consolidated Plan.

## **SUBCOMMITTEE FINDINGS**

On March 20, 2024, the Life Enrichment Subcommittee (Subcommittee) met to make funding recommendations for the FY 2024/25 subrecipients for City Council consideration and approval. The Subcommittee recommended maintaining funding levels for the subrecipients at the same proportional rate as FY 2023/24, as the entitlement amount for FY 2024/25 has not yet been provided by HUD.

## **STAFF ANALYSIS**

CDBG funds must be calculated in accordance with the formula below:

- Public Services = 15% of annual HUD entitlement + prior year program income
- Planning and Administration = 20% of annual HUD entitlement + estimated current year program income
- Non-Public Services = (annual HUD entitlement + prior year program income) – (Public Services + Planning and Administration)

The calculated amount for Public Services is disbursed to the selected subrecipients performing public services. The calculated amount for Planning and Administration is used to pay for staff-time costs and overhead charges to administer the CDBG Program. The calculated amount for Non-Public Services is disbursed to the selected subrecipients performing activities in Economic Development, Housing, and Infrastructure/Public Facilities. Historically, program income has been repayments of CDBG funds used to fund housing rehabilitation loans. Pursuant to City guidelines, the minimum amount that can be awarded to a subrecipient is \$10,000.

The 2024/25 Annual Action Plan is attached as Exhibit “B” to this staff report. The recommended activities are as follows:

- Public Services (i.e. healthcare, youth and homeless services)
- Economic Development (i.e. employment training and small business development)
- Infrastructure/Public Facilities Projects (i.e. American with Disabilities Act (ADA) curb ramps and traffic safety)

The proposed activities are consistent with the goals of the Consortium’s 2020-2025 Consolidated Plan as well as HUD regulations. The 2024/25 Annual Action Plan reflects the City Council’s efforts on focusing activities that provide measurable direct benefits to low- and moderate-income persons and address a wide range of community needs.

As required, there was a public comment period that commenced on April 05, 2024 and ended on May 05, 2024.

ATTACHMENTS:      Resolution  
                             Exhibit A – Funding Allocation Table  
                             Exhibit B – Draft Annual Action Plan FY 2024-2025

Report Prepared by: Ishani Rasanayagam, Administrative Analyst II

BEFORE THE CITY COUNCIL OF THE CITY OF PITTSBURG

In the Matter of:

Approving the Community Development )  
Block Grant 2024/25 Annual Action )  
Plan )

RESOLUTION NO. 24-

WHEREAS, the City receives Community Development Block Grant (CDBG) funds from the US Department of Housing and Urban Development (HUD) to carry out a wide range of community development activities directed toward revitalizing neighborhoods and developing viable urban communities by providing decent housing, a suitable living environment and expanding economic opportunities for low- and moderate-income households; and

WHEREAS, the entitlement jurisdictions of Antioch, Concord, Pittsburg, Walnut Creek and the Urban County (all other cities and the unincorporated areas) constitute the Contra Costa CDBG Consortium (Consortium). Together, the Consortium prepared a joint 2020-2025 Consolidated Plan (2020-2025 Consolidated Plan) which was adopted by Resolution 20-13767 on April 20, 2020, to assess the needs of each jurisdiction and to guide the use of CDBG funds within each individual member community; and

WHEREAS, the Consortium divided the 2020-2025 Consolidated Plan into two (2) funding cycles: 1) 2020-2022 - 2 year funding cycle and 2) 2023-2025 - 3 year funding cycle. Fiscal Year (FY) 2024/25 is a renewal year for CDBG subrecipients; and

WHEREAS, a Consolidated Plan is a detailed planning document that provides a needs assessment, describes the jurisdiction's non-housing community development needs, its housing needs and market conditions, sets out a five-year strategy identifying priorities and available resources, and establishes the FY 2024/25 Annual Action Plan which outlines intended uses of the resources. A Consolidated Plan incorporates the requirements of HUD's CDBG Program; and

WHEREAS, the City's CDBG funds can only be used for projects and programs that benefit residents of Pittsburg. HUD's 70% rule requires grantees to ensure that at least 70% of its expenditures over a particular time period must be used for activities that benefit low- and moderate-income persons. The City has determined that 80% of the annual budget shall be used to benefit low- and moderate-income persons. The use of FY 2024/25 CDBG funds shall commence on July 1, 2024 and expire June 30, 2025; and

WHEREAS, as of the date when this Resolution was drafted, the City had not yet received its annual entitlement grant amount from HUD for FY 2024/25; and

WHEREAS, the approved budget for FY 2024/25 would be the annual entitlement grant from HUD and \$146,303 of prior year income; and



WHEREAS, the Life Enrichment Subcommittee made the recommendation to fund subrecipients at the same proportional rate of the calculated amount by CDBG category as FY 2023/24, given that the annual entitlement grant amount from HUD for FY 2024/25 had not yet been received; and

WHEREAS, the City solicited public comments from April 05, 2024 through May 06, 2024, conducted a public hearing on May 06, 2024 to receive testimony, and closed the comment period.

NOW, THEREFORE, BE IT RESOLVED that the City Council hereby approves the 2024/25 Annual Action Plan, including the CDBG application form SF-424 and the required certifications, and allocates the proposed CDBG funds to the subrecipients as recommended by the Life Enrichment Subcommittee.

PASSED AND ADOPTED by the City Council of the City of Pittsburg at a regular meeting on the 6th day of May 2024 by the following vote:

AYES:

NOES:

ABSTAINED:

ABSENT:

---

Juan Antonio Banales, Mayor

ATTEST:

---

Alice E. Evenson, City Clerk

**Exhibit A**  
**FY 2024-2025 Funding Allocation**

|                      |                                                                 | FY 2023 - 2024                         |                                                                   | FY 2024 - 2025                       |                                                                   |                                        |
|----------------------|-----------------------------------------------------------------|----------------------------------------|-------------------------------------------------------------------|--------------------------------------|-------------------------------------------------------------------|----------------------------------------|
| PS - PUBLIC SERVICES |                                                                 | FY 23-24<br>CDBG Funding<br>Allocation | Proportional<br>Rate of CDBG<br>Funds<br>Allocated by<br>Category | Requested<br>Amounts for<br>FY 24-25 | Proportional<br>Rate of CDBG<br>Funds<br>Allocated by<br>Category | FY 24-25<br>CDBG Funding<br>Allocation |
| 1                    | Loaves and Fishes                                               | 29,742                                 | 30.48%                                                            | \$ 29,742                            | 30.48%                                                            | TBD                                    |
| 2                    | Family Harvest Farms                                            | 21,547                                 | 22.08%                                                            | \$ 21,547                            | 22.08%                                                            | TBD                                    |
| 3                    | Healthy Hearts Institute                                        | 21,547                                 | 22.08%                                                            | \$ 50,000                            | 22.08%                                                            | TBD                                    |
| 4                    | St. Vincent DePaul - RotaCare                                   | 24,742                                 | 25.36%                                                            | \$ 24,742                            | 25.36%                                                            | TBD                                    |
|                      | <b>TOTAL AWARD AMOUNT FOR PS (15%):</b>                         | <b>97,578</b>                          | <b>100%</b>                                                       | <b>\$ 126,031</b>                    | <b>100%</b>                                                       | <b>\$ -</b>                            |
|                      | <b>ED - ECONOMIC DEVELOPMENT</b>                                |                                        |                                                                   |                                      |                                                                   |                                        |
| 1                    | COCOKIDS                                                        | 12,500                                 | 2.87%                                                             | \$ 12,500                            | 2.87%                                                             | TBD                                    |
| 2                    | Renaissance Entrepreneurship Center                             | 20,000                                 | 4.60%                                                             | \$ 20,000                            | 4.60%                                                             | TBD                                    |
| 3                    | Opportunity Junction - Administrative Careers Training Program  | 20,000                                 | 4.60%                                                             | \$ 20,000                            | 4.60%                                                             | TBD                                    |
|                      | <b>I/PF - INFRASTRUCTURE/PUBLIC FACILITIES</b>                  |                                        |                                                                   |                                      |                                                                   |                                        |
| 1                    | City of Pittsburg - ADA Ramps Installation/Sidewalk Replacement | 220,000                                | 50.59%                                                            | \$ 220,000                           | 50.59%                                                            | TBD                                    |
| 2                    | City of Pittsburg - Citywide Roadway Safety Improvements        | 162,374                                | 37.34%                                                            | \$ 110,000                           | 37.34%                                                            | TBD                                    |
|                      | <b>HSNG - HOUSING</b>                                           |                                        |                                                                   |                                      |                                                                   |                                        |
| 1                    | *City of Pittsburg - Housing Rehabilitation Program             | 0                                      |                                                                   |                                      |                                                                   |                                        |
|                      | *Cal-Home Program Income Contribution \$100,000                 | 0                                      |                                                                   | \$ -                                 |                                                                   |                                        |
|                      | Total for Housing Rehabilitation Program                        | 0                                      |                                                                   | \$ -                                 |                                                                   |                                        |
|                      | <b>TOTAL AWARD FOR ED, I/PF &amp; HSNG (OTHER):</b>             | <b>434,874</b>                         | <b>100%</b>                                                       | <b>\$ 476,232</b>                    | <b>100%</b>                                                       |                                        |
|                      | <b>PUBLIC SERVICES</b>                                          | <b>97,578</b>                          |                                                                   |                                      |                                                                   |                                        |
|                      | <b>OTHER</b>                                                    | <b>434,874</b>                         |                                                                   |                                      |                                                                   |                                        |
|                      | <b>PROGRAM ADMINISTRATION (20%):</b>                            | <b>123,917</b>                         |                                                                   |                                      |                                                                   | <b>\$ -</b>                            |
|                      | <b>PROGRAM BUDGET:</b>                                          | <b>656,369</b>                         |                                                                   |                                      |                                                                   | <b>\$ -</b>                            |

# CITY OF PITTSBURG



## COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM 2024-2025 Annual Action Plan

65 Civic Avenue  
Pittsburg, CA 94565  
CDBG Program Administrator  
Ishani Rasanayagam  
925-252-4155

Annual Action Plan  
2024

1

# EXECUTIVE SUMMARY

## AP-05 Executive Summary - 91.200(c), 91.220(b)

### 1. Introduction

The Community Development Block Grant (CDBG) funds are distributed annually to entitlement communities by the U.S. Department of Housing and Urban Development (HUD) to support various community development activities benefiting lower-income individuals and households. To receive these annual allocations, jurisdictions must submit a five-year Consolidated Plan along with annual Action Plans outlining their investments, goals, and how these align with the objectives of the Consolidated Plan.

CDBG funding is designated for a variety of public services benefiting Pittsburg's most vulnerable populations, including the elderly, severely disabled adults, abused and neglected children, victims of domestic violence, and the unhoused. Additionally, CDBG funds support economic development initiatives, infrastructure improvements, and other public service needs for low- and moderate-income persons and microenterprises. It also supports infrastructure projects in lower-income neighborhoods.

### 2. Summarize the objectives and outcomes identified in the Plan

*This could be a restatement of items or a table listed elsewhere in the plan or a reference to another location. It may also contain any essential items from the housing and homeless needs assessment, the housing market analysis or the strategic plan.*

For jurisdictions to receive annual CDBG fund allocations, they must prepare and submit a five-year Consolidated Plan, an Annual Action Plan and a Consolidated Annual Performance Evaluation Report that details all the accomplishments in relation to the Annual Action Plan.

The entitlement jurisdictions of Antioch, Concord, Pittsburg, Walnut Creek and the Urban County (all other cities and the unincorporated areas) constitute the Contra Costa Consortium (Consortium). Together, the Consortium prepared a joint Fiscal Year (FY) 2020-2025 Contra Costa Consortium Five-Year Consolidated Plan (Consolidated Plan). The priority needs for the City, and the strategy and objectives to address those needs are detailed in the Consolidated Plan.

The Consolidated Plan is a detailed planning document that provides a needs assessment, describes the jurisdiction's non-housing community development needs, its housing needs and market conditions, sets out a five-year strategy identifying priorities and available resources and establishes the Action Plan which outlines intended uses of the resources. The Consolidated Plan incorporates the requirements of HUD's CDBG Program. HUD must approve both the Consolidated Plan and the City's Action Plan. The Consortium divided the Consolidated Plan into two funding cycles:

- 2020-2021 and 2021-2022 - two-year funding cycle
- 2022-2023, 2023-2024 and 2024-2025 - three-year funding cycle

The City's CDBG funds can only be used for projects and programs that benefit residents of Pittsburgh. To comply with HUD'S 70% rule, which requires grantees to ensure that at least 70% of its expenditures over a period must be used for activities that benefit low- and moderate-income persons. The City has determined that its use of CDBG entitlement funds shall be one Program Year (PY) beginning July 1, 2024, and ending June 30, 2025. The Action Plan has been prepared in compliance with the Consolidated Plan.

The Consolidated Plan is guided by three overarching goals:

1. To provide a suitable living environment through safe, more livable neighborhoods, greater integration of low- and moderate-income residents throughout Contra Costa County communities, increased housing opportunities, and reinvestment in deteriorating neighborhoods.
2. To expand economic opportunities through more jobs paying self-sufficient wages, opportunities for homeownership, development activities that promote long-term community viability, and empowerment of low- and moderate-income persons to achieve self-sufficiency.
3. To provide decent housing by preserving the affordable housing stock, increasing the availability of affordable housing, and reducing discriminatory barriers.

---

### **3. Evaluation of Past Performance**

*This is an evaluation of past performance that helped lead the grantee to choose its goals or projects.*

The City remains dedicated to enhancing and upholding compliance with the CDBG program's standards. Despite the numerous changes in HUD representatives over the years, City staff is dedicated to collaborating with HUD counterparts to ensure effective

program management and identify avenues for enhancement. Amid the challenges posed by the COVID-19 pandemic, the City and its subrecipients have adapted as needed to uphold performance metrics. While infrastructure projects have faced delays due to supply chain issues and understaffing, the majority of previously funded programs and activities have stayed on track, with grant disbursements occurring promptly. The Pittsburgh grant program continues to achieve its goals and maintain adherence to established guidelines, as detailed below:

1. **Housing** – Other funding sources have replaced CDBG funds that funded the Housing Rehabilitation Loan Program, preserving and maintaining the existing housing stock .
2. **Public Services** – The City has allocated funds to a variety of supportive services, including assistance for the homeless, medically uninsured, and programs for at risk youth.
3. **Economic Development** – The City funds a job training and placement program. Additionally, assistance was also given to support micro-enterprises that result in business and job creation.
4. **Infrastructure/Public Facilities** – The City committed to enhancing its infrastructure by replacing sidewalks and installing American with Disabilities Act (ADA) ramps in eligible census tracts. Unfortunately, construction delays in the industry hindered progress, causing the project to stall. The City was unable to utilize a significant portion of the project funds to comply with the timeliness rule for the 2023-2024 program year. Bids were solicited and approved in October 2023, and construction has since reached 90% completion, with 22 ADA-compliant ramps and sidewalks successfully installed.

The City is dedicated to collaborating with the Consortium to achieve the objectives and policies outlined in the Consolidated Plan. It remains focused on ensuring that funded activities align with the required performance metrics.

---

#### 4. Summary of Citizen Participation Process and consultation process

*Summary from citizen participation section of plan.*

##### **Community Forums**

Five Consolidated Plan Community Forums were conducted throughout Contra Costa County to introduce the Consortium’s Five-Year Consolidated Plan Process and to solicit input from residents and workers throughout Contra Costa County on the level of need for

various types of improvements that can potentially be addressed by the 2020-2025 Consolidated Plan.

---

## **Outreach**

Over a thousand entities, organizations, and persons were directly contacted via outreach efforts and requested to share materials with their beneficiaries, partners, and contacts; encouraged attendance at the forums; and responded to the Community Needs Survey. The survey was available in both English and Spanish.

Results from the forums and outreach efforts helped direct each jurisdiction's funding recommendations to ensure that community needs are addressed each fiscal year.

---

## **5. Summary of public comments**

*This could be a brief narrative summary or reference an attached document from the Citizen Participation section of the Con Plan.*

Newspaper ads regarding the CDBG FY 2024-2025 funds were published in the East Bay Times in English, Spanish and Tagalog on April 05, 2024. The comment period is from April 05, 2024 through May 06, 2024 and during the public hearing to be held on May 06, 2024.

---

## **6. Summary of comments or views not accepted and the reasons for not accepting them**

No comments have been received thus far.

---

## **7. Summary**

No comments have been received thus far.

**PR-05 Lead & Responsible Agencies - 91.200(b)**

**1. Agency/entity responsible for preparing/administering the Consolidated Plan**

The following are the agencies/entities responsible for preparing the Consolidated Plan and those responsible for administration of each grant program and funding source.

| Agency Role        | Name | Department/Agency |
|--------------------|------|-------------------|
| CDBG Administrator |      | City of Pittsburg |

**Table 1 – Responsible Agencies**

**Narrative**

The City of Pittsburg is a member of the Contra Costa HOME Consortium. The Consortium consists of the Contra Costa Urban County and four CDBG entitlement jurisdictions: Antioch, Concord, Pittsburg, and Walnut Creek.

**Consolidated Plan Public Contact Information**

Ishani Rasanayagam, Administrative Analyst II

Email: [irasanayagam@pittsburgca.gov](mailto:irasanayagam@pittsburgca.gov)

Phone: 925-252-4155



## AP-10 Consultation - 91.100, 91.200(b), 91.215(l)

---

### 1. Introduction

To achieve the objectives outlined in the Consolidated Plan, the City government engages in a collaborative process with the community and service providers at all levels. This collaborative effort is essential for ensuring that the funding activities recommended for FY 2024-25 are aligned with the needs and priorities of the community.

This process is initiated by consulting with a wide range of stakeholders, including various funded agencies and County departments that provide services to residents. These consultations help City staff gain a comprehensive understanding of the current needs and challenges facing the community. They also provide valuable insights into the most effective strategies for addressing these needs and improving the quality of life for residents.

Overall, this collaborative approach ensures that the Consolidated Plan reflects the input and priorities of the community and is tailored to address the most pressing needs of residents. By working closely with the community and service providers, the City government is able to develop funding recommendations that have a meaningful impact on the lives of residents and contribute to the overall well-being of the community.

---

**Provide a concise summary of the jurisdiction's activities to enhance coordination between public and assisted housing providers and private and governmental health, mental health and service agencies (91.215(l)).**

The Consortium's outreach and consultation strategies included the formation of community outreach partnerships with affordable housing, social service, and mental health providers; workforce developers; community advocates; and others. Subrecipients alerted their clients and program beneficiaries that an important planning process was being undertaken and encouraged active participation by beneficiaries.

The Consortium conducted a Community Needs Survey to solicit input from residents and workers in Contra Costa County during the Consolidated Plan process. Respondents were informed that the Consortium was updating the Consolidated Plan for federal funds that primarily serve low and moderate income residents and special needs populations. The questionnaire polled respondents about the level of need in their respective neighborhoods for various types of improvements that can potentially be addressed using entitlement funds.

The City provides information to the Housing Authority of the City of Pittsburg (Housing Authority) regarding programs that can enhance the living situation of its clients by providing resources to assist with becoming a homeowner, landlord/tenant issues, as well as other programs that may be of benefit to the household. In addition, the City, through its senior center services, has established partnerships with agencies that provide assistance to the senior population.

---

## **Community Forums**

Five Consolidated Plan Community Forums were conducted throughout Contra Costa County to introduce the Consortium's Five-Year Consolidated Plan Process and to solicit input from residents and workers throughout Contra Costa County on the level of need for various types of improvements that can potentially be addressed by the 2020-2025 Consolidated Plan.

---

## **Outreach**

Over a thousand entities, organizations, and persons were directly contacted via outreach efforts and requested to share materials with their beneficiaries, partners, and contacts; encouraged attendance at the forums; and responded to the Community Needs Survey. The survey was available in both English and Spanish.

Results from the forums and outreach efforts help direct each jurisdiction's funding recommendations to ensure that community needs are addressed each fiscal year.

**Describe coordination with the Continuum of Care and efforts to address the needs of homeless persons (particularly chronically homeless individuals and families, families with children, veterans, and unaccompanied youth) and persons at risk of homelessness.**

The City actively participates in the Continuum of Care (CoC) by engaging in various activities and staying informed about CoC initiatives. This includes:

- Regularly attending CoC meetings to stay updated on key issues, developments, and strategies related to homelessness
- Participating in committees within the CoC, such as those focused on funding allocation, program evaluation, and strategic planning
- Staying informed about CoC activities through newsletters and email communications from the CoC, ensuring that the City is aware of important updates and opportunities for collaboration
- Meeting regularly with staff from the Contra Costa County Health, Housing & Homeless Services, which serves as the lead agency for the CoC. These meetings help coordinate efforts among jurisdictions and ensure alignment with broader regional strategies to address homelessness.

By actively participating in the CoC, the City demonstrates its commitment to addressing homelessness and collaborates with regional partners to develop effective solutions and strategies.

**Chronic homelessness** - During the five years since its 2019 homeless point-in-time count, Contra Costa Health (CCH) and community partners have added hundreds of shelter beds across the county, a 30% increase. The County's 2023 point-in-time count, estimated that 2,372 people were staying in shelter beds or living outdoors on an average night in Contra Costa, compared to 2,277 in 2020. On the night of the 2023 point-in-time count, there were 1,563 unsheltered people in Contra Costa County compared to 1,570 in 2020.

The former Motel 6 was converted into a transition housing facility in 2020, after having received \$21.5 million in Homekey funding. The facility continues to be a significant transitional housing resource in the City of Pittsburg, offering essential support to individuals and

families experiencing homelessness or housing insecurity. It provides temporary housing solutions for those in need, serving as a bridge between homelessness and permanent housing.

Additionally, the facility plays a crucial role in the community by reducing the number of individuals and families experiencing homelessness and providing a safe and supportive environment for those in need. By offering transitional housing and support services, it helps individuals and families rebuild their lives and regain self-sufficiency.

The City entered into a Contract with Contra Costa Health Services to provide homeless outreach services (Coordinated Outreach Referral Engagement – CORE) for the 2023-2024 fiscal year. Staff will seek City Council approval to extend this contract for 3 more years. City staff participate in monthly meetings with staff from the Continuum of Care (CoC), Health, Housing and Homeless (H3) as well as Bay Area Community Services (BACS). H3 provides advice on the operations of homeless services, program operations, and program development efforts in the county to strategically plan to prevent and end homelessness. CoC coordinates the community's policies, strategies and activities toward preventing and ending homelessness in Contra Costa County. Together, all agencies are working collaboratively to ensure homeless services are available while minimizing negative impacts to the community.

**Veterans** – The Housing Authority (HA) administers nineteen (19) project based vouchers at Veterans' Square. The HA also administers 185 Veteran Affairs Supportive Housing (VASH) vouchers. The HA averages 125 VASH voucher holders per month.

**Describe consultation with the Continuum(s) of Care that serves the jurisdiction's area in determining how to allocate ESG funds, develop performance standards for and evaluate outcomes of projects and activities assisted by ESG funds, and develop funding, policies and procedures for the operation and administration of HMIS**

Pittsburg does not receive Emergency Solutions Grant (ESG) funds but Contra Costa County is a recipient of these funds and coordinates its allocation with the CoC. The CoC completes an annual action plan each year. This annual action plan will guide the work of the CoC and inform the decisions of the Contra Costa Interagency Council for Homelessness (CCICH) Executive Committee and the CoC.

The expansive participation in Homeless Management Information Systems (HMIS) by service providers throughout the CoC has given the City more knowledge about the population being served. Changes to the policies and procedures for the operation and administration of HMIS is overseen by CCICH Executive Committee to ensure compliance with HUD requirements and best practices.

---

## 2. Agencies, groups, organizations and others who participated in the process and consultations

**Table 2 – Agencies, groups, organizations who participated**

|   |                                                                                                                                                                    |                                                                                                                                                                |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | <b>Agency/Group/Organization</b>                                                                                                                                   | <b>Pittsburg Housing Authority</b>                                                                                                                             |
|   | <b>Agency/Group/Organization Type</b>                                                                                                                              | Housing<br>PHA                                                                                                                                                 |
|   | <b>What section of the Plan was addressed by Consultation?</b>                                                                                                     | Housing Need Assessment<br>Homeless Needs - Chronically homeless<br>Homeless Needs - Families with children<br>Homelessness Needs - Veterans                   |
|   | <b>Briefly describe how the Agency/Group/Organization was consulted. What are the anticipated outcomes of the consultation or areas for improved coordination?</b> | Pittsburg Housing Authority has clients that are interested in becoming homeowners and this has become attainable through HUD's Homeownership Voucher Program. |
| 2 | <b>Agency/Group/Organization</b>                                                                                                                                   | <b>Contra Costa County Department of Conservation and Development</b>                                                                                          |
|   | <b>Agency/Group/Organization Type</b>                                                                                                                              | Service-Fair Housing<br>Other government - County                                                                                                              |

|   |                                                                                                                                                                    |                                                                                                                                                                                                                                                                                             |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   | <b>What section of the Plan was addressed by Consultation?</b>                                                                                                     | Housing Need Assessment<br>Homeless Needs - Chronically homeless<br>Homeless Needs - Families with children<br>Homelessness Needs - Veterans<br>Homelessness Needs - Unaccompanied youth<br>Homelessness Strategy<br>Non-Homeless Special Needs<br>Market Analysis<br>Anti-poverty Strategy |
|   | <b>Briefly describe how the Agency/Group/Organization was consulted. What are the anticipated outcomes of the consultation or areas for improved coordination?</b> | The Department of Conservation and Development was the lead agency in the development of the 2020-2025 Consolidated Plan and is the lead agency in the development of the upcoming 2025-2030 Consolidated Plan.                                                                             |
| 3 | <b>Agency/Group/Organization</b>                                                                                                                                   | <b>Contra Costa Health Services Homeless Program</b>                                                                                                                                                                                                                                        |
|   | <b>Agency/Group/Organization Type</b>                                                                                                                              | Services-Children<br>Services-Elderly Persons<br>Services-Persons with Disabilities<br>Services-Persons with HIV/AIDS<br>Services-Victims of Domestic Violence<br>Services-homeless<br>Services-Health<br>Other government - County                                                         |

|   |                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   | <b>What section of the Plan was addressed by Consultation?</b>                                                                                                     | Homeless Needs - Chronically homeless<br>Homeless Needs - Families with children<br>Homelessness Needs - Veterans<br>Homelessness Needs - Unaccompanied youth<br>Homelessness Strategy                                                                                                                                                                                                                                                                                           |
|   | <b>Briefly describe how the Agency/Group/Organization was consulted. What are the anticipated outcomes of the consultation or areas for improved coordination?</b> | The Contra Costa County's Health and Homeless Services staff participate in the community meeting/public hearing process and provide information on special needs populations, including homeless populations. This consultation results in improved coordination of services to the City's at risk and homeless populations.                                                                                                                                                    |
| 4 | <b>Agency/Group/Organization</b>                                                                                                                                   | <b>Contra Costa Continuum of Care</b>                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|   | <b>Agency/Group/Organization Type</b>                                                                                                                              | Services-homeless<br>Other government - County<br>Other government - Local<br>Regional organization                                                                                                                                                                                                                                                                                                                                                                              |
|   | <b>What section of the Plan was addressed by Consultation?</b>                                                                                                     | Homeless Needs - Chronically homeless<br>Homeless Needs - Families with children<br>Homelessness Needs - Veterans<br>Homelessness Needs - Unaccompanied youth<br>Homelessness Strategy                                                                                                                                                                                                                                                                                           |
|   | <b>Briefly describe how the Agency/Group/Organization was consulted. What are the anticipated outcomes of the consultation or areas for improved coordination?</b> | City staff participates in monthly meetings with staff from the Continuum of Care (CoC) as well as the Health, Housing, and Homeless Services (H3).H3 provides advice on the operations of homeless services, program operations, and program development efforts in the county to strategically plan to prevent and end homelessness. The City and H3 are working collaboratively to ensure homeless services are available while minimizing negative impacts to the community. |

|   |                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                             |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5 | <b>Agency/Group/Organization</b>                                                                                                                                   | <b>Opportunity Junction</b>                                                                                                                                                                                                                                                                                 |
|   | <b>Agency/Group/Organization Type</b>                                                                                                                              | Services-Education<br>Services-Employment                                                                                                                                                                                                                                                                   |
|   | <b>What section of the Plan was addressed by Consultation?</b>                                                                                                     | Economic Development<br>Anti-poverty Strategy                                                                                                                                                                                                                                                               |
|   | <b>Briefly describe how the Agency/Group/Organization was consulted. What are the anticipated outcomes of the consultation or areas for improved coordination?</b> | Opportunity Junction is a Contra Costa Community Based Development Organization (CBDO) that works closely with the low-income community to provide educational programs, job training and placement services, and is well-connected with economic development agencies and partners in Contra Costa County. |
| 6 | <b>Agency/Group/Organization</b>                                                                                                                                   | <b>SHELTER, INC</b>                                                                                                                                                                                                                                                                                         |
|   | <b>Agency/Group/Organization Type</b>                                                                                                                              | Services - Housing<br>Regional organization                                                                                                                                                                                                                                                                 |
|   | <b>What section of the Plan was addressed by Consultation?</b>                                                                                                     | Housing Need Assessment                                                                                                                                                                                                                                                                                     |
|   | <b>Briefly describe how the Agency/Group/Organization was consulted. What are the anticipated outcomes of the consultation or areas for improved coordination?</b> | Shelter Inc. administers the City's CDBG-CV funds to assist with keeping residents housed by providing funds towards past due rent, mortgage, and utilities.                                                                                                                                                |
| 7 | <b>Agency/Group/Organization</b>                                                                                                                                   | <b>SiFi Networks Pittsburg LLC</b>                                                                                                                                                                                                                                                                          |
|   | <b>Agency/Group/Organization Type</b>                                                                                                                              | Services - Broadband Internet Service Providers<br>Services - Narrowing the Digital Divide                                                                                                                                                                                                                  |



|                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>What section of the Plan was addressed by Consultation?</b>                                                                                                     | Broadband and narrowing digital divide                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Briefly describe how the Agency/Group/Organization was consulted. What are the anticipated outcomes of the consultation or areas for improved coordination?</b> | The City is currently collaborating with existing internet service providers to enhance the speed and quality of internet services available to residents. This effort involves exploring upgrades to existing infrastructure and technologies to deliver faster and more reliable internet connections. Concurrently, the City is proactively seeking partnerships with additional internet service providers that offer high-speed internet services. These partnerships aim to expand the range of high-speed internet options available to resident |

---

**Identify any Agency Types not consulted and provide rationale for not consulting**

No agency types were intentionally excluded. Organizations were consulted on an individual and group basis. An effort was made to reach as many organizations as possible.

---

**Other local/regional/state/federal planning efforts considered when preparing the Plan**

| <b>Name of Plan</b>                   | <b>Lead Organization</b>                                       | <b>How do the goals of your Strategic Plan overlap with the goals of each plan?</b>                                                                                                                                                  |
|---------------------------------------|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Continuum of Care</b>              | Coalition of Homeless Services Providers                       | Through the outreach process, homelessness and homeless prevention services were identified as a priority for the CDBG program. These services will complement the CoC Strategy.                                                     |
| <b>Housing Element 2023-2031</b>      | City of Pittsburg Planning Department                          | The 2023-2031 Pittsburg Housing Element was adopted on May 22, 2023, by City Council Resolution 23-14301. This document was heavily consulted for all housing goals and objectives to assure unity and conformity.                   |
| <b>Contra Costa County Consortium</b> | Contra Costa County Department of Conservation and Development | The cities of Antioch, Concord, Pittsburg and Walnut Creek and the County of Contra Costa have formed the Contra Costa HOME Consortium to cooperatively plan for the housing and community development needs of Contra Costa County. |

**Table 3 - Other local / regional / federal planning efforts**

## Ap-12 Participation - 91.401, 91.105, 91.200(C)

### **1. Summary of citizen participation process/Efforts made to broaden citizen participation** **Summarize citizen participation process and how it impacted goal setting**

The Consortium divided the Consolidated Plan into two (2) funding cycles:

- 2020-2021 and 2021-2022 - two-year funding cycle
- 2022-2023, 2023-2024 and 2024-2025 - three-year funding cycle

With the Consortium's designated funding cycles, FY 2024-2025 is the third and final year of the three-year funding cycle that covers 2023-2025. Renewal applications for the third year funding cycle were due on February 23, 2024.

On April 05, 2024, public notices in English, Spanish and Tagalog were published in the East Bay Times, announcing the May 06, 2024 public hearing at the City Council meeting. Interested parties were encouraged to send comments on the draft 2024-2025 Annual Action Plan. Written comments were accepted from April 05 – May 05, 2024.

On May 06, 2024, through Resolution 24- XXXX City Council considered approval of the 2024-2025 Annual Action Plan.

## Citizen Participation Outreach

| Sort Order | Mode of Outreach | Target of Outreach                                                                                                       | Summary of response/attendance                                                                                                           | Summary of comments received | Summary of comments not accepted and reasons | URL (If applicable)                                                                                                                                                                                                                                                                             |
|------------|------------------|--------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1          | Public Meeting   | Non-targeted/broad community                                                                                             | 2 Council Members; 1 Life Enrichment Subcommittee Member; 0 Members of the Public                                                        | No public comments received  | Not applicable                               | <a href="https://www.pittsburgca.gov/services/community-services/community-development-block-grant-cdbg">https://www.pittsburgca.gov/services/community-services/community-development-block-grant-cdbg</a>                                                                                     |
| 2          | Public Hearing   | Non-targeted/broad community                                                                                             | City Council Members, Staff and the members of the Public attended the in-person City Council meeting where the public hearing was held. | No public comments received  | Not applicable                               | <a href="https://www.pittsburgca.gov/services/community-services/community-development-block-grant-cdbg/public-notices-and-postings/-fsiteid-1#!/">https://www.pittsburgca.gov/services/community-services/community-development-block-grant-cdbg/public-notices-and-postings/-fsiteid-1#!/</a> |
| 3          | Newspaper Ad     | Minorities<br><br>Non-English Speaking - Specify other language: Spanish and Tagalog<br><br>Non-targeted/broad community | City Council Members, Staff and the Public attended the in-person City Council meeting where the public hearing was held.                | No public comments received  | Not applicable.                              | <a href="https://www.pittsburgca.gov/services/community-services/community-development-block-grant-cdbg/public-notices-and-postings/-fsiteid-1#!/">https://www.pittsburgca.gov/services/community-services/community-development-block-grant-cdbg/public-notices-and-postings/-fsiteid-1#!/</a> |

**Table 4 – Citizen Participation Outreach**

## EXPECTED RESOURCES

### AP-15 Expected Resources - 91.420(b), 91.220(c)(1,2)

---

#### Introduction

As of April 5, 2024, HUD has not yet released its allocation for Pittsburg for FY 2024-2025. In FY 2023-2024, the City received \$146,303 in

program income, which will be allocated for Public Services and Administration Expenses.

### Anticipated Resources

| Program | Source of Funds     | Uses of Funds                                                                                       | Expected Amount Available Year 1 |                 |                       |         | Expected Amount Available Remainder of ConPlan | Narrative Description                                                                                                                                                         |
|---------|---------------------|-----------------------------------------------------------------------------------------------------|----------------------------------|-----------------|-----------------------|---------|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         |                     |                                                                                                     | Annual Allocation:               | Program Income: | Prior Year Resources: | Total:  |                                                |                                                                                                                                                                               |
|         |                     |                                                                                                     | \$                               | \$              | \$                    | \$      | \$                                             |                                                                                                                                                                               |
| CDBG    | public<br>- federal | Admin and Planning,<br>Economic Development,<br>Infrastructure/Public facilities<br>Public Services | TBD                              | 146,303         | 0                     | TBD     | 0                                              | CDBG allocation for the FY 2024-2025 has not been released by HUD as of 04/05/2024. Staff recommends funding sub-recipients at the same proportional rate as in FY 2023-2024. |
| Other   | public<br>- local   | Other                                                                                               | 150,000                          | 0               | 0                     | 150,000 | 150,000                                        | City plans to issue 5 housing rehabilitation loans in FY 2024-2025.                                                                                                           |

Table 5 - Expected Resources – Priority Table

**Explain how federal funds will leverage those additional resources (private, state and local funds), including a description of how matching requirements will be satisfied**

The City leverages Federal, State, and local resources to the greatest extent feasible. Moreover, the City continues to encourage non-profit organizations to seek other Federal, State, and local funding for both housing and non-housing community development activities.

---

The City secured grant funding from the Permanent Local Housing Allocation (PLHA) Authority, which is disbursed over a 5-year period. Total received to date is \$811,461, which is the 2019 and 2020 allocation. These funds have been instrumental in supporting the Coordinated Outreach Referral Engagement (CORE) program, which focuses on engaging and stabilizing homeless individuals in Pittsburgh. Additionally, a portion of the PLHA grant was used to purchase a house, which will be transferred to the Housing Authority to expand the Section 8 housing inventory. The City is anticipating receiving the 2021 and 2022 disbursement, which will be an additional \$815,734. **If appropriate, describe publically owned land or property located within the jurisdiction that may be used to address the needs identified in the plan**

The City recognizes the need for affordable housing and will be issuing a Requests for Proposal (RFP) to develop vacant City-owned land into mixed use development projects with 25% restricted to lower income households. This effort reflects the City's recognition that affordable housing is a priority for Pittsburgh.

---

## Discussion

## ANNUAL GOALS AND OBJECTIVES

### AP-20 Annual Goals and Objectives - 91.420, 91.220(c)(3)&(e)

#### Goals Summary Information

| Sort Order | Goal Name                                           | Start Year | End Year | Category                          | Geographic Area    | Needs Addressed                   | Funding                     | Goal Outcome Indicator                                     |
|------------|-----------------------------------------------------|------------|----------|-----------------------------------|--------------------|-----------------------------------|-----------------------------|------------------------------------------------------------|
| 1          | AH-3: Maintain and Preserve Affordable Housing      | 2020       | 2025     | Affordable Housing                | City of Pittsburgh | Affordable Housing                | Successor Agency: \$150,000 | Homeowner Housing Rehabilitated: 5 Household Housing Units |
| 2          | CD-1: General Public Services                       | 2020       | 2025     | Non-Housing Community Development | City of Pittsburgh | Non-Housing Community Development |                             |                                                            |
| 3          | CD-3: Youth                                         | 2020       | 2025     | Non-Housing Community Development | City of Pittsburgh | Non-Housing Community Development |                             |                                                            |
| 4          | CD-6: Economic Development                          | 2020       | 2025     | Non-Housing Community Development | City of Pittsburgh | Non-Housing Community Development |                             |                                                            |
| 5          | H-2: Homeless Prevention and Services (Non-Shelter) | 2020       | 2025     | Homeless                          | City of Pittsburgh | Reduce/Alleviate Homelessness     |                             |                                                            |



| Sort Order | Goal Name                              | Start Year | End Year | Category                          | Geographic Area    | Needs Addressed                   | Funding | Goal Outcome Indicator |
|------------|----------------------------------------|------------|----------|-----------------------------------|--------------------|-----------------------------------|---------|------------------------|
| 6          | CD-7: Infrastructure and Accessibility | 2020       | 2025     | Non-Housing Community Development | City of Pittsburgh | Non-Housing Community Development |         |                        |
| 7          | CD-8: Administration                   | 2020       | 2025     | Non-Housing Community Development | City of Pittsburgh | Program Administration            |         |                        |

**Table 6 – Goals Summary**

### Goal Descriptions

|   |                  |                                                                                                                                                                                                                                                                                                                                                                                                    |
|---|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Goal Name        | <b>AH-3: Maintain and Preserve Affordable Housing</b>                                                                                                                                                                                                                                                                                                                                              |
|   | Goal Description | <p>Maintaining and preserving affordable housing during this Annual Action Plan includes the following:</p> <ul style="list-style-type: none"> <li>Cal -Home funds will contribute \$150,000 to the housing rehabilitation budget making the total budget for the program be \$150,000</li> </ul> <p>The total housing rehabilitation budget will be \$150,000 for the program year 2024-2025.</p> |

|   |                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2 | <b>Goal Name</b>        | <b>CD-1: General Public Services</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|   | <b>Goal Description</b> | <p>Public Service Activities will fund the same subrecipients that were funded in the previous fiscal year since this is the 3rd year in a 3-year funding cycle. Those sub recipients funded are:</p> <ul style="list-style-type: none"> <li>• Loaves and Fishes</li> <li>• John Muir Land Trust - Family Harvest Farms</li> <li>• Healthy Hearts Institute - Community Garden</li> <li>• St. Vincent DePaul RotaCare Clinic</li> </ul> <p>The funding amounts remain undetermined at this time, pending the release of allocations HUD. However, at the Life Enrichment Subcommittee meeting on March 20, 2024, staff proposed that subrecipients be funded at the same proportional rate as in fiscal year 2023-2024.</p> <p>During FY 2023-2024, the City received \$146,303 in housing rehabilitation loan payoffs funded by CDBG funds. This amount is considered Program Income and will be added to the allocation for disbursement in this category for FY 2024-2025.</p> |
| 3 | <b>Goal Name</b>        | <b>CD-3: Youth</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|   | <b>Goal Description</b> | Youth services will continue to be funded through other sources (ARPA, Measure M and General Fund).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

|   |                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4 | <b>Goal Name</b>        | <b>CD-6: Economic Development</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|   | <b>Goal Description</b> | <p>Economic Development activities during this Annual Action Plan include the following:</p> <ul style="list-style-type: none"> <li>• COCOKIDS</li> <li>• Renaissance Entrepreneurship Center</li> <li>• Opportunity Junction Administrative Careers Training Program</li> </ul> <p>As of today, the City has yet to receive its HUD allocation for FY 2024-2025. Therefore, staff will fund the subrecipients at the same proportional rate as in FY 2023-2024. This recommendation was presented to the Life Enrichment Subcommittee meeting on March 20, 2024.</p> |
| 5 | <b>Goal Name</b>        | <b>H-2:Homeless Prevention and Services (Non-Shelter)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|   | <b>Goal Description</b> | <p>Homeless Prevention activity during this Annual Action Plan will be funded with Permanent Local Housing Allocation Grant funds. These funds are used to pay for CORE Program who provide assistance to the unhoused. Under Public Services, subrecipients, Loaves and Fishes and St. Vincent de Paul RotaCare Clinic, provide services to the unhoused.</p>                                                                                                                                                                                                        |
| 6 | <b>Goal Name</b>        | <b>CD-7: Infrastructure and Accessibility</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|   | <b>Goal Description</b> | <p>The following projects will be funded with CDBG funds in FY 2024-2025.</p> <ul style="list-style-type: none"> <li>• City of Pittsburgh – ADA Ramps Installation and Sidewalk Replacement</li> <li>• City of Pittsburgh - Roadway Safety Improvements - Linscheid Drive</li> </ul> <p>Amounts granted will be at the same proportional rate for the Infrastructure/ Public Facilities category as FY 2023-2024.</p>                                                                                                                                                 |
| 7 | <b>Goal Name</b>        | <b>CD-8: Administration</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|   | <b>Goal Description</b> | <p>Planning and Administration will be 20% of the total annual HUD entitlement and any anticipated program income earned in FY 2024-2025.</p>                                                                                                                                                                                                                                                                                                                                                                                                                         |



## AP-35 PROJECTS - 91.420, 91.220(D)

### Introduction

Pittsburg's CDBG program major objectives are to:

- Provide assistance to programs and activities that benefit lower income persons.
- Preserve the existing housing stock for lower income persons.
- Provide assistance to programs that create permanent employment opportunities for lower income persons.
- Improve the public works infrastructure, including improvements that aid in the revitalization and improve safety in neighborhoods, increase accessibility for persons with disabilities and seniors, and increase the health and safety of residents.
- Provide assistance to neighborhood and public facilities that serve lower income persons and families.

| #  | Project Name                                                                             |
|----|------------------------------------------------------------------------------------------|
| 1  | 2024-2025 Loaves and Fishes                                                              |
| 2  | 2024-2025 Healthy Hearts Institute Community Garden                                      |
| 3  | 2024-2025 John Muir Land Trust - Family Harvest Farms                                    |
| 4  | 2024-2025 COCOKIDS Road to Success                                                       |
| 5  | 2024-2025 - Opportunity Junction - Administrative Careers Training Program               |
| 6  | 2024-2025 - Renaissance Entrepreneurship Center - Igniting the power of Entrepreneurship |
| 7  | 2024-2025 St. Vincent DePaul - RotaCare Program                                          |
| 8  | 2024-2025 - City of Pittsburg - Citywide Roadway Safety Improvements                     |
| 9  | 2024-2025 - City of Pittsburg - Handicapped Pedestrian Transportation Improvements       |
| 10 | 2024-2025 Planning & Administration                                                      |

**Table 7 – Project Information**

### Describe the reasons for allocation priorities and any obstacles to addressing underserved needs

The City of Pittsburg remains committed to addressing barriers that hinder meeting the needs of underserved populations. To this end, Pittsburg will continue to allocate CDBG funds for public facility and infrastructure improvements, and public service activities

benefiting special needs populations and low-income families. Housing rehabilitation efforts are funded by other funding sources. Additionally, the City employs various strategies to combat poverty, including initiatives to stimulate economic growth and create job opportunities, as well as to equip residents with the skills needed to access these opportunities.

A significant step taken by the City to reduce poverty is funding agencies that offer economic development programs and services for individuals with extremely low to very low incomes in the community. By supporting programs like CoCoKids, Opportunity Junction, and the Renaissance Entrepreneurship Center, the City aims to reduce the number of individuals living below the poverty line. These programs provide individuals with the resources and training necessary to compete in the job market or start their own businesses, ultimately empowering them to improve their economic circumstances.

## AP-38 PROJECT SUMMARY

### Project Summary Information

|  |                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <b>Project Name</b>    | <b>2024-2025 Loaves and Fishes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|  | <b>Target Area</b>     | City of Pittsburgh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|  | <b>Goals Supported</b> | CD-1: General Public Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|  | <b>Needs Addressed</b> | Non-Housing Community Development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|  | <b>Funding</b>         | TBD                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|  | <b>Description</b>     | Loaves and Fishes of Contra Costa County (LFCCC) offers a hot meal program and food pantry service to combat food insecurity, a significant concern in Contra Costa County. These services provide homeless individuals and very low to low incomes residents with access to nutritious meals every day. To reach more people, both dine-in and take-out options are available. This support enables individuals to allocate their income to other critical needs such as rent, utilities, and healthcare, while also granting easier access to nutritious food, including fresh produce, for the homeless and food-insecure population. |
|  | <b>Target Date</b>     | 6/30/2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

|  |                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|--|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p><b>Estimate the number and type of families that will benefit from the proposed activities</b></p> | <p>Loaves and Fishes is estimated to serve 1,600 residents of Pittsburg. Ninety-eight percent of those served are individuals who are low to very low-income, including those who are recently unemployed, homeless, underemployed, or disabled. Loaves and Fishes offers meals and groceries to people who are unable to afford nutritious meals for themselves or their families. Their services are available to anyone experiencing hunger, including adults, children, families, and the elderly.</p> <p><b>Performance Measures:</b></p> <p>Objective - Creating a Suitable Living Environment</p> <p>Outcome - Availability/Accessibility</p> <p>HUD Performance Measure Type - Provide New or Continuing Access to a Service</p> <p>HUD Matrix Code – 05W Food Banks</p> <p>HUD National Objective - LMA</p> <p>HUD Accomplishment Type - Persons (General)</p> |
|  | <p><b>Location Description</b></p>                                                                    | <p>Pittsburg Dining Room-1415 Simpson Court Pittsburg, CA 94565</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <b>Planned Activities</b> <p>LFCCC strives to serve well-balanced meals with low salt content, including fresh green salads, seasonal fruit salads, and an entrée. In the past year, LFCCC has expanded its mission to include community-based food programs and partner services focused on basic needs, in addition to providing meals.</p> <p>During the pandemic, LFCCC closed its dining halls in adherence to social distancing guidelines and switched to providing all meals on a takeout basis. This change led to a surge in the number of people seeking food assistance. While dining halls have since reopened, LFCCC continues to offer the takeout option, maintaining a hybrid operation to meet varying needs.</p> <p>Through partnerships with other nonprofits, LFCCC extends its reach and provides essential services in a cost-effective manner.</p> |
|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|   |                        |                                                                                                                                                                                                    |
|---|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2 | <b>Project Name</b>    | <b>2024-2025 Healthy Hearts Institute Community Garden</b>                                                                                                                                         |
|   | <b>Target Area</b>     | City of Pittsburgh                                                                                                                                                                                 |
|   | <b>Goals Supported</b> | CD-1: General Public Services                                                                                                                                                                      |
|   | <b>Needs Addressed</b> | Non-Housing Community Development                                                                                                                                                                  |
|   | <b>Funding</b>         | TBD                                                                                                                                                                                                |
|   | <b>Description</b>     | Healthy Hearts remains committed to expanding its farming operations in Pittsburgh to reach a broader community audience, providing increased access to healthy foods and environmental education. |
|   | <b>Target Date</b>     | 6/30/2025                                                                                                                                                                                          |



|  |                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|--|------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <b>Estimate the number and type of families that will benefit from the proposed activities</b> | <p>Estimated to help approximately 800 low and moderate persons - residing in Pittsburg.</p> <p><b>Performance Measures:</b></p> <p>Objective - Creating a Suitable Living Environment</p> <p>Outcome - Availability/Accessibility</p> <p>HUD Performance Measure Type - Provide New or Continuing Access to a Service</p> <p>HUD Matrix Code – 05W Food Banks</p> <p>HUD National Objective - LMA</p> <p>HUD Accomplishment Type - Persons (General)</p> |
|  | <b>Location Description</b>                                                                    | <p>875 El Pueblo Ave, Pittsburg, CA 94565</p>                                                                                                                                                                                                                                                                                                                                                                                                             |

|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p><b>Planned Activities</b></p> <p>The Healthy Hearts Institute (HHI) is dedicated to revitalizing low-income communities through a focus on health and wellness. The institute emphasizes four key elements of health: stress management; nutrition; environmental sustainability; and physical fitness. Through the establishment of community gardens and the provision of education, resources, and tools, HHI aims to support healthy lifestyles among low-income families.</p> <p>This project will significantly benefit its target audience by enhancing their access to locally grown, organic fruits and vegetables. It will also provide a space for community members to gather and discuss ways to improve community health. By transforming a vacant, blighted lot into a thriving community garden, gathering space, and urban farm, the project will offer direct access to nutritious produce. Low-income families will learn how to cultivate organic produce free of pesticides, thereby gaining access to healthy food options.</p> <p>Additionally, the project will educate participants about environmental stewardship, with programs focusing on composting, rainwater harvesting, and solar power. It will also provide education on environmental justice, empowering participants to develop local solutions to address the disproportionate burdens they face.</p> <p>While the HHI has been cultivating fresh and healthy foods for the community since 2017, the demand for food has exceeded its capacity. With support from the CDBG Program, the institute plans to enhance its infrastructure, increase farming capacity, expand food storage capacity, and add to its team to support expanded farming operations.</p> |
|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|   |                        |                                                              |
|---|------------------------|--------------------------------------------------------------|
| 3 | <b>Project Name</b>    | <b>2023-2024 John Muir Land Trust - Family Harvest Farms</b> |
|   | <b>Target Area</b>     | City of Pittsburgh                                           |
|   | <b>Goals Supported</b> | CD-1: General Public Services                                |

|  |                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|--|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <b>Needs Addressed</b> | Non-Housing Community Development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|  | <b>Funding</b>         | TBD                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|  | <b>Description</b>     | <p>Family Harvest Farm (FHF), a regenerative farm located in Pittsburgh, plays a pivotal role in bolstering food security within the community. Through its multifaceted initiatives, FHF ensures access to fresh produce for Pittsburgh residents while simultaneously providing educational opportunities and employment avenues for young adults aged 18-24 who have experience in foster care.</p> <p>At its core, FHF operates as a sustainable food source by growing and distributing fresh produce directly to residents of Pittsburgh. By employing regenerative farming practices, FHF not only yields nutritious food but also contributes to the long-term health of the local ecosystem.</p> <p>FHF also serves as a hub for community engagement and education through its diverse range of workshops. These workshops cover topics such as organic gardening techniques, cooking with seasonal produce, and sustainable living practices, empowering residents to make informed decisions about their food choices and environmental impact.</p> <p>FHF is committed to providing valuable work experience and support for young adults transitioning from foster care. Through hands-on training in farming and agriculture, mentorship, and other support services, FHF equips these individuals with the skills and confidence needed to pursue meaningful employment opportunities and achieve their full potential.</p> |
|  | <b>Target Date</b>     | 6/30/2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

|  |                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--|------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <b>Estimate the number and type of families that will benefit from the proposed activities</b> | <p>Estimated to help approximately 750 Pittsburg residents.</p> <p><b>Performance Measures:</b></p> <p>Objective - Creating a Suitable Living Environment</p> <p>Outcome - Availability/Accessibility</p> <p>HUD Performance Measure Type - Provide New or Continuing Access to a Service</p> <p>HUD Matrix Code – 05W Food Banks</p> <p>HUD National Objective - LMA</p> <p>HUD Accomplishment Type - Persons (General)</p> |
|  | <b>Location Description</b>                                                                    | <p>1300 Power Ave, Pittsburg, CA 94565</p>                                                                                                                                                                                                                                                                                                                                                                                   |

|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <b>Planned Activities</b> <p>Family Harvest Farm (FHF) is addressing food insecurity, a significant barrier to healthy living in low/moderate income neighborhoods lacking food security or access to supermarkets. FHF's initiatives target these neighborhoods to make a meaningful impact:</p> <ul style="list-style-type: none"> <li>- Distributing Fresh Produce - FHF provides free fresh produce at its farm stand to over 750 residents annually. This initiative aims to increase access to nutrient-rich foods, educate residents about food sources, and foster a deeper connection to their food.</li> <li>- Addressing Food Insecurity - FHF's efforts are crucial in areas like Census tracts 3131.05, 3132.05, 3141.02 and 3552.02, classified as Low/Moderate Income Status and high risk for food insecurity due to residents' distance from supermarkets.</li> <li>- Community Engagement - FHF engages the community through workshops, volunteer opportunities, environmental education, and plant and produce distribution. They anticipate over 1,100 in-person visits and 1,300 outreach touches with school groups and the community in the next fiscal year.</li> <li>- Transitional Employment - FHF offers fair-wage transitional employment for young adults transitioning from foster care, providing them with skills, experience, and community support for personal growth and transformation.</li> </ul> |
|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|   |                        |                                           |
|---|------------------------|-------------------------------------------|
| 4 | <b>Project Name</b>    | <b>2024-2025 COCOKIDS Road to Success</b> |
|   | <b>Target Area</b>     | City of Pittsburgh                        |
|   | <b>Goals Supported</b> | CD-6: Economic Development                |
|   | <b>Needs Addressed</b> | Non-Housing Community Development         |
|   | <b>Funding</b>         | TBD                                       |

|  |                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|--|------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <b>Description</b>                                                                             | The program provides microenterprise assistance to very low-, low-, and moderate-income residents who wish to establish or maintain stable small businesses as licensed home-based family childcare providers.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|  | <b>Target Date</b>                                                                             | 6/30/2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|  | <b>Estimate the number and type of families that will benefit from the proposed activities</b> | <p>Projected to assist around 11 businesses in Pittsburg, this program is designed to aid very low, low, and moderate-income adults in Pittsburg who are interested in establishing or sustaining licensed family childcare microenterprises. Additionally, the program benefits children aged 0-12, along with their families, who require childcare services in these areas, providing early care and education.</p> <p><b>Performance Measures:</b></p> <p>Objective - Creating Economic Opportunities</p> <p>Outcome - Availability/Accessibility</p> <p>HUD Performance Measure Type - Provide New or Continuing Access to a Service</p> <p>HUD Matrix Code - 18C Micro-Enterprise Assistance</p> <p>HUD National Objective - LMC</p> <p>HUD Accomplishment Type - Persons (General)</p> |
|  | <b>Location Description</b>                                                                    | Various Pittsburg home sites will receive services provided by staff located at 1035 Detroit Avenue, Suite 200, Concord, CA 94518                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p><b>Planned Activities</b></p> <p>The primary objective of the project is to support very low, low, and moderate-income residents of Pittsburgh in establishing and maintaining family childcare businesses. This includes providing business development training, technical assistance, and ongoing support to ensure the viability and success of these microenterprises. The Road to Success initiative aims to train and support individuals who aspire to become family childcare providers or are looking to sustain existing family childcare home (FCCH) microenterprises.</p> <p>In Pittsburgh, the Road to Success program will continue its microenterprise development efforts, serving a total of 11 clients throughout the year. Some providers have already achieved success and expanded to meet the City's childcare needs, including the demand for quality care and early education. The project is designed to be cost-effective, delivering achievable objectives to support microenterprises in staying operational and generating revenue. The agency responsible for the project has the necessary experience and capacity to complete it in a timely manner.</p> <p>The project's focus on retention, sustainability, and recruitment aims to enhance the prospects of success for home-based family childcare microenterprises. This, in turn, contributes to economic self-sufficiency, sustains employment, improves the quality of care and early education for children, stimulates local economies, and enhances small business profitability for the target populations across all jurisdictions.</p> |
|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|   |                        |                                                                                   |
|---|------------------------|-----------------------------------------------------------------------------------|
| 5 | <b>Project Name</b>    | <b>2024-2025 - Opportunity Junction - Administrative Careers Training Program</b> |
|   | <b>Target Area</b>     | City of Pittsburgh                                                                |
|   | <b>Goals Supported</b> | CD-1: General Public Services<br>CD-6: Economic Development                       |

|  |                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|--|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <b>Needs Addressed</b> | Non-Housing Community Development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|  | <b>Funding</b>         | TBD                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|  | <b>Description</b>     | The Administrative Careers Training (ACT) Program, formerly known as the Job Training and Placement Program (JTPP), is designed to train and position low-income individuals in administrative careers. This program offers a comprehensive approach, combining computer training with life skills, case management, paid work experience, mental health services, career skills development, job placement assistance, and long-term alumni support. Opportunity Junction, a Community-Based Development Organization (CBDO), has established employment contracts with for-profit businesses to facilitate the placement of their trainees. |
|  | <b>Target Date</b>     | 6/30/2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |



|  |                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|--|-------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p><b>Estimate the number and type of families that will benefit from the proposed activities</b></p> | <p>The ACT Program will provide training and job placement assistance to 1 low income Pittsburg resident to be placed under contract with an employer partner. The ACT program is designed to address all of the barriers faced by hard-to-serve low-income adults seeking to enter the job market at sustainable wages. The program integrates computer training with life skills, paid experience, case management and psychological counseling, career counseling and job placement, and long-term ongoing support. Participants enter administrative careers that enable them to become self-sufficient.</p> <p>The ACT Program targets motivated, low-income job seekers facing addressable barriers to employment. Participants must: reside in Contra Costa County and read English at a minimum of a 7th grade level.</p> <p><b>Performance Measures:</b></p> <p>Objective – Creating Economic Opportunities</p> <p>Outcome - Availability/Accessibility</p> <p>HUD Performance Measure Type - Provide New or Continuing Access to a Service</p> <p>HUD Matrix Code – 18A ED Direct Financial Assistance to For-Profits</p> <p>HUD National Objective - LMJ</p> <p>HUD Accomplishment Type - 1 Job created</p> |
|  | <p><b>Location Description</b></p>                                                                    | <p>3102 Delta Fair Blvd., Antioch, CA 94509</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

|  |                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <b>Planned Activities</b> | <p>The ACT Program encompasses several key components:</p> <ol style="list-style-type: none"> <li>1. Twelve Weeks of Full-Time Training: <ul style="list-style-type: none"> <li>- Life Skills: Includes team-building exercises covering goal setting, overcoming obstacles, managing change, self-care, business, and workplace skills. Also includes a half-unit college credit class taught in partnership with Los Medanos College, focusing on public speaking.</li> <li>- Computer Skills: Focuses on the Microsoft Office Suite and online applications such as Google Docs and Salesforce. Training leads to Microsoft Office Specialist (MOS) certification in Word and Excel, with some trainees earning MOS certification in PowerPoint, Access, and Outlook.</li> <li>- Academic Skills: Includes Business English and Business Math.</li> </ul> </li> <li>2. Up to Four Months Paid, On-the-Job Experience: <ul style="list-style-type: none"> <li>- After training, Opportunity Junction hires participants as paid interns in their Staffing Services social enterprise, providing contracted services for local businesses and administrative support for the staff. Opportunity Junction hires every graduate of the training phase, emphasizing the benefit to the participant.</li> </ul> </li> <li>3. Case Management: <ul style="list-style-type: none"> <li>- Participants receive close support from case managers throughout the program and for 18 months following job placement. Case managers ensure that each participant is linked to child-care, health care, transportation, and other needed services.</li> </ul> </li> <li>4. On-Site Counseling Services: <ul style="list-style-type: none"> <li>- An onsite counselor assesses all ACT participants and provides referrals and counseling. Integrating these services into the program helps to destigmatize the issues participants face, making it easier for them to participate, especially those who have experienced past trauma.</li> </ul> </li> <li>5. Personalized Job Placement: <ul style="list-style-type: none"> <li>- Interns engage in comprehensive career-building</li> </ul> </li> </ol> |
|--|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|  |  |                                                                                                                                                                                                     |
|--|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  | activities including skill and interest assessment, job search assistance, resume and cover letter preparation, and interview practice to facilitate a good fit between participants and employers. |
|--|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|   |                        |                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6 | <b>Project Name</b>    | <b>2024-2025 - Renaissance Entrepreneurship Center - Igniting the power of Entrepreneurship</b>                                                                                                                                                                                                                                                                                                                                             |
|   | <b>Target Area</b>     | City of Pittsburg                                                                                                                                                                                                                                                                                                                                                                                                                           |
|   | <b>Goals Supported</b> | CD-6: Economic Development                                                                                                                                                                                                                                                                                                                                                                                                                  |
|   | <b>Needs Addressed</b> | Non-Housing Community Development                                                                                                                                                                                                                                                                                                                                                                                                           |
|   | <b>Funding</b>         | TBD                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|   | <b>Description</b>     | The project contributes to the economic vitality of Contra Costa County by providing intensive small business training, classes, individual consulting, network development, and access to capital services to English and Spanish-speaking low-income residents. These services aim to develop their business skills and acumen, as well as provide access to the resources and networks necessary to establish thriving small businesses. |
|   | <b>Target Date</b>     | 6/30/2025                                                                                                                                                                                                                                                                                                                                                                                                                                   |

|  |                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--|------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <b>Estimate the number and type of families that will benefit from the proposed activities</b> | <p>Renaissance is estimated to assist approximately 20 residents of Pittsburg. The individuals served by Renaissance come from diverse backgrounds and life experiences, many of whom are lower-income, heads of households, have poor or no credit, face housing insecurity, and have limited formal education. Data indicates that aspiring entrepreneurs from these under-resourced communities often lack appropriate small business training and support services, access to capital, and role models from similar backgrounds. Renaissance addresses these challenges by providing tailored training, resources, and support, thereby changing the dynamic and serving as a long-term ally for the businesses' success.</p> <p>Performance Measures:</p> <ul style="list-style-type: none"> <li>- Objective: Creating Economic Opportunities</li> <li>- Outcome: Availability/Accessibility</li> <li>- HUD Performance Measure Type: Provide New or Continuing Access to a Service</li> <li>- HUD Matrix Code: 18C Micro-Enterprise Assistance</li> <li>- HUD National Objective: LMC</li> <li>- HUD Accomplishment Type: Persons (General)</li> </ul> |
|  | <b>Location Description</b>                                                                    | <p>Los Medanos College, 2700 E Leland Rd, Pittsburg, CA 94565</p> <p>La Clinica de La Raza, 337 E Leland Rd, Pittsburg, CA 94565</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

|  |                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|--|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <b>Planned Activities</b> | <p>Various entry points will be used and will include the following program components:</p> <ul style="list-style-type: none"> <li>• 4 sessions of the 4-week Start Smart class (1 per quarter each of English and Spanish) will be offered in Pittsburgh</li> <li>• 2 sessions of the 10-week Business Prep class (two in English, two in Spanish) will be offered in the Pittsburgh/Antioch area. These are scheduled to follow the Start Smart classes as clients determine they are ready to move forward with their business plans.</li> <li>• Individual consulting services on an ongoing basis.</li> </ul> <p>For clients engaging in our industry-specific business growth services, we will offer:</p> <ul style="list-style-type: none"> <li>• 4 Food Workshops (4 in English, 4 in Spanish – 1 each per quarter)</li> <li>• 3 Service Industry Workshops (3 in English, 3 in Spanish)</li> <li>• 3 Retail Workshops and</li> <li>• 2 Makers Workshops (English)</li> <li>• Individual consulting services on an ongoing basis</li> </ul> |
|--|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|   |                        |                                                        |
|---|------------------------|--------------------------------------------------------|
| 7 | <b>Project Name</b>    | <b>2024-2025 St. Vincent DePaul - RotaCare Program</b> |
|   | <b>Target Area</b>     | City of Pittsburgh                                     |
|   | <b>Goals Supported</b> | CD-1: General Public Services                          |
|   | <b>Needs Addressed</b> | Non-Housing Community Development                      |
|   | <b>Funding</b>         | TBD                                                    |

|  |                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--|------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <b>Description</b>                                                                             | The RotaCare Pittsburg Free Medical Clinic at St. Vincent de Paul (SVDP) is a four-exam room clinic constructed and operated by St. Vincent de Paul. The clinic offers free urgent and chronic medical care to uninsured individuals. It is staffed by a full-time clinic administrator and volunteer medical professionals, including physicians, nurses, social workers, and health educators. All services, including physician/nurse treatment, lab services, x-rays, MRIs, ultrasounds, and diagnostics, are provided free of charge. Patients are also referred for free surgical and specialty care. Bilingual support is available for all services.                                                                                 |
|  | <b>Target Date</b>                                                                             | 6/30/2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|  | <b>Estimate the number and type of families that will benefit from the proposed activities</b> | <p>This program aims to support 340 residents of Pittsburg, focusing on the uninsured, low-income, minority population of East County requiring medical care. More than 90 percent of the patients served come from minority backgrounds, with over 79.5% having incomes below 200% of the Federal Poverty Level (FPL) and 20.5% having incomes above 200% of the FPL.</p> <p><b>Performance Measures:</b></p> <p>Objective - Creating a Suitable Living Environment</p> <p>Outcome - Availability/Accessibility</p> <p>HUD Performance Measure Type - Provide New or Continuing Access to a Service</p> <p>HUD Matrix Code – 05M Health Services</p> <p>HUD National Objective - LMC</p> <p>HUD Accomplishment Type - Persons (General)</p> |
|  | <b>Location Description</b>                                                                    | <p>The St. Vincent de Paul Free Medical Clinic Program is located at the St. Vincent de Paul Family Resource Center: 2210 Gladstone Drive, Pittsburg, CA 94565.</p> <p>Additionally, St. Vincent de Paul has 27 neighborhood-based locations that provide emergency food, clothing, utility assistance, rental assistance and other emergency assistance.</p>                                                                                                                                                                                                                                                                                                                                                                                |

|  |                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <b>Planned Activities</b> | <p>The RotaCare Pittsburgh Free Medical Clinic at St. Vincent de Paul is dedicated to improving the availability and accessibility of health services for low-income and underserved residents of East County, including Pittsburgh, where significant health disparities exist.</p> <p>Despite the advancements made by the Affordable Care Act, the services provided by free and charitable clinics remain essential. In recent years, these clinics have faced increased demand from patients alongside a reduction in donations. In November 2023, Los Medanos Health Advisory Committee announced its Grant Program and SVDP was awarded a 2 year grant of \$60,000 per year to support the clinic's operations. The funding will cover expenses for patients including pharmaceuticals, lab services, diagnostics/X-ray/MRI/Ultrasound, medical supplies, (Glucometers, BP readers), diabetic supplies, (glucose strips), and some printing/office supply expenses. Despite this grant, the clinic's budget remains insufficiently funded, primarily because of a surge in patient numbers. A significant portion of these patients are facing severe financial hardships, often having to choose between paying for rent and food or covering the costs of medications. SVDP is diligently working to secure additional funding, as the consequence of inadequate funds would be a reduction in the duration of free pharmaceutical services provided to patients.</p> <p>All services at the clinic are provided at no cost to patients. A licensed pharmacist dispenses all medications, and any necessary lab or radiology services are also offered free of charge. Referrals are made to Quest Diagnostics and Antioch Imaging for these additional services, with St. Vincent de Paul covering all associated costs, including those for lab tests (at Quest Diagnostics-Pittsburg) and x-rays/MRI/ultrasound imaging (at Antioch Medical Imaging).</p> |
|--|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|   |                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---|------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8 | <b>Project Name</b>                                                                            | <b>2024-2025 - City of Pittsburgh - Citywide Roadway Safety Improvements</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|   | <b>Target Area</b>                                                                             | City of Pittsburgh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|   | <b>Goals Supported</b>                                                                         | CD-1: General Public Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|   | <b>Needs Addressed</b>                                                                         | Non-Housing Community Development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|   | <b>Funding</b>                                                                                 | TBD                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|   | <b>Description</b>                                                                             | The City is using Community Development Block Grant (CDBG) funds to enhance roadway safety and traffic flow for both pedestrians and vehicles. Pedestrian enhancements include installing rectangular rapid flashing beacons at crosswalks and audible signals at traffic lights for the visually impaired. Street safety improvements include installing flashing post speed limit signs, bulb-outs, buffered bike lanes, and additional safety signage.                                                                                                                                                  |
|   | <b>Target Date</b>                                                                             | 6/30/2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|   | <b>Estimate the number and type of families that will benefit from the proposed activities</b> | <p>The project aims to create safer and more accessible streets by implementing a variety of measures aimed at reducing the risk of accidents and improving the overall flow of traffic.</p> <p>Performance Measures:</p> <ul style="list-style-type: none"> <li>- Objective: Creating a Suitable Living Environment</li> <li>- Outcome: Availability/Accessibility</li> <li>- HUD Performance Measure Type: Provide New or Continuing Access to a Service</li> <li>- HUD Matrix Code: 03L - Sidewalks</li> <li>- HUD National Objective: LMA</li> <li>- HUD Accomplishment Type: 5,395 Persons</li> </ul> |
|   | <b>Location Description</b>                                                                    | Areas in the city that meet the HUD-specified census tracts for very low-income and low-income residents.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |



|  |                           |                                                                                                                                                                                                                                                                                                                                                                                                                            |
|--|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <b>Planned Activities</b> | Roadway safety and traffic calming projects that would help assist both pedestrians and vehicles. Pedestrian improvements would consist of installation of rectangular rapid flashing beacons at crosswalks and audibles at traffic signals for the visually impaired. Street safety improvements would consist of installation of flashing post speed limit signs, bulb outs, buffered bike lanes, and/or safety signage. |
|--|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|   |                        |                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9 | <b>Project Name</b>    | <b>2024-2025 - City of Pittsburgh - Handicapped Pedestrian Transportation Improvements</b>                                                                                                                                                                                                                                                                                                                                      |
|   | <b>Target Area</b>     | City of Pittsburgh                                                                                                                                                                                                                                                                                                                                                                                                              |
|   | <b>Goals Supported</b> | CD-7: Infrastructure and Accessibility                                                                                                                                                                                                                                                                                                                                                                                          |
|   | <b>Needs Addressed</b> | Non-Housing Community Development                                                                                                                                                                                                                                                                                                                                                                                               |
|   | <b>Funding</b>         | TBD                                                                                                                                                                                                                                                                                                                                                                                                                             |
|   | <b>Description</b>     | The project aims to enhance accessibility for pedestrians, including those with mobility impairments and physical challenges, by installing curb ramps at specific intersections. This initiative seeks to improve access to public transportation, schools, businesses, and other community facilities. City staff will oversee the design, construction management, and inspection processes to ensure the project's success. |
|   | <b>Target Date</b>     | 6/30/2025                                                                                                                                                                                                                                                                                                                                                                                                                       |

|  |                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--|------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <b>Estimate the number and type of families that will benefit from the proposed activities</b> | <p>Estimated to install 22 ADA ramps</p> <p>The project aims to enhance access to public transportation, schools, businesses, and other community facilities for pedestrians, the mobility impaired, and physically challenged individuals by installing 22 curb ramps and replacing sidewalks at specific intersections.</p> <p>Performance Measures:</p> <ul style="list-style-type: none"> <li>- Objective: Creating a Suitable Living Environment</li> <li>- Outcome: Availability/Accessibility</li> <li>- HUD Performance Measure Type: Provide New or Continuing Access to a Service</li> <li>- HUD Matrix Code: 03L - Sidewalks</li> <li>- HUD National Objective: LMA</li> <li>- HUD Accomplishment Type: Persons</li> </ul> |
|  | <b>Location Description</b>                                                                    | 22 ADA compliant curb ramps and sidewalks in areas in the city that meet the HUD-specified census tracts for very low-income and low-income residents.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|  | <b>Planned Activities</b>                                                                      | These ramps will be designed to provide a smooth transition between the sidewalk and the street, making it easier for people with mobility impairments, wheelchair users, parents with strollers, and others to navigate sidewalks and cross streets safely.                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

|    |                        |                                                      |
|----|------------------------|------------------------------------------------------|
| 10 | <b>Project Name</b>    | <b>2024-2025 Planning &amp; Administration</b>       |
|    | <b>Target Area</b>     | City of Pittsburgh                                   |
|    | <b>Goals Supported</b> | CD-8: Administration                                 |
|    | <b>Needs Addressed</b> | Program Administration                               |
|    | <b>Funding</b>         | TBD                                                  |
|    | <b>Description</b>     | For planning and administration of the CDBG Program. |
|    | <b>Target Date</b>     | 6/30/2025                                            |

|  |                                                                                                |                                                                                                                                                                                                                                              |
|--|------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <b>Estimate the number and type of families that will benefit from the proposed activities</b> | Not applicable                                                                                                                                                                                                                               |
|  | <b>Location Description</b>                                                                    | Not applicable                                                                                                                                                                                                                               |
|  | <b>Planned Activities</b>                                                                      | Administration - foster the growth of sustainable urban communities by enhancing partnerships across government levels and the private sector. This includes administering federal grant programs with fiscal responsibility and efficiency. |

---

**Description of the geographic areas of the entitlement (including areas of low-income and minority concentration) where assistance will be directed**

The geographic areas covered by the CDBG entitlement include neighborhoods with concentrations of low-income residents and minority populations. These areas are often characterized by higher levels of poverty, limited access to resources, and disparities in access to quality healthcare and nutrition.

Within these neighborhoods, the CDBG funding will be directed to support programs and services that address the specific needs of low-income and minority residents. This will include initiatives to improve access to healthcare, fresh food and job training skills programs. These programs aim to reduce disparities, enhance outcomes, and promote wellness within these communities.

Funding will also be allocated to improve infrastructure in low-income areas, with a focus on those areas that have a high concentration of low-income and minority demographics. These projects aim to enhance the quality of life for residents by upgrading essential infrastructure such as roads, sidewalks and street lighting. Improving infrastructure in these areas can have a significant impact on the quality of life for residents. Safe and well-maintained roads and sidewalks can improve pedestrian safety and accessibility, making it easier for residents to access essential services such as healthcare facilities, grocery stores, and schools.

Additionally, the CDBG funding may be used to support affordable housing initiatives, economic development projects, and community infrastructure improvements in these areas. These investments are designed to enhance the overall quality of life for residents and promote community revitalization.

By targeting assistance to geographic areas with concentrations of low-income and minority populations, the CDBG program aims to address systemic inequities and promote social and economic inclusion. This approach reflects a commitment to ensuring that all

residents of Pittsburgh have access to the resources and opportunities needed to thrive.

---

**Geographic Distribution**

| Target Area        | Percentage of Funds |
|--------------------|---------------------|
| City of Pittsburgh | 100                 |

**Table 8 - Geographic Distribution**

---

**Rationale for the priorities for allocating investments geographically**

The rationale behind prioritizing the allocation to areas with a high concentration of low-income and minority communities is rooted in the program's overarching goal of promoting community development and improving the quality of life for individuals and families with limited resources.

---

**Discussion**

Allocating 100% of Community Development Block Grant (CDBG) funds received in Pittsburgh citywide can have several benefits:

Equity - distributing funds citywide ensures that all neighborhoods and residents, especially those in low-income areas, have access to resources and services. This helps reduce disparities and improves the overall quality of life for the entire community.

- Community Development - By investing in various neighborhoods across the city, CDBG funds can support a wide range of community development projects, including affordable housing, infrastructure improvements, and public services. This can lead to a more vibrant and sustainable community.
- Targeted Impact - While spreading funds citywide is beneficial for overall equity and development, it's also important to target specific areas or projects that have the greatest need or potential impact. This approach can help address concentrated poverty and other community challenges more effectively.
- Comprehensive Approach - Utilizing CDBG funds citywide allows for a comprehensive approach to community development, addressing various needs and priorities identified by residents and local officials. This approach can lead to more holistic and sustainable outcomes.

Overall, allocating 100% of CDBG funds received in Pittsburgh citywide can help create a more inclusive, equitable, and prosperous community for all residents.

---

## **Introduction**

Several common barriers to affordable housing exist throughout the City, including insufficient funds to preserve existing affordable housing and expand the supply. During a meeting with housing developers, a prevalent theme emerged: the high cost of construction and the lack of funding sources at the local, state, and federal levels. Housing developers face challenges in making projects financially feasible.

Given Pittsburgh's limited ability to contribute financially to housing projects due to the lack of funding sources, efforts have been made to identify additional opportunities to minimize barriers to affordable housing.

---

**Actions it planned to remove or ameliorate the negative effects of public policies that serve as barriers to affordable housing such as land use controls, tax policies affecting land, zoning ordinances, building codes, fees and charges, growth limitations, and policies affecting the return on residential investment**

The City offers several mechanisms to facilitate the provision of diverse housing types to meet community needs. These mechanisms include the Planned Development District, density bonuses as per State law, and the Inclusionary Housing Ordinance. Additionally, policies and programs from the 2007–2023 Housing Element support further density bonuses and incentives for mixed-income projects, including special needs housing. This flexibility provides additional support for deviating from development standards for projects that align with community objectives, such as affordable and special needs housing. These policies and programs are proposed to continue into the 2023–2031 Housing Element, which outlines financial and regulatory incentives, concessions, and allowances for developing housing for special needs populations in the city. All these regulations allow flexibility from the base district development standards and are not considered constraints on housing development.

The City, using other funding sources such as grants, also works with its Housing Authority

on projects and programs that increase Pittsburgh residents' access to affordable housing.

---

## **Discussion**

Like many cities, Pittsburgh requires developers to obtain a series of approvals, or entitlements, before constructing any new development to ensure compliance with the City's design, health, and safety standards. The length of the entitlement process can vary depending on the project's environmental analysis requirements and involves payment of planning permit and Engineering and Building plan check and permit fees. An analysis of the development approval process and fees indicates that Pittsburgh is not overly restrictive in its requirements for development approval, processing time, or fee structure. The entitlement and development processes are expeditious and comparable to surrounding communities. The City emphasizes customer service by providing developers with assistance early in the development process. Tools such as online display of development standards on the City's website and free pre-application project reviews by all City departments (separate from the formal Preliminary Plan Review application) help developers ensure that application submittals are complete and comply with the Municipal Code on initial application for a development permit. The pre-application review process also gives developers insight into potential conditions of approval, such as infrastructure installation, frontage improvements, design review conditions, or other potential issues, before formal application submittal.

## **AP-85 OTHER ACTIONS – 91.420, 91.220(k)**

---

### **Introduction**

Priority is determined by the level of need demonstrated by data collected during the preparation of the Consolidated Plan, information gathered during consultation and citizen participation processes, and the availability of resources to address these needs. Affordable housing, homelessness, non-housing community development needs, and grant administration are all considered "high" priorities based on these components.

---

### **Actions planned to address obstacles to meeting underserved needs**

Special needs groups, including the elderly/frail elderly, persons with disabilities, and victims of domestic abuse, are present throughout the city. These populations face various obstacles to accessing housing and services. To address these challenges, the City of Pittsburgh will continue to allocate CDBG funds for public facility/infrastructure improvements, public service activities, and whenever possible, housing rehabilitation

activities. In cases where CDBG funds are not available, the City will use its best effort to use other sources of funds for housing rehabilitation to support these vulnerable populations.

---

**Actions planned to foster and maintain affordable housing**

Pittsburg is committed to creating opportunities for its low-income residents by providing access to affordable housing and resources. The Housing Authority currently owns four residential properties leased to housing choice voucher residents. Additionally, the Housing Rehabilitation Loan Program offers low interest deferred loans to low-income residents. Many applicants for this program are on fixed incomes and struggle to afford home maintenance and repairs. Pittsburg also funds the Future Build program, which partners with Grid Alternatives, to install solar power on homes of low-income families.

---

**Actions planned to reduce lead-based paint hazards**

Lead hazards are a significant concern for the City, especially considering that an estimated 90% of pre-1940 housing units may contain lead-based paint. To protect residents from these hazards, the City will continue to adhere to HUD regulations outlined in 24 CFR Part 35. This regulation focuses on reducing or eliminating lead-based paint hazards in federally owned housing and housing funded with federal funds. The City mandates that its subrecipients comply with these regulations and include requirements for compliance in their projects. Additionally, recipients of homeowner rehabilitation funds must sign HUD's Notification for Lead-Based Paint, and any necessary abatement measures must be included in the home's repairs.

---

**Actions planned to reduce the number of poverty-level families**

Pittsburg employs a range of strategies to combat poverty, including initiatives to stimulate economic growth, create job opportunities, and equip residents with the skills needed for these roles. A portion of the city's CDBG funding is allocated to non-profit agencies operating Public Services programs that aid the homeless, directly impacting individuals living in poverty. Various City departments also provide services and support programs promoting personal responsibility, independence, and self-sufficiency.

One of Pittsburg's key efforts to reduce poverty is funding economic development programs and agencies assisting low-income individuals. These programs include microenterprise assistance for those starting or maintaining small businesses, small business development training, and job training and placement services. These initiatives



aim to enhance clients' lives and businesses by increasing social and human capital, household income, and job opportunities, ultimately reducing reliance on public assistance and generating jobs within the community.

---

### **Actions planned to develop institutional structure**

The Contra Costa County Consortium, comprising the County of Contra Costa and the cities of Antioch, Concord, Pittsburg, and Walnut Creek, was established to enhance the administration and implementation of their respective CDBG programs through collaboration. The Consortium members coordinate their Consolidated Planning efforts and have developed a streamlined application process for CDBG/HOME/ESG funds. This process allows applicants to submit one application for multiple jurisdictions and, once funded, complete one periodic performance report for all funding jurisdictions. This collaborative approach has reduced the administrative burden for Subrecipients and facilitates information sharing among jurisdictions.

Additionally, the Consortium has implemented a multiple-year funding cycle, which has significantly reduced the time spent on completing and reviewing applications for both Subrecipients and CDBG/HOME staff. Each entitlement jurisdiction in the Consortium conducts its own annual planning and allocation process, including the preparation and completion of its annual Action Plan and Consolidated Annual Performance Evaluation Report (CAPER). These planning efforts are closely coordinated among Consortium members to align CDBG allocations, maximize funding, and ensure collaboration between agencies.

---

### **Actions planned to enhance coordination between public and private housing and social service agencies**

The Consortium's jurisdictions collaborate on strategies and actions to address housing discrimination and other obstacles. The Contra Costa Interagency Council on Homelessness (CCICH) partners with local entities, including public and private agencies, the interfaith community, homeless advocacy groups, and other organizations, to implement the CoC Plan aimed at reducing homelessness. The City's goals in the Consolidated Plan and Annual Action Plan are largely achieved through activities conducted by subrecipients, primarily public and private agencies and non-profit organizations within the County. However, there are concerns about the long-term capacity of the non-profit sector during challenging budgetary periods, particularly in meeting complex federal regulations for federally funded programs. Pittsburg will continue

to support these agencies by providing technical assistance, fostering collaboration between them, and offering funding assistance whenever feasible.

---

## **Discussion**

Pittsburg collaborates extensively with public and private affordable housing providers, as well as with Contra Costa County's Public Health, Behavioral Health, and Homeless Services departments, along with various other agencies. This collaboration aims to effectively allocate funds to address the needs of the City's low to moderate-income residents and special needs populations. By coordinating these efforts, Pittsburg maximizes the impact of its CDBG funds and ensures they are used efficiently and effectively.

In working with affordable housing providers, Pittsburg seeks to increase the availability of affordable housing options for its residents. This includes supporting the development of new affordable housing units, as well as the preservation and rehabilitation of existing units. By partnering with these providers, Pittsburg can leverage their expertise and resources to achieve its affordable housing goals.

Pittsburg also collaborates closely with Contra Costa County's Public Health, Behavioral Health, and Homeless Services departments to address the health and well-being of its residents. This includes supporting programs and services that promote access to healthcare, mental health services, and support for individuals experiencing homelessness. Through these partnerships, Pittsburg aims to improve the overall quality of life for its residents and ensures that they have access to the resources and support they need to thrive.

## PROGRAM SPECIFIC REQUIREMENTS

### AP-90 PROGRAM SPECIFIC REQUIREMENTS - 91.420, 91.220(L)(1,2,4)

---

#### Introduction

Projects planned with all expected CDBG funds for the year are identified in the Projects Table. Program income available for use is included in the projects to be carried out. For FY 2024-2025, the City does not anticipate receiving program income.

The City does not have any float-funded activities, Section 108 loan guarantees, or surplus urban renewal settlement funds. Similarly, the County does not have any Urgent Need activities.

All of the City's FY 2024-2025 CDBG funds that are not allocated to Program Administration will benefit persons of low- and moderate-income. The City anticipates allocating 20 percent of its annual CDBG entitlement funds towards Program Administration.

#### **Community Development Block Grant Program (CDBG)** Reference 24 CFR 91.220(l)(1)

Projects planned with all CDBG funds expected to be available during the year are identified in the Projects Table. The following identifies program income that is available for use that is included in projects to be carried out.

|                                                                                                                                                                                                |                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 1. The total amount of program income that will have been received before the start of the next program year and that has not yet been reprogrammed                                            | 146,303        |
| 2. The amount of proceeds from section 108 loan guarantees that will be used during the year to address the priority needs and specific objectives identified in the grantee's strategic plan. | 0              |
| 3. The amount of surplus funds from urban renewal settlements                                                                                                                                  | 0              |
| 4. The amount of any grant funds returned to the line of credit for which the planned use has not been included in a prior statement or plan                                                   | 0              |
| 5. The amount of income from float-funded activities                                                                                                                                           | 0              |
| <b>Total Program Income:</b>                                                                                                                                                                   | <b>146,303</b> |

### Other CDBG Requirements

- |                                                                                                                                                                                                                                                                                                                                                                                                   |        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| 1. The amount of urgent need activities                                                                                                                                                                                                                                                                                                                                                           | 0      |
| 2. The estimated percentage of CDBG funds that will be used for activities that benefit persons of low and moderate income. Overall Benefit - A consecutive period of one, two or three years may be used to determine that a minimum overall benefit of 70% of CDBG funds is used to benefit persons of low and moderate income. Specify the years covered that include this Annual Action Plan. | 100.0% |

---

### Discussion

For this Action Plan, the City calculates the Overall Benefit using a one-year time period, specifically focusing on fiscal year 2024-25.



**OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR  
65 Civic Avenue  
Pittsburg, CA 94565**

**TO:** Mayor and Council Members

**FROM:** Garrett Evans, City Manager

**SUBJECT:** Public Hearing on the Comprehensive Update of the City's General Plan, Envision Pittsburg: 2040 General Plan - "April 2024 Adoption Draft" and Consideration and Certification of the Final Environmental Impact Report (AP-24-0001 GP, ER)

**MEETING DATE:** May 6, 2024

**EXECUTIVE SUMMARY**

This is a public hearing on the proposed Envision Pittsburg: 2040 General Plan Update. The General Plan designates land uses and appropriate policies to guide future growth throughout the City of Pittsburg and the City's identified Planning Area. At this public hearing, the City Council will consider adopting resolutions for approving planning application AP-24-0001, adopting the proposed 2040 General Plan, and certifying the Final Environmental Impact Report prepared for the 2040 General Plan Update.

**FISCAL IMPACT**

As a result of the adoption of the 2040 General Plan, the City would see increases in property tax revenue, sales tax, and transfer of occupancy tax generated by future development projects. Also, one-time revenues related to construction permits and other development fees and exactions from future development projects are anticipated. Future development projects would also be required to pay regional and local traffic mitigation fees.

**RECOMMENDATION**

Staff recommends the City Council open the public hearing; take comments from the public; close the public hearing, and then take the following actions for the 2040 General Plan Update, in the order shown below:

1. City Council move to adopt the attached resolutions:
  - a. Certify the Final Environmental Impact Report, approve CEQA Findings and adopt a Statement of Overriding Considerations for the 2040 General Plan; and

- b. Approve Planning Application AP-24-0001 and direct staff to amend and update the General Plan, including modifying General Plan text, tables, and figures as necessary to reflect the change in land use designations and maintain internal consistency for the 2040 General Plan.

## **BACKGROUND**

On November 19, 2018, the City Council adopted a Resolution authorizing the planning consultant De Novo Planning Group to begin working on preparation of the 2040 Pittsburg General Plan Update and Environmental Impact Report (EIR). De Novo Planning Group is a land use and environmental planning firm specializing in community planning and environmental studies. They have completed more than 300 projects including general plans, specific plans, and zoning ordinances for various jurisdictions throughout California.

State law requires the City of Pittsburg to adopt a comprehensive, long-term general plan for the physical development of its planning area. The 2040 General Plan must include land use, circulation, housing, conservation, open space, noise, and safety elements, and address environmental justice and climate adaptation, as specified in Government Code Section 65302, to the extent that the issues identified by State law exist in the City's planning area. Additional elements that relate to the physical development of the city may also be addressed in the Plan. The degree of specificity and level of detail of the discussion of each Plan Element need only reflect local conditions and circumstances.

Upon adoption of the 2040 General Plan, it will replace the City's existing General Plan, which was adopted in 2001 with subsequent updates to various elements. The City is also updating the Housing Element, which will address the City's Regional Housing Needs Allocation and the 2023-2031 planning period, in a process separate from the General Plan Update. The City will implement the 2040 General Plan by requiring development, infrastructure improvements, and other projects to be consistent with the Plan's policies and by implementing the actions included in the Plan, including subsequent project-level environmental review, as applicable under the California Environmental Quality Act (CEQA).

As such, the proposed 2040 General Plan addresses issues of concern identified through the visioning and community outreach efforts, including but not limited to:

- maintaining and enhancing Pittsburg's character;
- managing the location, type, and amount of growth and ensuring that the community's infrastructure and services are planned to keep pace with growth;
- providing for high-quality employment opportunities;
- providing recreation, entertainment, shopping, restaurants, and services for the City's households, with an emphasis on increasing opportunities for the City's youth;
- addressing environmental justice, including identifying and reducing any adverse effects to disadvantaged communities and identifying opportunities to improve equity and access to resources and amenities necessary for a high quality of life; and
- conserving natural resources; and addressing environmental effects, including methods to adapt to the effects of a changing climate and sea level rise.

Many of the issues and concerns raised above have been reviewed and discussed at various forums. While many of these concerns and issues have been addressed by the City through existing focused initiatives, there is opportunity within this 2040 General Plan Update to further strengthen the City's approach to addressing these issues through specific adopted Goals, Policies, and Actions.

### **General Plan Update Process**

The previous comprehensive General Plan was adopted on November 16, 2001, by the City Council and the horizon date for this document is 2020. The prior comprehensive update before 2001 was in 1988.

The first of four primary phases for the Envision Pittsburgh 2040 General Plan Update began in April 2019 and the General Plan Update team held three visioning workshops to help kick-off the General Plan Update process. This first phase established the existing conditions reports for the General Plan Update and was the beginning of an extensive review process and community outreach program.

This phase included preparation of the Vision and Opportunities Report, which summarized the core values articulated by the community, described community involvement opportunities, and summarized the input received from the community during the visioning process.

The second phase focused on land use preferences. This included analysis of four Opportunity Areas, including two Brownfields Revitalization Sites, as described in the Opportunity Areas Survey Results. This phase included consideration of three land alternatives, described in the Land Use Alternatives and Capacity Report, which was presented to the community in March 2021. The City conducted a series of workshops, including community workshops and joint workshops with the City Council and Planning Commission, to receive feedback on the alternatives.

As a result of Planning Commission and City Council consideration of the Land Use Alternatives and Capacity Report and the community's feedback regarding the alternatives, the Planning Commission and City Council provided input that resulted in a hybrid alternative land use map alternative, Alternative D, which contained elements of the three initial alternatives. Alternative D served as the base map for the preferred draft Land Use Map.

The third phase included development of the preferred draft Land Use Map and associated preparation of the Draft 2040 General Plan policy document, both of which were analyzed in the Draft EIR (DEIR). The third phase also included a Notice of Preparation (NOP) for the DEIR which was circulated in April 2022. Staff received and reviewed all the comments from the public and agencies on the NOP and incorporated responses accordingly into the DEIR.

The final phase included circulating the Draft General Plan and DEIR from December 12, 2023, through February 9, 2024, for public review, comment, and input followed by a joint City Council and Planning Commission workshop session to receive feedback and comments. During the public review period, staff conducted three public workshops to introduce the Draft General Plan and receive community input on the General Plan Update. Also, included in this final phase was the scheduling of public hearings before the Planning Commission and the City Council.

## **SUBCOMMITTEE FINDINGS**

The Land Use Subcommittee has met various times over the last few years and during this process to discuss this project and recommended staff continue working on final preparation of the document. The Community and Economic Development Subcommittee met June 23, 2023, to discuss the Economic Development Element of the General Plan update and recommended updates to the goals and action items to ensure consistency with the City's Economic Development Strategic Plan.

## **STAFF ANALYSIS**

### **Growth and Development (Horizon Document)**

The General Plan will accommodate future growth in Pittsburg, including new businesses, expansion of existing businesses, new residential uses consistent with the new Land Use Designations, projects in the City's development project pipeline, and additional new development potential under the proposed 2040 Pittsburg General Plan. No specific development projects are proposed or entitled as part of the 2040 General Plan.

The actual amount of development that will occur throughout the planning horizon of the General Plan is based on many factors outside of the City's control. Actual future development will depend on future real estate and labor market conditions, property owner preferences and decisions, site-specific constraints, and other factors. New development and growth are largely dictated by existing development conditions, market conditions, and land turnover rates.

The proposed 2040 General Plan does not dictate the speed at which a city is developed, nor does it require or estimate phasing of future projects. Future development consistent with the proposed Land Use Map would be largely market-driven and thus full buildout is not necessarily anticipated to occur by 2040. These buildout assumptions are similar to the City's 2020 General Plan, adopted in 2001. During the 2020 General Plan planning period, California and the Country went through three recessions including the Great Recession in 2008 and the recent COVID- 19 pandemic. As such, very few communities in California actually develop to the full potential allowed in their respective General Plans during their planning horizon.

### **California Environmental Quality Act (CEQA) and Environmental Impact Report (EIR)**

The 2040 General Plan Update is subject to the requirements of CEQA. A determination was made that there is a potential for significant environmental impacts associated with the implementation of the 2040 General Plan Update. As such, an EIR was required to be prepared by the City.

#### *Notice of Preparation*

In compliance with CEQA Guidelines Section 15082, the City circulated a NOP of an EIR for the proposed 2040 General Plan Update on April 20, 2022, to trustee and responsible agencies, the State Clearinghouse, and the public. A scoping meeting was held on May 5, 2022. The NOP and all comments received on the NOP are presented in Appendix A of the Draft EIR (See Attachment 3).



### *Draft Environmental Impact Report and Draft General Plan*

The City circulated a DEIR to the State Clearinghouse, trustee and responsible agencies, and the public on December 12, 2023. A 60-day public review period was provided between December 12, 2023, and February 9, 2024, to receive public and agency comments on the adequacy of the environmental analysis contained in the DEIR. During the public review period for the DEIR, the City also circulated the Draft General Plan and the City conducted three public workshops to introduce the General Plan and receive community input on the General Plan Update. Workshops were held on January 31, February 1, and February 3, 2024.

City staff and the consultant team reviewed the comments and made refinements to the 2040 General Plan, where appropriate to further the objectives of the 2040 General Plan. These changes are included in the Adoption Draft 2040 General Plan and shown in track changes, with blue underlined text representing additions and red strikethrough text representing deletions.

### *Final Environmental Impact Report and Draft General Plan*

The City received 17 comment letters during the 60-day review period for the DEIR. Comments received on the DEIR have been incorporated and included in the Final EIR (FEIR) for the 2040 General Plan update and an Errata has been prepared and included as Chapter 3.0 in the FEIR. Additionally, the City received 16 comment letters which focus solely on the General Plan itself; these letters do not address the adequacy of the DEIR. Comments that address the General Plan only and not the DEIR are addressed separately from this Final EIR and included as a separate attachment (See Attachment 6) to this Staff Report.

The FEIR was prepared in accordance with the CEQA Guidelines Section 15132, and the FEIR responds to the written comments received on the Draft EIR. The City is the lead agency for the environmental review of the 2040 General Plan Update and has the principal responsibility for approving the 2040 General Plan Update.

The FEIR assessed the expected environmental impacts resulting from the subsequent approval and adoption of the 2040 General Plan Update in accordance with CEQA Guidelines Section 15088.

### *Certification of the FEIR*

The City Council will review and consider the FEIR. If the City Council finds that the FEIR is "adequate and complete," then it may certify the FEIR in accordance with CEQA. The rule of adequacy generally holds that an EIR can be certified if:

1. The EIR shows a good faith effort at full disclosure of environmental information; and
2. The EIR provides sufficient analysis to allow decisions to be made regarding the proposed project in contemplation of environmental considerations.

Upon review and consideration of the FEIR, the City Council will take action to approve, revise, or reject the project. A decision to approve the 2040 General Plan, for which this EIR identifies significant environmental effects, must be accompanied by written findings in accordance with State CEQA Guidelines Sections 15091 and 15093.

As such, policies, and actions to mitigate potential environmental impacts have been incorporated into the 2040 General Plan Update, to the extent feasible. The annual report on general plan status required pursuant to the Government Code will serve as the monitoring and reporting program for the project.

### **Alternatives to the Proposed Project (2040 General Plan Update)**

CEQA Guidelines require an EIR to describe a reasonable range of alternatives to the project or to the location of the project which would reduce or avoid significant impacts, and which could feasibly accomplish the basic objectives of the proposed project. The alternatives analyzed DEIR included the following:

- **Alternative A: No Project.** Under Alternative A, the City would not adopt the General Plan Update. The existing Pittsburg General Plan would continue to be implemented and no changes to the General Plan, including the Land Use Map, Circulation Diagram, goals, policies, or actions would occur. Changes to address environmental justice, sustainability, climate adaptation, economic development, greenhouse gases, and vehicle miles travelled would not be implemented. Subsequent projects, such as amending the Municipal Code (including the zoning map), would not occur.
- **Alternative B: Core Area Employment.** Alternative B continues to provide for a balance of job-creating and residential development land uses throughout the City and Planning Area and increases jobs in the core area. This alternative would allow a 100% increase in FAR in the Downtown Mixed Use, Community Commercial, and Public/Quasi-public land use designations in the core area, resulting in an additional 264 jobs and 88,563 square feet of employment-generating uses. This alternative was developed to potentially reduce the severity of impacts associated with air quality, greenhouse gases, energy, and transportation.
- **Alternative C: Reduced Intensity.** Alternative C would revise the General Plan Land Use Map to update the North Central River subarea to reflect the proposed Bay Walk project. This modification affects approximately 1,000 acres and would place more emphasis on residential land uses, open space preservation, and brownfields remediation. This Alternative would result in a reduction of 266 housing units, 6.3 million square feet of employment-generating uses, and 5,479 jobs in comparison to the General Plan. This alternative was developed to potentially reduce the severity of less than significant impacts related to biological resources, public services, and utilities and to reduce impacts associated with air quality, greenhouse gases, energy, and transportation.

### **Alternatives Analysis**

The primary difference between the proposed General Plan and each alternative is the Land Use Maps associated with each alternative. The goals, policies, and actions contained in the proposed General Plan would also apply and be implemented under Alternatives B and C. Therefore, changes to the Land Use Map are the primary variable that may increase or decrease the severity of one or more of the significant environmental impacts identified in the DEIR.

It is important to note, however, that all of the Land Use Maps, across all of the Alternatives analyzed in this EIR, include essentially the same urban footprint. In other words, none of the Alternatives introduce new urban land uses within areas of the City that are not already considered for such uses by the 2040 General Plan.

As the 2040 General Plan goals, policies, and actions and the Land Use Map were crafted, refined, and revised throughout the course of the General Plan Update, changes were made on a continuous basis in order to incrementally and substantially reduce potentially significant environmental impacts that were identified. The result of this approach and this process is a 2040 General Plan, including the Land Use Map, that includes measures to reduce potentially significant impacts to the environment, where feasible, while still meeting the project objectives identified by the City of Pittsburgh.

As demonstrated in the analysis within the DEIR and FEIR, Alternative C is the environmentally superior alternative, as it was developed and refined to reduce as many environmental effects as possible, while still meeting all of the project objectives.

### **Planning Commission Consideration**

On April 26, 2024, the Planning Commission held a duly noticed public hearing to consider a recommendation to the City Council for certifying the FEIR and adopting and amending the 2040 General Plan Update. A few hours prior to this hearing staff received two additional comment letters from Rutan and Tucker representing Integral Communities and the Pittsburgh Unified School District. Also, during this hearing public comment was received from various residents, Integral Communities (developer), and the Pittsburgh Unified School District. The Planning Commission, prior to making a recommendation and voting on the adoption of the 2040 General Plan, considered these public comments and testimony. None of the comments or testimony raised new or additional issues or information not already considered and addressed in the FEIR or the 2040 General Plan Update.

These public comments included support of the General Plan and concern over the final land use plan for the NRG plan site, and the siting of schools. Staff updated the Planning Commission on these topics and explained that in regards to the developing of lands at the NRG site, this project will undergo a separate review process and the contemplated level of development is supported through proposed 2040 General Plan policies, goals, and action items. Additionally, staff has reviewed further comments on the project target area and supports enhanced language to proposed actions and goals to further strengthen development potential for the Northeast River Planning Subarea. As such, an Errata sheet has been prepared and these changes are provided as Attachment 12 and are intended to be considered as part of the Adoption Draft 2040 General Plan.

Also, staff responded to concerns raised by the Pittsburgh Unified School District regarding school siting. Specific comments were made regarding reservation of land and the Pittsburgh Municipal Code (PMC). In response to these comments the language within the PMC, identified under PMC 17.32.100 for the reservation of public lands (schools), is through the tentative mapping process. This process within PMC 17.32.100 does not identify any action separately for the siting of schools through the update of the General Plan.

Again, during the processing of a separate residential subdivision application and prior to the subdivision map being recorded, lands may be reserved by the developer for schools through PMC 17.32.100. The 2040 General Plan update is not intended to be a master plan for schools, and it is anticipated that the school districts will continue to update their master plans to address projected growth. The DEIR addresses the direct and indirect effects of growth associated with the 2040 General Plan Update at the program-level, including generation of students accommodated by the residential and mixed use land use designations; as future development projects and other projects are proposed, those projects will be evaluated at the project level, including consideration of the specific details of the proposed project, pursuant to CEQA.

Additionally, as part of the stakeholder outreach completed as part of the 2040 General Plan Update, including meeting with the Pittsburg Unified School District to discuss their concerns and comments, the City included new action items which address potential increases in student populations during the 2040 General Plan.

These actions are stated below:

- Action 9-A-6.b: As part of the development application review process, require developers to explore and consider subsequent mitigation agreements with the Pittsburg, Antioch, and Mount Diablo Unified School Districts to determine specific mitigation and phasing requirements for future schools.
- Action 9-A-6.c: Work cooperatively with the Pittsburg, Antioch, and Mount Diablo Unified School Districts to study further the requirements for the siting of schools, based on student generation rates, necessitated by residential development projects.

No specific residential development projects are proposed or entitled as part of the General Plan Update. Again, all pending, approved or under construction residential projects undergo a separate project application review (tentative map), including project-level environmental review, independent from the 2040 General Plan Update process. Staff will continue to work with the school districts during the 2040 General Plan period to address any concerns and implement the new action items as residential projects move forward.

After hearing staff's responses and considering all oral and written public testimony the Planning Commission in unanimous decisions voting 7-0, recommended the City Council move forward on Certifying the FEIR and adopting the 2040 General Plan with additional non-substantial revisions to the document which are primarily corrections to figures and text.

### **Conclusion of the General Plan Update Process**

Staff and the project consultant have reviewed and evaluated all the oral and written comments received from the public, responsible agencies, stakeholders, developers, Planning Commission, and City Council throughout the General Plan process and have made the appropriate changes to various goals, policies, and other text in the Adoption Draft 2040 General Plan.

Also, the 2040 General Plan reflects consideration of the objectives and issues raised during the various community participation process, special meetings, pop-up events and numerous workshops during the 2040 General Plan update process.

The proposed Adoption Draft 2040 General Plan is structured around several themes and these themes helped to form and shape the proposed policies, goals, and actions included in the various elements.

The major themes throughout the process centered on:

- Consideration of public input throughout the process
- Vision
- Economic Development
- Traffic Congestion & Multi-Modal Transportation and Alternatives
- School Planning
- Access to Community Amenities, including Recreational and Waterfront Opportunities, Services, and Youth- and Family-Oriented Opportunities
- Industrial and Commercial Revitalization
- Downtown Placemaking
  - a. Destination Planning and Historical Preservation
  - b. Missing Middle Housing (i.e. Duplexes, Triplexes, Fourplexes)
- Climate Change Adaptation and Resilience and Sustainability
- Disadvantaged Communities, Environmental Justice, Health Equity
- Natural Resource Protection

In the final analysis of the above topics in the Adoption Draft 2040 General Plan, this General Plan document being recommended for adoption by the City Council has effectively been prepared to address the above community needs, all the statutory elements mandated by the state, and has been balanced with goals and policies encouraging implementing actions to reduce potential environmental impacts, to the extent feasible.

In addition, the Adoption Draft 2040 General Plan includes policies and actions designed to reduce vehicle travel and VMT. The Circulation and Transportation Element addresses providing adequate pedestrian, bicycle, and transit facilities and opportunities, promoting non-vehicle travel modes, requiring employers to implement TDM programs, and ensuring regional coordination on trip and VMT reduction efforts. The EIR addresses transportation and circulation impacts in the context of VMT, rather than LOS, consistent with SB 743.

Also, in the Adoption Draft 2040 General Plan, each element has a specific environmental justice component that addresses the needs of disadvantaged communities and considers environmental justice issues as they relate to City plans, policies, and projects to ensure disadvantaged and vulnerable communities are engaged and represented in the decision-making process.

Also, of specific note, the Adoption Draft 2040 General Plan Land Use Map was developed to preserve existing neighborhoods throughout the City. This assumption to preserve the character of existing neighborhoods was heavily discussed by local residents and decision makers throughout this process and is included in the overall changes to the Land Use Map.

Of specific mention during this General Plan Update process, the City adopted its first Sustainability Plan in 2023. The Sustainability Plan along with the Adoption Draft 2040 General Plan will serve as identified steps towards reducing greenhouse gas emissions in Pittsburgh and establish practices the community can implement that are practical and result in real, positive change.

In conclusion, this process has been a conscious team-driven effort and a shared vision with the community at large, major stakeholders, local residents, staff, consultants, various commissions, and elected officials. This document represents these aspects from all the participants and provides the framework and blueprint of a comprehensive, long-term plan for the physical development of the City of Pittsburgh.

#### ATTACHMENTS:

1. Resolution for City Council adoption and Certification of the Final Environmental Impact Report for the 2040 General Plan Update and attached Exhibit A
  - a. CEQA Findings and Statement of Overriding Considerations
2. Resolution Recommending for City Council Approval of AP-24-0001 and Adoption of the 2040 General Plan and General Plan Land Use Map, Text, Policies, and Tables and attached Exhibits A and B
  - a. 2040 General Plan, Text, Figures, Policies and Tables
  - b. General Plan Land Use Map
3. 2040 General Plan Draft Environmental Impact Report (available online)
4. 2040 General Plan Final Environmental Impact Report – Response to Comments and Errata (available online)
5. Adoption Draft 2040 General Plan (available online)
6. Adoption Revised Draft 2040 General Plan – Matrix with Response to Comments
7. City Council 2040 General Plan Errata Sheet – May 6, 2024
8. Draft Planning Commission Minutes – 2040 General Plan Update - April 26, 2024
9. Planning Commission Resolution No. 10245 – Recommendation to City Council Certification of the FEIR, SOOC for 2040 General Plan Update
10. Planning Commission Resolution No. 10246 – Recommendation to City Council Approval of AP-24-0001; update and adoption of 2040 General Plan
11. 2040 General Plan Update Public Hearing Notice

Report Prepared By: John Funderburg, M.S., AICP Assistant Director of Community and Economic Development

BEFORE THE CITY COUNCIL OF THE CITY OF PITTSBURG

In the Matter of:

Certification of the Final Environmental )  
Impact Report and adopt Findings of )  
Significance and a Statement of )  
Overriding Considerations for the )  
Envision Pittsburgh: 2040 General )  
Plan Update (AP-24-0001 GP, ER) )

RESOLUTION NO. 24-

WHEREAS, on November 19, 2019, the City Council adopted a Resolution authorizing the planning consultant De Novo Planning Group to begin working on the preparation of the 2040 General Plan Update and associated Environmental Impact Report (EIR) under the California Environmental Quality Act (CEQA) (Public Resources Code § 21000, *et seq.*). The prior comprehensive update of the City of Pittsburgh General Plan was adopted by the City Council on November 16, 2001.

WHEREAS, since the initial kick-off in 2019 for the 2040 General Plan Update, the General Plan Update team has held several Visioning Workshops. City residents and stakeholders attended workshops at the Pittsburgh City Hall. Each Visioning Workshop included a presentation by the General Plan Update team that explained the role of the General Plan, an overview of the General Plan Update process, and an opportunity for the Visioning Workshop participants to ask questions and obtain further information on the process and the role of the community.

WHEREAS, as a result of the Visioning Workshops, the feedback provided by the community, and through numerous pop-up events, the City had a broad, overarching vision for the development of the General Plan Update and identified key community values and priorities for careful consideration in the General Plan Update process.

WHEREAS, in August and September 2020, the City hosted an on-line virtual workshop and survey to receive community input related to land use preferences for four opportunity areas in the City. The virtual workshop informed the community of the City's related efforts for the 2040 Pittsburgh General Plan Update and the Brownfields Revitalization Planning effort and helped to create a Land Use Alternatives Report and subsequent maps.

WHEREAS, in 2021, the City released the Land Use Alternatives and Capacity Report and conducted a survey and a series of workshops, including community workshops and joint workshops with the City Council and Planning Commission, to receive feedback on the alternatives.

WHEREAS, the Land Use Alternatives and Capacity Report presented possible modifications associated with three alternatives (Alternatives A through C) to land use and development intensity in a manner that will support the community's vision for increased economic development opportunities, a range of housing options, preservation of established residential neighborhoods, and quality job growth.

WHEREAS, as a result of Planning Commission and City Council consideration of the Land Use Alternatives and Capacity Report and the community's feedback regarding the alternatives, the Planning Commission and City Council provided input that resulted in a hybrid alternative land use map alternative, Alternative D, which contained elements of the three initial alternatives. The Alternative D Land Use map was used as the base map for the 2040 General Plan Update.

WHEREAS, the 2040 General Plan Update includes this base map and overall is a policy document that guides land use, housing, transportation, open space, public safety, community services, and other policy decisions throughout Pittsburg. The 2040 General Plan Update includes all mandatory elements of the City's General Plan other than the housing element, which is being separately updated in a process that already has commenced. The 2040 General Plan also includes other elements that are relevant locally. The 2040 General Plan is supported by a number of reports and documents that informed its development. However, the actual amount of development that will occur throughout the planning horizon of the General Plan is based on many factors outside of the City's control. Actual future development will depend on future real estate and labor market conditions, property owner preferences and decisions, site-specific constraints, and other factors.

WHEREAS, on April 20, 2022, a Notice of Preparation (NOP) for an EIR for the 2040 General Plan Update was circulated to trustee and responsible agencies, the State Clearinghouse, and the public. A scoping meeting was held on May 5, 2022, via a web-based video meeting. No public or agency comments on the NOP related to the EIR analysis were presented or submitted during the scoping meeting. However, during the 30-day public review period for the NOP, which ended on May 20, 2022, ten written comment letters were received on the NOP.

WHEREAS, on December 12, 2023, the City circulated a Draft EIR to the State Clearinghouse, trustee and responsible agencies, and the public. A Notice of Completion (NOC) was filed, a Notice of Availability (NOA) was published, and a 60-day public review period was provided between December 12, 2023, and February 9, 2024, to receive public and agency comments on the adequacy of the environmental analysis contained in the Draft EIR. During the public review period, the City conducted three public workshops to receive community input on the General Plan Update. Workshops were held on January 31, February 1, and February 3, 2024. The City received 17 comment letters during the 60-day review period for the Draft EIR.

WHEREAS, a Final EIR was prepared and circulated on April 12, 2024, to address comments received in response to the Draft EIR. The City prepared written responses to the Draft EIR comments and made textual changes to the Draft EIR where warranted. The responses to the comments are provided in the Final EIR in Chapter 2.0, and all changes to the text of the Draft EIR are summarized in Chapter 3.0. Responses to comments received during the comment period for the Draft EIR do not involve any new significant impacts or "significant new information" that would require recirculation of the Draft EIR pursuant to CEQA Guidelines Section 15088.5. The Draft EIR is included in the Final EIR by reference.



WHEREAS, the Final EIR identified certain environmental effects that could result from approval of the 2040 General Plan Update. Many of these potentially significant impacts will be avoided or substantially lessened through implementation of the policies and actions incorporated into the 2040 General Plan itself. These policies and actions are also identified, corresponding to the potential impacts they would reduce.

WHEREAS, the Final EIR identified potentially significant effects on the environment, which would not be mitigated to a level of less than significant after mitigation. In accordance with CEQA Guidelines Section 15093, the City Council is required to balance the benefits of the 2040 General Plan Update against the unavoidable significant impacts and determine if specific economic, social, or other benefits of the General Plan Update outweigh the potentially significant, unavoidable effects on the environment.

WHEREAS, notice of the April 23, 2024, public hearing for a recommendation by the Planning Commission for the City Council to adopt the 2040 General Plan and certify the Final Environmental Impact report was published, posted, and emailed to all interested parties on Friday April 12, 2024.

WHEREAS, on or before April 12, 2024, in accordance with Government Code sections 65090 and 65091, and Pittsburg Municipal Code (PMC) section 18.14.020, a "Notice of Public Hearing" for the April 23, 2024, public hearing on this item was published in the East County Times; posted at City Hall and in the "Public Notices" section of the city website; was mailed via first class or electronic mail to all local service agencies expected to provide future services and to individuals and groups who had previously filed written request for such notice. In addition, although not required, the notice was also published on [www.nextdoor.com](http://www.nextdoor.com) ("Nextdoor").

WHEREAS, on April 23, 2024, and as required by Government Code section 65354, the Planning Commission held a public hearing on Planning Application No. 24-0001 (GP, ER), at which time all persons had an opportunity to and did present oral and/or written testimony, which was considered by the Planning Commission. At this public hearing the Planning Commission with a unanimous vote of 7-0 adopted Resolution No. 10245 recommending the City Council Certify the Final Environmental Impact Report and adopt Findings of Significance and a Statement of Overriding Considerations for the Envision Pittsburg: 2040 General Plan Update (AP-24-0001 GP, ER).

WHEREAS, on or before April 26, 2024, in accordance with Government Code sections 65090 and 65091, and Pittsburg Municipal Code (PMC) section 18.14.020, a "Notice of Public Hearing" for the May 6, 2024, City Council public hearing on this item was published in the East County Times; was posted at City Hall and in the "Public Notices" section of the city website; and was mailed via first class or electronic mail to all local service agencies expected to provide future services and to individuals and groups who had previously filed written request for such notice. In addition, although not required, the notice was also published on [www.nextdoor.com](http://www.nextdoor.com) ("Nextdoor").

WHEREAS, on May 6, 2024, the City Council held a duly noticed public hearing on the Planning Commission decision to Certify the Final Environmental Impact Report and

adopt Findings of Significance and a Statement of Overriding Considerations for the Envision Pittsburgh: 2040 General Plan Update (AP-24-0001 GP, ER).

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Pittsburgh as follows:

Section 1. Recitals

The recitals set forth above are true and correct statements, and they are hereby incorporated by reference, in their entirety, in these findings.

Section 2. Certification of the EIR

- A. The Envision Pittsburgh: 2040 General Plan Update was processed, including but not limited to all public notices, in the time and manner prescribed by the state and local law, and in accordance with State CEQA Guidelines.
- B. The EIR for the Envision Pittsburgh: 2040 General Plan Update consists of the Draft EIR (DEIR) dated December 2023 and the Final EIR (FEIR) dated April 2024, and all appendices thereto, collectively referenced in the DEIR and FEIR.
- C. Agencies and interested parties and members of the public have been afforded ample notice and opportunity to comment on the Envision Pittsburgh: 2040 General Plan Update, the DEIR, and the FEIR. Prior to taking action, the City Council has heard, been presented with, reviewed, and considered the information and data in the administrative record, including oral and written testimony.
- D. Based on the evidence and oral and written testimony presented at the public hearings, and based on all the information contained in the Planning Division's files on the Envision Pittsburgh: 2040 General Plan Update, including but not limited to the DEIR and FEIR and the City Council staff report entitled "Public Hearing on the Comprehensive Update of the City's General Plan, Envision Pittsburgh: 2040 General Plan - "April 25, 2024 Revised Adoption Draft" and Consideration and Certification of the Final Environmental Impact Report (AP-24-0001 GP, ER)," dated May 6, 2024, the City Council hereby declares, finds, and certifies that:
  1. The City Council has independently considered the administrative record before it.
  2. The FEIR was presented to the City Council. The City Council has reviewed and considered the information in the FEIR, and the FEIR reflects the independent judgment of the City Council.
  3. The FEIR has been completed in compliance with CEQA and fully analyzes and discloses the potential impacts of the 2040 General Plan Update, and those impacts have been mitigated or avoided to the extent feasible for the reasons set forth in the attached Exhibit "A".
  4. Information presented in written and oral testimony does not constitute new

information requiring recirculation under CEQA.

5. The 2040 General Plan Update was processed, including but not limited to all public notices, in the time and manner prescribed by State and local law, including CEQA and the CEQA Guidelines, 14. Cal. Code Regs. § 15000 et seq. Agencies and interested members of the public have been afforded ample notice and opportunity to comment on the 2040 General Plan Update and environmental documents, including the FEIR.
6. The FEIR is hereby certified as being in compliance with CEQA in all respects.

Section 3. Adoption of Findings and Statement of Overriding Considerations

A. The City Council adopts the following with respect to the project:

1. Mitigation Findings Pursuant to CEQA Guidelines Section 15091, as set forth in Exhibit "A" to this resolution and incorporated herein by reference.
2. Findings Concerning Alternatives, as set forth in Exhibit "A" to this resolution and incorporated herein by reference.
3. Statement of Overriding Considerations, as set forth in Exhibit "A" to this resolution and incorporated herein by reference.

Section 4. Notice of Determination

The City Council hereby directs staff to file a Notice of Determination as set forth in Public Resources Code Section 21152.

Section 5. Effective Date

This resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by the City Council of the City of Pittsburg at a regular meeting on the 6<sup>th</sup> day of May 2024, by the following vote:

AYES:

NOES:

ABSTAINED:

ABSENT:

\_\_\_\_\_  
Juan Antonio Banales, Mayor

ATTEST:

\_\_\_\_\_  
Alice E. Evenson, City Clerk

## FINDINGS FOR THE PITTSBURG 2040 GENERAL PLAN UPDATE

REQUIRED UNDER THE CALIFORNIA ENVIRONMENTAL QUALITY ACT  
(Public Resources Code, § 21000 et seq.)

### I. INTRODUCTION

The California Environmental Quality Act (“CEQA”) (Public Resources Code, §21000 et seq.) requires the City of Pittsburg (City), as the CEQA lead agency to: 1) make written findings when it approves a project for which an environmental impact report (EIR) was certified, and 2) identify overriding considerations for significant and unavoidable impacts identified in the EIR.

These findings explain how the City, as the lead agency, approached the significant and potentially significant impacts identified in the EIR prepared for the proposed 2040 General Plan Update (2040 General Plan, General Plan Update, or Project). The statement of overriding considerations identifies economic, social, technological, and other benefits of the Project that override any significant environmental impacts that would result from the Project.

As required under CEQA, the Final EIR describes the Project, adverse environmental impacts of the Project, and mitigation measures and alternatives that would substantially reduce or avoid those impacts. The information and conclusions contained in the EIR reflect the City’s independent judgment regarding the potential adverse environmental impacts of the Project.

The Final EIR (which includes the Draft EIR, comments on the Draft EIR, responses to comments on the Draft EIR, and all revisions to the Draft EIR) for the Project, examined several alternatives to the Project that were not chosen as part of the approved project (Alternative A: No Project, Alternative B: Core Area Employment, and Alternative C: Reduced Intensity).

The Findings of Fact and Statement of Overriding Considerations set forth below (“Findings”) are presented for adoption by the City Council (Council) as the City’s findings under CEQA and the CEQA Guidelines (California Code of Regulations, Title 14, § 15000 et seq.) relating to the 2040 General Plan Update. The Findings provide the written analysis and conclusions of the City Council regarding the 2040 General Plan Update’s anticipated environmental impacts, mitigation measures, alternatives, and the overriding considerations, which in this Council’s view, justify approval of the 2040 General Plan Update, despite its environmental effects.

## II. GENERAL FINDINGS AND OVERVIEW

State law requires the City to adopt a comprehensive, long-term General Plan for the physical development of its planning area. The Plan must include land use, circulation, housing, conservation, open space, noise, and safety elements, as specified in Government Code Section 65302, to the extent that the issues identified by State law exist in the City's planning area. Additional elements that relate to the physical development of the City may also be addressed in the Plan. The degree of specificity and level of detail of the discussion of each Plan element need only reflect local conditions and circumstances. The Plan has been prepared to address the requirements of State law and the relevant items addressed in Government Code Section 65300 et seq.

### **A. Procedural Background**

In March of 2018, the City issued a request for proposals (RFP) inviting bids from qualified consulting firms to assist the City in the preparation of a comprehensive update to the General Plan. The process to update the Pittsburg General Plan began in January 2019. The 2040 General Plan Update was developed with extensive community input and reflects the community's vision for Pittsburg.

The City provided multiple opportunities for public input during development of the General Plan Update. In 2019, the General Plan Update team held three Visioning Workshops to help kick-off the General Plan Update process. City staff attended numerous events throughout the community to obtain input and encourage involvement from a broad and diverse segment of the community. In August and September 2020, the City hosted an on-line virtual workshop and survey to receive community input related to land use preferences for four opportunity areas in the City. The virtual workshop informed the community of the City's related efforts for the 2040 General Plan Update. In 2021, the City released the Land Use Alternatives and Capacity Report and conducted a survey and a series of workshops, including community workshops and joint workshops with the City Council and Planning Commission, to receive feedback on the alternatives. The Land Use Alternatives were presented to stakeholders at a meeting for initial feedback and recommendations regarding community input. The City held two community workshops, in April 2021, to receive feedback on the Land Use Alternatives. Following public review and input on the Land Use Alternatives, the City held three joint Planning Commission/City Council workshops to provide additional opportunities for public comment and to refine the Draft Land Use Map. The joint workshops resulted in development of an additional alternative (Alternative D), which served as the basis for the Draft Land Use Map included in the Draft 2040 General Plan Update.

The City circulated a Notice of Preparation (NOP) of an EIR for the 2040 General Plan Update on April 20, 2022, to trustee and responsible agencies, the State Clearinghouse, and the

public. A scoping meeting was held on May 5, 2022, via a web-based video meeting. No public or agency comments on the NOP related to the EIR analysis were presented or submitted during the scoping meeting. However, during the 30-day public review period for the NOP, which ended on May 20, 2022, ten written comment letters were received on the NOP. The NOP and all comments received on the NOP are presented in Appendix A of the Draft EIR.

On December 12, 2023, the City released the Draft 2040 General Plan and Draft EIR for public review, circulating the Draft EIR to the State Clearinghouse, trustee and responsible agencies, and the public. A Notice of Completion (NOC) was filed, a Notice of Availability (NOA) was published, and a 60-day public review period was provided between December 12, 2023 and February 9, 2024 to receive public and agency comments on the adequacy of the environmental analysis contained in the Draft EIR. During the public review period, the City conducted three public workshops to receive community input on the General Plan Update. Workshops were held on January 31, February 1, and February 3, 2024.

The Draft EIR contains a description of the project, description of the environmental setting, identification and analysis of project impacts, as well as an analysis of project alternatives, identification of significant irreversible environmental changes, growth-inducing impacts, and cumulative impacts. The Draft EIR identifies issues determined to have no impact or a less than significant impact, and provides detailed analysis of potentially significant and significant impacts.

The City received 17 comment letters during the 60-day review period for the Draft EIR and one late comment letter after the 60-day review period ended. In accordance with CEQA Guidelines Section 15088, the Final EIR responds to the written comments received on the Draft EIR. The Final EIR also contains minor edits to the Draft EIR, which are included in Chapter 3.0 (Errata). The Final EIR document and the Draft EIR document, as amended by the Final EIR, constitute the Final EIR.

## **B. Record of Proceedings and Custodian of Record**

For purposes of CEQA and the findings set forth herein, the record of proceedings for the City's findings and determinations consists of the following documents and testimony, at a minimum:

- The NOP, comments received on the NOP, NOC, NOA, and all other public notices issued by the City in relation to the 2040 Pittsburg General Plan Update EIR.
- The 2040 Pittsburg General Plan Update Draft EIR, associated appendices in the Draft EIR, and technical materials cited in the Draft EIR.

- The 2040 Pittsburg General Plan Update Final EIR, including comment letters, responses to comments, and technical materials cited in the document.
- All non-draft and/or non-confidential reports and memoranda prepared by the City of Pittsburg and consultants in relation to the EIR.
- Minutes and/or recordings of the discussions regarding the 2040 General Plan Update and its components conducted at public hearings and meetings held by the City.
- Staff reports associated with Planning Commission and City Council hearings on the 2040 General Plan Update.
- Those categories of materials identified in Public Resources Code Section 21167.6.

The City Clerk is the custodian of the administrative record. The documents and materials that constitute the administrative record are available for review at the City of Pittsburg City Clerk's office at 65 Civic Avenue, Pittsburg, CA 94565.

#### **D. Consideration of the Environmental Impact Report**

In adopting these Findings, this Council finds that the Final EIR was presented to this Council, the decision-making body of the lead agency, which reviewed and considered the information in the Final EIR prior to approving the 2040 General Plan Update. By these findings, this City Council ratifies, adopts, and incorporates the analysis, explanation, findings, responses to comments, and conclusions of the Final EIR. The City Council finds that the Final EIR was completed in compliance with CEQA. The Final EIR represents the independent judgment and analysis of the City Council.

#### **E. Severability**

If any term, provision, or portion of these Findings or the application of these Findings to a particular situation is held by a court to be invalid, void, or unenforceable, the remaining provisions of these Findings, or their application to other actions related to the Pittsburg General Plan, shall continue in full force and effect unless amended or modified by the City.

### **III. FINDINGS REGARDING SIGNIFICANT AND UNAVOIDABLE IMPACTS**

#### **A. Air Quality**

- 1. General Plan implementation could result in a cumulatively considerable net increase of any criteria pollutant for which the project region is nonattainment under an applicable federal or state ambient air quality standard (EIR Impact 3.3-2)**

- (a) **Potential Impact.** The potential for the Project to result in a cumulatively considerable net increase of any criteria pollutant for which the project region is nonattainment under an applicable federal or state ambient air quality standard is discussed at pages 3.3-29 through 3.3-33 of the Draft EIR.
- (b) **Mitigation Measures.** Minimized to the greatest extent feasible through 2040 General Plan Policies and Actions. No additional feasible mitigation is available.
- (c) **Findings.** Based upon the EIR and the entire record before this Council, this Council finds that:
  - (1) **Effects of Mitigation and Remaining Impacts.** As described on pages 3.3-29 through 3.3-33 of the Draft EIR, implementation of the 2040 General Plan Update would result in short-term emissions from construction activities associated with subsequent development, including site grading, asphalt paving, building construction, and architectural coating. Additionally, implementation of the 2040 General Plan Update would result in long-term area and mobile source emissions from operation and use of subsequent development. Implementation of the 2040 General Plan Update could include stationary sources of pollutants that would be required to obtain permits to operate in compliance with the Bay Area Air Quality Management District (BAAQMD) rules. The General Plan includes policies and actions that would work to further reduce criteria pollutant emissions, including reviewing projects for conformance with applicable air quality plans and regulations and implementing methods to reduce vehicle-miles-traveled (VMT). The General Plan includes policies to ensure that individual projects will be reviewed for compliance and adherence to BAAQMD standards. Nevertheless, since implementation of the General Plan may result in population growth, and an increase in vehicle miles traveled, the 2040 General Plan Update has the potential to result in a cumulatively considerable net increase of any criteria pollutant for which the project region is nonattainment under an applicable federal or state ambient air quality standard. There are no feasible criteria air pollutant reduction measures beyond those identified within the comprehensive goals, policies, and actions of the 2040 General Plan Update. While implementation of the goals, policies, and actions would reduce criteria pollutant emissions, the extent to which the impacts would need to be



determined on a project-by-project basis, as necessary. The potential for cumulatively considerable net increases in criteria pollutants would remain.

- (2) **Overriding Considerations.** The environmental, economic, social, and other benefits of the Project, as stated more fully in the Statement of Overriding Considerations in Section VI, override any remaining significant adverse impact of the Project associated with cumulative air quality and criteria pollutant emissions.

**2. General Plan implementation would expose sensitive receptors to substantial pollutant concentrations (EIR Impact 3.3-3)**

- (a) **Potential Impact.** The potential for the 2040 General Plan Update to expose sensitive receptors to substantial pollutant concentrations is discussed at pages 3.3-33 through 3.3-47 of the Draft EIR.
- (b) **Mitigation Measures.** Minimized to the greatest extent feasible through General Plan Policies and Actions. No additional feasible mitigation is available.
- (c) **Findings.** Based upon the EIR and the entire record before this Council, this Council finds that:
- (1) **Effects of Mitigation and Remaining Impacts.** The 2040 General Plan Update would allow growth of new residential land uses that would be sensitive receptors and new non-residential land uses that are a potential for new emissions sources. Typically, these sources would be evaluated through the BAAQMD permit process or the CEQA process to identify and mitigate any significant exposures. However, some sources that would not undergo such a review, such as truck loading docks or truck parking areas, may have the potential to cause significant increases in toxic air contaminants (TACs) or exposure. The General Plan includes policies and actions that would reduce the exposure to sensitive receptors to pollutant concentrations. Overall, future non-residential developments would be evaluated through the CEQA process or BAAQMD permit process to ensure they do not cause a significant health risk. Sites would be required to be designed to be located away from pollution sources and trees and/or vegetation would be required as a buffer between sensitive receptors and pollution sources. While implementation of 2040 General Plan Update goals, policies, and actions would reduce

potential exposure, the 2040 General Plan Update would allow development in the immediate vicinity of TAC sources, such as allowing high density residential and mixed use development in the vicinity of Bay Area Rapid Transit stations, and it is possible that applying feasible methods to reduce TAC exposure would not be adequate to fully reduce exposure to a less than significant level for future projects. While implementation of the goals, policies, and actions would reduce exposure to TACs, the extent to which the impacts would need to be determined on a project-by-project basis, as necessary. The potential for exposure to substantial pollutant concentrations would remain.

- (2) **Overriding Considerations.** The environmental, economic, social and other benefits of the Project, as stated more fully in the Statement of Overriding Considerations in Section VI, override any remaining significant adverse impact of the Project associated with exposure to TACs.

### C. Greenhouse Gases, Climate Change, and Energy

1. **General Plan implementation could generate greenhouse gas emissions that could have a significant impact on the environment and could conflict with an applicable plan, policy, or regulation adopted for the purpose of reducing the emissions of greenhouse gases (EIR Impact 3.7-1)**

- (a) **Potential Impact.** The potential for the 2040 General Plan Update to generate greenhouse gas emissions that could have a significant impact on the environment and could conflict with an applicable plan, policy, or regulation adopted for the purpose of reducing the emissions of greenhouse gases is discussed on pages 3.7-26 through 3.7-33 of the Draft EIR.
- (b) **Mitigation Measures.** Minimized to the greatest extent feasible through General Plan Policies and Actions. No additional feasible mitigation is available.
- (c) **Findings.** Based upon the EIR and the entire record before this Council, this Council finds that:

- (1) **Effects of Mitigation and Remaining Impacts.** As described on pages 3.7-26 through 3.7-33 of the Draft EIR, the Project includes policies and actions that would reduce the severity of this impact to the extent feasible. For example, 2040 General Plan Policy 10-P-6.4 encourages and supports infill, mixed use, and higher

density development, where appropriate, in order to reduce GHG emissions associated with vehicle travel. Further, Policy 10-P-6.3 requires the City to encourage transportation modes that minimize toxic air contaminants (TACs) and greenhouse (GHG) gas emissions from motor vehicle use. Action 10-A-6.a requires the City to periodically review and report on the effectiveness of the measures outlined in the Sustainability Plan and the strategies in this Element in meeting local and State GHG reduction and climate goals, as well as to institutionalize sustainability by developing a methodology to ensure all environmental, social and lifecycle costs are considered in project, program, policy and budget decisions. Moreover, Action 10-A-6.b requires the City to implement the Strategic Energy Plan to reduce GHG emissions, including identifying ways to reduce energy use for existing City facilities, improving energy performance for new construction and major renovations, developing fiscal and economic criteria for implementation of energy reduction plans, reducing greenhouse gas emissions through adopting a Climate Action Plan, and engaging the community to increase awareness and reduce energy use. Lastly, Policy 10-A-6.n requires the City to (1) continue to assess and monitor performance of greenhouse gas emissions reduction efforts, including progress toward meeting longer-term GHG emissions reduction goals for 2035 and 2050; (2) report on the City's progress annually, and schedule public hearings at the Planning Commission and City Council; and (3) update the City's GHG inventory at least every two years to demonstrate consistency with State-adopted GHG reduction targets, including those targets established beyond 2020. While the 2040 General Plan Update goals, policies, and actions would assist the City in reducing GHG emissions, the associated reduction of GHG emissions are not quantifiable (since the exact nature and implementation timeframe of these goals, policies, and actions is not known at this time), and the City cannot state with certainty whether implementation of the 2040 General Plan Update along would be sufficient to limit GHGs to the extent necessary to achieve California's long-term climate goal of achieving carbon neutrality by 2045. Therefore, implementation of the 2040 General Plan Update would conservatively be considered to have the potential to generate GHG emissions that could have a significant impact on the environment and/or conflict with an

applicable plan, policy or regulation adopted for the purpose of reducing GHG emissions.

- (2) **Overriding Considerations.** The environmental, economic, social, and other benefits of the Project, as stated more fully in the Statement of Overriding Considerations in Section VI, override any remaining significant adverse impact of the Project associated with generation of GHG emissions that could have a significant impact on the environment and could conflict with an applicable plan, policy, or regulation adopted for the purpose of reducing the emissions of GHGs.

## D. Noise

### 1. General Plan implementation may result in an increase in construction noise sources (EIR Impact 3.12-4)

- (a) **Potential Impact.** The potential for the 2040 General Plan Update to result in an increase in construction noise sources is discussed on pages 3.12-26 and 3.12-27 of the Draft EIR.
- (b) **Mitigation Measures.** Minimized to the greatest extent feasible through General Plan Policies and Actions. No additional feasible mitigation is available.
- (c) **Findings.** Based upon the EIR and the entire record before this Council, this Council finds that:
- (1) **Effects of Mitigation and Remaining Impacts.** As described on pages 3.12-26 and 3.12-27 of the Draft EIR, activities involved in construction would typically generate maximum noise levels ranging from 85 to 90 dB at a distance of 50 feet. Construction could result in periods of significant ambient noise level increases and the potential for annoyance. However, the 2040 General Plan Update includes policies and actions that are intended to reduce noise associated with construction noise (listed below). Specifically, Policy 13-P-1.7 would reduce noise associated with construction noise. Additionally, it is noted that City's Municipal Code Chapter 9.44, Noise, regulates construction noise in order to ensure that construction noise is limited to certain daytime hours. As discussed previously, operation between the hours of 10:00 p.m. and 7:00 a.m. of any pile driver, steam shovel, pneumatic hammer, derrick, steam or electric hoist or other appliance, the use of which is attended by loud or unusual noise, except in case

of emergency. However, even with implementation of Policy 13-P-1.7 and complying with the City's Municipal Code regulations to reduce construction noise, there remains the potential for future development and redevelopment projects to generate temporary construction noise in excess of City standards, which may cause temporary nuisance noise impacts to adjacent land uses.

- (2) **Overriding Considerations.** The environmental, economic, social, and other benefits of the Project, as stated more fully in the Statement of Overriding Considerations in Section VI, override any remaining significant adverse impact of the Project associated with construction noise levels.

## **E. Transportation and Circulation**

### **1. General Plan implementation would result in VMT per employee that is greater than 85 percent of Baseline conditions (EIR Impact 3.14-1)**

- (a) **Potential Impact.** The potential for the 2040 General Plan Update to result in VMT impacts is discussed on pages 3.14-27 through 3.14-30 of the Draft EIR.
- (b) **Mitigation Measures.** Minimized to the greatest extent feasible through General Plan Policies and Actions. No additional feasible mitigation is available.
- (c) **Findings.** Based upon the EIR and the entire record before this Council, this Council finds that:
  - (1) **Effects of Mitigation and Remaining Impacts.** As described on pages 3.14-27 through 3.14-30 of the Draft EIR, the VMT generated by the buildout of the 2040 General Plan Update would exceed the VMT threshold of 85 percent of baseline. Implementing the 2040 General Plan Update policies and actions will help to reduce VMT through encouraging non-vehicle transportation modes, expanding transit services, and developing TDM program requirements including measures to reduce VMT associated with new development. The City will also use this EIR and CEQA Section 15183 to streamline VMT analysis for projects consistent with the updated General Plan. However, reductions in VMT per person of at least five percent would be required to achieve thresholds as shown in Table 3.14-11. The General Plan goals, policies, and implementation measures will achieve

meaningful reductions in VMT generated by land uses within the City. The City at this time cannot demonstrate that VMT will be reduced to the degree that it meets these thresholds. Although large changes in the 2040 General Plan Update land use could potentially reduce the total VMT of the City further, those changes would also affect the achievement of other goals the City seeks to achieve with the General Plan. VMT reduction also depends on factors such as demographic change, household preferences for housing types and locations, the cost of fuel, and the competitiveness of regional transit relative to driving, which relates to congestion along vehicular commute routes that are not under the City's jurisdiction, as well as transit provided by agencies other than the City. The feasibility and effectiveness of a local or regional VMT impact bank or exchange are unknown at this time. While the 2040 General Plan Update includes measures to reduce VMT, the City cannot demonstrate definitively at this time that implementation of these policies and actions would achieve VMT reductions to meet the VMT thresholds. This would represent a significant and unavoidable impact of the Project.

- (2) **Overriding Considerations.** The environmental, economic, social, and other benefits of the Project, as stated more fully in the Statement of Overriding Considerations in Section VI, override any remaining significant adverse impact of the Project associated with transportation VMT impacts.

**2. General Plan implementation would increase hazards due to a design feature, incompatible uses, or inadequate emergency access (EIR Impact 3.14-2)**

- (a) **Potential Impact.** The potential for the 2040 General Plan Update to conflict with a program, plan, policy, or ordinance addressing the circulation system is discussed on pages 3.14-30 through 3.14-34 of the Draft EIR.
- (b) **Mitigation Measures.** Minimized to the greatest extent feasible through General Plan Policies and Actions. No additional feasible mitigation is available.
- (c) **Findings.** Based upon the EIR and the entire record before this Council, this Council finds that:
- (1) **Effects of Mitigation and Remaining Impacts.** As described on pages 3.14-30 through 3.14-34 of the Draft EIR, the increased

level of traffic and delays may increase emergency response times. New development will also result in more people living and working at greater distance from existing fire and police facilities, with potentially longer response times. Additionally, under buildout conditions, growth will increase traffic at at-grade rail crossings, potentially increasing collisions, and funds have not been identified to implement grade separations. The 2040 General Plan Update contains policies and actions in support of safe circulation by all modes and adequate emergency access. The Circulation Element includes policies to pursue funding for grade separation. It also includes policies to create a Local Roadway Safety plan and to update the Capital Facilities Fee (CFF) program to include safety improvements for all modes and funding for grade-separated crossings at existing roadways. These applicable policies are listed below. Although the General Plan policies and actions related to circulation, hazards, and emergency access would reduce the impacts to emergency circulation and access associated with the implementation of the 2040 General Plan Update, increasing vehicle traffic may increase the number of collisions on Pittsburg roadways, and therefore result in an increase in hazards. The City cannot demonstrate definitively at this time that implementation of these policies would maintain the number of collisions for vehicles, pedestrians, and bicyclists at current or lower levels under buildout conditions. The City at this time cannot demonstrate that collisions will be reduced to the degree that it meets this threshold. Collision reduction also depends on factors such as user behavior, demographic change, household preferences for travel, the cost of fuel, and the competitiveness of other transportation modes relative to driving. Therefore, this impact is considered a significant and unavoidable impact of the Project.

- (2) **Overriding Considerations.** The environmental, economic, social, and other benefits of the Project, as stated more fully in the Statement of Overriding Considerations in Section VI, override any remaining significant adverse impact of the Project associated with hazards due to a design feature, incompatible uses, or inadequate emergency access.

**F. Utilities and Service Systems****1. General Plan implementation would result in insufficient water supplies available to serve the City and reasonably foreseeable future development during normal, dry and multiple dry years (EIR Impact 3.15-1)**

- (a) **Potential Impact.** The potential for the 2040 General Plan Update to result in insufficient water supplies available to serve the City and reasonably foreseeable future development during normal, dry and multiple dry years (Significant and Unavoidable) is discussed on pages 3.15-11 through 3.15-14 of the Draft EIR.
- (b) **Mitigation Measures.** Minimized to the greatest extent feasible through General Plan Policies and Actions. No additional feasible mitigation is available.
- (c) **Findings.** Based upon the EIR and the entire record before this Council, this Council finds that:
  - (1) **Effects of Mitigation and Remaining Impacts.** As described on pages 3.15-11 through 3.15-14 of the Draft EIR, under multiple year drought conditions, the City may be required to implement water reduction actions to mitigate potential supply shortfalls. For the analysis, groundwater supply has been assumed to be at the average 1,480 AFY of groundwater extraction between 1993 and 2020. However, the maximum annual extraction in this period was 2,092 AF in 2008, so additional groundwater extraction could be used to account for supply deficits in multiple dry years, as necessary. In addition, the per capita water use used for the demand projections is based on a rebound from drought restrictions and the economic recession, and future projections do not account for potential decreases in demand resulting from increased savings from passive conservation (that is, the future projections do not account for future increases in the use of water-saving appliances). The City and Contra Costa Water District (CCWD) have demonstrated in recent years that, during extended dry periods, they can address deficits by reducing demand in their service areas. The 2040 General Plan Update includes a range of policies designed to ensure an adequate water supply for development and to minimize the potential adverse effects of increased water use. Projected water demands associated with 2040 General Plan buildout would not exceed the projected available water supplies during normal years, and the 2040



General Plan Update includes a comprehensive set of goals, policies, and actions to ensure an adequate and reliable source of clean potable water. Nevertheless, as described in the 2020 Urban Water Management Plan (UWMP), it is anticipated that the City, would have a slight deficiency in water supplies during multiple dry years. This would represent a significant and unavoidable impact of the Project.

- (2) **Overriding Considerations.** The environmental, economic, social, and other benefits of the Project, as stated more fully in the Statement of Overriding Considerations in Section VI, override any remaining significant adverse impact of the Project associated with water supplies.

## G. Cumulative Impacts

### 1. Cumulative impact on the region's air quality (EIR Impact 4.3)

- (a) **Potential Impact.** The potential for the 2040 General Plan Update to result in a considerable contribution to the cumulative impact on the region's air quality is discussed on pages 4.0-9 and 4.0-10 of the Draft EIR.
- (b) **Mitigation Measures.** Minimized to the greatest extent feasible through General Plan Policies and Actions. No additional feasible mitigation is available.
- (c) **Findings.** Based upon the EIR and the entire record before this Council, this Council finds that:
  - (1) **Mitigation and Remaining Impacts.** As described on pages 4.0-9 and 4.0-10 of the Draft EIR, the Project includes policies and actions that would reduce the severity of this impact to the extent feasible. However, even with implementation of adopted policies and actions, the General Plan has the potential to considerably contribute to an impact on the region's air quality. No feasible mitigation is available to fully reduce the cumulative effect, or to mitigate the contribution to a less-than-significant level. This would represent a cumulatively considerable contribution by the Project to the significant and unavoidable cumulative impact.
  - (2) **Overriding Considerations.** The environmental, economic, social, and other benefits of the Project, as stated more fully in the Statement of Overriding Considerations in Section VI, override any

remaining significant adverse impact of the Project associated with cumulative impacts on the region's air quality.

**2. Cumulative impacts related to greenhouse gases, climate change, and energy (EIR Impact 4.7)**

- (a) **Potential Impact.** The potential for the 2040 General Plan Update to result in a considerable contribution to the cumulative impact related to greenhouse gases, climate change, and energy is discussed on pages 4.0-11 and 4.0-12 of the Draft EIR.
- (b) **Mitigation Measures.** Minimized to the greatest extent feasible through General Plan Policies and Actions. No additional feasible mitigation is available.
- (c) **Findings.** Based upon the EIR and the entire record before this Council, this Council finds that:
  - (1) **Mitigation and Remaining Impacts.** As described on pages 4.0-11 and 4.0-12 of the Draft EIR, the Project includes policies and actions that would reduce the severity of this impact to the extent feasible. However, even with implementation of adopted policies and actions, the General Plan has the potential to considerably contribute to an impact related to greenhouse gases, climate change, and energy. No feasible mitigation is available to fully reduce the cumulative effect, or to mitigate the contribution to a less-than-significant level. This would represent a cumulatively considerable contribution by the Project to the significant and unavoidable cumulative impact.
  - (2) **Overriding Considerations.** The environmental, economic, social, and other benefits of the Project, as stated more fully in the Statement of Overriding Considerations in Section VI, override any remaining significant adverse impact of the Project associated with cumulative impacts related to greenhouse gases, climate change, and energy.

**3. Cumulative impacts related to noise (EIR Impact 4.12)**

- (a) **Potential Impact.** The potential for the 2040 General Plan Update to result in a considerable contribution to the cumulative noise impacts is discussed on pages 4.0-14 through 4.0-16 of the Draft EIR.

- (b) **Mitigation Measures.** Minimized to the greatest extent feasible through General Plan Policies and Actions. No additional feasible mitigation is available.
- (c) **Findings.** Based upon the EIR and the entire record before this Council, this Council finds that:
  - (1) **Mitigation and Remaining Impacts.** As described on pages 4.0-14 through 4.0-16 of the Draft EIR, the Project includes policies and actions that would reduce the severity of this impact to the extent feasible. However, it may not be feasible to mitigate this impact to a less-than-significant level in all instances, particularly in areas where existing development is located near proposed development and existing roadways. Although the policy and regulatory controls for noise related impacts are in place in the cumulative analysis area, subsequent development projects may result in an increase in ambient noise levels at specific project locations, which may subject surrounding land uses to increases in ambient noise levels. No feasible mitigation is available to fully reduce the cumulative effect on noise, or to mitigate the 2040 General Plan's contribution to a less-than-significant level. This would represent a cumulatively considerable contribution by the Project to the significant and unavoidable cumulative impact.
  - (2) **Overriding Considerations.** The environmental, economic, social, and other benefits of the Project, as stated more fully in the Statement of Overriding Considerations in Section VI, override any remaining significant adverse impact of the Project associated with cumulative increases in noise levels.

**6. Cumulative impacts on the transportation network (EIR Impact 4.14)**

- (a) **Potential Impact.** The potential for the 2040 General Plan Update to result in a considerable contribution to the cumulative impacts on the transportation network is discussed on pages 4.0-17 and 4.0-18 of the Draft EIR.
- (b) **Mitigation Measures.** Minimized to the greatest extent feasible through General Plan Policies and Actions. No additional feasible mitigation is available.
- (c) **Findings.** Based upon the EIR and the entire record before this Council, this Council finds that:

- (1) **Mitigation and Remaining Impacts.** As described on pages 4.0-17 and 4.0-18 of the Draft EIR, the Project includes policies and actions that would reduce the severity of this impact to the extent feasible. However, it may not be feasible to mitigate this impact to a less-than-significant level in all instances as the General Plan would result in VMT increases exceeding the threshold for employment-related land uses. No feasible mitigation is available to fully reduce the cumulative effect on VMT, or to mitigate the 2040 General Plan Update's contribution to a less-than-significant level. This would represent a cumulatively considerable contribution by the Project to the significant and unavoidable cumulative impact.
- (2) **Overriding Considerations.** The environmental, economic, social, and other benefits of the Project, as stated more fully in the Statement of Overriding Considerations in Section VI, override any remaining significant adverse impact of the Project associated with cumulative impacts on the transportation network.

#### 7. Cumulative impacts related to utilities (EIR Impact 4.15)

- (a) **Potential Impact.** The potential for the 2040 General Plan Update to result in a considerable contribution to the cumulative impacts related to utilities is discussed on pages 4.0-18 and 4.0-19 of the Draft EIR.
- (b) **Mitigation Measures.** Minimized to the greatest extent feasible through General Plan Policies and Actions. No additional feasible mitigation is available.
- (c) **Findings.** Based upon the EIR and the entire record before this Council, this Council finds that:
  - (1) **Mitigation and Remaining Impacts.** As described on pages 4.0-18 and 4.0-19 of the Draft EIR, the Project includes policies and actions that would reduce the severity of this impact to the extent feasible. However, it may not be feasible to mitigate this impact to a less-than-significant level in all instances as the General Plan would have a slight deficiency in water supplies during multiple dry year. No feasible mitigation is available to fully reduce the cumulative effect on water supplies, or to mitigate the 2040 General Plan Update's contribution to a less-than-significant level. This would represent a cumulatively considerable contribution by the Project to the significant and unavoidable cumulative impact.

- (2) **Overriding Considerations.** The environmental, economic, social, and other benefits of the Project, as stated more fully in the Statement of Overriding Considerations in Section VI, override any remaining significant adverse impact of the Project associated with cumulative impacts related to utilities.

**G. Significant Irreversible Effects**

**1. Irreversible and adverse effects (EIR Impact 4.17)**

- (a) **Potential Impact.** The potential for the 2040 General Plan Update to result in a significant irreversible effect associated with the consumption of nonrenewable resources and irretrievable commitments/irreversible physical changes is discussed on page 4.0-25 of the Draft EIR.
- (b) **Mitigation Measures.** Minimized to the greatest extent feasible through General Plan Policies and Actions. No additional feasible mitigation is available.
- (c) **Findings.** Based upon the EIR and the entire record before this Council, this Council finds that:
- (1) **Mitigation and Remaining Impacts.** As described on page 4.0-25 of the Draft EIR, the Project includes policies and actions that would reduce the severity of this impact to the extent feasible. In summary, the 2040 General Plan Update includes an extensive policy framework that is designed to address land use and environmental issues to the greatest extent feasible, while allowing growth and economic prosperity for the City. However, even with the policies and actions that will serve to reduce potential significant impacts, the 2040 General Plan Update will result in significant irreversible changes and has the potential to result in adverse effects as described above. This impact is considered a significant and unavoidable impact under CEQA.
- (2) **Overriding Considerations.** The environmental, economic, social, and other benefits of the Project, as stated more fully in the Statement of Overriding Considerations in Section VI, override any remaining significant adverse impact of the Project associated with irreversible effects.

IV. FINDINGS REGARDING THOSE IMPACTS WHICH ARE LESS THAN SIGNIFICANT, LESS THAN CUMULATIVELY CONSIDERABLE, OR HAVE NO IMPACT

A. Specific impacts within the following categories of environmental effects were found to be less than significant as set forth in more detail in the Draft EIR.

1. **Aesthetics and Visual Resources:** The following specific impacts were found to be less than significant:

- a. Impact 3.1-1: General Plan implementation would not have a substantial adverse effect on a scenic vista.
- b. Impact 3.1-2: General Plan implementation would not substantially damage scenic resources, including, but not limited to, trees, rock outcroppings, and historic buildings within a State scenic highway.
- c. Impact 3.1-3: General Plan implementation would not, in a non-urbanized area, substantially degrade the existing visual character or quality of public views of the site and its surroundings, or in an urbanized area, conflict with applicable zoning and other regulations governing scenic quality.
- d. Impact 3.1-4: General Plan implementation would not create a new source of substantial light or glare which would adversely affect day or nighttime views in the area.

2. **Agricultural and Forest Resources:** The following specific impacts were found to be less than significant:

- a. Impact 3.2-1: General Plan implementation would not result in the conversion of Prime Farmland, Unique Farmland, or Farmland of Statewide Importance (Farmland) to non-agricultural use.
- b. Impact 3.2-2: General Plan implementation would not result in conflicts with existing zoning for agricultural use, or a Williamson Act contract.
- c. Impact 3.2-3: General Plan implementation would not involve other changes in the existing environment which, due to their location or nature, could result in conversion of Farmland to non-agricultural use.

3. **Air Quality:** The following specific impacts were found to be less than significant:

- a. Impact 3.3-1: General Plan implementation would not conflict with or obstruct implementation of the applicable air quality plan.

- 4. Biological Resources:** The following specific impacts were found to be less than significant:
- a. Impact 3.4-1: General Plan implementation would not have a substantial adverse effect, either directly or through habitat modifications, on any species identified as a candidate, sensitive, or special status species in local or regional plans, policies, or regulations, or by the California Department of Fish and Wildlife or U.S. Fish and Wildlife Service.
  - b. Impact 3.4-2: General Plan implementation would not have a substantial adverse effect on any riparian habitat or other sensitive natural community identified in local or regional plans, policies, regulations or by the California Department of Fish and Wildlife or U.S. Fish and Wildlife Service.
  - c. Impact 3.4-3: General Plan implementation would not have a substantial adverse effect on state or federally protected wetlands (including, but not limited to, marsh, vernal pool, coastal, etc.) through direct removal, filling, hydrological interruption, or other means.
  - d. Impact 3.4-4: General Plan implementation would not interfere substantially with the movement of any native resident or migratory fish or wildlife species or with established native resident or migratory wildlife corridors, or impede the use of native wildlife nursery sites.
  - e. Impact 3.4-5: The General Plan would not conflict with any local policies or ordinances protecting biological resources, such as a tree preservation policy or ordinance.
  - f. Impact 3.4-6: General Plan implementation would not conflict with the provisions of an adopted Habitat Conservation Plan, Natural Community Conservation Plan, or other approved local, regional, or State habitat conservation plan.
- 5. Cultural and Tribal Resources:** The following specific impacts were found to be less than significant:
- a. Impact 3.5-1: General Plan implementation would not cause a substantial adverse change in the significance of a historical or archaeological resource pursuant to Section 15064.5.
  - b. Impact 3.5-2: General Plan implementation would not cause a substantial adverse change in the significance of an archaeological resource pursuant to Section 15064.5.
  - c. Impact 3.5-3: Implementation of the General Plan would not lead to the disturbance of any human remains.

- |                                                    |    |
|----------------------------------------------------|----|
| CEQA Findings – 2040 Pittsburg General Plan Update | 21 |
|----------------------------------------------------|----|



conflict with or obstruct a state or local plan for renewable energy or energy efficiency.

**8. Hazards and Hazardous Materials:** The following specific impacts were found to be less than significant:

- a. Impact 3.8-1: General Plan implementation does not have the potential to create a significant hazard to the public or the environment through the routine transport, use, or disposal of hazardous materials, or through reasonably foreseeable upset and accident conditions involving the release of hazardous materials into the environment.
- b. Impact 3.8-2: General Plan implementation does not have the potential to emit hazardous emissions or handle hazardous or acutely hazardous materials, substances, or waste within one-quarter mile of an existing or proposed school.
- c. Impact 3.8-3: General Plan implementation does not have the potential to have projects located on a site which is included on a list of hazardous materials sites compiled pursuant to Government Code Section 65962.5.
- d. Impact 3.8-4: General Plan implementation is not located within an airport land use plan, two miles of a public airport or public use airport, and would not result in a safety hazard for people residing or working in the project area.
- e. Impact 3.8-5: General Plan implementation does not have the potential to impair implementation of or physically interfere with an adopted emergency response plan or emergency evacuation plan.
- f. Impact 3.8-6: General Plan implementation does not have the potential to expose people or structures to a significant risk of loss, injury or death involving wildland fires.

**9. Hydrology and Water Quality:** The following specific impacts were found to be less than significant:

- a. Impact 3.9-1: General Plan implementation would not violate water quality standards or waste discharge requirements or otherwise substantially degrade water quality or obstruct implementation of a water quality control plan.
- b. Impact 3.9-2: General Plan implementation would not result in the depletion of groundwater supplies or interfere substantially with groundwater recharge or conflict with a groundwater management plan.

- c. Impact 3.9-3: General Plan implementation would not alter the existing drainage pattern in a manner which would result in substantial erosion, siltation, flooding, impeded flows, or polluted runoff.
  - d. Impact 3.9-4: General Plan implementation would not release pollutants due to project inundation by flood hazard, tsunami, or seiche.
- 10. **Land Use Planning and Population Housing:** The following specific impacts were found to be less than significant or to have no impact:
  - a. Impact 3.10-1: General Plan implementation would not physically divide an established community.
  - b. Impact 3.10-2: General Plan implementation would not cause a significant environmental impact due to a conflict with any land use plan, policy, or regulation adopted for the purpose of avoiding or mitigating an environmental effect.
  - c. Impact 3.10-3: General Plan implementation would not induce substantial unplanned population growth in an area, either directly (for example, by proposing new homes and businesses) or indirectly (for example, through extension of roads or other infrastructure).
  - d. Impact 3.10-4: General Plan implementation would not displace substantial numbers of existing people or housing, necessitating the construction of replacement housing elsewhere.
- 11. **Mineral Resources:** The following specific impacts were found to be less than significant:
  - a. Impact 3.11-1: General Plan implementation would not result in the loss of availability of a known mineral resource that would be of value to the region and the residents of the state.
  - b. Impact 3.11-2: General Plan implementation would not result in the loss of availability of a locally-important mineral resource recovery site delineated on a local general plan, specific plan or other land use plan.
- 12. **Noise:** The following specific impacts were found to be less than significant:
  - a. Impact 3.12-1: General Plan implementation would not result in exposure to significant traffic noise sources.
  - b. Impact 3.12-2: General Plan implementation would not result in exposure to excessive railroad noise sources.

- c. Impact 3.12-3: General Plan implementation would not result in the generation of excessive stationary noise sources.
- d. Impact 3.12-5: General Plan implementation would not result in exposure to excessive aircraft noise sources.
- e. Impact 3.12-6: General Plan implementation would not result in construction vibration.
- f. Impact 3.12-7: General Plan implementation would not result in exposure to groundborne vibration.

**13. Public Services and Recreation:** The following specific impacts were found to be less than significant:

- a. Impact 3.13-1: General Plan implementation would not result in adverse physical impacts on the environment associated with the need for new fire protection facilities or the need for new or physically altered fire protection facilities, the construction of which could cause significant environmental impacts and the provision of public services.
- b. Impact 3.13-2: General Plan implementation would not result in adverse physical impacts on the environment associated with the need for new police protection facilities or the need for new or physically altered police protection facilities, the construction of which could cause significant environmental impacts and the provision of public services.
- c. Impact 3.13-3: General Plan implementation would not result in adverse physical impacts on the environment associated with the need for new school facilities or the need for new or physically altered school facilities, the construction of which could cause significant environmental impacts and the provision of public services.
- d. Impact 3.13-4: General Plan implementation would not result in adverse physical impacts on the environment associated with the need for new park facilities or the need for new or physically altered park facilities, the construction of which could cause significant environmental impacts and the provision of public services.
- e. Impact 3.13-5: General Plan implementation would not result in adverse physical impacts on the environment associated with the need for other public facilities or the need for new or physically altered facilities, the construction of which could cause significant environmental impacts and the provision of public services.

- f. Impact 3.13-6: General Plan implementation would not result in adverse physical impacts associated with the deterioration of existing parks and recreation facilities or the construction of new parks and recreation facilities.

**14. Utilities and Service Systems:** The following specific impacts were found to be less than significant:

- a. Impact 3.15-2: General Plan implementation would not require or result in the construction of new water treatment facilities or expansion of existing facilities, the construction of which could cause significant environmental effects.
- b. Impact 3.15-3: General Plan implementation does not have the potential to result in a determination by the wastewater treatment provider which serves or may serve the Project that it has adequate capacity to serve the project's projected demand in addition to the provider's existing commitments.
- c. Impact 3.15-4: General Plan implementation would not require or result in the relocation or construction of new or expanded wastewater facilities, the construction or relocation of which could cause significant environmental effects.
- d. Impact 3.15-5: General Plan implementation would not require or result in the relocation or construction of new or expanded storm water drainage facilities, the construction or relocation of which could cause significant environmental effects.
- e. Impact 3.15-6: General Plan implementation would comply with federal, state, and local management and reduction statutes and regulations related to solid waste, and would not generate solid waste in excess of State or local standards, or in excess of the capacity of local infrastructure, or otherwise impair the attainment of solid waste reduction goals.

**15. Wildfires:** The following specific impacts were found to have no impact:

- a. Impact 3.16-1: General Plan implementation would not substantially impair an adopted emergency response plan or emergency evacuation plan.
- b. Impact 3.16-2: General Plan implementation would not, due to slope, prevailing winds, and other factors, exacerbate wildfire risks, and thereby expose project occupants to pollutant concentrations from a wildfire or the uncontrolled spread of a wildfire.
- c. Impact 3.16-3: General Plan implementation would not require the installation or maintenance of associated infrastructure (such as

roads, fuel breaks, emergency water sources, power lines or other utilities) that may exacerbate fire risk or that may result in temporary or ongoing impacts to the environment.

- d. **Impact 3.16-4:** General Plan implementation would not expose people or structures to significant risks, including downslope or downstream flooding or landslides, as a result of runoff, post-fire slope instability, or drainage changes.

- B.** The project was found to have a less than cumulatively considerable contribution to specific impacts within the following categories of environmental effects as set forth in more detail in the Draft EIR.

- a. **Impact 4.1:** Cumulative degradation of the existing visual character of the region.
- b. **Impact 4.2:** Cumulative impact to agricultural lands and resources.
- c. **Impact 4.4:** Cumulative loss of biological resources, including habitats and special status species.
- d. **Impact 4.5:** Cumulative impacts on known and undiscovered cultural resources.
- e. **Impact 4.6:** Cumulative impacts related to geology and soils.
- f. **Impact 4.7:** Cumulative impacts related to greenhouse gases, climate change, and energy.
- g. **Impact 4.8:** Cumulative impacts related to hazardous materials and human health risks.
- h. **Impact 4.9:** Cumulative impacts related to hydrology and water quality.
- i. **Impact 4.10:** Cumulative impacts related to local land use, population, and housing.
- j. **Impact 4.11:** Cumulative impacts related to mineral resources.
- k. **Impact 4.13:** Cumulative impacts to public services and recreation.
- l. **Impact 4.16:** Cumulative impact related to wildfire.

- C.** The above impacts are less than significant or less than cumulatively considerable for one of the following reasons:

- 1. The EIR determined that the impact is less than significant for the Project.
- 2. The EIR determined that the Project would have a less than cumulatively considerable contribution to the cumulative impact.

## V. PROJECT ALTERNATIVES

### A. Identification of Project Objectives

An EIR is required to identify a “range of potential alternatives to the project [which] shall include those that could feasibly accomplish most of the basic purposes of the project and could avoid or substantially lessen one of more of the significant effects.” Chapter 2.0 of the Draft EIR identifies the Project’s goals and objectives. The Project objectives include:

- maintaining and enhancing Pittsburg’s character;
- managing the location, type, and amount of growth and ensuring that the community’s infrastructures and services are planned to keep pace with growth;
- managing the location, type, and amount of growth to ensure a variety of housing choices, including a variety of unit types and costs, are available and housing capacity to accommodate current and future housing need allocations;
- providing for high-quality employment opportunities;
- providing recreation, entertainment, shopping, restaurants, and services for the City’s households, with an emphasis on increasing opportunities for the City’s youth;
- addressing environmental justice, including identifying and reducing any adverse effects to disadvantaged communities and identifying opportunities to improve equity and access to resources and amenities necessary for a high quality of life; and
- conserving natural resources; and addressing environmental effects, including methods to adapt to the effects of a changing climate and sea level rise.

### B. Alternatives Analysis in EIR and Rejection of Alternatives

#### 1. Alternative A: No Project Alternative

The No Project Alternative is discussed on pages 5.0-4 through 5.0-5 and 5.0-7 through 5.0-12 of the Draft EIR.

Under Alternative A, the City would not adopt the 2040 General Plan. The existing Pittsburg General Plan would continue to be implemented and no changes to the General Plan, including the Land Use Map, Circulation Diagram, goals, policies, or actions would occur. Changes to address environmental justice, sustainability, climate adaptation, economic development, greenhouse gases, and VMT would not be implemented. Subsequent projects, such as amending the Municipal Code (including

the zoning map), would not occur. The existing General Plan Land Use Map is shown on Figure 5.0-1.

As shown in Table 5.0-5, Alternative A would provide for approximately 19 fewer acres of low density residential land uses compared to the proposed Project. Under Alternative A at full buildout, there would be an increase over existing conditions in residential growth (approximately 7,591 dwelling units) and jobs (approximately 19,582 jobs). Under cumulative conditions, development in Planning Area combined with existing conditions under Alternative A would result in a population of 103,078 and 30,472 jobs. Under Alternative A, the existing General Plan policy framework would still be in effect, which would constitute a status quo approach to land use regulation in the City. The Land Use Map and policy framework proposed by the 2040 General Plan Update encourages and aims to achieve a community with a balanced land use pattern that meets the City's long-term housing, employment, and civic needs. The land uses allowed under the 2040 General Plan Update provide opportunities for cohesive new growth at in-fill locations within existing urbanized areas of the city, as well as new growth adjacent to existing urbanized areas. A mix and balance of uses under the 2040 General Plan Update would provide an improved ratio of local jobs to population. The 2040 General Plan Update includes policies and actions to ensure that development pays its fair-share of necessary roadway, public service, and other infrastructure improvements. The 2040 General Plan Update provides for increased protection of natural resources and includes measures to increase sustainability and adapt to climate-associated changes. The 2040 General Plan Update would establish policies and programs to reduce exposure of disadvantaged communities to adverse environmental and health conditions and to promote equitable access to community amenities, goods and services, healthy foods, recreational resources, and multi-modal transportation. The 2040 General Plan was prepared in conformance with State laws and regulations associated with the preparation of general plans, including requirements for environmental protection.

- a. **Findings:** The City Council hereby rejects and declines to adopt the No Project Alternative because it would not achieve any of the Project's objectives.
- b. **Explanation:** This alternative would not realize the benefits of the Project and fails to achieve any of the Project objectives, which are forward-looking and reflect community desires for the City's future. Alternative A would not include updated policies, particularly those related to greenhouse gases, community health, equity/environmental justice and complete streets policies to address safety, access, and mobility for all roadway users, as required by State law. This alternative

would not include various policies proposed in the 2040 General Plan Update to ensure protection of environmental resources, both at a project level and under cumulative conditions, consistent with the objectives of CEQA. Alternative A fails to meet several of the basic project objectives, including addressing environmental justice, including identifying and reducing any adverse effects to disadvantaged communities and identifying opportunities to improve equity and access to resources and amenities necessary for a high quality of life; and conserving natural resources; and addressing environmental effects, including methods to adapt to the effects of a changing climate and sea level rise. Therefore, the City Council rejects and declines to adopt Alternative A (No Project) based on the foregoing reasons, each of which, standing alone, justifies rejection of the Alternative.

## **2. Alternative B: Core Area Employment Alternative**

The Core Area Employment Alternative is discussed on pages 5.0-4 through 5.0-6 and pages 5.0-12 through 5.0-16 of the Draft EIR.

Alternative B continues to provide for a balance of job-creating and residential development land uses throughout the City and Planning Area and increases jobs in the core area. This alternative would allow a 100% increase in FAR in the Downtown Mixed Use, Community Commercial, and Public/Quasi-public land use designations in the core area, resulting in an additional 264 jobs and 88,563 square feet of employment-generating uses. This alternative was developed to potentially reduce the severity of impacts associated with air quality, greenhouse gases, energy, and transportation. Figure 5.0-2 shows the Land Use Map for Alternative B.

Land use designations under Alternative B would be modified as shown on Figure 5.0-2 and summarized in Table 5.0-6. The goals, policies, and actions of the 2040 General Plan Update would apply to subsequent development, planning, and infrastructure projects under this alternative.

As shown in 5.0-3, Alternative B would result in the same number of housing units and associated population as the proposed Project. As noted above, nonresidential square feet would be increased by 88,563 square feet and employment opportunities would be slightly increased (an additional 264 jobs) under this alternative when compared to the 2040 General Plan Update.



As shown in Table 5.0-6, Alternative B would provide for approximately 18.9 fewer acres of residential land uses, and approximately 18 more acres of other land uses within the City, when compared to the Proposed Land Use Map.

- a. Findings:** The City Council hereby rejects and declines to adopt the Core Area Employment Alternative because it would not reduce many of the significant impacts under the proposed Project to a less than significant level, would increase adverse impacts in one area, and would not achieve important Project objectives to the extent of the Project.

**Explanation:** This alternative would result in slightly worse impacts in one resource area (aesthetics), and would result in slightly better impacts in four resource areas. This alternative would not reduce any significant impacts to a less than significant level. This alternative would achieve the basic Project objectives. However, the third Project objective aims to maintain and enhance Pittsburgh’s character. This alternative would not meet this objective to the same extent as the Project as this alternative would allow a 100% increase in FAR in the Downtown Mixed Use, Community Commercial, and Public/Quasi-public land use designations in the core area. This could result in increased building heights in an area of the City located near the waterfront. As such, building heights and increased massing allowed by this alternative could impact views of the waterfront and other scenic vistas to a greater extent than the project.

Therefore, the City Council rejects and declines and to adopt Alternative B (Core Area Employment Alternative) based on the foregoing reasons, each of which, standing alone, justifies rejection of the Alternative.

### **3. Alternative C: Reduced Intensity Alternative**

The Increased Reduced Intensity Alternative is discussed on pages 5.0-4 through 5.0-6 and pages 5.0-16 through 5.0-21 of the Draft EIR.

Alternative C would revise the General Plan Land Use Map to update the North Central River subarea to reflect the proposed Bay Walk project. This modification affects approximately 1,000 acres and would place more emphasis on residential land uses, open space preservation, and brownfields remediation. This Alternative would result in a reduction of 266 housing units, 6.3 million square feet of employment-generating uses, and 5,479 jobs in comparison to the General Plan. This alternative was developed to potentially reduce the severity of less than significant impacts related to biological

resources, public services, and utilities and to reduce impacts associated with air quality, greenhouse gases, energy, and transportation.

Under full buildout conditions, this alternative would result in a total population within the Planning Area of approximately 123,013, which is slightly lower than the total population projection of 129,907 under the 2040 General Plan Update.

As shown in Table 5.0-7, Alternative C would provide for approximately 11 more acres of residential land uses, approximately 43 fewer acres of commercial and industrial land uses, and approximately 58 acres fewer other designations when compared to the proposed Land Use Map.

- a. **Findings:** The City Council hereby rejects and declines to adopt the Reduced Intensity Alternative because it would not achieve the Project's objectives.
- b. **Explanation:** CEQA requires that an environmentally superior alternative be identified among the alternatives that are analyzed in the EIR. If the No Project Alternative is the environmentally superior alternative, an EIR must also identify an environmentally superior alternative among the other alternatives (CEQA Guidelines Section 15126.6(e)(2)). The environmentally superior alternative is that alternative with the least adverse environmental impacts when compared to the proposed Project.

As discussed in Chapter 5.0 of the Draft EIR and summarized in Table 5.0-26 of the Draft EIR, Alternative C (the Reduced Intensity Alternative) is the environmentally superior alternative when looked at in terms of all potential environmental impacts as it is the most effective in terms of overall reductions of impacts compared to the 2040 General Plan Update and all other alternatives.

This alternative would achieve all of the Project objectives, but some objectives would be met to a lesser extent than the Project. Alternative C would provide for fewer opportunities for multifamily residential land uses and fewer opportunities new jobs-generating land uses, which provide employment opportunities and revenues to the City, which are used to fund public services and infrastructure improvements. Alternative C would reduce access to the waterfront and result in fewer recreation, entertainment, shopping, restaurant, and services for the City. The third Project objective aims to manage the location, type, and amount of growth to ensure a variety of housing choices, including a

variety of unit types and costs, are available and housing capacity to accommodate current and future housing need allocations. This alternative would not meet this objective to the same extent as the Project as this alternative would result in a decrease in lands to accommodate medium and higher density housing opportunities, as shown by the decrease in lands designated for medium density residential and mixed use, which would decrease the range of housing types and income levels accommodated under this alternative. Additionally, the reduced residential densities under this alternative would promote urban sprawl and a less orderly growth pattern. Therefore, the City Council rejects and declines and to adopt Alternative C (Reduced Intensity Alternative) based on the foregoing reasons, each of which, standing alone, justifies rejection of the Alternative.

## **VI. STATEMENTS OF OVERRIDING CONSIDERATIONS**

Pursuant to CEQA Section 21081(b) and the CEQA Guidelines Section 15093, the City of Pittsburgh has balanced the benefits of the 2040 General Plan Update against the following unavoidable adverse impacts associated with the 2040 General Plan Update and has included all feasible mitigation measures as policies and action items within the General Plan. The City Council has also examined alternatives to the proposed Project, and has determined that adoption and implementation of the 2040 General Plan Update is the most desirable, feasible, and appropriate action. As discussed above, the other alternatives are rejected as infeasible, fail to meet project objectives, are not able to reduce any significant impacts to a less than significant levels, or increase the severity on significant impacts based on consideration of the relevant factors discussed in Chapter 5.0 of the Draft EIR.

### **A. Significant Unavoidable Impacts**

Based on the information and analysis set forth in the EIR and reiterated in Section III of these Findings, implementation of the 2040 General Plan Update would result in the following project-specific significant impacts related to: air quality, greenhouse gases, noise, transportation and circulation, utilities, and irreversible effects. These impacts are identified below:

- **Impact 3.3-2:** General Plan implementation could result in a cumulatively considerable net increase of at least one criteria pollutant for which the project region is nonattainment under an applicable federal or state ambient air quality standard.

- **Impact 3.3-3:** General Plan implementation would expose sensitive receptors to substantial pollutant concentrations.
- **Impact 3.7-1:** Project implementation could generate greenhouse gas emissions that could have a significant impact on the environment and could conflict with an applicable plan, policy, or regulation adopted for the purpose of reducing the emissions of greenhouse gases.
- **Impact 3.12-4:** General Plan implementation may result in an increase in construction noise sources.
- **Impact 3.14-1:** General Plan implementation would result in VMT per employee that is greater than 85 percent of Baseline conditions.
- **Impact 3.14-2:** General Plan implementation would conflict with a program, plan, policy, or ordinance addressing the circulation system, including transit, bicycle, and pedestrian facilities.
- **Impact 3.14-3:** General Plan implementation would increase hazards due to a design feature, incompatible uses, or inadequate emergency access.
- **Impact 3.15-1:** General Plan implementation would result in insufficient water supplies available to serve the City and reasonably foreseeable future development during normal, dry and multiple dry years.
- **Impact 4.3:** Cumulative impact on the region's air quality.
- **Impact 4.7:** Cumulative impacts related to greenhouse gases, climate change, and energy.
- **Impact 4.12:** Cumulative impacts related to noise.
- **Impact 4.15:** Cumulative impacts related to utilities.
- **Impact 4.14:** Cumulative impacts on the transportation network.
- **Impact 4.17:** Irreversible effects.

## **B. Benefits of the 2040 General Plan Update/Overriding Considerations**

The City Council of the City of Pittsburg has (i) independently reviewed the information in the EIR and the record of proceedings; (ii) made a reasonable and good faith effort to eliminate or substantially lessen the impacts resulting from the 2040 General Plan Update to the extent feasible by including policies and actions in the General Plan that effectively minimize or reduce potential environmental impacts to the greatest extent feasible; and (iii) balanced the project's benefits against the project's significant unavoidable impacts.

The City Council hereby finds that adoption and implementation of the 2040 General Plan Update would provide the following economic, social, legal, and other considerable benefits:

1. The 2040 General Plan Update promotes compact and environmentally sustainable development through goals and policies that balance the need for adequate

- infrastructure, housing, and economic vitality with the need for resource management, environmental protection, and preservation of quality of life for Pittsburgh residents.
2. The 2040 General Plan Update provides a land use map and policy document that accounts for existing development, physical constraints, economic development, flood and other hazards, and incompatible uses and assigns densities and use types accordingly to enhance the safety, livability, and economic vitality of Pittsburgh.
  3. The 2040 General Plan Update improves mobility options through the development of a multi-modal transportation network that enhances connectivity, supports community development patterns, limits traffic congestion, promotes public and alternative transportation methods, and supports the goals of adopted regional transportation plans.
  4. The 2040 General Plan Update directs the preservation and environmental stewardship of the vast array of natural, cultural, and historic resources that uniquely define the character and ecological importance of the City and greater region.
  5. The 2040 General Plan Update addresses adverse environmental effects associated with climate change by facilitating sustainable development, promoting energy efficiency, promoting development that reduces greenhouse gas emissions, and providing adaptation measures to address climate-influenced changes.
  6. The 2040 General Plan Update enhances the local economy and provides opportunities for future jobs and business development growth by planning for commercial and industrial development near existing urbanized areas and transportation corridors.
  7. The 2040 General Plan Update affirmatively furthers environmental justice for its residents, including disadvantaged communities, through ensuring that future decisions do not result in inequitable adverse impacts on disadvantaged communities, through promoting equitable access to community amenities, recreation and open space resources, health foods, services, multi-modal transportation facilities, and employment opportunities, and promotes decision-making processes open and accessible to all members of the community.
  8. The 2040 General Plan Update supports accommodating a variety of housing types and housing costs, through identifying lands that increase housing opportunities for lower density residential development through the hillside low and low density land use designations, and increasing opportunities for higher density development, including triplexes, fourplexes, townhomes, condominiums, and apartments, through the medium density, high density, and very high density residential land use designations, and opportunities for townhomes, condominiums, apartments, mixed use, and live-work housing, through the mixed use and downtown land use designations. These designations support a range of housing densities and mixed use development opportunities, will increase the variety of housing types and costs by

providing opportunities to expand the variety of housing options available, and assist the City in accommodating its share of the Regional Housing Needs Allocation and affirmatively furthering fair housing through promoting housing choice and mobility.

9. The 2040 General Plan Update is the product of a comprehensive public planning effort driven by members of the public, the Planning Commission and the City Council through a series of public meetings, hearings and workshops that resulted in a thoughtful balance of community, economic, and environmental interests.

## VII. FINDINGS AND CONCLUSION

After balancing the specific economic, legal, social, technological, and other benefits of the 2040 General Plan Update, the City Council hereby finds that the unavoidable adverse environmental impacts identified are considered “acceptable” due to the benefits listed above which outweigh the unavoidable, adverse environmental impacts of the 2040 General Plan Update. The City Council further finds that each of the individual benefits discussed above outweighs the unavoidable adverse environmental effects identified in the Final EIR and, therefore, finds those impacts to be acceptable. The City Council further finds that each of the benefits listed above, standing alone, is sufficient justification for the City Council to override these unavoidable environmental impacts.

In reaching these conclusions, the Pittsburg City Council has considered information contained in the EIR prepared for the 2040 General Plan Update as well as the public testimony and record of proceedings in which the 2040 General Plan Update was considered.

Based on the foregoing findings and the information contained in the record, the Council hereby determines that:

1. All significant effects on the environment due to implementation of the 2040 General Plan Update have been eliminated or substantially lessened where feasible;
2. There are no feasible alternatives to the 2040 General Plan Update which would fully mitigate or substantially lessen impacts to a less than significant level as indicated in the EIR; and
3. Any remaining significant effects on the environment found to be unavoidable are acceptable based on the reasons set forth above in the Statement of Overriding Considerations above.

BEFORE THE CITY COUNCIL OF THE CITY OF PITTSBURG

In the Matter of:

Comprehensive Envision Pittsburgh: )  
2040 General Plan )  
Associated Text, Tables and )  
Figures (AP-24-0001 GP, ER) )

RESOLUTION NO. 24-

WHEREAS, on November 19, 2019, the City Council adopted a Resolution authorizing the planning consultant De Novo Planning Group to begin working on the preparation of the 2040 General Plan Update and associated Environmental Impact Report (EIR) under the California Environmental Quality Act (CEQA) (Public Resources Code § 21000, *et seq.*). The prior comprehensive update of the City of Pittsburgh General Plan was adopted by the City Council on November 16, 2001.

WHEREAS, since the initial kick-off in 2019 for the 2040 General Plan Update, the General Plan Update team has held several Visioning Workshops. City residents and stakeholders attended workshops at the Pittsburgh City Hall. Each Visioning Workshop included a presentation by the General Plan Update team that explained the role of the General Plan, an overview of the General Plan Update process, and an opportunity for the Visioning Workshop participants to ask questions and obtain further information on the process and the role of the community.

WHEREAS, as a result of the Visioning Workshops, the feedback provided by the community, and through numerous pop-up events, the City had a broad, overarching vision for the development of the General Plan Update and identified key community values and priorities for careful consideration in the General Plan Update process.

WHEREAS, in August and September 2020, the City hosted an on-line virtual workshop and survey to receive community input related to land use preferences for four opportunity areas in the City. The virtual workshop informed the community of the City's related efforts for the 2040 Pittsburgh General Plan Update and the Brownfields Revitalization Planning effort and helped to create a Land Use Alternatives Report and subsequent maps.

WHEREAS, in 2021, the City released the Land Use Alternatives and Capacity Report and conducted a survey and a series of workshops, including community workshops and joint workshops with the City Council and Planning Commission, to receive feedback on the alternatives.

WHEREAS, the Land Use Alternatives and Capacity Report presented possible modifications associated with three alternatives (Alternatives A through C) to land use and development intensity in a manner that will support the community's vision for increased economic development opportunities, a range of housing options, preservation of established residential neighborhoods, and quality job growth.

WHEREAS, as a result of Planning Commission and City Council consideration of the Land Use Alternatives and Capacity Report and the community's feedback regarding

the alternatives, the Planning Commission and City Council provided input that resulted in a hybrid alternative land use map alternative, Alternative D, which contained elements of the three initial alternatives. The Alternative D Land Use map was used as the base map for the 2040 General Plan Update.

WHEREAS, the 2040 General Plan includes this base map and is a policy document that serves as the City's General Plan. The 2040 General Plan is supported by a number of reports and documents that informed its development. However, the actual amount of development that will occur throughout the planning horizon of the General Plan is based on many factors outside of the City's control. Actual future development will depend on future real estate and labor market conditions, property owner preferences and decisions, site-specific constraints, and other factors.

WHEREAS, on April 20, 2022, a Notice of Preparation (NOP) for an EIR for the 2040 General Plan Update was circulated to trustee and responsible agencies, the State Clearinghouse, and the public. A scoping meeting was held on May 5, 2022, via a web-based video meeting. No public or agency comments on the NOP related to the EIR analysis were presented or submitted during the scoping meeting. However, during the 30-day public review period for the NOP, which ended on May 20, 2022, ten written comment letters were received on the NOP.

WHEREAS, on December 12, 2023, copies of the 2040 Draft General Plan and Draft EIR were released for public review and comment. The public review and comment period ended on February 9, 2024. The City received 17 comment letters and emails from interested parties, local agencies, and residents that addressed the Draft EIR and Draft General Plan and 16 comment letters and emails on the Draft General Plan. The comment letters that addressed the Draft EIR and General Plan were addressed in the Final EIR. The 16 comment letters received that focused on the 2040 Draft General Plan and did not address the adequacy of the Draft EIR were addressed by updating text, tables, and figures as necessary in the Draft General Plan.

WHEREAS, notice of the April 23, 2024 public hearing for a recommendation by the Planning Commission for the City Council to adopt the 2040 General Plan and Certify the Final Environmental Impact report was published, posted, and emailed to all interested parties on Friday April 12, 2024.

WHEREAS, Government Code Section 65358 provides that the legislative body of a local government agency may amend its general plan, in whole or in part, if it finds that the amendment would be in the public interest. No more than four general plan amendments to each required element may be adopted within one calendar year. For the 2024 calendar year, the City Council has adopted one General Plan amendment to the General Plan.

WHEREAS, the California Government Code and Pittsburg Municipal Code (PMC) identify the Planning Commission as the advisory body to the City Council on amendments to the General Plan. Government Code section 65353(a) requires that the Commission conduct at least one public hearing prior to making its recommendation on a proposed General Plan Amendment.

WHEREAS, notice of the April 23, 2024 public hearing for a recommendation by the



Planning Commission for the City Council to adopt the 2040 General Plan and certify the Final Environmental Impact report was published, posted, and emailed to all interested parties on Friday April 12, 2024.

WHEREAS, on or before April 12, 2024, in accordance with Government Code sections 65090 and 65091, and Pittsburg Municipal Code (PMC) section 18.14.020, a "Notice of Public Hearing" for the April 23, 2024, public hearing on this item was published in the East County Times; was posted at City Hall and in the "Public Notices" section of the city website; and was mailed via first class or electronic mail to all local service agencies expected to provide future services and to individuals and groups who had previously filed written request for such notice. In addition, although not required, the notice was also published on [www.nextdoor.com](http://www.nextdoor.com) ("Nextdoor").

WHEREAS, on April 23, 2024, the Planning Commission held a public hearing on Planning Application No. 24-0001 (GP, ER), at which time all persons had an opportunity to and did present oral and/or written testimony, which was considered by the Planning Commission. At this public hearing the Planning Commission with a unanimous vote of 7-0 adopted Resolution No. 10246 recommending the City Council adopt the proposed Envision Pittsburg: 2040 General Plan Update and Associated Text Tables and Figures (AP-24-0001 GP, ER).

WHEREAS, on or before April 26, 2024, in accordance with Government Code sections 65090 and 65091, and Pittsburg Municipal Code (PMC) section 18.14.020, a "Notice of Public Hearing" for the May 6, 2024 City Council public hearing on this item was published in the East County Times; was posted at City Hall and in the "Public Notices" section of the city website; and was mailed via first class or electronic mail to all local service agencies expected to provide future services and to individuals and groups who had previously filed written request for such notice. In addition, although not required, the notice was also published on [www.nextdoor.com](http://www.nextdoor.com) ("Nextdoor").

WHEREAS, on May 6, 2024, and as required by Government Code section 65355, the City Council held a duly noticed public hearing on the adoption of the Comprehensive Envision Pittsburg: 2040 General Plan Update and General Plan Amendment Planning Application (AP-24-0001 GP, ER).

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Pittsburg as follows:

Section 1. Recitals.

The recitals set forth above are true and correct statements, and they are hereby incorporated by reference, in their entirety, in these findings.

Section 2. Findings

Based on the evidence and oral and written testimony presented at the public hearings, and based on all the information contained in the Planning Division's files on the project, including but not limited to the Draft EIR and Final EIR for the Envision Pittsburg: 2040 General Plan and the City Council staff report entitled "Public Hearing on the

Comprehensive Update of the City's General Plan, Envision Pittsburg: 2040 General Plan - "April 25, 2024 Revised Adoption Draft" and Consideration and Certification of the Final Environmental Impact Report (AP-24-0001 GP, ER)," dated May 6, 2024, the City Council hereby declares, finds, and certifies that:

1. The City Council has independently considered the administrative record before it.
2. The Final EIR fully analyzes and discloses the potential impacts of the 2040 General Plan project pursuant to State CEQA Guidelines.
3. The Final EIR was presented to the City Council. The City Council has reviewed and considered the information in the Final EIR, and the Final EIR reflects the independent judgment of the City Council.
4. The 2040 General Plan Update was processed, including but not limited to all public notices, in the time and manner prescribed by State and local law, including Government Code §65350 et seq., CEQA, and the CEQA Guidelines, 14. Cal. Code Regs. § 15000 et seq. Agencies and interested members of the public have been afforded ample notice and opportunity to comment on the 2040 General Plan Update, as shown in the Attached Exhibit "A", Envision Pittsburg: 2040 General Plan - "April 25, 2024, Revised Adoption Draft.
5. The 2040 General Plan Update contains a thorough and adequate treatment of land use, economic, environmental, and development issues for the area affected by the Project.
6. The 2040 General Plan Update is internally consistent and is not a detriment to the public interest, health, safety, and welfare of the City.
7. The 2040 General Plan Update encourages appropriate land uses, enhancements to the community's character, actions to support adequate services and resources for youth, seniors, families, and disadvantaged populations, conservation of natural resources, new jobs-generating development, provisions of urban services and utilities, multi-modal transportation system and facilities, and enhancement of the property tax base.
8. The 2040 General Plan Update includes a wide variety of objectives, policies, and implementing programs designed to enhance the public health, safety, and welfare, including the Land Use, Environmental Justice, and Safety Elements which address compatibility of land uses and protection of the public, including disadvantaged communities and sensitive receptors, from adverse effects of development, soil limitations, flood hazards, potable water supplies, emergency preparedness, fire protection, police protection, and climate-related changes.
9. Prior to adopting this resolution, the City Council adopted Resolution No. 24-

Certifying the FEIR, Adopting Certain CEQA Findings, and a Statement of Overriding Considerations. The content of that resolution is incorporated herein as though set out in full.

Section 3.    Approval

Based on the findings set forth above, and pursuant to Government Code section 65356, the City Council of the City of Pittsburg approves General Plan Amendment Planning Application (AP-24-0001 GP, ER) and adopts the Envision Pittsburg: 2040 General Plan.

The City Council further authorizes and directs staff to make non-substantive changes to the 2040 General Plan Update, including corrections, fixing typographical or grammatical errors, and updating maps to reflect boundary changes, as necessary to effectuate the direction of the City Council in adopting the 2040 General Plan Update.

Section 4.    Notice of Determination

The City Council hereby directs staff to file a Notice of Determination as set forth in Public Resources Code Section 21152.

Section 5.    Effective Date

This resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by the City Council of the City of Pittsburg at a regular meeting on the 6<sup>th</sup> day of May 2024, by the following vote:

AYES:

NOES:

ABSTAINED:

ABSENT:

---

Juan Antonio Banales, Mayor

ATTEST:

---

Alice E. Evenson, City Clerk

**Attachment 2a:**  
**2040 General Plan, Text, Figures, Policies, and Tables**



Available Online at:  
[www.pittsburgca.gov/2040GeneralPlan](http://www.pittsburgca.gov/2040GeneralPlan)

# **ATTACHMENT 2.b. – 2040 ADOPTION DRAFT GENERAL PLAN LAND USE MAP (APRIL 2024)**

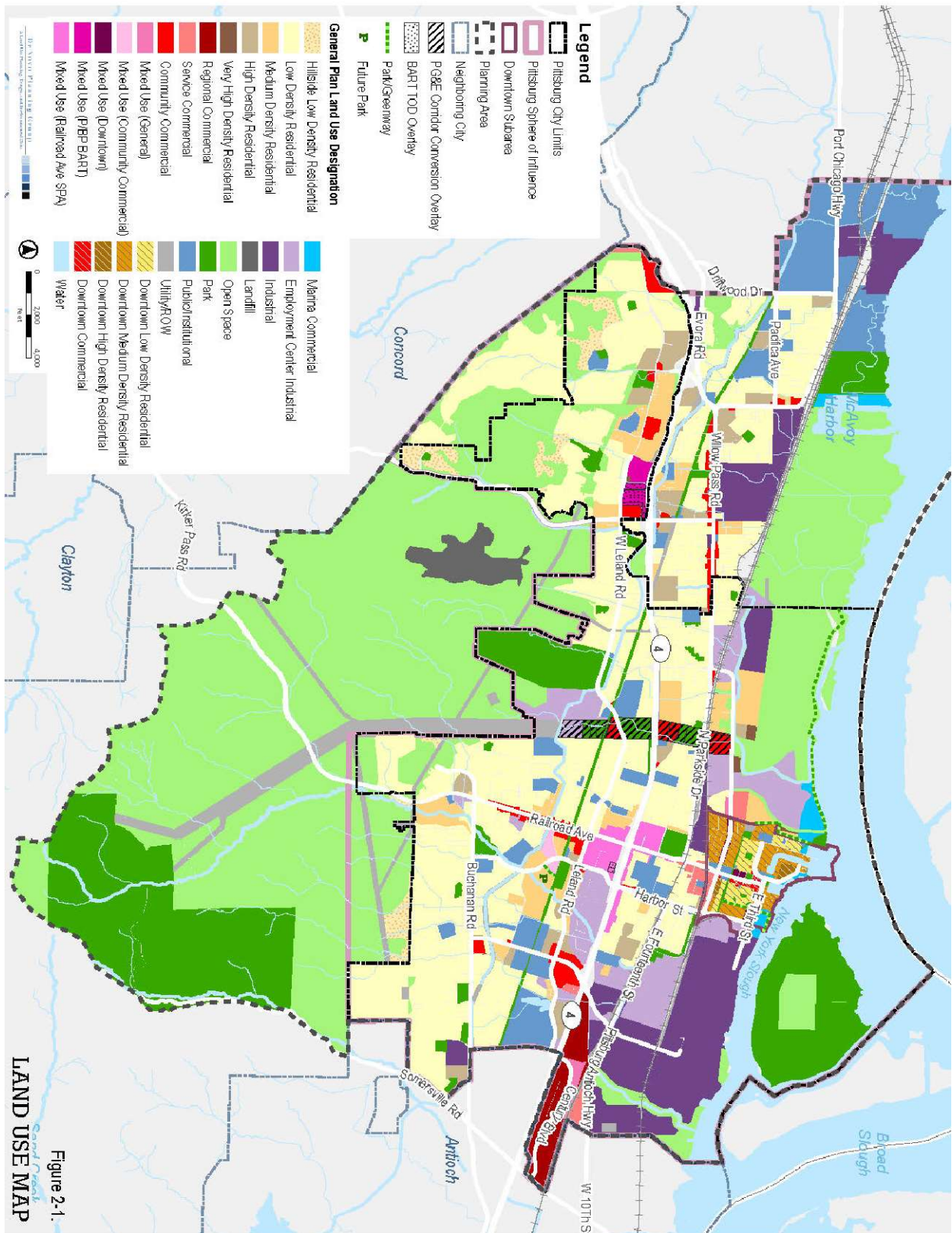


Figure 2-1.  
LAND USE MAP

**Attachment 3:  
2040 General Plan Draft Environmental Impact Report (EIR)**

Available online at:

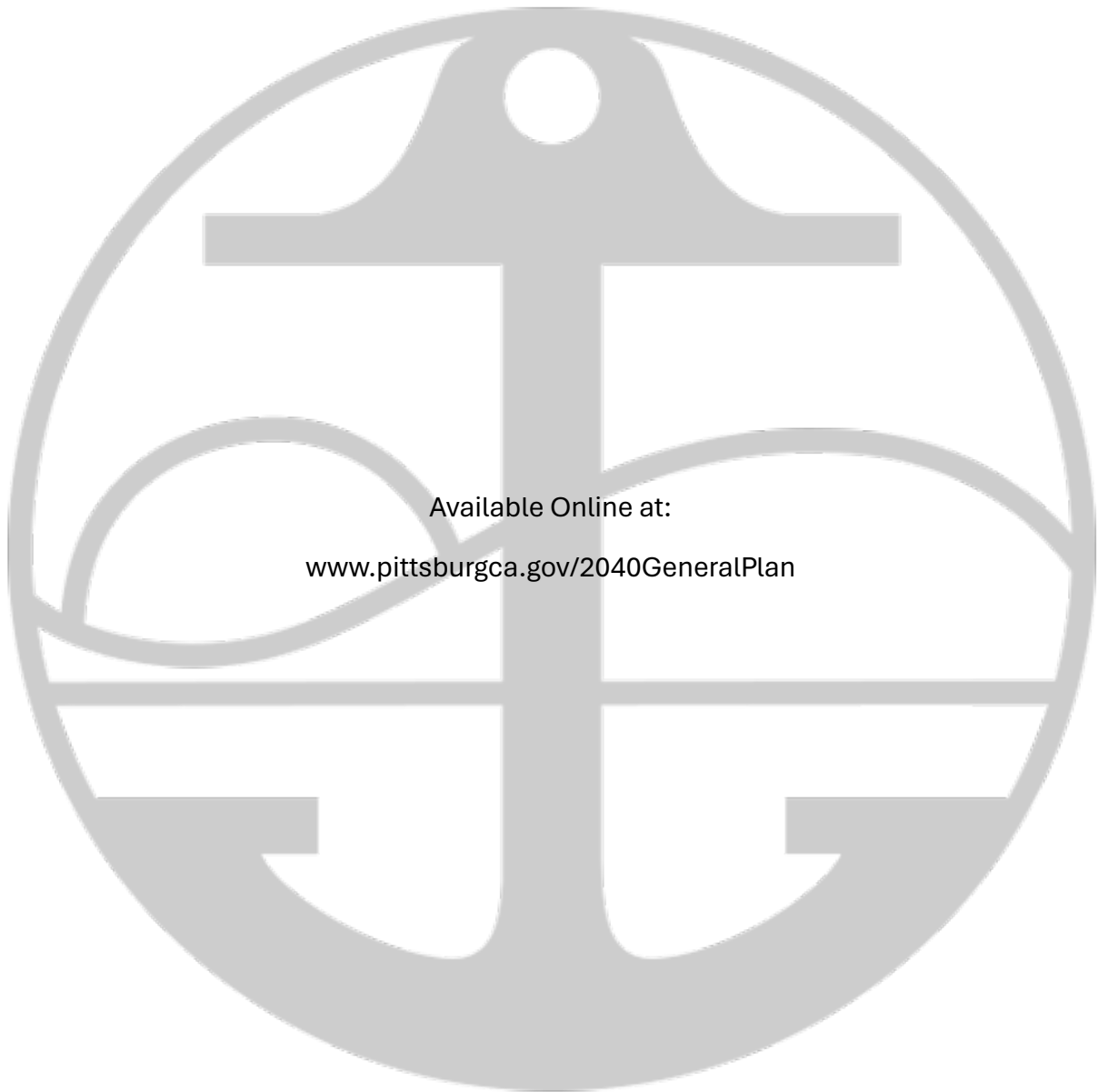
[pittsburgca.gov/2040GeneralPlanDraftEIR](http://pittsburgca.gov/2040GeneralPlanDraftEIR)

**Attachment 4:  
2040 General Plan Final Environmental Impact Report (EIR) – Response to  
Comments and Errata**

Available online at:

[pittsburgca.gov/2040GeneralPlanFinalEIR](https://pittsburgca.gov/2040GeneralPlanFinalEIR)

**Attachment 5:**  
**Adoption Draft 2040 General Plan**



Available Online at:  
[www.pittsburgca.gov/2040GeneralPlan](http://www.pittsburgca.gov/2040GeneralPlan)



## ATTACHMENT 6

### 2040 General Plan Matrix of Edits and Revisions

| <b>Comment</b>                                     | <b>Recommended Change</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Response</b>                                                   |
|----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| General Plan Comments (Not Addressed in Final EIR) |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                   |
| Letter A - Ohlson                                  | Circulation Element: Include a definition of "Active Transportation" on the right margin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Revision made.                                                    |
| Letter A - Ohlson                                  | Circulation Element Policy 7-P-1.1: Define or differentiate between "Trail" and "Path."                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revision not made. These terms can be used interchangeably.       |
| Letter A - Ohlson                                  | Circulation Element Policy 7-P-1.2: Change to "Consider all modes of transportation, including opportunities to increase access and connectivity, in planning, design, and construction of all transportation projects to create safer, more livable, and more inviting environments for pedestrians, bicyclists, motorists, and public transit users of all ages and capabilities with an emphasis on Vision Zero and Complete Streets best practices."                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Revision made.                                                    |
| Letter A - Ohlson                                  | Circulation Element Policy 7-P-1.7: Change to: "Strive to maintain delay-based level of service (LOS) D for motor-vehicle traffic as the minimum acceptable service standard for all signalized and stop-controlled intersections at all times (including during peak periods) unless maintenance of LOS would, in the City's judgement, be infeasible or conflict with the achievement of other City goals. Congestion in excess of LOS D will be acceptable in these cases, provided that provisions, where feasible, are made to improve vehicle traffic flow and up-to-date provision of facilities for non-vehicular transportation are included as part of a development project or City-initiated project. In the designated Downtown core, as defined by the City's General Plan and illustrated by the City's Subdivision map, LOS E would be considered as an acceptable service standard to account for the more urban, pedestrian-oriented character of the area." | <i>Revision not made. Noted for decision-maker consideration</i>  |
| Letter A - Ohlson                                  | Circulation Element Policy 7-P-1.8: Change to "Maintain the carrying capacity and safety of arterial roadways by controlling the number of intersections, commercial driveways, and residential access points."                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <i>Revision not made. Noted for decision-maker consideration.</i> |
| Letter A - Ohlson                                  | Circulation Element Policy 7-P-1.9: Change to "Implement transportation improvements to maintain roadway operations and safety while striving to improve comfort of all road users, especially those using Active Transportation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <i>Revision not made. Noted for decision-maker consideration.</i> |
| Letter A - Ohlson                                  | Circulation Element Action 7-A-1.a: Change to "Evaluate project's traffic and vehicle miles traveled (VMT) impacts of development projects based on the City's Transportation Impact Analysis Guidelines to determine transportation impacts to all users and to require projects to address impacts consistent with the requirements of CEQA."                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <i>Similar correction made.</i>                                   |
| Letter A - Ohlson                                  | Circulation Element Action 7-A-1.c: Change to "Adopt Vision Zero with the goal of eliminating severe injury and fatal collisions."                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <i>Similar revision made.</i>                                     |
| Letter A - Ohlson                                  | Circulation Element Action 7-A-1.e: Change to "Use motor-vehicle traffic calming tools and speed reduction strategies in new development and design of roadway improvements to assist in implementing complete streets principles and encouraging active transportation. Possible tools include roundabouts, raised intersections, curb extensions, reduced motor-vehicle traffic lane width, high visibility crosswalks, and rectangular rapidly-flashing beacons."                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <i>Similar revision made.</i>                                     |
| Letter A - Ohlson                                  | Circulation Element Action 7-A-1.h: Change to "Strongly discourage pass-through vehicle-traffic and speeding on local residential streets."                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <i>Revision made.</i>                                             |

**ATTACHMENT 6**  
**2040 General Plan Matrix of Edits and Revisions**

| <b>Comment</b>    | <b>Recommended Change</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Response</b>                                                   |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| Letter A - Ohlson | Circulation Element: Add actions<br>7-A-1.j: "Include crosswalks in all four quadrants of every signalized intersection. Retrofit existing intersections as the opportunities present themselves."<br>Page 132. Add 7-A-1.k: "Bicycle lanes on streets that have bicycle lanes must extend all the way up to the limit line of every intersection."<br>Page 132. Add 7-A-1.l: "Follow the most recent update of the Highway Design Manual when upgrading/adjusting/adding bicycle facilities throughout the City." | <i>Revision not made. Noted for decision-maker consideration.</i> |
| Letter B - Ohlson | Circulation Element: Page 133. Policy 7-P-2.1: Change to: "Cooperate with private entities and other public agencies to promote and enhance local and regional transit serving Pittsburg."                                                                                                                                                                                                                                                                                                                         | <i>Revision made.</i>                                             |
| Letter B - Ohlson | Circulation Element: Page 133. Policy 7-P-2.4: Change to: "Ensure that safe and continuous routes for pedestrians and bicyclists are provided within new development projects and on any roadways that are impacted as a result of new development."                                                                                                                                                                                                                                                               | <i>Revision made.</i>                                             |
| Letter B - Ohlson | Circulation Element: Page 133. Policy 7-P-2.5: Change to: "Work with school districts, school administrators, and parents of school students to develop a "suggested routes to school" program for students who bicycle and walk, which is consistent with Pittsburg Moves Active Transportation Plan."                                                                                                                                                                                                            | <i>Revision not made. Noted for decision-maker consideration.</i> |
| Letter B - Ohlson | Circulation Element: Page 133. Policy 7-P-2.6: Change to: "Endorse Transportation Demand Management (TDM) strategies to reduce reliance on single-occupant motor-vehicle trips and reduce commuter traffic."                                                                                                                                                                                                                                                                                                       | <i>Revision made.</i>                                             |
| Letter B - Ohlson | Circulation Element: Page 133. 7-A-2.a: Change to: "Support efforts by public agencies and/or private entities to promote use of and expansion of BART, the area's passenger heavy-rail transportation system. Additionally, support efforts to build a passenger light-rail system that feeds into BART and other multi-modal transit options."                                                                                                                                                                   | <i>Similar revision made.</i>                                     |
| Letter B - Ohlson | Circulation Element: Page 135. 7-A-2.g: Change to: "Work with Tri-Delta and County Connection to provide input to the entities that are charged with scheduling traffic signal timing on streets with bus traffic in order that buses move quickly and efficiently."                                                                                                                                                                                                                                               | <i>Similar revision made.</i>                                     |
| Letter B - Ohlson | Circulation Element: Page 135. 7-A-2.h: Change to: "Require mitigations from development proposals that increase transit demand above service levels provided by transit operators or create conflicts with existing transit operations. Require mitigations from development proposals in order that sufficient facilities for pedestrians and bicyclists may be constructed throughout the City."                                                                                                                | <i>Similar revision made.</i>                                     |
| Letter B - Ohlson | Circulation Element: Page 135. 7-A-2.i: Change to: "As part of development approval, ensure that safe and continuous routes for pedestrians and bicyclists are provided within the development project and on any roadways that are impacted as a result of the new development."                                                                                                                                                                                                                                  | <i>Revision made</i>                                              |
| Letter B - Ohlson | Circulation Element: Page 135. 7-A-2.l: Change to: "Review and consider opportunities to reduce transportation impact fees on new non-residential development projects commensurate with provision of TDM measures where such measures will reduce demands on the vehicle transportation network and where such reductions are feasible. Project proponents taking                                                                                                                                                 | <i>Similar revision made.</i>                                     |

## ATTACHMENT 6

### 2040 General Plan Matrix of Edits and Revisions

| <i>Comment</i>    | <i>Recommended Change</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <i>Response</i>                                                   |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
|                   | advantage of such reductions must agree to adopt and implement the specified TDM measures and monitoring practices as a condition of project approval."                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                   |
| Letter B - Ohlson | Circulation Element: Page 136. 7-A-2.m: Change to: "Encourage major employers to establish designated parking areas for carpools, electric vehicles, clean air vehicles, and to secure bicycle parking areas. Encourage the provision of electric charging stations/outlets for vehicles/devices needing same."                                                                                                                                                                                                                                                       | <i>Similar revision made.</i>                                     |
| Letter B - Ohlson | Circulation Element: Page 132. Add 7-A-1.k: "Include bike lanes on both sides of all arterial and collector streets throughout the City. Wherever possible, these bike lanes should be protected bike lanes. Alternatively, a Class IV bicycle facility could be constructed on one side of the arterial or collector street as long as there is a signalized intersection at both the beginning and the end of the Class IV facility and the facility is at least three-quarters of a mile long. Retrofit existing streets as the opportunities present themselves." | <i>See 7-A-3.l.</i>                                               |
| Letter C - Ohlson | Circulation Element: Page 137. 7-P-3.3: Change to: "Require all new roadways or roadways that are widened by at least one additional vehicle traffic lane and all new developments to accommodate pedestrians and bicyclists."                                                                                                                                                                                                                                                                                                                                        | <i>Similar revision made.</i>                                     |
| Letter C - Ohlson | Circulation Element: Page 137. 7-P-3.6: Change to: "Require bicycle facilities and other alternative transportation facilities to be provided as part of new developments, especially future employment sites, public facilities, and multi-family residential complexes."                                                                                                                                                                                                                                                                                            | <i>Revision not made. Noted for decision-maker consideration.</i> |
| Letter C - Ohlson | Circulation Element: Page 137. 7-A-3.b: Change to: "Provide adequate roadway width dedications for bicycle lanes and other on-street facilities on all new and upgraded public streets. Minimize and eliminate as much as possible on-street bicycle routes. A bicycle route in this case is defined as an on-street facility where automobiles and bicycles are required to share the same (narrow) vehicle traffic lane."                                                                                                                                           | <i>Partial revision. Noted for decision-make consideration.</i>   |
| Letter C - Ohlson | Circulation Element: Page 140. 7-A-3.c: Change to: "Repair or replace crosswalk and bike lane markings that are faded, damaged, or missing. Existing roadway conditions should be assessed regularly."                                                                                                                                                                                                                                                                                                                                                                | <i>Revision made.</i>                                             |
| Letter C - Ohlson | Circulation Element: Page 140. 7-A-3.f: Change to: "Identify and implement opportunities to reconfigure roadways with excessive capacity to accommodate new or enhanced bicycle and pedestrian facilities. Excessive capacity is defined as more than one motor-vehicle traffic lane in each direction. Reconfiguration of the space between the curb faces is to connect the existing bicycle lanes and pedestrian sidewalks into a complete network that will facilitate safe and efficient Active Transportation movement."                                        | <i>Partial revision. Noted for decision-make consideration.</i>   |
| Letter C - Ohlson | Circulation Element: Page 140. 7-A-3.h: Change to: "Promote reduced motor vehicle ownership to encourage the use of alternative transportation options including, transit, bicycles, and walking."                                                                                                                                                                                                                                                                                                                                                                    | <i>Partial revision (7-P-3.7).</i>                                |
| Letter C - Ohlson | Circulation Element: Page 140. 7-A-3.i: Change to: "Require developers to provide pedestrian and bicycle access to parks, schools, and transit stops in the design of new residential neighborhoods."                                                                                                                                                                                                                                                                                                                                                                 | <i>Partial revision.</i>                                          |
| Letter C - Ohlson | Circulation Element: Page 141. 7-P-4.3: Change to: "Apply to all local funding opportunities for the development and maintenance of bike paths and bikeways."                                                                                                                                                                                                                                                                                                                                                                                                         | <i>Partial revision.</i>                                          |

## ATTACHMENT 6

### 2040 General Plan Matrix of Edits and Revisions

| <b>Comment</b>    | <b>Recommended Change</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Response</b>                                                                                                                                                                                               |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Letter C - Ohlson | Circulation Element: Page 141. 7-P-4.4: Change to: "Proactively monitor and access the development of emerging transportation technologies, such as autonomous vehicles, electric bikes, and micromobility; prepare the City for their incorporation into the transportation system in a safe and appropriate manner."                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <i>Partial revision.</i>                                                                                                                                                                                      |
| Letter C - Ohlson | Circulation Element: Page 141. 7-A-4.e: Question: What is a "hillside access route" and why shouldn't the developer pay for it?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                               |
| Letter C - Ohlson | Circulation Element: Page 141. 7-A-4.f: Separate the Range Road overpass from the remainder of this item. That will require renumbering. Question: What is an "overchange?" Question: Has PG&E weighed in on our plan to build a road along its utility corridor between Willow Pass Road and West Leland Road? Note1: Caltrans does not allow the construction of new interchanges within one mile of existing interchanges. Note2: The distance between the PG&E utility corridor and the Railroad Avenue interchange is WELL under one mile.                                                                                                                                                                                                                                                                                                                                                                                                                                        | <i>Partial revision.</i>                                                                                                                                                                                      |
| Letter C - Ohlson | Circulation Element: Page 143. Table 7.2. (Willow Pass Rd & Evora Rd/SR-4) Please explain where the northbound on-ramp is located. Shouldn't this be southbound? Include: "Retain or install bike lanes on both sides of Willow Pass Road and Evora Road. Install crosswalks in all four quadrants of this intersection." (Question: Is this intersection even within the boundaries of Pittsburg?)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <i>This is the westbound/northbound SR 4 entrance. Intersection is within City limits (southern portion) and Planning Area (northern portion). Revision not made. Noted for decision-maker consideration.</i> |
| Letter C - Ohlson | Circulation Element: Page 143. Table 7.2. (San Marco Blvd & W. Leland Rd) Change to: "Install second left-turn lanes for eastbound and northbound approaches. Include bike lanes between dedicated through lanes and dedicated left-turn lanes. Convert one west-bound through lane to west-bound left-turn lane. Include a bike lane between the dedicated through lane and the dedicated left-turn lane. Install a northbound right-turn lane. Include a bike lane between the northbound dedicated right-turn lane and the northbound dedicated through lane. Include bike lanes along right edges of all streets of this intersection all the way up to the limit lines. Install crosswalks in all four quadrants of this intersection."                                                                                                                                                                                                                                           | <i>Revision not made. Noted for decision-maker consideration.</i>                                                                                                                                             |
| Letter C - Ohlson | Circulation Element: Page 143. Table 7.2. (Bailey Rd & W. Leland Rd) Change to: "Install channelized eastbound right-turn lane with receiving lane. Include bike lane between the dedicated right-turn lane and dedicated through lane. Include bike lane to the right of the receiving lane. Have the westbound right-turn lane operate with an overlap phase. Include a bike lane between the dedicated right-turn lane and the dedicated through lane. Modify the southbound right-turn lane to a through-right. Include a bike lane between the dedicated right-turn lane and the dedicated through lane. Modify the eastbound through-right turn lane to a dedicated right-turn lane with an overlap phase. Include a bike lane between the dedicated right-turn lane and the dedicated through lane. Include bike lanes along right edges of all streets of this intersection all the way up to the limit lines. Install crosswalks in all four quadrants of this intersection." | <i>Revision not made. Noted for decision-maker consideration</i>                                                                                                                                              |

**ATTACHMENT 6**  
**2040 General Plan Matrix of Edits and Revisions**

| <b>Comment</b>    | <b>Recommended Change</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Response</b>                                                                                                                                                                                                      |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Letter C - Ohlson | Circulation Element: Page 143. Table 7.2. (Railroad Ave and SR-4 WB on-ramp/California Ave) Change to: "Promote implementation of BART connectivity project. Include bike lanes along right edges of Railroad Avenue of this intersection all the way up to the limit lines. Include crosswalks in all four quadrants of this intersection."                                                                                                                                                                                               | <i>Revision not made. Noted for decision-maker consideration</i>                                                                                                                                                     |
| Letter C - Ohlson | Circulation Element: Page 143. Table 7.2. (Railroad Ave and SR-4 EB ramps) Change to: "Prohibit right-turn on red at the EB off-ramp. Install prominent lighted Right Turn on Red Prohibited signs. Install a dedicated signal phase for pedestrians at EB on-ramp side. Include prominent lighted Right Turn on Red Prohibited signs as appropriate. Include bike lanes along right edges of Railroad Avenue through this intersection all the way up to the limit lines. Install crosswalks in all four quadrants of this intersection." | <i>Revision not made. Noted for decision-maker consideration</i>                                                                                                                                                     |
| Letter C - Ohlson | Circulation Element: Page 143. Table 7.2. (Railroad Ave/Kirker Pass Rd/Buchanan Rd) Add: "Include a bike lane between any dedicated right-turn lanes and any dedicated through lanes on all legs of this intersection as appropriate. Install crosswalks in all four quadrants of this intersection." Please translate "L, T, T, R to L, T, R." into English. If each of these letters indicates a traffic lane, why aren't there the same number of lanes after the intersection is upgraded?                                             | <i>Revision not made. Noted for decision-maker consideration</i>                                                                                                                                                     |
| Letter C - Ohlson | Circulation Element: Page 143. Table 7.2. (Buchanan Rd & Harbor St/Campbell Dr) Change to: "Widen Buchanan Rd to a four-lane configuration near this intersection. Include crosswalks in all four quadrants of this intersection. Include raised medians with pedestrian "beg" buttons in the centers of both medians of Buchanan Rd. Include bike lanes all the way up to and away from the crosswalk limit-lines on both sides of Buchanan Rd and Harbor St. Install pedestrian "beg" buttons in median islands."                        | <i>Revision not made. Noted for decision-maker consideration</i>                                                                                                                                                     |
| Letter C - Ohlson | Circulation Element: Page 143. Table 7.2. (Loveridge Rd & California Ave/N. Park Blvd) Change to: "Install second east-bound right-turn lane. Include a bike lane all the way up to the crosswalk limit line between the left-most dedicated right-turn lane and the right-most dedicated through lane. Install crosswalks in all four quadrants of this intersection. Install pedestrian "beg" buttons in median islands."                                                                                                                | <i>Revision not made. Noted for decision-maker consideration</i>                                                                                                                                                     |
| Letter C - Ohlson | Circulation Element: Page 143. Table 7.2. (Loveridge Rd & SR-4 EB Ramps) Change to: "Modify eastbound left-through lane to a left-through-right lane. Include crosswalks in all four quadrants of this intersection. Install pedestrian "beg" buttons in median islands."                                                                                                                                                                                                                                                                  | <i>Revision not made. Noted for decision-maker consideration</i>                                                                                                                                                     |
| Letter D - Ohlson | Questions re: Circulation Element:<br>Page 141. 7-A-4.e: Question: What is a "hillside access route" and why shouldn't the developer pay for it?                                                                                                                                                                                                                                                                                                                                                                                           | <i>Hillside access routes are roadways programmed for future development in mostly undeveloped hillside areas. The developer may be required to pay for the improvements as part of future development projects.</i> |

## ATTACHMENT 6

### 2040 General Plan Matrix of Edits and Revisions

| <i>Comment</i>    | <i>Recommended Change</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <i>Response</i>                                                                                                                                                                                                                                                                                                             |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                   | Page 141. 7-A-4.f: Question: What is an "overchange?"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <i>"Overchange" has been corrected to "interchange."</i>                                                                                                                                                                                                                                                                    |
|                   | Page 143. Table 7.2. (Willow Pass Rd & Evora Rd/SR-4) Please explain where the northbound on-ramp is located. Shouldn't this be southbound? Question: Is this interchange even within the boundaries of Pittsburg?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <i>This is the westbound/northbound SR 4 entrance. Intersection is within City limits (southern portion) and Planning Area (northern portion). Revision not made. Noted for decision-maker consideration.</i>                                                                                                               |
|                   | Page 143. Table 7.2. (Railroad Ave/Kirker Pass Rd/Buchanan Rd) Please translate "L, T, T, R to L, T, R." into English. If each of these letters indicates a traffic lane, why aren't there the same number of lanes after the intersection is upgraded?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <i>Left Lane, Through Lane, Through Lane, Right Lane to Left Lane, Through Lane, Right Lane</i>                                                                                                                                                                                                                             |
|                   | Page 141. 7-A-4.f: Question: Has PG&E weighed in on our plan to build a road along its utility corridor between Willow Pass Road and West Leland Road? Has Caltrans been consulted regarding the construction of an interchange at the PG&E utility corridor crossing of Highway 4? Note: Caltrans does not allow the construction of new interchanges within one mile of existing interchanges. (That is why we are planning to build only an overcrossing and not an interchange at Range Road.) The distance between the PG&E utility corridor and the Railroad Avenue interchange is WELL under one mile....                                                                                                                       | <i>The inclusion of the PG&amp;E Conversion Corridor in the 2040 General Plan is intended to lead to discussions with PG&amp;E and Caltrans regarding improvements along this corridor and development of a long-term plan to provide for conversion of the corridor and improvements to the City's circulation system.</i> |
| Letter F - Ohlson | <p>Circulation Element - New language / policies / actions to be added where appropriate:</p> <p>The Circulation Element reflects the City's desire to provide for complete street, bicycle, and pedestrian facilities. This element considers overall mobility, existing and desired land uses, future street conditions, and mobility for non-automobile users, including safe routes to schools. This element establishes standards that guide development of the transportation system through goals, policies, and actions.</p> <p>Ensure that the City's circulation network is maintained and improved over time to support buildout of the General Plan in a manner that is consistent with the General Plan Roadways Map.</p> | <p><i>Portion of revisions made. See:</i></p> <p><i>Page 7-1</i></p> <p><i>Policy 7-P-1.1</i></p> <p><i>Action 7-A-1.1</i></p> <p><i>The CCTA Model Growth Management Element (November 2022) has</i></p>                                                                                                                   |

## ATTACHMENT 6

### 2040 General Plan Matrix of Edits and Revisions

| <i>Comment</i> | <i>Recommended Change</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <i>Response</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                | <p>Ensure that the City's circulation network is a well-connected system of streets, roads, highways, bicycle facilities, sidewalks, and paths that effectively accommodates vehicular and non-vehicular traffic in a manner that considers the context of surrounding land uses and the needs of all roadway users.</p> <p>When analyzing impacts to the circulation network created by new development or roadway improvements, consider the needs of all users, including those with disabilities, ensuring that pedestrians, bicyclists, and transit riders are considered at a level equal to that of automobile drivers.</p> <p>Maintain the Multimodal Transportation Service Objective (MTSO) standards set forth for designated regional transportation facilities that pass through Pittsburg, as identified in the East County Action Plan for Routes of Regional Significance, produced by the TRANSPLAN Committee and Contra Costa Transportation Authority (CCTA).</p> <p>List the Routes of Regional Significance identified within and surrounding Pittsburg by the East County Action Plan for Routes of Regional Significance.</p> <p>Intersections may be exempted from the LOS standards established in cases where the City Council finds that the infrastructure improvements needed to maintain vehicle LOS (such as roadway or intersection widening) would be in conflict with goals of improving multimodal circulation, or would lead to other potentially adverse environmental impacts. For those locations where the City allows a reduced motor vehicle LOS standard, additional multimodal improvements may be required in order to reduce impacts to mobility.</p> <p>Improve circulation in locations with high levels of congestion, but avoid major increases in street capacities to remedy severe traffic congestion on major arterial corridors.</p> <p>Consider all transportation improvements as opportunities to improve safety, access, and mobility for all roadway users.</p> <p>Provide high quality regular maintenance for existing and future transportation facilities including streets, sidewalks, and bicycle facilities.</p> <p>Maximize the use of matching funding grant sources to provide construction and ongoing maintenance, operation, and management of the City's circulation network.</p> <p>Consider roundabouts in lieu of traffic signals where appropriate conditions exist to maximize intersection efficiency, maintain continuous but moderate traffic flow, reduce accident severity, and enhance safe pedestrian and bicyclist circulation.</p> <p>Maintain and improve critical transportation facilities for emergency vehicle access and emergency evacuation needs.</p> <p>Maintain the transportation system, consistent with the City Truck Routes List, which provides truck mobility to serve our community's commerce, and supports infrastructure improvements to separate regional goods movement from local circulation.</p> <p>Work with the Caltrans and the owners of utility corridors in evaluating the potential to create grade separated pathway crossings on Highway 4 as it passes through Pittsburg.</p> <p>The City shall cooperate with other jurisdictions in Contra Costa County to reduce transportation congestion of all modes.</p> | <p><i>removed references to the Multimodal Transportation Service Objective.</i></p> <p><i>Regional Routes of Significance are not listed; the Growth Management Element addresses standards associated with regional routes of significance and the City's transportation impact fee program.</i></p> <p><i>Policy 7-P-1.7 addresses exemptions from LOS standards.</i></p> <p><i>Revisions to avoid increases in street capacity have not been made and related suggestions are noted for decision-makers consideration.</i></p> <p><i>Action 7-A-1.g is added to address providing regular maintenance.</i></p> <p><i>Policy 7-P-4.1 is revised to further address use of grant funds for transportation improvements.</i></p> <p><i>Action 11-A-1c addresses evacuation routes.</i></p> <p><i>Action 7-A-1j is revised to provide more detail regarding designating and maintaining truck routes.</i></p> |

## ATTACHMENT 6

### 2040 General Plan Matrix of Edits and Revisions

| <i>Comment</i> | <i>Recommended Change</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <i>Response</i>                                                                                                                                                                                                                                                                                                                            |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                | <p>The City will participate in the Contra Costa Transportation Authority's Growth Management and Congestion Management Programs. The City will continue to serve on the TRANSPLAN Committee.</p> <p>The City will encourage public input into the transportation planning process.</p> <p>The City will participate in future updates to the East County Action Plan for Routes of Regional Significance.</p> <p>The City will ensure that bicycle facilities are included on all Routes of Regional Significance.</p> <p>The City will cooperate with CCTA and other jurisdictions in planning for intersections subject to Findings of Special Circumstance.</p> <p>The City will coordinate with neighboring jurisdictions and agencies in efforts to expand regional bicycle, pedestrian, and other multimodal networks to meet anticipated demands and to provide access throughout the City.</p> <p>The City shall maintain a systematic pavement management program and identify and prioritize maintenance projects in the City's CIP. Street maintenance should include upkeep and regular cleaning of bicycle lanes and on-street protected bicycle facilities to remove debris and repair poor pavement conditions that discourage bicycle riding.</p> <p>Provide for Complete Streets to facilitate walking, biking, and transit modes.</p> <p>Regularly update the City's Capital Improvement Program (CIP) to include, as appropriate, the roadway improvements necessary to support buildout of the General Plan.</p> <p>Ensure regular monitoring of traffic accidents in order to update base data and respond to safety problems and changing conditions. Prioritize locations with high collision rates for safety improvements.</p> <p>Continually seek opportunities to fund maintenance of and improvements to the circulation network for all modes of transportation.</p> <p>Actively pursue a wide range of grant sources overseen by MTC and other agencies.</p> <p>Establish and maintain a system of interconnected bicycle, and pedestrian facilities that facilitate commuter and recreational travel, and that are consistent with the City's parks, trails, and recreation goals and policies listed in this General Plan and in the CCTA's Countywide Bicycle and Pedestrian Plan.</p> <p>Routinely incorporate wide sidewalks and enhanced pedestrian crossing facilities as part of all new street construction.</p> <p>Incorporate bicycle facilities on new collector and arterial streets. Include bicycle route and destination signs, and bicycle detection at signals.</p> <p>Require any transportation facility that is planned, designed, operated, and maintained within the City limits to provide safe mobility for all users, including bicyclists, pedestrians, micro-mobility, transit vehicles, trucks, and motor vehicles.</p> <p>Create an accessible circulation network that is consistent with guidelines established by the Americans with Disabilities Act (ADA), allowing mobility-impaired users such as the disabled and elderly to safely and effectively travel within and beyond the city.</p> <p>Recognize that the use of personal mobility devices, electric scooters, and electric bicycles is likely to increase as the nation's population ages, and design the City's on- and off-street circulation network to safely accommodate users of such devices.</p> | <p><i>The Growth Management Element addresses regional transportation management, cooperation with other agencies, and implementation of Action Plans.</i></p> <p><i>7-P-1.2, 7-P-1.9, and 7-P-3.5 are revised to address accessibility. It is noted that multiple policies/actions address access or accommodation for all users.</i></p> |



## ATTACHMENT 6

### 2040 General Plan Matrix of Edits and Revisions

| <i>Comment</i> | <i>Recommended Change</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <i>Response</i> |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
|                | <p>Prioritize bicyclist and pedestrian safety for students traveling to and from school.</p> <p>Support regional efforts to develop Safe Routes to School Programs for schools that serve Pittsburg's population.</p> <p>Provide electric charging stations, secure bicycle racks, and bicycle lockers in places such as the Downtown, at commercial areas, park and ride transit facilities, heavy rail stations, schools, multiple unit residential developments, and other locations where there is a concentration of residents, visitors, students, or employees.</p> <p>Wherever possible, integrate multi-use path facilities into utility corridor rights-of-way.</p> <p>Work with utility providers to reduce or eliminate barriers to pedestrian and bicyclist mobility created by utility infrastructure (such as utility poles that obstruct accessibility on sidewalks).</p> <p>Design safe crossings where trails and roads cross. In most cases this will include street lights and automatic detection of bicyclists by Rectangular Rapidly Flashing Beacons.</p> <p>Seek opportunities to fund and construct improvements that improve multimodal access to all mass transit facilities.</p> <p>Coordinate with Tri Delta Transit to increase the coverage areas and frequencies of bus service throughout our City.</p> <p>Ensure that effective linkages are in place between any existing and future mass transit facility and the city's primary activity and employment centers.</p> <p>Coordinate with Tri Delta Transit to maintain existing and, where feasible, build new lighted and sheltered seating facilities at bus stops.</p> <p>Ensure that adequate lighting and trash disposal is provided at all bus stops.</p> <p>Encourage the use of park-and-ride lots and other transit incentives for Pittsburg's commuters.</p> <p>Provide safe and continuous pedestrian, bicycle, and vehicular access at all transit park-and-ride facilities.</p> <p>Review development applications to ensure compliance with the parks, trails, and recreation goals and policies in this General Plan and with the Countywide Bicycle and Pedestrian Plan.</p> <p>Review traffic signal timing plans to ensure adequate crossing time is provided for all users at signalized intersections. In particular, this requires that the yellow phase of any traffic signal be sufficiently long for any bicyclist who has entered the intersection has sufficient time to get across the intersection.</p> <p>Review all transportation improvements to ensure installation in accordance with current accessibility standards.</p> <p>Regularly review transportation corridors to identify barriers encountered by persons with disabilities, including locations with damaged sidewalk surfaces and non-ADA- compliant curb cuts and ramps, and address such obstacles in the Capital Improvement Program.</p> <p>Continue to include construction of on-street bicycle lanes and off-street pathway facilities in the City's Capital Improvement Program, prioritizing areas where gaps in the current network need to be filled.</p> <p>Ensure that if bicycle loop detectors are present at traffic signals they are clearly identified with stencils. Ensure that if the traffic signal uses video detection or other high-tech method of traffic signal control, that bicycles and other modes of transportation are detected and included in the signal phases.</p> |                 |

**ATTACHMENT 6**  
**2040 General Plan Matrix of Edits and Revisions**

| <i><b>Comment</b></i> | <i><b>Recommended Change</b></i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <i><b>Response</b></i> |
|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
|                       | <p>Coordinate with the Contra Costa Transportation Authority, Contra Costa Health Services, Pittsburg Unified School District, and Mount Diablo Unified School District to initiate development of Safe Routes to School Programs in Pittsburg.</p> <p>Monitor national efforts to establish effective multimodal level-of-service standards for pedestrian, bicycle, and transit modes. Adopt them as appropriate.</p> <p>Issue guidelines and incorporate assessment of multimodal LOS as a routine component of transportation impact analysis.</p> <p>Coordinate circulation facilities with land use and development patterns to create an environment that encourages walking, bicycling, and transit use.</p> <p>Recognize the role of streets not only as motor vehicle routes but also as parts of a system of public spaces with quality landscaping, street trees, and bicycle and pedestrian facilities.</p> <p>Prioritize high-density and mixed land-use patterns that promote transit, pedestrian, and bicycle travel along transit corridors.</p> <p>Require developers to design developments to include features that encourage walking, bicycling, and transit use. Design features shall include bus turnouts, transit shelters and benches, and pedestrian and bicycle access points between subdivisions and between adjacent related land uses.</p> <p>Provide an interconnected street network throughout the City's residential areas that provides multiple points of access and discourages cut-through vehicle-traffic while maintaining neighborhood connectivity.</p> <p>Encourage local access connections between neighborhood parks and commercial areas by walking and biking as an alternative to short-distance driving of vehicles.</p> <p>Ensure that the City's adopted street standards reflect a multi-modal focus, including vehicular lane widths that are no wider than necessary to serve the surrounding land use context and accommodate emergency vehicles.</p> <p>Emphasize traffic management and calming techniques to control vehicle speeds on residential streets, as well as collector streets with residential development.</p> <p>Design intersections to provide adequate and safe access for all users including transit, pedestrians, bicyclists, and motorists of all ages and abilities.</p> <p>Require new development to include effective linkages to the surrounding circulation system for all modes of travel.</p> <p>Ensure that the number of vehicle lanes is limited at new or modified intersections to provide for moderate vehicle speeds plus pedestrian and bicyclist safety, and that curb extensions are installed where appropriate to reduce driving speeds and shorten pedestrian crossing distances.</p> <p>Ensure that the rate of growth in Pittsburg is consistent with the City's ability to provide adequate transportation services.</p> <p>Require new development to contribute its proportional cost of circulation improvements necessary to address cumulative transportation impacts on roadways throughout the city, as well as the bicycle and pedestrian network.</p> |                        |

**ATTACHMENT 6**  
**2040 General Plan Matrix of Edits and Revisions**

| <b>Comment</b>                | <b>Recommended Change</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Response</b>                                                                                                                                                                                                                                             |
|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                               | Maintain and routinely update the City's Development Fee Program to cover the cost of mitigating development's share of improvements on both regional routes and non-regional routes, as well as the cost of maintaining Pittsburg's identified service and performance standards.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                             |
| Letter J - AVAIO              | Circulation Element: Implement a "safe routes to school" program as an alternative to "suggested routes to school". Policy 7-P-2.5 and Action 7-A-2.n reference a "suggested routes to school" program.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | In the Circulation Element is changed to reflect "safe routes to school" rather than "suggested routes to school."                                                                                                                                          |
| Letter L – Greenbelt Alliance | <p>Add a section to all staff reports that reviews impact on sustainability, resilience, and equity, as well as fiscal impact.</p> <p>Mandate annual reporting on General Plan progress be posted on the front page of the city website with a clear dashboard that indicates progress on implementation plans. And clear visuals of how the city is meeting its greenhouse gas emissions reduction goals.</p> <p>Provide for systematic reviews of General Plan progress and associated metrics that are transparent, engage the community, and demonstrate measurable equitable outcomes consistent with the Plan's intent.</p> <p>Set clear, measurable goals with dates. Example: By X year, require the planting of street trees throughout the City to define and enhance the character of the street and the adjacent development. OR Plant X number of street trees (N25% increase) in the sidewalk tree wells to complete the street tree network by 2040.</p> | <p><i>Action 8-A-1.c. is added to address annual reporting on the General Plan.</i></p> <p><i>The General Plan includes timing where actions are intended to be implemented by a specified date. Many actions are implemented on an on-going basis.</i></p> |

## ATTACHMENT 7

### City Council 2040 General Plan Errata Sheet – May 6, 2024

#### ***Found on Page 2-13***

Policy 2-P-3.9: ~~Prohibit~~ Discourage sites designated for Business Commercial uses to be changed to another land use designation unless it is determined that adequate sites are available elsewhere to meet the City's office and business development objectives.

#### ***Found on Page 2-23***

Policies 2-P-6.9: Work with the Delta Protection Commission and East Bay Regional Park District to encourage extension of Delta Trail alignments as proposed in the Great California Delta Trail Master Plan (or comparable park/open space/recreational improvements) along the waterfront in the Northeast River Subarea and to support potential implementation of planned Delta Trail alignments throughout the subarea.

#### ***Found on Page 2-49***

Actions 2-A-16.d: Work with the Delta Protection Commission and East Bay Regional Park District to encourage extension of Delta Trail alignments as proposed in the Great California Delta Trail Master Plan (or comparable park/open space/recreational improvements) along the waterfront in the ~~Northeast~~ Northwest River Subarea and to support potential implementation of planned Delta Trail alignments throughout the subarea.

#### ***Found on Page 2-50***

#### **NORTH CENTRAL RIVER SUBAREA**

The North Central River Subarea is located in the northwestern portion of the City along the Suisun Bay waterfront, west of the Downtown area, and is the former NRG site. A decommissioned power plant (the Pittsburg Power Plant) and associated improvements (cooling water canal, cooling towers, tank farm, power plant area, and switch yard) are located on the eastern portion of the North Central River Subarea. This area is envisioned for redevelopment and revitalization ~~with community-oriented entertainment and commercial uses, jobs-generating uses, and a variety of residential uses.~~ The NRG property is currently the subject of a development application for a series of city entitlements including the Bay Walk Specific Plan which proposes a community-oriented development including entertainment, commercial park/recreational, job-generating, and a variety of residential uses. See Figure 2-15 and Table 2-16, North Central River Subarea.

#### ***Found on Page 2-52***

2-P-17.2: Delta Trail: Consider providing ~~Provide~~ Delta Trail alignments as proposed in the Great California Delta Trail Master Plan (or comparable park/open space/recreational improvements).

## ATTACHMENT 7

### ***Found on Page 2-54***

Actions 2-A-17.c: Require development projects to coordinate work with the City, Delta Protection Commission, and East Bay Regional Park District regarding the potential to implementation of Delta Trail alignments as proposed in the Great California Delta Trail Master Plan (or comparable park/open space/recreational improvements) along the waterfront and throughout the subarea.

**DRAFT MINUTES  
OF A REGULAR MEETING  
OF THE  
PITTSBURG PLANNING COMMISSION**

**April 23, 2024**

A regular meeting of the Pittsburg Planning Commission was called to order by Chair Kobata at 7:00 p.m. on Tuesday, April 23, 2024, in the Council Chambers at City Hall, 65 Civic Avenue, Pittsburg, California.

**ROLL CALL**

Present: Chair Kobata, Vice-Chair Foster, Commissioners Gordon, Popova, Robinson, Smith, Stokes

Staff: Director of Community and Economic Development Jordan Davis, Assistant Director of Community and Economic Development John Funderburg, Senior Planner Maurice Brenyah-Addow, Associate Planner Kelsy Gunter, Administrative Analyst I Candace Hatch, Outside Counsel Ginetta Giovinco

**PLEDGE OF ALLEGIANCE**

Chair Kobata led the Pledge of Allegiance.

**DELETIONS / WITHDRAWALS / CONTINUANCES**

Planning staff received a request for a continuance on item no. 1 from Adrian Badger. Planning staff reviewed the request and determined that there are no projects being presented for entitlements or approvals. Planning staff requested from the Commissioners to move forward with the item regarding the General Plan update.

**COMMENTS FROM THE AUDIENCE**

There were no comments from the audience.

**CONSENT**

There were no consent items.

**PUBLIC HEARING**

1. Recommendation by the Planning Commission to the City Council for adoption of the Envision Pittsburg: General Plan Update and Certification of the Final Environmental Impact Report (AP-24-0001 GP, ER)

A public hearing on the proposed Envision Pittsburg: 2024 General Plan, including the Land Use Map (2040 General Plan Update). The General Plan designates land uses and appropriate policies to guide future growth throughout the City of Pittsburg and the City's identified Planning Areas. Planning staff requested the Planning Commission to consider adopting the resolutions recommending the City Council adoption of the proposed 2040 General Plan and certify the Final Environmental Impact Report.

Secretary John Funderburg along with the city's consultant, Beth Thomson with Denova gave a presentation.

Chair Kobata opened the public hearing.

Public comment was received by the following:

Eric Haynes, Pittsburg resident  
Nancy Parent, Pittsburg resident  
Bruce Ohlson, Pittsburg resident  
Kevin Fryer, Integral Corporation  
James Larry Scott, Pittsburg Unified School District

There being no one to speak further on this time, Chair Kobata closed the public hearing.

On a motion by Commissioner Smith, adopt the resolution recommending the City Council Certify the Final Environmental Impact Report and adopt Findings of Significance and a Statement of Overriding Considerations, (AP-24-0001 ER), seconded by Commissioner Popova:

AYES: Foster, Gordon, Kobata, Popova, Robinson, Smith, Stokes

NAYES: None

ABSTAIN: None

ABSENT: None

On a motion by Commissioner Robison, adopt a resolution recommending the City Council Approval of the General Plan Amendment and adopt the 2040 General Plan, (AP-24-0001 GP), seconded by Commissioner Gordon:

AYES: Foster, Gordon, Kobata, Popova, Robinson, Smith, Stokes

NAYES: None

ABSTAIN: None

ABSENT: None

### **STAFF COMMUNICATIONS**

Secretary Funderburg provided informational material and discussed the tentative schedule for upcoming meetings.

One (1) item is tentatively being presented at the May 14, 2024, meeting:

1. 2023 General Plan Annual Progress Report – Report and Update

One (1) item is tentatively being presented at the May 28, 2024, meeting:

1. 6<sup>th</sup> Cycle Housing Element – Report and update

There were no further staff communications.

### **COMMITTEE REPORTS**

There are no committee reports.

### **ADJOURNMENT**

The meeting was adjourned at 8:37 p.m. to May 14, 2024.

Respectfully Submitted,

---

John Funderburg, Secretary

## Attachment 9

### BEFORE THE PLANNING COMMISSION OF THE CITY OF PITTSBURG

In the Matter of:

|                                        |   |                      |
|----------------------------------------|---|----------------------|
| Recommending that the City Council     | ) |                      |
| Certify the Final Environmental Impact | ) |                      |
| Report and adopt Findings of           | ) |                      |
| Significance and a Statement of        | ) | Resolution No. 10245 |
| Overriding Considerations for the      | ) |                      |
| Envision Pittsburgh: 2040 General      | ) |                      |
| Plan Update (AP-24-0001 GP, ER)        | ) |                      |

The Planning Commission DOES FIND AND RESOLVE as follows:

#### Section 1. Background

- A. On November 19, 2019, the City Council adopted a Resolution authorizing the planning consultant De Novo Planning Group to begin working on the preparation of the 2040 General Plan Update and associated Environmental Impact Report (EIR) under the California Environmental Quality Act (CEQA) (Public Resources Code § 21000, *et seq.*). The prior comprehensive update of the City of Pittsburgh General Plan was adopted by the City Council on November 16, 2001.
- B. Since the initial kick-off in 2019 for the 2040 General Plan Update, the General Plan Update team has held several Visioning Workshops. City residents and stakeholders attended workshops at the Pittsburgh City Hall. Each Visioning Workshop included a presentation by the General Plan Update team that explained the role of the General Plan, an overview of the General Plan Update process, and an opportunity for the Visioning Workshop participants to ask questions and obtain further information on the process and the role of the community.
- C. As a result of the Visioning Workshops, the feedback provided by the community, and through numerous pop-up events, the City had a broad, overarching vision for the development of the General Plan Update and identified key community values and priorities for careful consideration in the General Plan Update process.
- D. In August and September 2020, the City hosted an on-line virtual workshop and survey to receive community input related to land use preferences for four opportunity areas in the City. The virtual workshop informed the community of the City's related efforts for the 2040 Pittsburgh General Plan Update and the Brownfields Revitalization Planning effort and helped to create a Land Use Alternatives Report and subsequent maps.
- E. In 2021, the City released the Land Use Alternatives and Capacity Report and conducted a survey and a series of workshops, including community workshops and joint workshops with the City Council and Planning Commission, to receive feedback on the alternatives.



- F. The Land Use Alternatives and Capacity Report presented possible modifications associated with three alternatives (Alternatives A through C) to land use and development intensity in a manner that will support the community's vision for increased economic development opportunities, a range of housing options, preservation of established residential neighborhoods, and quality job growth.
- G. As a result of Planning Commission and City Council consideration of the Land Use Alternatives and Capacity Report and the community's feedback regarding the alternatives, the Planning Commission and City Council provided input that resulted in a hybrid alternative land use map alternative, Alternative D, which contained elements of the three initial alternatives. The Alternative D Land Use map was used as the base map for the 2040 General Plan Update.
- H. The 2040 General Plan includes this base map and is a policy document that serves as the City's General Plan. The 2040 General Plan is supported by a number of reports and documents that informed its development. However, the actual amount of development that will occur throughout the planning horizon of the General Plan is based on many factors outside of the City's control. Actual future development will depend on future real estate and labor market conditions, property owner preferences and decisions, site-specific constraints, and other factors.
- I. On April 20, 2022, a Notice of Preparation (NOP) for an EIR for the 2040 General Plan Update was circulated to trustee and responsible agencies, the State Clearinghouse, and the public. A scoping meeting was held on May 5, 2022, via a web-based video meeting. No public or agency comments on the NOP related to the EIR analysis were presented or submitted during the scoping meeting. However, during the 30-day public review period for the NOP, which ended on May 20, 2022, ten written comment letters were received on the NOP.
- J. On December 12, 2023, the City circulated a Draft EIR to the State Clearinghouse, trustee and responsible agencies, and the public. A Notice of Completion (NOC) was filed, a Notice of Availability (NOA) was published, and a 60-day public review period was provided between December 12, 2023, and February 9, 2024, to receive public and agency comments on the adequacy of the environmental analysis contained in the Draft EIR. During the public review period, the City conducted three public workshops to receive community input on the General Plan Update. Workshops were held on January 31, February 1, and February 3, 2024. The City received 17 comment letters during the 60-day review period for the Draft EIR.
- K. A Final EIR was prepared and circulated on April 12, 2024, to address comments received in response to the Draft EIR. The City prepared written responses to the Draft EIR comments and made textual changes to the Draft EIR where warranted. The responses to the comments are provided in Final EIR in Chapter 2.0, and all changes to the text of the Draft EIR are summarized in Chapter 3.0. Responses to comments received during the comment period for the Draft EIR do not involve any new significant impacts or "significant new information" that would require recirculation of the Draft EIR pursuant to CEQA Guidelines Section 15088.5.
- L. The Final EIR identified certain environmental effects that could result from approval

of the 2040 General Plan Update. Many of these potentially significant impacts will be avoided or substantially lessened through implementation of the policies and actions incorporated into the 2040 General Plan itself. These policies and actions are also identified, corresponding to the potential impacts they would reduce.

- M. The FEIR identified potentially significant effects on the environment, which would not be mitigated to a level of less than significant after mitigation. In accordance with CEQA Guidelines Section 15093, the City Council will balance the benefits of the General Plan Update against the unavoidable significant impacts and will determine if specific economic, social, or other benefits of the General Plan Update outweigh the potentially significant, unavoidable effects on the environment.
- N. Notice of the April 23, 2024, public hearing for a recommendation by the Planning Commission for the City Council to adopt the 2040 Draft General Plan and Certify the Final Environmental Impact report was published, posted, and emailed to all interested parties on Friday April 12, 2024.
- O. On or before April 12, 2024, in accordance with Government Code sections 65090 and 65091, and Pittsburg Municipal Code (PMC) section 18.14.020, a "Notice of Public Hearing" for the April 23, 2024, public hearing on this item was published in the East County Times; posted at City Hall and in the "Public Notices" section of the city website; was mailed via first class or electronic mail to all local service agencies expected to provide future services and to individuals and groups who had previously filed written request for such notice. In addition, although not required, the notice was also published on [www.nextdoor.com](http://www.nextdoor.com) ("Nextdoor").
- P. On April 23, 2024, the Planning Commission held a public hearing on Planning Application No. 24-0001 (GP, ER), at which time all persons had an opportunity to and did present oral and/or written testimony, which was considered by the Planning Commission.

## Section 2. Findings

- A. Based on the full administrative record before the Planning Commission, including but not limited to the Planning Commission Staff Report entitled, "Recommendation by the Planning Commission to the City Council for Adoption of the Envision Pittsburg: 2040 General Plan Update and Certification of the Final Environmental Impact Report (AP-24-0001),"; all the information contained in the Planning Division files on the project, incorporated herein by reference and available for review in the Planning Division located at 65 Civic Avenue in Pittsburg; reports, technical studies, analyses, and memoranda; and all written and oral testimony presented at the public hearing, the Planning Commission finds that:
  - 1. All recitals above are true and correct and are incorporated herein by reference.
  - 2. The 2040 Draft General Plan Update was processed, including but not limited to all public notices, in the time and manner prescribed by State and local law, including CEQA and the CEQA Guidelines, 14. Cal. Code Regs. § 15000 et seq. Agencies and interested members of the public have been afforded ample notice

and opportunity to comment on the 2040 General Plan Update and environmental documents, including the Final EIR .

3. All impacts identified in the Final EIR, which also includes all responses to comments on the Draft EIR and an Errata, have been independently reviewed and considered, prior to making a recommendation on the 2040 Draft General Plan Update.

### Section 3. Recommendation

Based on the findings set forth above, the Planning Commission hereby recommends that the City Council:

- A. Certify pursuant to CEQA Guidelines Section 15090 the Final EIR for the 2040 General Plan Update and adopt Findings of Significance, and a Statement of Overriding Considerations as appropriate.

### Section 4. Effective Date

This resolution shall take effect immediately upon its adoption.

On motion by Commissioner Smith seconded by Commissioner Popova, the foregoing resolution was passed and adopted this 23<sup>rd</sup> day of April 2024, by the Planning Commission of the City of Pittsburg, California by the following vote:

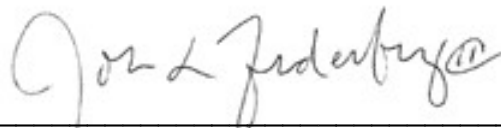
AYES: Gordon, Robinson, Smith, Foster, Kobata, Popova, Stokes

NAYES:

ABSTAIN:

ABSENT:

I hereby certify that the above Resolution No. 10245 was adopted by the Planning Commission of the City of Pittsburg on April 23, 2024.



JOHN L. FUNDERBURG, III, M.S. SECRETARY  
PITTSBURG PLANNING COMMISSION

## Attachment 10

### BEFORE THE PLANNING COMMISSION OF THE CITY OF PITTSBURG

In the Matter of:

Recommending that the City Council Adopt )  
the Proposed Envision Pittsburgh: ) Resolution No. 10246  
2040 General Plan Update and Associated )  
Text, Tables and Figures (AP-24-0001 GP, ER)

The Planning Commission DOES FIND AND RESOLVE as follows:

#### Section 1. Background

- A. On November 19, 2019, the City Council adopted a Resolution authorizing the planning consultant De Novo Planning Group to begin working on the preparation of the 2040 General Plan Update and associated Environmental Impact Report (EIR) under the California Environmental Quality Act (CEQA) (Public Resources Code § 21000, *et seq.*). The prior comprehensive update of the City of Pittsburg General Plan was adopted by the City Council on November 16, 2003.
- B. Since the initial kick-off in 2019 for the 2040 General Plan Update, the General Plan Update team has held several Visioning Workshops. City residents and stakeholders attended workshops at the Pittsburg City Hall. Each Visioning Workshop included a presentation by the General Plan Update team that explained the role of the General Plan, an overview of the General Plan Update process, and an opportunity for the Visioning Workshop participants to ask questions and obtain further information on the process and the role of the community.
- C. As a result of the Visioning Workshops, the feedback provided by the community, and through numerous pop-up events, the City had a broad, overarching vision for the development of the General Plan Update and identified key community values and priorities for careful consideration in the General Plan Update process.
- D. In August and September 2020, the City hosted an on-line virtual workshop and survey to receive community input related to land use preferences for four opportunity areas in the City. The virtual workshop informed the community of the City's related efforts for the 2040 Pittsburg General Plan Update and the Brownfields Revitalization Planning effort and helped to create a Land Use Alternatives Report and subsequent maps.
- E. In 2021, the City released the Land Use Alternatives and Capacity Report and conducted a survey and a series of workshops, including community workshops and joint workshops with the City Council and Planning Commission, to receive feedback on the alternatives.

- F. The Land Use Alternatives and Capacity Report presented possible modifications associated with three alternatives (Alternatives A through C) to land use and development intensity in a manner that will support the community's vision for increased economic development opportunities, a range of housing options, preservation of established residential neighborhoods, and quality job growth.
- G. As a result of Planning Commission and City Council consideration of the Land Use Alternatives and Capacity Report and the community's feedback regarding the alternatives, the Planning Commission and City Council provided input that resulted in a hybrid alternative land use map alternative, Alternative D, which contained elements of the three initial alternatives. The Alternative D Land Use map was used as the base map for the 2040 General Plan Update.
- H. The 2040 General Plan includes this base map and is a policy document that serves as the City's General Plan. The 2040 General Plan is supported by a number of reports and documents that informed its development. However, the actual amount of development that will occur throughout the planning horizon of the General Plan is based on many factors outside of the City's control. Actual future development will depend on future real estate and labor market conditions, property owner preferences and decisions, site-specific constraints, and other factors.
- I. On December 12, 2023, copies of the 2040 Draft General Plan and Draft EIR were released for public review and comment. The public review and comment period ended on February 9, 2024. The City received a combined 16 comment letters and emails from interested parties, local agencies, and residents on the Draft General Plan. The 16 comment letters received focused on the 2040 Draft General Plan and did not address the adequacy of the Draft EIR and were addressed by updating text, tables, and figures as necessary in the Draft General Plan.
- J. Notice of the April 23, 2024, public hearing for a recommendation by the Planning Commission for the City Council to adopt the 2040 General Plan and Certify the Final Environmental Impact report was published, posted, and emailed to all interested parties on Friday April 12, 2024.
- K. Government Code Section 65358 provides that the legislative body of a local government agency may amend its general plan, in whole or in part, if it finds that the amendment would be in the public interest. No more than four general plan amendments to each required element may be adopted within one calendar year. For the 2024 calendar year, the City Council has adopted one General Plan amendment to the General Plan.
- L. The California Government Code and Pittsburg Municipal Code (PMC) identify the Planning Commission as the advisory body to the City Council on amendments to the General Plan. Government Code section 65353(a) requires that the Commission conduct at least one public hearing prior to making its recommendation on a proposed General Plan amendment.

- M. On or before April 12, 2024, in accordance with Government Code sections 65090 and 65091, and PMC section 18.14.020, a “Notice of Public Hearing” for the April 23, 2024, public hearing on this item was published in the East County Times; posted at City Hall and in the “Public Notices” section of the city website; was mailed via first class or electronic mail to all local service agencies expected to provide future services and to individuals and groups who had previously filed written request for such notice. In addition, although not required, the notice was also published on [www.nextdoor.com](http://www.nextdoor.com) (“Nextdoor”).
- N. On April 23, 2024, the Planning Commission held a public hearing on Planning Application No. 24-0001 (GP, ER), at which time all persons had an opportunity to and did present oral and/or written testimony, which was considered by the Planning Commission.

## Section 2. Findings

- A. Based on the full administrative record before the Planning Commission, including but not limited to the Planning Commission Staff Report entitled, “Recommendation by the Planning Commission to the City Council for Adoption of the Envision Pittsburg: 2040 General Plan Update and Certification of the Final Environmental Impact Report (AP-24-0001),”; all the information contained in the Planning Division files on the project, incorporated herein by reference and available for review in the Planning Division located at 65 Civic Avenue in Pittsburg; reports, technical studies, analyses, and memoranda; and all written and oral testimony presented at the public hearing, the Planning Commission finds that:
1. All recitals above are true and correct and are incorporated herein by reference.
  2. The 2040 General Plan Update was processed, including but not limited to all public notices, in the time and manner prescribed by State and local law, including Government Code §65350 et seq., CEQA, and the CEQA Guidelines, 14. Cal. Code Regs. § 15000 et seq. Agencies and interested members of the public have been afforded ample notice and opportunity to comment on the 2040 Draft General Plan Update and environmental documents, including the Final EIR.
  3. The 2040 General Plan Update contains a thorough and adequate treatment of land use, economic, environmental, and development issues for the area affected by the Project.
  4. The 2040 General Plan Update is internally consistent and is not a detriment to the public interest, health, safety, and welfare of the City.
  5. The 2040 General Plan Update encourages appropriate land uses, enhancements to the community’s character, actions to support adequate services and resources for youth, seniors, families, and disadvantaged populations, conservation of natural resources, new jobs-generating development, provisions of urban services and utilities, multi-modal transportation system and facilities, and enhancement of the property tax base.

6. The 2040 General Plan Update includes a wide variety of objectives, policies, and implementing programs designed to enhance the public health, safety, and welfare, including the Land Use, Environmental Justice, and Safety Elements which address compatibility of land uses and protection of the public, including disadvantaged communities and sensitive receptors, from adverse effects of development, soil limitations, flood hazards, potable water supplies, emergency preparedness, fire protection, police protection, and climate-related changes.
7. All impacts identified in the Final EIR, which also includes all responses to comments on the Draft EIR and an Errata, have been independently reviewed and considered, prior to making a recommendation on the 2040 Draft General Plan Update.

### Section 3. Recommendation

Based on the findings set forth above, and pursuant to Government Code section 65354, the Planning Commission hereby recommends that the City Council adopt a resolution (as applicable) to:

- A. Amend and update the General Plan as substantially presented in “Exhibits A and B” of this resolution, as well as modify other General Plan text, tables, and charts as necessary to reflect the change in land use acreages and maintain internal consistency.
- B. Authorize staff to make non-substantive changes to the 2040 General Plan, including corrections, fixing typographical or grammatical errors, and updating maps to reflect boundary changes.

### Section 4. Effective Date

This resolution shall take effect immediately upon its adoption.

On motion by Commissioner Robinson seconded by Commissioner Gordon the foregoing resolution was passed and adopted this 23<sup>rd</sup> day of April 2024, by the Planning Commission of the City of Pittsburg, California by the following vote:

AYES: Gordon, Robinson, Smith, Foster, Kobata, Popova, Stokes

NAYES:

ABSTAIN:

ABSENT:

I hereby certify that the above Resolution No. 10246 was adopted by the Planning Commission of the City of Pittsburg on April 23, 2024.

A handwritten signature in dark ink, appearing to read "John L. Funderburg, III". The signature is written in a cursive, flowing style.

JOHN L. FUNDERBURG, III, M.S. SECRETARY  
PITTSBURG PLANNING COMMISSION



## NOTICE OF PUBLIC HEARING

The Pittsburg **City Council** will hold a public hearing on:

**Date:** **May 6, 2024**

**Time:** **7:00 p.m.**

**Place:** **City Council Chamber at City Hall  
65 Civic Avenue, Pittsburg, California**

**Concerning the following matter:**

**Public Hearing on a Recommendation by the Planning Commission to the City Council for Adoption of the Envision Pittsburg: Comprehensive 2040 General Plan Update - "April 2024 Adoption Draft" and Certification of the Final Environmental Impact Report (AP-24-0001 GP, ER)**

This is a public hearing of the City Council for Adoption of a Resolution for approval of the City of Pittsburg 2040 Final General Plan and Adoption of a Resolution for Certification of the associated Final Environmental Impact Report. The proposed project is a long-term General Plan consisting of policies that will guide future development activities and City actions. No specific development projects are proposed as part of the Plan.

You are invited to submit comments regarding any aspect of this matter in writing or verbally at the public hearing. If you challenge the above matter in court, you may be limited to raising only those issues you or someone else raised at the public hearing described in this notice, or in written correspondence delivered to the Planning Commission at, or prior to, the public hearing.

For further details on this matter, contact **John Funderburg, Assistant Director of Community and Economic Development**, at 65 Civic Avenue, Pittsburg, by telephone at (925) 252-4043, through e-mail at [jfunderburg@pittsburgca.gov](mailto:jfunderburg@pittsburgca.gov), or by fax at (925) 252-4814.

\_\_\_\_\_  
/s/  
JOHN FUNDERBURG, SECRETARY  
PITTSBURG PLANNING COMMISSION



**OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR  
65 Civic Avenue  
Pittsburg, CA 94565**

**TO:** Mayor and Council Members

**FROM:** Garrett Evans, City Manager

**SUBJECT:** Receive and File the Annual Comprehensive Financial Report (ACFR), the Independent Accountants' Report on Agreed-Upon Procedures Applied to the Appropriations Limit Schedule (GANN), Memorandum on Internal Control (MOIC) and Required Communications Report for Fiscal Year Ended June 30, 2023

**MEETING DATE:** May 6, 2024

**EXECUTIVE SUMMARY**

The Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023, has been completed and complies with the Governmental Accounting Standards Board (GASB) reporting requirements. The City has received an unqualified or "clean opinion" by the City's auditing firm, Maze and Associates, Certified Public Accountants (Maze).

**FISCAL IMPACT**

There is no fiscal impact to receive and file the ACFR, GANN, MOIC and Required Communications Reports.

**RECOMMENDATION**

Receive and file the ACFR, GANN, MOIC and Required Communication Reports for fiscal year ended June 30, 2023.

**BACKGROUND**

Pursuant to and in compliance with GASB 34, the City is required to receive and file its ACFR at the end of each year. The ACFR is governed by GASB and includes a set of financial statements comprised of financial reports of the City, along with notes, narratives, and other supporting data. The purpose of the ACFR is to be transparent about the use of taxpayer's money and to provide the public with a detailed accounting of all City financial activities.

The GANN report is required to meet the requirements of Section 1.5 of Article XIII B of the California Constitution.

The City has contracted Maze to audit the City's financial statements for the year ended June 30, 2023, and to provide a report on internal controls over financial reporting and compliance with laws and regulations and other matters.

The Required Communications Report is a professional standards requirement that our auditors, Maze provides to the City with information about their responsibilities under generally accepted auditing standards, Government Auditing Standards and the Uniform Guidance, as well as certain information related to the planned scope and timing of City's audit.

### **SUBCOMMITTEE FINDINGS**

This item was briefly mentioned during the April 26, 2024 Finance Management Subcommittee.

### **STAFF ANALYSIS**

Maze has completed its review and examination of the City's financial transactions and statements for the fiscal year end June 30, 2023. Maze has expressed an opinion that the City's financial statements are presented fairly, in all material respects, and in conformity with the accounting principles generally accepted in the United States of America.

The following is a summary of the financial highlights from the Management's Discussion and Analysis section of the ACFR:

The assets and deferred outflow of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the FY 2022/23 by \$443.2 million (M) (net position).

The City's total net position of \$443.2M increased from the prior FY 2021/22 by \$24.9M.

See below for breakdown of governmental and business type activities:

As of June 30, 2023, the City's governmental fund balances saw an increase of \$14.9M resulting in a balance of \$92.7M compared to the prior fiscal year balance of \$77.8M. The difference is a combination of recognizing American Rescue Plan Act (ARPA) funds, alongside with additional general revenues: increase in taxes and fees and an offsetting of costs incurred in personnel, capital outlay and operating expenditures.

As of June 30, 2023, the fund balance (total assets and deferred outflows minus total liabilities and deferred inflows) for the General Fund, which includes the Budget Stabilization and Economic Development funds, was \$27.6M. The detail of this amount is as follows: \$0.4M was designated as "Nonspendable" for items that are not in a spendable form such as deposits, interfund advances and inventory, \$1.6M was designated as "Assigned" for economic development activities and encumbrances intended to be used for specific purposes designated by the City Council and \$25.6M as unassigned. The unassigned balance consists of \$23.2M in General Fund operating reserve available to cover expenses in the event of an emergency and \$2.4M in the Budget Stabilization Fund that can be used to balance future budgets subject to the limits of the Fiscal Sustainability Ordinance.

As of June 30, 2023, the City's net position from business type activities (enterprise funds) increased by approximately \$6.9M from \$168.8M to \$175.7M, primarily because of net increase in capital assets, along with a net increase in deferred outflows and offsetting of costs in personnel, operating expenses, and deferred inflows.

In the MOIC report, Maze identified one significant deficiency. A significant deficiency in internal control is less severe than material weakness, yet important enough to merit attention from those charged with governance. During the auditors testing for fiscal year 2023 audit, they noted that the City's bank reconciliations were not prepared and reviewed on a timely matter, due to delays related to a new Housing software implementation that occurred during fiscal year 2023 combined with staff shortages within the Finance and Housing departments.

City management will review the internal control process and staffing allocations of duties to make sure Bank Reconciliations are completed, reviewed, and approved in a timely matter, within 30-45 days.

ATTACHMENTS: Annual Comprehensive Financial Report for the Fiscal Year ended June 30, 2023

Independent Accountants' Report on Agreed-Upon Procedures Applied to Appropriations Limit Schedule for Fiscal Year Ended June 30, 2023

Memorandum on Internal Controls for Fiscal Year Ended June 30, 2023

Required Communications Report for the Fiscal Year ended June 30, 2023

Report Prepared By: Laura Mendez, Finance Reporting Manager

Reviewed By: Paul Rodrigues, Finance Director





# **Annual Comprehensive Financial Report**

## **Fiscal Year Ended June 30, 2023**



**City of Pittsburg, California**  
[www.pittsburgca.gov](http://www.pittsburgca.gov)



# City of Pittsburg California

## Annual Comprehensive Financial Report Fiscal Year Ended June 30, 2023



Prepared by the Finance Department

Paul Rodrigues, CPA  
*Finance Director*

Laura Mendez, CPA  
*Division Manager, Financial Reporting*



**CITY OF PITTSBURG**  
*Annual Comprehensive Financial Report*  
*June 30, 2023*



**City of Pittsburg**  
**Basic Financial Statements**  
**For the Year Ended June 30, 2023**  
**Table of Contents**

---

**INTRODUCTORY SECTION:**

|                                                                       |      |
|-----------------------------------------------------------------------|------|
| City Manager and Finance Director's Letter of Transmittal             | i    |
| Organization Chart                                                    | viii |
| Officials of the City of Pittsburg, California                        | ix   |
| GFOA Certificate of Achievement for Excellence in Financial Reporting | x    |
| Map of the City                                                       | xi   |

**FINANCIAL SECTION:**

|                                                                                   |     |
|-----------------------------------------------------------------------------------|-----|
| <i>Independent Auditor's Report</i>                                               | 1   |
| <i>Management's Discussion and Analysis</i>                                       | 5   |
| <i>Basic Financial Statements:</i>                                                | 17  |
| Government-Wide Financial Statements:                                             | 19  |
| Statement of Net Position                                                         | 21  |
| Statement of Activities                                                           | 22  |
| Fund Financial Statements:                                                        | 23  |
| Governmental Funds:                                                               | 25  |
| Balance Sheet                                                                     | 26  |
| Reconciliation of the Governmental Funds Balance Sheet with the                   |     |
| Statement of Net Position                                                         | 28  |
| Statement of Revenues, Expenditures, and Changes in Fund Balances                 | 30  |
| Reconciliation of the Net Change in Fund Balances - Total Governmental Funds with |     |
| the Statement of Activities                                                       | 32  |
| Proprietary Funds:                                                                | 33  |
| Statement of Net Position                                                         | 34  |
| Statement of Revenues, Expenses and Changes in Net Position                       | 36  |
| Statement of Cash Flows                                                           | 38  |
| Fiduciary Funds:                                                                  | 41  |
| Statement of Fiduciary Net Position                                               | 43  |
| Statement of Changes in Fiduciary Net Position                                    | 44  |
| Notes to Basic Financial Statements                                               | 45  |
| <i>Required Supplementary Information:</i>                                        | 123 |
| Budgets and Budgetary Accounting                                                  |     |
| Budgetary Comparison Schedule:                                                    | 124 |
| General Fund                                                                      | 126 |
| Housing Authority (Section 8) Special Revenue Fund                                | 127 |
| Successor Agency Housing Special Revenue Fund                                     | 128 |
| Miscellaneous Grants Special Revenue Fund                                         | 129 |

**City of Pittsburgh**  
**Basic Financial Statements**  
**For the Year Ended June 30, 2023**  
**Table of Contents Continued**

---

|                                                                                                   |         |
|---------------------------------------------------------------------------------------------------|---------|
| <i>Required Supplementary Information (Continued):</i>                                            |         |
| Defined Pension Plan:                                                                             |         |
| Agent Multiple Employer Pension Plan:                                                             |         |
| Schedule of Changes in the Net Pension Liability and Related Ratios                               | 130     |
| Schedule of Contributions – Agent Multiple Employer Pension Plan                                  | 131     |
| Cost-Sharing Defined Pension:                                                                     |         |
| Schedule of Changes in the Net Pension Liability and Related Ratios                               | 132     |
| Schedule of Contributions – A Cost Sharing Defined Pension Plan                                   | 133     |
| Other Post-Employment Benefit Plan:                                                               |         |
| Schedule of Changes in the Net OPEB Liability and Related Ratios                                  | 134     |
| Schedule of Contributions – Agent Multiple Employer OPEB Plan                                     | 135     |
| <br><i>Supplementary Information:</i>                                                             | <br>137 |
| Non-Major Governmental Funds:                                                                     | 139     |
| Combining Balance Sheets                                                                          | 144     |
| Combining Statements of Revenues, Expenditures, and Changes in Fund Balances                      | 154     |
| Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances -<br>Budget and Actual | 164     |
| <br>Internal Service Funds:                                                                       | <br>183 |
| Combining Statement of Net Position                                                               | 184     |
| Combining Statement of Revenues, Expenses and Changes in Fund Net Position                        | 186     |
| Combining Statement of Cash Flows                                                                 | 188     |
| <br>Custodial Funds:                                                                              | <br>191 |
| Combining Statement of Net Position                                                               | 192     |
| Combining Statement of Changes in Net Position                                                    | 193     |
| <br><b>STATISTICAL SECTION:</b>                                                                   | <br>195 |
| Net Position by Component – Last Ten Fiscal Years                                                 | 197     |
| Changes in Net Position – Last Ten Fiscal Years                                                   | 198     |
| Fund Balances of Governmental Funds – First Two Fiscal Years                                      | 201     |
| Fund Balances of Governmental Funds – Last Eight Fiscal Years                                     | 202     |
| Changes in Fund Balance of Governmental Funds – Last Ten Fiscal Years                             | 203     |
| Assessed and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years                   | 204     |
| Property Tax Rates - All Overlapping Governments – Last Ten Fiscal Years                          | 205     |
| Principal Property Taxpayers – Current Year and Nine Years Ago                                    | 206     |
| Property Tax Levies and Collections as of June 30 – Last Ten Fiscal Years                         | 207     |
| Ratio of Outstanding Debt by Type – Last Ten Fiscal Years                                         | 208     |
| Ratio of General Government Debt Outstanding – Last Ten Fiscal Years                              | 209     |
| Computation of Direct and Overlapping Debt – June 30, 2023                                        | 210     |
| Computation of Legal Bonded Debt Margin – June 30, 2023                                           | 211     |

**City of Pittsburgh**  
**Basic Financial Statements**  
**For the Year Ended June 30, 2023**  
**Table of Contents Continued**

---

**STATISTICAL SECTION (Continued):**

|                                                                                                       |     |
|-------------------------------------------------------------------------------------------------------|-----|
| Revenue Bond Coverage Wastewater Revenue Bonds                                                        | 212 |
| Revenue Bond Coverage 2016 (Refunded 1997, 2005 & 2008) Water Revenue Bonds                           | 213 |
| Successor Agency Bonded Debt Pledged Revenue Coverage Tax Allocation Bonds –<br>Last Ten Fiscal Years | 214 |
| Demographic and Economic Statistics – Last Ten Fiscal Years                                           | 215 |
| Principal Employers - Current Year and Nine Years Ago                                                 | 216 |
| Actual Full-Time Equivalent City Government Employees by Function – Last Ten Fiscal<br>Years          | 217 |
| Operating Indicators by Function/Program – Last Ten Fiscal Years                                      | 218 |
| Capital Asset Statistics by Function/Program – Last Ten Fiscal Years                                  | 220 |



**CITY OF PITTSBURG**  
*Annual Comprehensive Financial Report*  
*June 30, 2023*



March 25, 2024

Honorable Mayor  
Members of the City Council  
And Residents of Pittsburg

We are pleased to present the City of Pittsburg Annual Comprehensive Financial Report (ACFR) for the year ending June 30, 2023 (FY 2022-23). The information in this ACFR is prepared in accordance with “Generally Accepted Accounting Principles” (GAAP) and includes an unmodified opinion on the report by the City’s independent certified public accountants. Although we rely on the standards and expertise of these external authorities, the City is responsible for the accuracy and fairness of this report, inclusive of all disclosures that are necessary to enable the reader to understand the City’s operations.

For those readers interested in a more detailed review of the City’s financial statements, a narrative section called Management’s Discussion and Analysis (MDA) has been included as part of the Financial Section. The MDA reports on the financial highlights of the City and provides additional analysis on the variances and trends reported as part of the financial statements. The MDA also discloses significant items affecting the financial condition of the City and is designed to be read in conjunction with this letter of transmittal.

## **City Profile**

The City was incorporated in 1903 and is located along the Sacramento-San Joaquin River Delta, situated on the north side of Mount Diablo. Pittsburg is located in the northeast part of Contra Costa County.

The City is a general law city and operates utilizing the City Council-Manager form of government. The five City Council members are elected at large for staggered four-year terms to govern the City. Also elected to four-year terms are the City Treasurer and City Clerk. The City Council is responsible for establishing goals, priorities, and policies; adopting an annual budget; appointing commissions and committees; and hiring the City Manager and City Attorney. The City Manager is responsible for implementing the City Council’s policies, overseeing the day-to-day operations of the City and appointing the directors of the City’s departments.

The City provides a full range of municipal services, including police, water treatment and distribution, sewer collection, streets, cultural and recreational facilities, public works, parks, economic development, planning, zoning, building inspection, code enforcement, housing assistance, marina operations, energy distribution, engineering, and general administration. The Contra Costa County Fire Protection District provides fire protection services for the City.



---

## **Reporting Entities**

The financial statements included in this ACFR present the City (the primary government) with all the City funds, Housing Authority, Successor Agency (SA), Public Infrastructure Financing Authority (PIFA), Pittsburg Power Company (PPC), Southwest Pittsburg Geologic Hazard Abatement District II (GHAD II) and Pittsburg Arts and Community Foundation (PACF) as component units. These six component units are separate legal entities; however, the members of the City Council also serve as members of the Governing Boards of these component units. Therefore, the financial information for the Housing Authority, SA, PIFA, PPC, GHAD II and PACF are blended with the City's financial information.

## **Economic Conditions and Outlook**

Pittsburg's population has grown to approximately 77,572. The unemployment rate slightly increased from 3.9% in FY 21-22 to 4.3% in FY 22-23. During this past year, the City continued to see increased revenues from sales, property, and other taxes.

The City's sales tax revenue increased by 8.0% or \$1.6 million this fiscal year due to a favorable commercial/retail business mix which sustained during the COVID-19 pandemic, the continuing trend of strong online and internet business activity that provided additional stream of sales tax revenue to the City for the past three fiscal years.

The City's Property Assessment Value (AV) increased by 12.6% from the previous year resulting from the continuing consumer housing demands. This brought additional revenue of \$380,775, a 7.8% increase in revenue to the City. The City anticipates this to stabilize or slowdown in the future as the Federal Reserve continues to increase the borrowing rates.

Franchise Fees increased by 6.2% or \$364,952 mainly due to the increase of refuse charges for residential, commercial, and industrial users.

Motor Vehicle revenue increased by 12.4% or \$727,194 consistent with the City's increase in property assessment values.

Gas Tax (Highway User's Tax) increased by 11.1% or \$359,723 because of continuing increased gas prices.

While revenues continue to improve, staff throughout the City have continued to be diligent in maintaining a low level of costs to deliver the core services to both the residents and the business community.

The City's Economic Development Division continues to partner with various local organizations to assist existing businesses, attract new businesses, and train and enable residents to find employment opportunities.



The City partnered with NorCal SBDC to form the Pittsburg EATS! Program. Utilizing ARPA funds, the Pittsburg EATS! Program invited local restaurants and caterers to learn about the restaurant industry from experts in the restaurant industry. After taking a free 7-week course, the restaurants were eligible for grants up to \$10,000 to help fund improvements to their operations. The City also successfully hired an Economic Development Manager to help further implement the City's Economic goals, objectives, and programs. The City proudly supports workforce development programs such as the Future Build Program which provides training for construction jobs, and is working with Civicorps and People Who Care Foundation to support additional local job training programs.

Improvement continues on the City's main thoroughfare with the addition of the 117 room Courtyard by Marriott Hotel and a brand-new Starbucks coffee house along Railroad Avenue. The City welcomed the opening of Share Tea and Del Pacifico Mexican Seafood and Sushi Bar at the Century Plaza Shopping Center, Mayu's Cake and Bakery at the Highland Square Shopping Center, and Nfinito Martial Arts in downtown among many other notable business openings. Construction continues with the new Law Enforcement Training Center at the previous In-Shape fitness building at Delta Gateway, which will serve as a regional training center hub for law enforcement personnel across the State.

## **General Fund Condition and Long-term Plans**

The City developed a 20-year General Fund Forecast and Balancing Plan ("20-Year Plan") to assist City management and City Council on the General Fund budget and use of the Budget Stabilization Fund. Periodically, the 20-Year Plan is updated based on current revenue and expenditure information.

This plan incorporates anticipated fluctuations of revenues and expenditures over a longer term, thus allowing the City to manage its affairs in a prudent fiscal manner, while providing services to residents and businesses necessary for a growing community.

## **Fiscal Sustainability Ordinance**

In June 2017, the City passed an updated Fiscal Sustainability Ordinance to ensure the City protects its revenues and to ensure proper fiscal responsibility. As part of the Ordinance, reserve levels and funding mechanics were mandated to provide for emergencies and ensure that proper fiscal reserve levels were maintained. Within the Ordinance, reserve levels were set at 30% of annual operating expenses for the City's General Fund, Internal Service Funds and Enterprise Funds. The reserve level was placed at a percentage of operating expenses rather than a static number to ensure adequate reserve levels are maintained over time. The City also established a Budget Stabilization Fund to provide a minimum of \$2 million or 5% of the City's annual General Fund operating expenses. The Budget Stabilization Fund was fully funded in FY 2017-18. Throughout the year staff presents updates to the Finance Subcommittee regarding the reserve levels to ensure the City is in compliance with the Ordinance.

---

**Major Initiatives:****Capital Projects Completed FY 2022-2023:**

- California Theatre Balcony Occupancy
- West Leland Road Safety Improvement
- Rossmoor Neighborhood Pavement Maintenance
- De Anza Park Exercise Stations
- Pittsburg Antioch Highway Patch Paving, Sealing, and Striping
- Willow Landing and Sugartree Neighborhoods ADA Curb Ramp Installation
- Bodega Court Water System Loop
- (Phase I) Buchanan Road Emergency Waterline Repair

**Capital Projects Scheduled for Construction during FY 2023-2024:**

- Hillview Terrace and Highlands Neighborhoods ADA Curb Ramp Project
- Oak Hills Park Restroom
- Stoneman Avenue Intersection Improvements
- Police Department Electric Vehicle Chargers
- Basin 3 Dredge
- Loveridge Road Maintenance
- East Leland Road Pavement Maintenance
- Police Evidence and Intake Room Improvements
- HDPE Water Main Reducer Emergency Repair
- Four Flashing Beacons at School Crossings for Safe Routes to Schools
- Carnegie Manor and Parkside Manor Neighborhoods CDBG Curb Ramps
- West Leland Street Lighting
- Corp Yard Fuel Tank AST
- Willow Pass Storm Drain Permanent Repair
- Water Treatment Plant Reservoir Genius Bar
- Frontage Road Trail Improvements
- BART Pedestrian and Bike Connectivity Project
- Crestview Drive Pavement Improvements
- Buchanan Slope Repair
- Safety signage and striping improvements along major arterial roadways
- 23/24 Pavement Management - Zone 3
- Traffic Signal Improvements
- OBAG 2 – Pavement Improvements
- Railroad Avenue Beautification
- Buchanan Pond Loop
- California Theatre Marquee Sign & Bathroom





- East 3<sup>rd</sup> Street Remediation
- Central Harbor Park/Boat Launch
- Americana Park Bypass Channel

## Other Information

The City is responsible for establishing and maintaining internal control structures designed to ensure that the assets are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with GAAP. The internal control structures are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

## Single Audit and Compliance

As a recipient of federal and state financial assistance, the City is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management and the Finance staff of the City. In management's opinion, the City's internal controls adequately safeguard assets and provide reasonable assurance of the proper recording of financial transactions. In addition, the results of the City's Single Audit for the fiscal year ended June 30, 2022, provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

## Budgetary Controls

The City maintains budgetary controls to safeguard City assets and ensures compliance with legal provisions embodied in the annual appropriated budget as approved by the City Council. Activities of the General Fund, Special Revenue funds and Capital Projects funds are included in the annual appropriated budget. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level. The City also applies and maintains an encumbrance accounting system as a technique to accomplishing budgetary control. As demonstrated by the statements and schedules included in the financial section of this report, the City continues to meet its responsibility for sound financial management. The City has received the "Government Finance Officers Association's Distinguished Budget Presentation" award for its budget document.



## **Appropriations Limit**

Proposition 4, the “Gann” initiative, was passed by California voters in 1978 and is intended to limit governmental General Fund appropriations. The appropriation limit is calculated each year based upon FY 1978-79 appropriations, modified by the composite consumer price index, and population changes that have occurred in subsequent years. The City’s General Fund appropriation limit for FY 2022-23 amounted to \$200.8 million. The City’s FY 2022-23 General Fund budget was \$57.7 million, which is below the appropriation limit.

## **Cash Management**

The City temporarily holds idle cash in the Local Agency Investment Fund (LAIF) as administered by the Treasurer of the State of California. LAIF invests in obligations of the United States Treasury, Federal Agency Coupons and Discount Notes, Medium Term Notes, and Certificates of Deposit. These investments are permitted under an investment policy adopted by the City Council which defines eligible investments and maturities of the City’s investment portfolio and requires securities to be held by the City or by a qualified custodial institution and registered in the name of the City. The quarterly return on LAIF pooled investments on June 30, 2023, was 3.15%, a notable increase when compared to the prior fiscal year of 0.75%. Total LAIF interest earnings were \$1,521,226 for FY 2022-23 an increase of \$1,240,491 compared to the prior fiscal year amount of \$280,735.

## **Risk Management**

The City is self-insured for the first \$25,000 of each loss and maintains excess liability insurance through the Municipal Pooling Authority (MPA). The City is self-insured for liability occurrences over \$29 million per occurrence. The City also maintains statutory excess workers’ compensation insurance through the MPA.

## **Independent Audit**

Independent public accounting firm, Maze & Associates, Certified Public Accountants has examined the financial statements of the City and its affiliated agencies. Their opinion on the City’s financial statements and supplemental information is included within this report.



## Certificate of Achievement

The Government Finance Officers Association of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Pittsburg for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2022. In order to receive the "Certificate of Achievement" award, a government agency must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both the GAAP and applicable legal requirements.

## Acknowledgements

The preparation of this report is the result of the concerted effort and dedication of all employees of the City of Pittsburg Finance Department. However, we would like to acknowledge Laura Mendez and the extra effort she invested in completing this year's Audited Financial Statements.

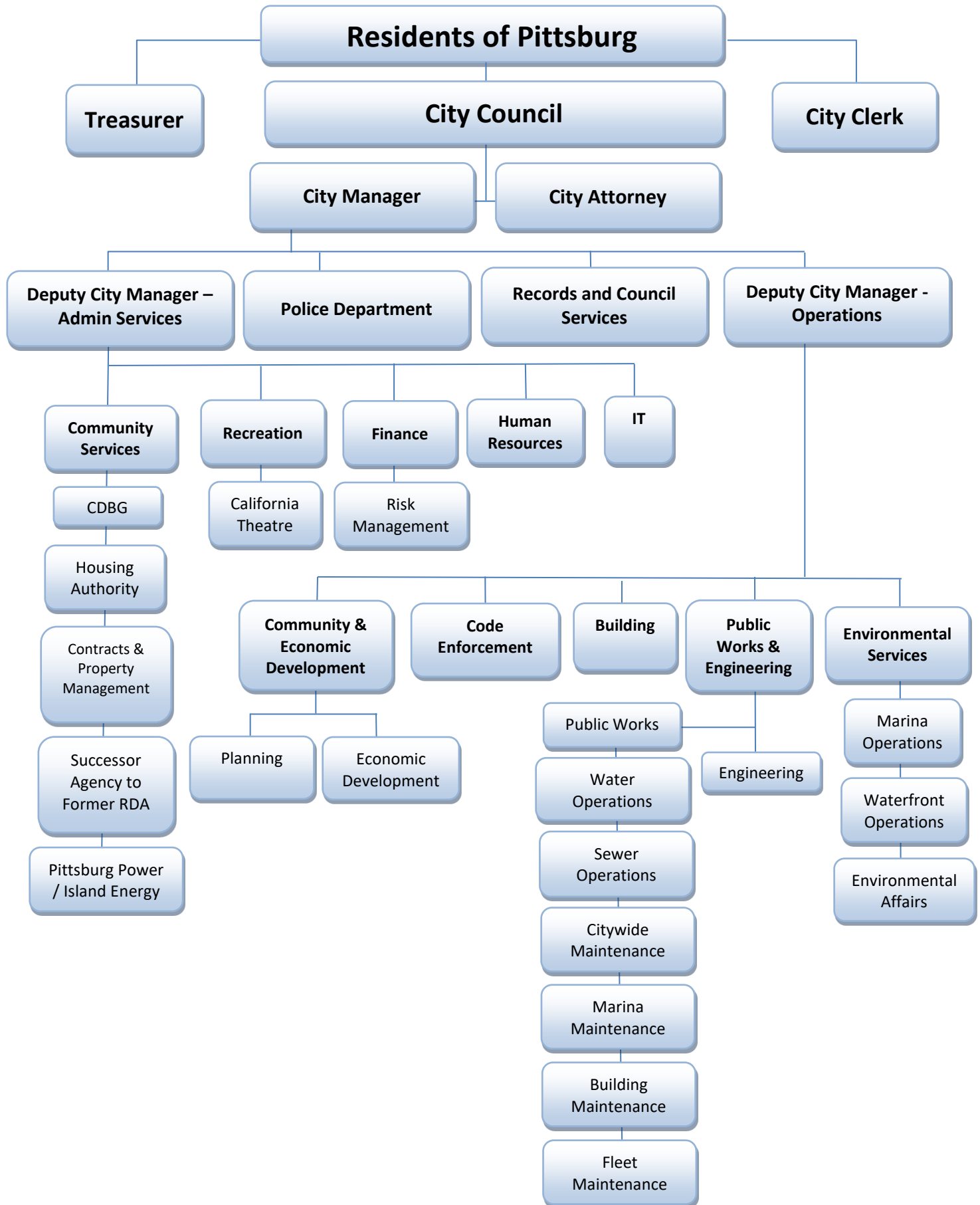
Finally, we would like to thank the Mayor, Members of the City Council, and City Treasurer for their support in planning and conducting the financial operations of the City in a responsible and transparent manner.

Respectfully submitted,

Garrett Evans  
City Manager

Paul Rodrigues  
Finance Director

## ➤ CITY GOVERNMENT ORGANIZATION



**City of Pittsburg**  
**Annual Comprehensive Financial Report**  
**Fiscal Year Ended June 30, 2023**

**City Council**

Shanelle Scales-Preston, Mayor  
Juan Antonio Banales, Vice-Mayor  
Jelani Killings, Council Member  
Dionne Adams, Council Member  
Angelica Lopez, Council Member

**Other Elected Officials**

Alice E. Evenson, City Clerk  
Nancy L. Parent, City Treasurer

**City Manager**

Garrett Evans, City Manager

**City Attorney**

Donna Mooney, Esquire, City Attorney

**Management Staff**

Maria Aliotti, Assistant City Manager  
Steve Albanese, Chief of Police  
Melaine Venenciano, Director of Records/Council Services  
John Samuelson, Director of Public Works/City Engineer  
Paul Rodrigues, Finance Director  
Jennifer Brizel, Director of Human Resources  
Jordan Davis, Director of Community and Economic Development  
Kolette Simonton, Director of Recreation



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

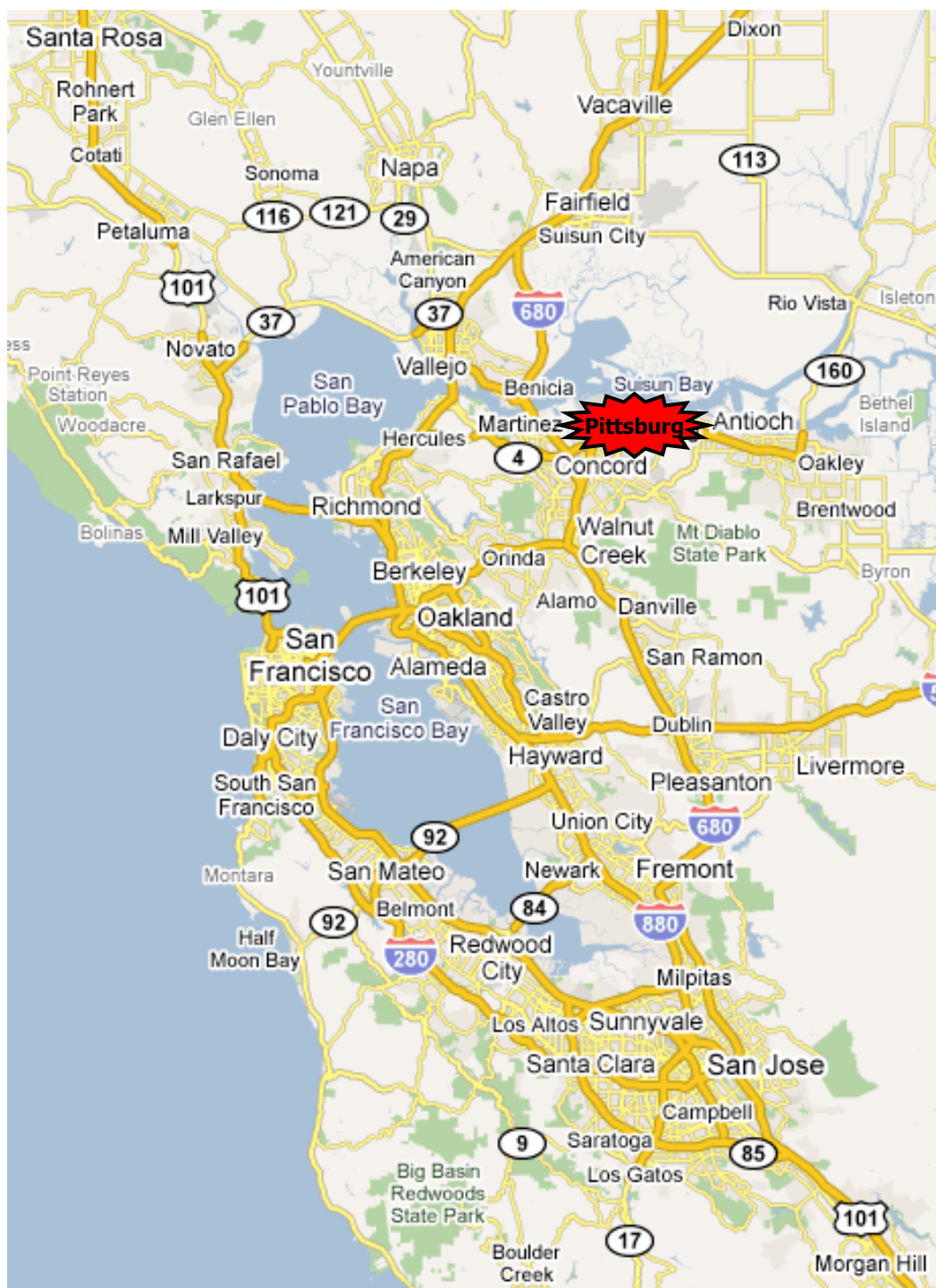
**City of Pittsburg  
California**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2022

*Christopher P. Morill*

Executive Director/CEO





**CITY OF PITTSBURG**  
*Annual Comprehensive Financial Report*  
*June 30, 2023*



## INDEPENDENT AUDITOR'S REPORT

To the Honorable City Council of the  
City of Pittsburg, California

### **Report on the Audit of the Financial Statements**

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Pittsburg (City), California, as of and for the year ended June 30, 2023, 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2023, 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 and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's 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 requirement 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.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the 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.

## *Auditor's 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 auditor's 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 generally accepted auditing standards 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 generally accepted auditing standards 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.

### *Emphasis of Matter*

#### *Change in Accounting Principle*

Management adopted the provisions of Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, which became effective during the year ended June 30, 2023 and required restatement of certain governmental activities subscription-related balances as discussed in Note 1S to the financial statements.

The emphasis of this matter does not constitute a modification to our opinions.

### *Required Supplementary Information*

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

### *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 accompanying Supplementary Information, as listed in the Table of Contents, is presented for purposes of additional analysis and is 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 auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is 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 Section and Statistical Section listed in the Table of Contents, but does not include the basic financial statements and our auditor's 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 March 25, 2024, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 the 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 the City's internal control over financial reporting and compliance.

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

Pleasant Hill, California  
March 25, 2024

**City of Pittsburgh**  
**Management's Discussion and Analysis**  
**For the year ended June 30, 2023**

---

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

As management of the City of Pittsburgh, we offer readers this discussion and analysis of the City's financial performance for the year ending June 30, 2023 (FY 2022-23). The accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures in this report, are the responsibility of the City. The report has been prepared in accordance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standard Board (GASB). We encourage readers to consider the information presented here in conjunction with additional information which can be found in the introductory section of this report and within the City's financial statements, which follow this discussion.

**FINANCIAL HIGHLIGHTS**

- The assets and deferred outflow of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the FY 2022-23 by \$443.2 million (M) (*net position*).

The City's total net position of \$443.2M increased from the prior FY 2021-22 by \$24.9M. See below for breakdown of governmental and business type activities:

As of June 30, 2023, the City's governmental fund balances saw an increase of \$14.9M resulting in a balance of \$92.7M compared to the prior fiscal year balance of \$77.8M. The difference is a combination of recognizing American Rescue Plan Act (ARPA) funds, alongside with additional general revenues: increase in taxes and fees and an offsetting of costs incurred in personnel, capital outlay and operating expenditures.

- As of June 30, 2023, the fund balance (total assets and deferred outflows minus total liabilities and deferred inflows) for the General Fund, which includes the Budget Stabilization and Economic Development funds, was \$27.6M. The detail of this amount is as follows: \$0.4M was designated as "Nonspendable" for items that are not in a spendable form such as deposits, interfund advances and inventory, \$1.6M was designated as "Assigned" for economic development activities and encumbrances intended to be used for specific purposes designated by the City Council and \$25.6M as unassigned. The unassigned balance consists of \$23.2M in General Fund operating reserve available to cover expenses in the event of an emergency and \$2.4M in the Budget Stabilization Fund that can be used to balance future budgets subject to the limits of the Fiscal Sustainability Ordinance.
- There are four major funds in the Governmental Funds section of the Annual Comprehensive Financial Report: 1) the General Fund, 2) Housing Authority (Section 8), 3) Successor Agency Housing and 4) Miscellaneous Grants.

As of June 30, 2023, the City's net position from business type activities (enterprise funds) increased by approximately \$6.9M from \$168.8M to \$175.7M, primarily because of net increase in capital assets, along with a net increase in deferred outflows and offsetting of costs in personnel, operating expenses and deferred inflows.

- There are five major enterprise funds in the Proprietary Funds section of the Annual Comprehensive Financial Report: (1) Water Utility, (2) Sewer Utility, (3) Marina, (4) Pittsburgh Power Company (including Island Energy) and (5) Waterfront Operations.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

The Management's Discussion and Analysis is intended to serve as an introduction to the City's basic financial statements, which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report contains other supplementary information in addition to the basic financial statements.

**Government-Wide Financial Statements** – The Government-Wide Financial Statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. These statements consist of:

- The Statement of Net Position presents information on all the City's assets and deferred outflow of resources and liabilities, with the difference between the two reported as "net position". Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.
- The Statement of Activities presents information reflecting any change in the government's net position 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). Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation and compensated leave of absence).

Both of the 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 significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include legislative and legal, general government, public safety, public works, community development and recreation. The business-type activities of the City include Water, Sewer, Marina, Pittsburgh Power Company (includes Island Energy operation), and Waterfront Operations.

The Government-Wide Financial Statements include not only the City but the Housing Authority and Housing Successor Agency. Financial information for these component units are blended with the financial statements of the primary government itself.

**Fund Financial Statements** – A "fund" is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and City's fiduciary funds.

- **Governmental Funds:** These funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Unlike the Government-Wide Financial Statements, governmental fund 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. Such information may be useful in evaluating a government's near-term financing requirements. However, this information does not encompass the additional long-term focus of the government-wide statements. Reconciliations that explain the relationship (or differences) between governmental funds and governmental activities follow each of the governmental funds statements.

**City of Pittsburgh**  
**Management's Discussion and Analysis**  
**For the year ended June 30, 2023**

---

The City maintains 50 individual governmental funds. 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 four funds that are considered to be major funds. These funds consist of the General Fund, Housing Authority (Section 8), the Successor Agency Housing Fund and Miscellaneous Grant Fund. Data from the other 46 governmental funds, which are combined into a single, aggregated presentation under Other Governmental Funds, are considered as non-major funds.

A budgetary comparison statement has been provided for the funds that have an adopted budget to demonstrate compliance with this budget.

**Proprietary Funds:** The City maintains two different types of proprietary funds; Enterprise Funds and Internal Service Funds. Enterprise Funds are used to report the same functions presented as “business-type activities” in the Government-Wide Financial Statements. The Enterprise Funds are used to account for Water, Sewer, Marina, Pittsburgh Power Company (including Island Energy), and Waterfront Operations.

- *Enterprise Funds* provide the same type of information as the Government-Wide Financial Statements, only in more detail. The Proprietary Fund Financial Statements provide separate information for the Water Fund, the Sewer Fund, the Marina Fund, Pittsburgh Power Company (including Island Energy), and Waterfront Operations, all of which are considered to be major funds. Conversely, Internal Service Funds are combined into a single, aggregated presentation in the Proprietary Fund Financial Statements.
- *Internal Service* funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses Internal Service Funds to account for maintaining its fleet of vehicles, building maintenance, information and communication systems, risk management/insurance, and employee fringe benefits activities. Because these services predominantly benefit governmental rather than business-type functions, they have been included within “governmental activities” in the government-wide financial statements.

**Fiduciary Funds:** Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. Fiduciary Funds are not reflected in the Government-Wide Financial Statement because the resources of those funds are not available to support the City’s own programs. The accounting used for Fiduciary Funds is much like that which is used for Proprietary Funds. The Assessment District Bonds Fund, the Environmental Impact Fee Fund and the Other Impact Fees Fund are held as Fiduciary Funds by the City. With the dissolution of Redevelopment Agency per AB 26, as amended by AB 1484, the activities of the Successor Agency of the Former Redevelopment Agency are reported as Private Purpose Trust Fund in the Fiduciary Fund section. Also, included in the Fiduciary Funds is the Miscellaneous Employee Retirement System.

**Notes To The Financial Statements** – The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and Fund Financial Statements. The following GASB pronouncements were effective in fiscal year 2022-2023.

**GASB Statement No. 96** – Accounting for Subscription-based IT Arrangements (SBITA’s)

For a detailed description of the all the pronouncements that apply to the City, see Note 1R – Summary of Significant Accounting Policies.

**Other Information** – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City’s progress in funding its obligation to provide pension benefits to its employees.

**City of Pittsburgh**  
**Management's Discussion and Analysis**  
**For the year ended June 30, 2023**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Net Position** – As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, combined net position (government and business-type activities) totaled \$443.2M at the close of the Fiscal Year ending June 30, 2023, which is \$24.9M more than the Fiscal Year ending June 30, 2022.

The Government-Wide Financial Statements provide long-term and short-term information about the City's overall financial condition. This analysis addresses the financial statements of the City as a whole. The following table reflects the Summary of Net Position for the Fiscal Year ended June 30, 2023 with the comparative data for the Fiscal Year ended June 30, 2022.

**City of Pittsburgh**  
**Summary of Net Position**  
**As of June 30, 2023**

|                                  | Governmental Activities |                | Business-Type Activities |                | Total          |                |
|----------------------------------|-------------------------|----------------|--------------------------|----------------|----------------|----------------|
|                                  | 2022                    | 2023           | 2022                     | 2023           | 2022           | 2023           |
| Current Assets                   | \$ 136,006,151          | \$ 152,951,686 | \$ 113,730,578           | \$ 117,194,075 | \$ 249,736,729 | \$ 270,145,761 |
| Leases                           | 560,423                 | 443,007        | 21,611,059               | 21,295,631     | 22,171,482     | 21,738,638     |
| Capital Assets                   | 237,484,252             | 232,661,465    | 158,695,811              | 159,122,951    | 396,180,063    | 391,784,416    |
| Total Assets                     | 374,050,826             | 386,056,158    | 294,037,448              | 297,612,657    | 668,088,274    | 683,668,815    |
| Deferred Outflow of Resources    | 13,948,583              | 28,211,041     | 2,301,807                | 4,248,185      | 16,250,390     | 32,459,226     |
| Current Liabilities              | 24,858,007              | 21,070,312     | 9,355,267                | 10,496,029     | 34,213,274     | 31,566,341     |
| Non-Current Liabilities          | 89,412,083              | 119,040,692    | 91,001,822               | 93,535,795     | 180,413,905    | 212,576,487    |
| Total Liabilities                | 114,270,090             | 140,111,004    | 100,357,089              | 104,031,824    | 214,627,179    | 244,142,828    |
| Deferred Inflows of Resources    | 24,270,896              | 6,719,401      | 27,171,570               | 22,097,337     | 51,442,466     | 28,816,738     |
| Net Investment in Capital Assets | 235,352,441             | 230,934,582    | 125,448,931              | 129,088,788    | 360,801,372    | 360,023,370    |
| Restricted                       | 24,153,450              | 30,664,190     | 33,206,836               | 82,586,630     | 57,360,286     | 113,250,820    |
| Unrestricted                     | (10,047,468)            | 5,838,022      | 10,154,829               | (35,943,737)   | 107,361        | (30,105,715)   |
| Total Net Position as Restated   | \$ 249,458,423          | \$ 267,436,794 | \$ 168,810,596           | \$ 175,731,681 | \$ 418,269,019 | \$ 443,168,475 |



**City of Pittsburgh**  
**Management's Discussion and Analysis**  
**For the year ended June 30, 2023**

---

Current assets are assets that are liquid in nature or can be converted into cash quickly. Current liabilities are outstanding liabilities that are due within one year.

The Statement of Net Position contains more detailed information on current assets, capital assets, deferred outflows of resources, current liabilities, non-current liabilities and deferred inflows of resources.

At the end of the FY 2022-23 the total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by \$443.2M.

**Statement of Activities** – In FY 2022-23 the City's total Governmental expenditures of \$100.4M were less than the revenues and transfers of \$118.3M by \$17.9M. The City's expenses cover a range of services for the Governmental Activities: the largest expenses were in Public Safety \$34.6M, Community Development and Services \$33.3M and Public Works \$18.4M. These expenses include capital outlays, which are now reflected in the City's capital assets. Further analysis is provided within the governmental and business-type sections on the following pages. For additional information on the Capital Assets, please refer to Note 7 – Capital Assets disclosure.

**Governmental and Business Activities** – Governmental Activities reflect an increase of \$17.9M in net position, and Business Activities reflect an increase of \$6.9M in net position for the FY 2022-23. A comparison of the cost of services by function for the City's Governmental Activities is shown below, along with the revenues used to cover the net expenses of the Governmental Activities, as well as comparative data from the FY 2021-22.

**City of Pittsburgh**  
**Management's Discussion and Analysis**  
**For the year ended June 30, 2023**

**Statement of Activities**  
**Fiscal Year Ended June 30, 2023**  
**With comparative data for fiscal year ended June 30, 2022**

|                                                     | Governmental Activities |                | Business-Type Activities |                | Total          |                |
|-----------------------------------------------------|-------------------------|----------------|--------------------------|----------------|----------------|----------------|
|                                                     | 2022                    | 2023           | 2022                     | 2023           | 2022           | 2023           |
| Revenue:                                            |                         |                |                          |                |                |                |
| <i>Program Revenues:</i>                            |                         |                |                          |                |                |                |
| Charges for Services                                | \$ 34,147,127           | \$ 33,935,330  | \$ 45,174,960            | \$ 48,007,440  | \$ 79,322,087  | \$ 81,942,770  |
| Operating Grants and Contributions                  | 21,201,189              | 34,424,337     | 125,191                  | 92,841         | 21,326,380     | 34,517,178     |
| Capital Grants and Contributions                    | 1,332,359               | 1,800,489      | 534,140                  | -              | 1,866,499      | 1,800,489      |
| Sub-Total                                           | 56,680,675              | 70,160,156     | 45,834,291               | 48,100,281     | 102,514,966    | 118,260,437    |
| <i>General Revenues:</i>                            |                         |                |                          |                |                |                |
| Property Taxes                                      | 4,895,005               | 5,275,779      | -                        | -              | 4,895,005      | 5,275,779      |
| Sales Tax                                           | 20,597,815              | 22,221,452     | -                        | -              | 20,597,815     | 22,221,452     |
| Franchise Fees                                      | 5,854,635               | 6,219,587      | -                        | -              | 5,854,635      | 6,219,587      |
| Motor Vehicle in Lieu Fees                          | 5,863,791               | 6,590,985      | -                        | -              | 5,863,791      | 6,590,985      |
| Gas Taxes                                           | 3,250,828               | 3,610,551      | -                        | -              | 3,250,828      | 3,610,551      |
| Other Taxes                                         | -                       | -              | -                        | -              | -              | -              |
| Business License Tax                                | 701,697                 | 699,501        | -                        | -              | 701,697        | 699,501        |
| Transient Occupancy                                 | 505,971                 | 501,035        | -                        | -              | 505,971        | 501,035        |
| Investment Earnings-Unrestricted                    | (2,863,079)             | 2,005,445      | 312,307                  | 3,434,926      | (2,550,772)    | 5,440,371      |
| Sub-Total                                           | 38,806,663              | 47,124,335     | 312,307                  | 3,434,926      | 39,118,970     | 50,559,261     |
| Total Revenues                                      | 95,487,338              | 117,284,491    | 46,146,598               | 51,535,207     | 141,633,936    | 168,819,698    |
| Expenses:                                           |                         |                |                          |                |                |                |
| General Government                                  | 5,194,195               | 6,213,928      | -                        | -              | 5,194,195      | 6,213,928      |
| City Council                                        | 114,746                 | 149,811        | -                        | -              | 114,746        | 149,811        |
| City Manager & Clerk                                | 619,916                 | 768,598        | -                        | -              | 619,916        | 768,598        |
| City Attorney                                       | 355,269                 | 352,264        | -                        | -              | 355,269        | 352,264        |
| Human Resources                                     | 1,200,350               | 1,240,353      | -                        | -              | 1,200,350      | 1,240,353      |
| Finance and Services                                | 2,361,777               | 2,059,044      | -                        | -              | 2,361,777      | 2,059,044      |
| Community Development & Services                    | 33,049,148              | 33,336,147     | -                        | -              | 33,049,148     | 33,336,147     |
| Public Safety                                       | 29,208,631              | 34,581,128     | -                        | -              | 29,208,631     | 34,581,128     |
| Public Works                                        | 14,071,228              | 18,364,834     | -                        | -              | 14,071,228     | 18,364,834     |
| Interest on Long-Term Debt                          | 3,739,936               | 3,285,129      | -                        | -              | 3,739,936      | 3,285,129      |
| Water Utility                                       | -                       | -              | 20,438,566               | 24,392,880     | 20,438,566     | 24,392,880     |
| Sewer Utility                                       | -                       | -              | 3,002,251                | 3,403,437      | 3,002,251      | 3,403,437      |
| Marina                                              | -                       | -              | 2,673,031                | 2,859,776      | 2,673,031      | 2,859,776      |
| Pittsburg Power                                     | -                       | -              | 9,088,956                | 12,236,327     | 9,088,956      | 12,236,327     |
| Waterfront Operations                               | -                       | -              | 486,519                  | 737,886        | 486,519        | 737,886        |
| Total Expenses                                      | 89,915,196              | 100,351,236    | 35,689,323               | 43,630,306     | 125,604,519    | 143,981,542    |
| Increase(Decrease) in Net Position before Transfers | 5,572,142               | 16,933,255     | 10,457,275               | 7,904,901      | 16,029,417     | 24,838,156     |
| Transfers                                           | 1,543,752               | 983,816        | (1,543,752)              | (983,816)      | -              | -              |
| Change in Net Position                              | 7,115,894               | 17,917,071     | 8,913,523                | 6,921,085      | 16,029,417     | 24,838,156     |
| Net Position-Beginning of Year (Restated-Note 15)   | 242,342,529             | 249,519,723    | 159,897,073              | 168,810,596    | 402,239,602    | 418,330,319    |
| Net Position - End of Year                          | \$ 249,458,423          | \$ 267,436,794 | \$ 168,810,596           | \$ 175,731,681 | \$ 418,269,019 | \$ 443,168,475 |

**City of Pittsburgh**  
**Management's Discussion and Analysis**  
**For the year ended June 30, 2023**

---

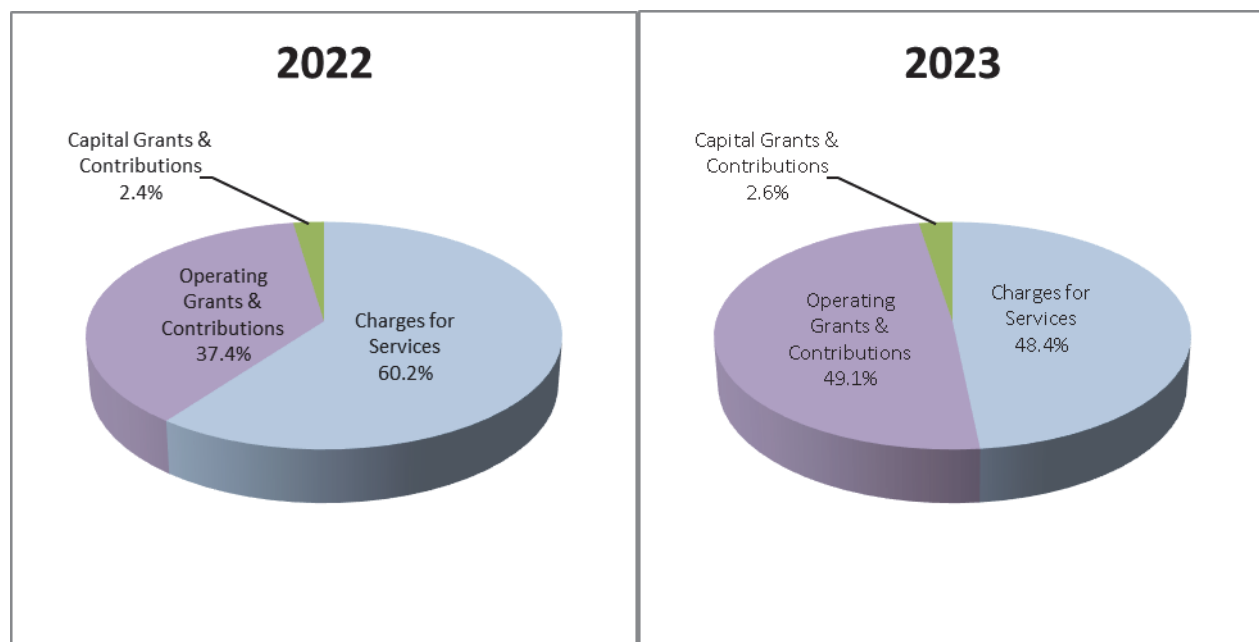
Total Program Revenues from Governmental Activities were \$70.2M in FY 2022-23. Per GASB 34, program revenues are derived directly from the program or from parties outside the reporting government's taxpayers or citizenry. Program Revenues reduce the net cost of the program to be financed from the government's general revenues. As reflected in the pie chart below, 48.4% of the Governmental Program Revenues came from Charges for Services (which includes licenses and permits, plan checking fees, developer fees, special assessments and several other revenues), 49.1% from the Operating Grants and Contributions category (including restricted revenues such as Gas Tax, Measure J Tax, Asset Seizure fund and Federal/State Grants), and 2.6% from Capital Grants and Contributions.

The Charges for Services slightly decreased by \$0.2M. The difference is a combination of decrease in Public Works services of \$1.2M and an increase in General Government funds due to receiving excess pass through revenues from the Successor Agency of \$1.0M

The Operating Grants and Contributions increased by \$13.2M. The increase is a combination of recognizing ARPA funds for loss revenue and capital projects of \$12.2M and \$1.0M additional funding for our Housing Choice Voucher program from HUD for backbillings, retro absorptions of the Portability Program and administration costs.

Capital Grants and Contributions increased by \$0.5M, due to receiving more federal grant funding in FY 2022-23 for capital projects.

Government Revenues by Program Type

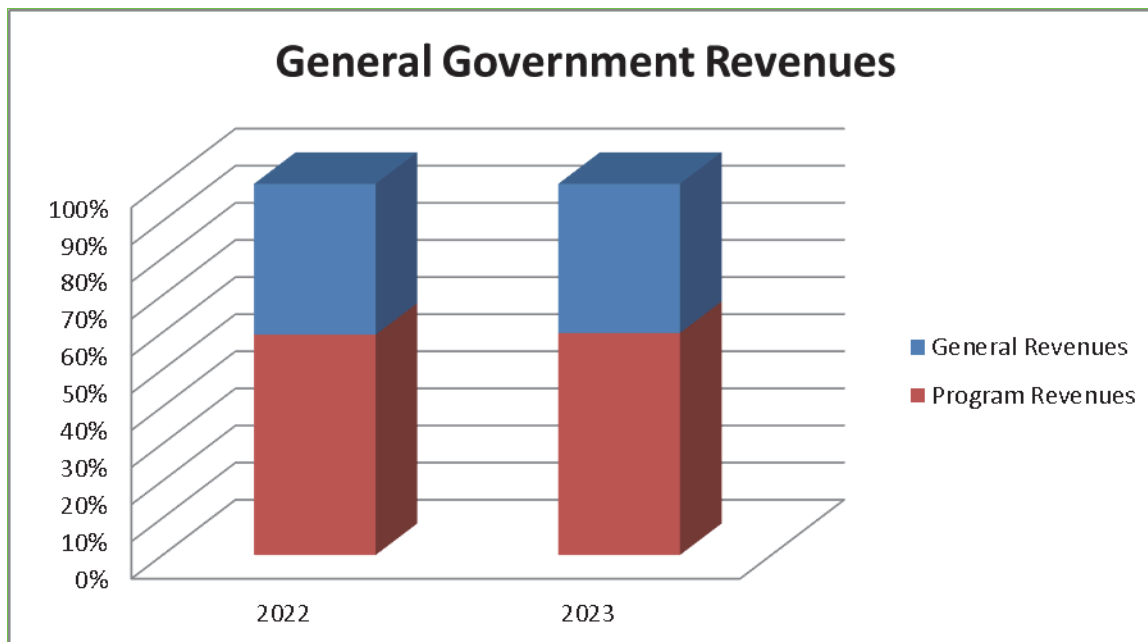


**City of Pittsburgh**  
**Management's Discussion and Analysis**  
**For the year ended June 30, 2023**

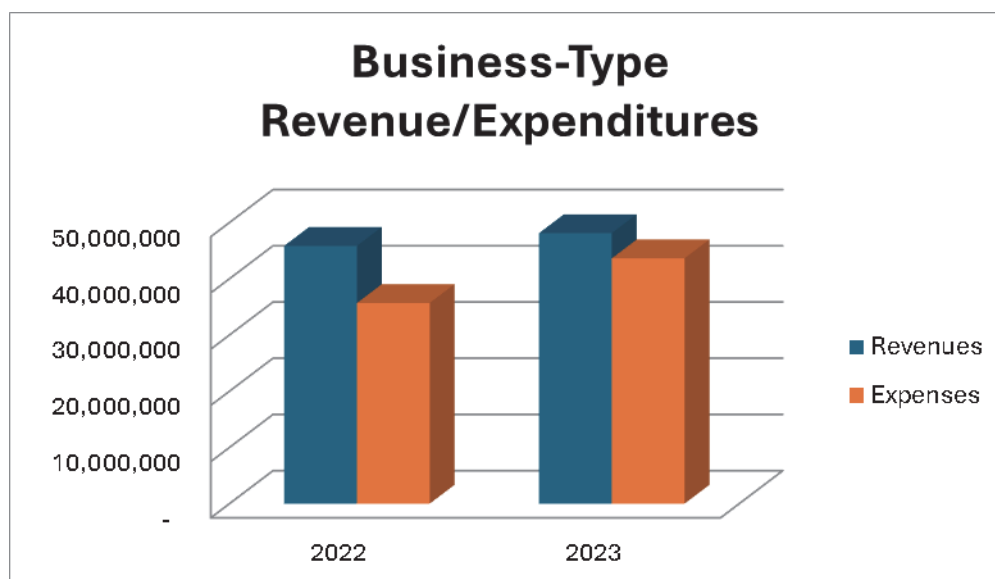
---

About 40.0% of General Government services in FY 2022-23 were funded by General Revenues. General Revenues are all other revenues not categorized as program revenues such as property taxes, sales taxes, intergovernmental and investment earnings. Interest on long-term debt is paid through general revenues.

General revenues from Governmental Activities represented \$47.1M or 40.2% of total City revenues, and Program revenues reflected \$70.2M or 59.8% of total Governmental Activities revenues. Sales Taxes comprised the largest percentage of General Revenues, \$22.2M or 47.0%, received during the fiscal year.



**Business-Type Activities** – Net position for Business-Type Activities was \$175.7M, a net increase of \$6.9M over the prior fiscal year. Total program revenues for Business-Type Activities were \$48.1M. Total expenses for Business-Type Activities were \$43.7M for the FY 2022-23.



**City of Pittsburgh**  
**Management's Discussion and Analysis**  
**For the year ended June 30, 2023**

**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the City's Governmental Funds is to provide information on near-term inflows, outflows, and balances of spending resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The Housing Authority Housing Choice Voucher (HCV) Program, which is reported as a Special Revenue Fund, saw an decrease in fund balance of \$0.04M. This is due to extra Housing Assistance payments and administrative cost incurred in FY 2022-23.

**General Fund Budgetary Highlights** – The final amended budget totaled \$61.0M, including \$13.6M for prior fiscal year budget carry forward totals and new appropriation amendments to the originally adopted budget. These amendments are briefly summarized below.

The City Council approved the following budget carry-forwards and amendments during the current fiscal year:

| Budget Carry Forwards:                   |                        |              | Approved Amendments:              |               |
|------------------------------------------|------------------------|--------------|-----------------------------------|---------------|
| Developer Deposit Contractual Svcs.      | Planning               | 417,925      | Transfer In/Out                   | 9,209,813     |
| Capital Equip. & Furniture (Non Vehicle) | Police - Admin         | 246,663      | Non-Departmental                  | 2,845,148     |
| Contractual & Professional Services      | Non-Departmental       | 157,930      | Public Works - Street             | 900,940       |
| Membership Dues & Subscriptions          | Police - Admin         | 48,645       | Planning                          | 488,814       |
| Contractual & Professional Services      | Public Works / Streets | 45,553       | Police - Operations Bureau        | 308,279       |
| Contractual & Professional Services      | Human Resources        | 42,324       | City Attorney                     | 165,295       |
| Outside Counsel                          | Human Resources        | 30,657       | Finance                           | 78,873        |
| Litigation                               | City Attorney          | 29,661       | City Council                      | 12,239        |
| Misc. Equip. & Furniture < \$5,000       | Police - Admin         | 19,096       | Graffiti Removal                  | 5,661         |
| Contractual & Professional Services      | Police - Admin         | 18,000       | Public Works - Administration     | 3,354         |
| Contractual & Professional Services      | Planning               | 15,786       | Police - Family Justice Center    | 1,695         |
| Contractual & Professional Services      | City Manager           | 15,754       | Public Works - Swim Center Maint. | 393           |
| Auditing Expense                         | Non-Departmental       | 15,572       | Recreation                        | (33,307)      |
| Contractual & Professional Services      | Engineering            | 14,936       | Code Enforcement                  | (37,343)      |
| Maintenance & Repairs                    | Police - Admin         | 14,000       | Building                          | (39,078)      |
| Contractual & Professional Services      | Building               | 9,599        | City Manager/City Clerk/Treasurer | (65,915)      |
| Computer Software                        | Building               | 9,177        | Human Resources                   | (106,823)     |
| Equipment Rental                         | Police - Support Svcs. | 8,885        | Police - Investigation            | (172,288)     |
| Criminalistics Work                      | Police - Investigation | 7,538        | Police - Admin                    | (188,755)     |
|                                          |                        |              | Police - Support Svcs.            | (237,785)     |
|                                          |                        |              | Engineering                       | (662,278)     |
|                                          |                        |              |                                   |               |
| Total Budget Carryovers                  |                        | \$ 1,167,701 | Total Amendments                  | \$ 12,476,932 |
|                                          |                        |              |                                   |               |
|                                          |                        |              | Grand Total                       | \$ 13,644,633 |

At the close of the FY 2022-23, General Fund revenues exceeded the revised budget by \$1.2M. This increase is primarily attributable to general revenues such as taxes and fees.

**City of Pittsburgh**  
**Management's Discussion and Analysis**  
**For the year ended June 30, 2023**

---

General Fund Expenditures were \$1.9M higher than the original budget and \$2.8M lower than the revised budget. This is the result of most of the General Fund operating departments and projects, prudently operating under budget. Staff has taken great care over the past several years to reduce or delay spending on non-critical items during the current fiscal year in an effort to meet the requirements of the City's Budget Stabilization Ordinance. As a result of delayed spending, the City has \$1.2M in budgetary carry forwards to FY 2022-23. These carryovers reflect the City's continued commitment to reinvest in the areas of greatest need while exercising care in the manner in which it spends available resources.

Unearned revenue in the General Fund is \$0.3M. The balance is for various projects within the City. Please see Note 5 for further explanation.

The City's Proprietary Funds provide the same type of information found in the Government-Wide Financial Statements, but with more detail. According to standardized Governmental reporting, the Water Fund, Sewer Fund, and Pittsburgh Power Company are major funds. The Marina and Waterfront Operation Funds are not considered to be major funds; however, the City has elected to continue to report the Marina and Waterfront Operation Funds as major funds.

Total net position of the Business-Type Activities was \$175.7M at the end of the year, an increase of \$6.9M from the prior fiscal year.

**Capital Asset and Debt Administration** – The City's investment in capital assets for its Governmental and Business Type activities as of June 30, 2023, was \$391.8M (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, vehicles, park facilities, roads, highways, bridges, water lines, and sewer and storm systems. The total decrease in the City's investment in capital assets net of depreciation was \$4.4M as compared to prior year.

**City of Pittsburgh**  
**Management's Discussion and Analysis**  
**For the year ended June 30, 2023**

**City of Pittsburgh**  
**Capital Assets**  
**(Net of Depreciation)**  
**June 30, 2023**

|                                           | Governmental Activities |                | Business-Type Activities |                | Total          |                |
|-------------------------------------------|-------------------------|----------------|--------------------------|----------------|----------------|----------------|
|                                           | 2022                    | 2023           | 2022                     | 2023           | 2022           | 2023           |
| Non-depreciable assets:                   |                         |                |                          |                |                |                |
| Land                                      | \$ 35,754,568           | \$ 35,754,568  | \$ 2,721,245             | \$ 2,721,245   | \$ 38,475,813  | \$ 38,475,813  |
| Construction in Progress                  | 19,772,320              | 17,450,369     | 27,090,314               | 19,652,827     | 46,862,634     | 37,103,196     |
| Total                                     | 55,526,888              | 53,204,937     | 29,811,559               | 22,374,072     | 85,338,447     | 75,579,009     |
| Depreciable assets (net of depreciation): |                         |                |                          |                |                |                |
| Buildings and improvements                | 56,843,745              | 61,964,517     | 36,968,594               | 35,896,232     | 93,812,339     | 97,860,749     |
| Machinery and Equipment                   | 3,449,190               | 2,558,656      | 5,720,844                | 5,267,962      | 9,170,034      | 7,826,618      |
| Infrastructure                            | 120,403,182             | 112,272,523    | 86,194,814               | 94,529,213     | 206,597,996    | 206,801,736    |
| Vehicles                                  | -                       | 1,213,104      | -                        | 1,055,472      | -              | 2,268,576      |
| Intangible Right-to-Use Buildings         | 1,261,247               | 1,261,247      | -                        | -              | 1,261,247      | 1,261,247      |
| Intangible Right-to-Use Subscription      | -                       | 186,481        | -                        | -              | -              | 186,481        |
| Total                                     | 181,957,364             | 179,456,528    | 128,884,252              | 136,748,879    | 310,841,616    | 316,205,407    |
| Total                                     | \$ 237,484,252          | \$ 232,661,465 | \$ 158,695,811           | \$ 159,122,951 | \$ 396,180,063 | \$ 391,784,416 |

Please see more detailed information regarding the City's capital assets in Note 7 of the Basic Financial Statements.

**Debt Service Administration** – At the end of the fiscal year, the City had total long-term debt outstanding of \$31.7M which consisted of: 2006 Pension Obligation Bonds in the amount of \$31.2M, fleet vehicles/street sweeper lease for \$59,666, various fleet equipment for \$56,281, vehicles/equipment for \$270,930 and a loan from PG&E to partially fund the replacement of the City Hall Chiller in the amount of \$103,098.

As of June 30, 2023, the \$77.2M in Business-Type Activities Long Term Debt comprised of two Water Revenue bonds of, \$21.6M and \$46.2M and a California Infrastructure and Economic Development Bank (I-Bank) loan for financing the modifications of Pittsburgh Water Treatment Plant and other infrastructures in the amount of \$9.4M.

**City of Pittsburg**  
**Management's Discussion and Analysis**  
**For the year ended June 30, 2023**

**City of Pittsburg**  
**Long-Term Debt**  
**June 30, 2023**

|                                     | Governmental Activities |               | Business-Type Activities |               | Total          |                |
|-------------------------------------|-------------------------|---------------|--------------------------|---------------|----------------|----------------|
|                                     | 2022                    | 2023          | 2022                     | 2023          | 2022           | 2023           |
| Pension Obligation Bonds            | \$ 32,153,097           | \$ 31,213,452 | \$ -                     | \$ -          | \$ 32,153,097  | \$ 31,213,452  |
| PG&E Efficient Loan                 | 124,427                 | 103,098       | -                        | -             | 124,427        | 103,098        |
| Lease-Fleet Vehicles/Street Sweeper | 175,684                 | 59,666        | -                        | -             | 175,684        | 59,666         |
| Lease-Fleet Equipment               | 110,483                 | 56,281        | -                        | -             | 110,483        | 56,281         |
| Lease- Vehicles/Equipment           | 443,447                 | 270,930       |                          |               | 443,447        | 270,930        |
| 2008 A Revenue Bonds                | -                       | -             | -                        | -             | -              | -              |
| 2016 Water Revenue Refunding Bonds  | -                       | -             | 23,120,000               | 21,620,000    | 23,120,000     | 21,620,000     |
| 2022 Water Revenue Refunding Bonds  | -                       | -             | 43,870,000               | 43,870,000    | 43,870,000     | 43,870,000     |
| Unamortized premium on 2022A Bonds  | -                       | -             | 2,394,337                | 2,321,526     | 2,394,337      | 2,321,526      |
| 2014 I-Bank Loan                    | -                       | -             | 9,673,649                | 9,393,270     | 9,673,649      | 9,393,270      |
| Total                               | \$ 33,007,138           | \$ 31,703,427 | \$ 79,057,986            | \$ 77,204,796 | \$ 112,065,124 | \$ 108,908,223 |

Please see more detailed information regarding the City's outstanding debt in Note 8 of the Basic Financial Statements.

**Looking Forward**

The City is proud of the results of the current year's activities. The Department Heads and their staff take a great deal of pride providing top quality services to the residents and business community, while being fiscally conservative. This approach requires City staff to consistently monitor all of the expenses while exploring and utilizing every alternative revenue source.

**Requests for Information** – This financial report is designed to provide a general overview of the finances for the City of Pittsburg. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Pittsburg, Finance Department, 65 Civic Avenue, Pittsburg, California 94565.



# **BASIC FINANCIAL STATEMENTS**



**CITY OF PITTSBURG**  
*Annual Comprehensive Financial Report*  
*June 30, 2023*

**GOVERNMENT-WIDE  
FINANCIAL  
STATEMENTS**



**CITY OF PITTSBURG**  
*Annual Comprehensive Financial Report*  
*June 30, 2023*

**City of Pittsburgh**  
**STATEMENT OF NET POSITION**  
**June 30, 2023**

|                                                              | Governmental<br>Activities | Business-Type<br>Activities | Total          |
|--------------------------------------------------------------|----------------------------|-----------------------------|----------------|
| <b>ASSETS</b>                                                |                            |                             |                |
| Current assets:                                              |                            |                             |                |
| Cash and investments (Note 2)                                | \$ 96,799,908              | \$ 62,708,529               | \$ 159,508,437 |
| Restricted cash and investments (Note 2)                     | 9,147,791                  | 47,170,633                  | 56,318,424     |
| Receivables:                                                 |                            |                             |                |
| Accounts                                                     | 8,935,742                  | 6,601,600                   | 15,537,342     |
| Interest                                                     | 808,644                    | -                           | 808,644        |
| Loans/notes (Note 3)                                         | 36,215,218                 | -                           | 36,215,218     |
| Internal balances (Note 1H)                                  | (454,908)                  | 454,908                     | -              |
| Inventory                                                    | 767,377                    | 218,170                     | 985,547        |
| Prepaid items and other assets                               | 731,914                    | 40,235                      | 772,149        |
| Total current assets                                         | 152,951,686                | 117,194,075                 | 270,145,761    |
| Noncurrent assets:                                           |                            |                             |                |
| Leases (Note 4)                                              | 443,007                    | 21,295,631                  | 21,738,638     |
| Capital assets (Note 7):                                     |                            |                             |                |
| Land and nondepreciable assets                               | 53,204,937                 | 22,374,072                  | 75,579,009     |
| Depreciable capital assets, net of accumulated depreciation  | 179,456,528                | 136,748,879                 | 316,205,407    |
| Total capital assets, net                                    | 232,661,465                | 159,122,951                 | 391,784,416    |
| Total Assets                                                 | 386,056,158                | 297,612,657                 | 683,668,815    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                        |                            |                             |                |
| Pension related (Note 12)                                    | 26,165,663                 | 3,682,252                   | 29,847,915     |
| OPEB related (Note 13)                                       | 2,045,378                  | 565,933                     | 2,611,311      |
| Total Deferred Outflows of Resources                         | 28,211,041                 | 4,248,185                   | 32,459,226     |
| <b>LIABILITIES</b>                                           |                            |                             |                |
| Current liabilities:                                         |                            |                             |                |
| Accounts payable                                             | 3,589,739                  | 3,501,900                   | 7,091,639      |
| Salaries payable                                             | 2,010,672                  | -                           | 2,010,672      |
| Interest payable (Note 1J)                                   | 630,786                    | 736,421                     | 1,367,207      |
| Refundable deposits                                          | 3,578,799                  | 1,826,992                   | 5,405,791      |
| Taxes payable                                                | 22,672                     | 332,759                     | 355,431        |
| Loans payable                                                | 288,766                    | -                           | 288,766        |
| Lease liabilities - due within one year (Note 4B)            | 183,523                    | -                           | 183,523        |
| Subscription liability - due within one year (Note 4C)       | 43,912                     | -                           | 43,912         |
| Unearned revenue (Note 5)                                    | 5,071,953                  | 1,661,367                   | 6,733,320      |
| Claims and judgment payable-due within one year (Note 11)    | 109,700                    | -                           | 109,700        |
| Compensated absences - due within one year (Note 1M)         | 2,573,554                  | 586,370                     | 3,159,924      |
| Long-term debt - due within one year (Note 8)                | 2,966,236                  | 1,850,220                   | 4,816,456      |
| Total current liabilities                                    | 21,070,312                 | 10,496,029                  | 31,566,341     |
| Noncurrent liabilities:                                      |                            |                             |                |
| Compensated absences - due in more than one year (Note 1M)   | 857,852                    | 195,449                     | 1,053,301      |
| Lease liabilities - due in more than one year (Note 4B)      | 918,629                    | -                           | 918,629        |
| Subscription liability - due in more than one year (Note 4C) | 90,844                     | -                           | 90,844         |
| Net pension liability - due in more than one year (Note 12)  | 62,446,678                 | 10,794,774                  | 73,241,452     |
| Net OPEB liability - due in more than one year (Note 13)     | 25,989,498                 | 7,190,996                   | 33,180,494     |
| Long-term debt - due in more than one year (Note 8)          | 28,737,191                 | 75,354,576                  | 104,091,767    |
| Total noncurrent liabilities                                 | 119,040,692                | 93,535,795                  | 212,576,487    |
| Total Liabilities                                            | 140,111,004                | 104,031,824                 | 244,142,828    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                         |                            |                             |                |
| Lease related (Note 4)                                       | 403,206                    | 21,071,375                  | 21,474,581     |
| Pension related (Note 12)                                    | 4,176,754                  | 434,003                     | 4,610,757      |
| OPEB related (Note 13)                                       | 2,139,441                  | 591,959                     | 2,731,400      |
| Total Deferred Inflows of Resources                          | 6,719,401                  | 22,097,337                  | 28,816,738     |
| <b>NET POSITION (Note 10)</b>                                |                            |                             |                |
| Net investment in capital assets                             | 230,934,582                | 129,088,788                 | 360,023,370    |
| Restricted for:                                              |                            |                             |                |
| Capital projects                                             | 28,000,125                 | 62,816,114                  | 90,816,239     |
| Debt service                                                 | 2,664,065                  | 5,183,322                   | 7,847,387      |
| Facility fee reserve                                         | -                          | 14,587,194                  | 14,587,194     |
| Total restricted net position                                | 30,664,190                 | 82,586,630                  | 113,250,820    |
| Unrestricted                                                 | 5,838,022                  | (35,943,737)                | (30,105,715)   |
| Total Net Position                                           | \$ 267,436,794             | \$ 175,731,681              | \$ 443,168,475 |

**City of Pittsburgh**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2023**

| Functions/Programs                                      | Expenses       | Program Revenues        |                                          |                                        | Net (Expense) Revenue and<br>Changes in Net Position |                             | Total          |
|---------------------------------------------------------|----------------|-------------------------|------------------------------------------|----------------------------------------|------------------------------------------------------|-----------------------------|----------------|
|                                                         |                | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Governmental<br>Activities                           | Business-type<br>Activities |                |
| Governmental Activities:                                |                |                         |                                          |                                        |                                                      |                             |                |
| General government                                      | \$ 6,213,928   | \$ 11,938,887           | \$ 5,418                                 | \$ 1,218,511                           | \$ 6,948,888                                         |                             | \$ 6,948,888   |
| City Council                                            | 149,811        | -                       | -                                        | -                                      | (149,811)                                            |                             | (149,811)      |
| City Manager and City Clerk                             | 768,598        | 445                     | -                                        | -                                      | (768,153)                                            |                             | (768,153)      |
| City Attorney                                           | 352,264        | -                       | -                                        | -                                      | (352,264)                                            |                             | (352,264)      |
| Human resources                                         | 1,240,353      | 228,456                 | -                                        | -                                      | (1,011,897)                                          |                             | (1,011,897)    |
| Finance and services                                    | 2,059,044      | 171,965                 | -                                        | -                                      | (1,887,079)                                          |                             | (1,887,079)    |
| Community development and services                      | 33,336,147     | 15,856,337              | 21,198,386                               | 313,050                                | 4,031,626                                            |                             | 4,031,626      |
| Public safety                                           | 34,581,128     | 2,195,555               | 462,439                                  | 14,444                                 | (31,908,690)                                         |                             | (31,908,690)   |
| Public works                                            | 18,364,834     | 3,543,685               | 12,758,094                               | 254,484                                | (1,808,571)                                          |                             | (1,808,571)    |
| Interest on long-term debt                              | 3,285,129      | -                       | -                                        | -                                      | (3,285,129)                                          |                             | (3,285,129)    |
| Total Governmental Activities                           | 100,351,236    | 33,935,330              | 34,424,337                               | 1,800,489                              | (30,191,080)                                         |                             | (30,191,080)   |
| Business-type Activities:                               |                |                         |                                          |                                        |                                                      |                             |                |
| Water Utility                                           | 24,392,880     | 26,731,846              | -                                        | -                                      | -                                                    | \$ 2,338,966                | 2,338,966      |
| Sewer Utility                                           | 3,403,437      | 5,150,007               | -                                        | -                                      | -                                                    | 1,746,570                   | 1,746,570      |
| Marina                                                  | 2,859,776      | 2,383,616               | -                                        | -                                      | -                                                    | (476,160)                   | (476,160)      |
| Pittsburg Power                                         | 12,236,327     | 12,915,675              | 92,841                                   | -                                      | -                                                    | 772,189                     | 772,189        |
| Water Front Operations                                  | 737,886        | 826,296                 | -                                        | -                                      | -                                                    | 88,410                      | 88,410         |
| Total Business-type Activities                          | 43,630,306     | 48,007,440              | 92,841                                   | -                                      | -                                                    | 4,469,975                   | 4,469,975      |
| Total                                                   | \$ 143,981,542 | \$ 81,942,770           | \$ 34,517,178                            | \$ 1,800,489                           | (30,191,080)                                         | 4,469,975                   | (25,721,105)   |
| General revenues:                                       |                |                         |                                          |                                        |                                                      |                             |                |
| Taxes:                                                  |                |                         |                                          |                                        |                                                      |                             |                |
| Property taxes                                          |                |                         |                                          |                                        | 5,275,779                                            | -                           | 5,275,779      |
| Sales taxes                                             |                |                         |                                          |                                        | 22,221,452                                           | -                           | 22,221,452     |
| Franchise taxes                                         |                |                         |                                          |                                        | 6,219,587                                            | -                           | 6,219,587      |
| Gas taxes                                               |                |                         |                                          |                                        | 3,610,551                                            | -                           | 3,610,551      |
| Business license taxes                                  |                |                         |                                          |                                        | 699,501                                              | -                           | 699,501        |
| Transient occupancy taxes                               |                |                         |                                          |                                        | 501,035                                              | -                           | 501,035        |
| Motor Vehicle in-lieu (unrestricted)                    |                |                         |                                          |                                        | 6,590,985                                            | -                           | 6,590,985      |
| Investment earnings-unrestricted                        |                |                         |                                          |                                        | 2,005,445                                            | 3,434,926                   | 5,440,371      |
| Transfers (Note 6C)                                     |                |                         |                                          |                                        | 983,816                                              | (983,816)                   | -              |
| Total General Revenues and Transfers                    |                |                         |                                          |                                        | 48,108,151                                           | 2,451,110                   | 50,559,261     |
| Change in Net Position                                  |                |                         |                                          |                                        | 17,917,071                                           | 6,921,085                   | 24,838,156     |
| Net Position - Beginning of Year, As Restated (Note 15) |                |                         |                                          |                                        | 249,519,723                                          | 168,810,596                 | 418,330,319    |
| Net Position-End of Year                                |                |                         |                                          |                                        | \$ 267,436,794                                       | \$ 175,731,681              | \$ 443,168,475 |

See accompanying notes to financial statements

# FUND FINANCIAL STATEMENTS

*Governmental Fund Financial Statements*

*Proprietary Fund Financial Statements*

*Fiduciary Fund Financial Statements*



**CITY OF PITTSBURG**  
*Annual Comprehensive Financial Report*  
*June 30, 2023*



# 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 General Fund accounts for all financial resources which are not accounted for in another fund. The General Fund includes the Budget Stabilization and Economic Development fund balances and activity.

*Housing Authority (Section 8) Special Revenue Fund* was established to administer grants from the Housing and Urban Development Department (HUD) to subsidize the rental costs of low-income families and homeless veterans.

*Successor Agency Housing Special Revenue Fund* was established to account for activities related to the assets assumed by the City as Housing Successor to the Pittsburgh Redevelopment Agency for the housing activities of the former Redevelopment Agency.

*Miscellaneous Grants Fund* – This fund receives various grants to administer the police, recreation, and public services and the American Rescue Plan Funding.

**City of Pittsburg**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2023**

|                                                                           | General<br>Fund      | Housing<br>Authority<br>(Section 8) | Successor<br>Agency<br>Housing |
|---------------------------------------------------------------------------|----------------------|-------------------------------------|--------------------------------|
| <b>ASSETS</b>                                                             |                      |                                     |                                |
| Cash and investments (Note 2)                                             | \$ 24,221,585        | \$ 200                              | \$ 5,292,432                   |
| Restricted cash and investments (Note 2)                                  | -                    | 60,362                              | 503,464                        |
| Receivables:                                                              |                      |                                     |                                |
| Accounts                                                                  | 6,135,046            | 546,382                             | -                              |
| Interest                                                                  | 808,644              | -                                   | -                              |
| Loans and notes (Note 3)                                                  | 4,367,659            | -                                   | 27,663,439                     |
| Leases (Note 4)                                                           | -                    | -                                   | -                              |
| Due from other funds (Note 6A)                                            | 4,229,453            | -                                   | -                              |
| Inventory                                                                 | 61,506               | 1,374                               | -                              |
| Prepaid items and other assets                                            | 6,109                | -                                   | -                              |
| Advances to other funds (Note 6B)                                         | -                    | -                                   | 1,399,599                      |
| <b>Total Assets</b>                                                       | <b>\$ 39,830,002</b> | <b>\$ 608,318</b>                   | <b>\$ 34,858,934</b>           |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>       |                      |                                     |                                |
| <b>Liabilities:</b>                                                       |                      |                                     |                                |
| Accounts payable                                                          | \$ 1,617,676         | \$ 27,672                           | \$ 5,732                       |
| Salaries payable                                                          | 1,163,743            | -                                   | -                              |
| Taxes payable                                                             | 21,471               | 1,201                               | -                              |
| Refundable deposits                                                       | 3,360,015            | 6,181                               | -                              |
| Loans payable                                                             | -                    | 184,997                             | -                              |
| Unearned revenue (Note 5B)                                                | 255,085              | 97,658                              | -                              |
| Due to other funds (Note 6A)                                              | -                    | 77,258                              | -                              |
| Advances from other funds (Note 6B)                                       | 1,758,728            | -                                   | 380,000                        |
| <b>Total Liabilities</b>                                                  | <b>8,176,718</b>     | <b>394,967</b>                      | <b>385,732</b>                 |
| <b>Deferred Inflows of Resources:</b>                                     |                      |                                     |                                |
| Leases (Note 4)                                                           | -                    | -                                   | -                              |
| Unavailable revenue (Note 5B)                                             | 4,082,192            | -                                   | 27,663,439                     |
| <b>Total Deferred Inflows of Resources</b>                                | <b>4,082,192</b>     | <b>-</b>                            | <b>27,663,439</b>              |
| <b>Total Liabilities and Deferred Inflows of Resources</b>                | <b>12,258,910</b>    | <b>394,967</b>                      | <b>28,049,171</b>              |
| <b>Fund Balances (Note 10):</b>                                           |                      |                                     |                                |
| Nonspendable                                                              | 353,082              | 1,374                               | -                              |
| Restricted                                                                | -                    | 211,977                             | 6,809,763                      |
| Committed                                                                 | -                    | -                                   | -                              |
| Assigned                                                                  | 1,607,087            | -                                   | -                              |
| Unassigned                                                                | 25,610,923           | -                                   | -                              |
| <b>Total Fund Balances</b>                                                | <b>27,571,092</b>    | <b>213,351</b>                      | <b>6,809,763</b>               |
| <b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b> | <b>\$ 39,830,002</b> | <b>\$ 608,318</b>                   | <b>\$ 34,858,934</b>           |

See accompanying notes to basic financial statements

| Miscellaneous<br>Grants | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|-------------------------|--------------------------------|--------------------------------|
| \$ 15,761,664           | \$ 43,809,002                  | \$ 89,084,883                  |
| -                       | 5,637,472                      | 6,201,298                      |
| 125,806                 | 2,109,147                      | 8,916,381                      |
| -                       | -                              | 808,644                        |
| -                       | 4,184,120                      | 36,215,218                     |
| -                       | 443,007                        | 443,007                        |
| -                       | -                              | 4,229,453                      |
| 57,167                  | 210,151                        | 330,198                        |
| -                       | 722,859                        | 728,968                        |
| -                       | 3,911,557                      | 5,311,156                      |
| <u>\$ 15,944,637</u>    | <u>\$ 61,027,315</u>           | <u>\$ 152,269,206</u>          |
| <br>                    |                                |                                |
| \$ 147,624              | \$ 1,520,240                   | \$ 3,318,944                   |
| -                       | -                              | 1,163,743                      |
| -                       | -                              | 22,672                         |
| -                       | 212,603                        | 3,578,799                      |
| -                       | 103,769                        | 288,766                        |
| 4,668,164               | 51,046                         | 5,071,953                      |
| 147,576                 | 4,003,647                      | 4,228,481                      |
| -                       | 3,547,428                      | 5,686,156                      |
| <u>4,963,364</u>        | <u>9,438,733</u>               | <u>23,359,514</u>              |
| <br>                    |                                |                                |
| -                       | 403,206                        | 403,206                        |
| -                       | 4,080,351                      | 35,825,982                     |
| -                       | 4,483,557                      | 36,229,188                     |
| <u>4,963,364</u>        | <u>13,922,290</u>              | <u>59,588,702</u>              |
| <br>                    |                                |                                |
| 57,167                  | 4,485,438                      | 4,897,061                      |
| 10,924,106              | 33,540,348                     | 51,486,194                     |
| -                       | 13,114,840                     | 13,114,840                     |
| -                       | 62,236                         | 1,669,323                      |
| -                       | (4,097,837)                    | 21,513,086                     |
| <u>10,981,273</u>       | <u>47,105,025</u>              | <u>92,680,504</u>              |
| <u>\$ 15,944,637</u>    | <u>\$ 61,027,315</u>           | <u>\$ 152,269,206</u>          |

**City of Pittsburgh**  
**Reconciliation of the**  
**Governmental Funds Balance Sheet**  
**with the Statement of Net Position**  
**June 30, 2023**

---

|                                                                      |               |
|----------------------------------------------------------------------|---------------|
| Total fund balances reported on the Governmental Funds Balance Sheet | \$ 92,680,504 |
|----------------------------------------------------------------------|---------------|

Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:

**CAPITAL ASSETS**

|                                                                                                                                                        |             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Capital assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds. | 230,520,658 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|

**LONG-TERM ASSETS AND LIABILITIES**

The assets and liabilities below are not due and payable in the current period and therefore are not reported in the Governmental Funds:

|                                                             |              |
|-------------------------------------------------------------|--------------|
| Lease liabilities                                           | (1,102,152)  |
| Subscription liability                                      | (134,756)    |
| Long-term debt                                              | (31,213,452) |
| Interest payable                                            | (630,786)    |
| Compensated absences                                        | (3,248,128)  |
| Net pension liability and related deferred inflows/outflows | (40,457,769) |
| Net OPEB liability and related deferred inflows/outflows    | (26,083,561) |

**ACCRUAL OF NON-CURRENT ITEMS**

The amounts below included in the Statement of Activities do not provide or (require) the use of current financial resources and therefore are not reported as assets or liabilities in the Governmental Funds:

|                     |            |
|---------------------|------------|
| Unavailable revenue | 35,825,982 |
|---------------------|------------|

**ALLOCATION OF INTERNAL SERVICE FUND NET POSITION**

Internal Service Funds are not Governmental Funds. However, they are used by management to charge the costs of certain activities, such as insurance and central services and maintenance to individual Governmental Funds. The net current assets of the Internal Service Funds are therefore included in Governmental Activities in the following line items on the Statement of Net Position.

|                               |             |
|-------------------------------|-------------|
| Cash and investments          | 10,661,518  |
| Accounts receivable           | 19,361      |
| Inventory                     | 437,179     |
| Prepaid and other assets      | 2,946       |
| Capital assets                | 2,140,807   |
| Accounts and salaries payable | (1,117,724) |
| Compensated absences          | (183,278)   |
| Due to other funds            | (972)       |
| Advance from other funds      | (79,908)    |
| Claims and judgments payable  | (109,700)   |
| Capital lease                 | (489,975)   |

|                                         |                       |
|-----------------------------------------|-----------------------|
| NET POSITION OF GOVERNMENTAL ACTIVITIES | <u>\$ 267,436,794</u> |
|-----------------------------------------|-----------------------|

See accompanying notes to financial statements



**CITY OF PITTSBURG**  
*Annual Comprehensive Financial Report*  
*June 30, 2023*

**City of Pittsburgh**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the year ended June 30, 2023**

|                                                                      | General<br>Fund    | Housing<br>Authority<br>(Section 8) | Successor<br>Agency<br>Housing |
|----------------------------------------------------------------------|--------------------|-------------------------------------|--------------------------------|
| <b>REVENUES:</b>                                                     |                    |                                     |                                |
| Property tax                                                         | \$ 5,150,208       | \$ -                                | \$ -                           |
| Sales tax                                                            | 22,221,452         | -                                   | -                              |
| Franchise tax                                                        | 6,078,392          | -                                   | -                              |
| Other taxes                                                          | 1,555,768          | -                                   | -                              |
| Intergovernmental revenues                                           | 12,833,397         | 21,471,099                          | -                              |
| Permits, licenses, and fees                                          | 1,090,988          | -                                   | -                              |
| Fines and forfeitures                                                | 428,979            | -                                   | -                              |
| Special assessments                                                  | -                  | -                                   | -                              |
| Service fees                                                         | 4,978,212          | 1,573,936                           | 7,560                          |
| Use of money and property                                            | 832,874            | 21                                  | 110,064                        |
| Other revenues                                                       | 2,955,220          | 140,233                             | 246,178                        |
| <b>Total Revenues</b>                                                | <b>58,125,490</b>  | <b>23,185,289</b>                   | <b>363,802</b>                 |
| <b>EXPENDITURES:</b>                                                 |                    |                                     |                                |
| Current:                                                             |                    |                                     |                                |
| General government                                                   | 5,178,991          | -                                   | -                              |
| City Council                                                         | 149,811            | -                                   | -                              |
| City Manager and City Clerk                                          | 762,933            | -                                   | -                              |
| City Attorney                                                        | 340,444            | -                                   | -                              |
| Human resources                                                      | 1,271,627          | -                                   | -                              |
| Finance and services                                                 | 1,799,719          | -                                   | -                              |
| Community development and services                                   | 9,947,361          | 23,185,592                          | 234,795                        |
| Public safety                                                        | 34,966,748         | -                                   | -                              |
| Public works - administration                                        | 95,010             | -                                   | -                              |
| Public works - streets                                               | 3,438,241          | -                                   | -                              |
| Public works - parks                                                 | 193,061            | -                                   | -                              |
| Capital outlay and improvements                                      | -                  | -                                   | -                              |
| Debt service:                                                        |                    |                                     |                                |
| Principal retirement                                                 | -                  | 45,362                              | 101,872                        |
| Interest and fiscal charges                                          | -                  | 20,410                              | 19,721                         |
| <b>Total Expenditures</b>                                            | <b>58,143,946</b>  | <b>23,251,364</b>                   | <b>356,388</b>                 |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | <b>(18,456)</b>    | <b>(66,075)</b>                     | <b>7,414</b>                   |
| <b>OTHER FINANCING SOURCES (USES):</b>                               |                    |                                     |                                |
| Transfers in (Note 6C)                                               | 5,992,788          | 55,000                              | -                              |
| Transfers out (Note 6C)                                              | (12,109,034)       | (24,907)                            | (55,749)                       |
| <b>Total Other Financing Sources (uses)</b>                          | <b>(6,116,246)</b> | <b>30,093</b>                       | <b>(55,749)</b>                |
| <b>NET CHANGE IN FUND BALANCES</b>                                   | <b>(6,134,702)</b> | <b>(35,982)</b>                     | <b>(48,335)</b>                |
| <b>FUND BALANCES:</b>                                                |                    |                                     |                                |
| Beginning of year                                                    | 33,705,794         | 249,333                             | 6,858,098                      |
| End of year                                                          | \$ 27,571,092      | \$ 213,351                          | \$ 6,809,763                   |

See accompanying notes to basic financial statements

| Miscellaneous<br>Grants | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|-------------------------|--------------------------------|--------------------------------|
| \$ -                    | \$ -                           | \$ 5,150,208                   |
| -                       | -                              | 22,221,452                     |
| -                       | 141,195                        | 6,219,587                      |
| -                       | 5,538,194                      | 7,093,962                      |
| 12,686,547              | 3,119,633                      | 50,110,676                     |
| -                       | 2,642,592                      | 3,733,580                      |
| -                       | 8,831                          | 437,810                        |
| -                       | 4,749,350                      | 4,749,350                      |
| -                       | 4,568,236                      | 11,127,944                     |
| 8,662                   | 890,248                        | 1,841,869                      |
| (115,503)               | 1,288,092                      | 4,514,220                      |
| 12,579,706              | 22,946,371                     | 117,200,658                    |
| -                       | 131,493                        | 5,310,484                      |
| -                       | -                              | 149,811                        |
| -                       | -                              | 762,933                        |
| -                       | -                              | 340,444                        |
| -                       | -                              | 1,271,627                      |
| -                       | 290,179                        | 2,089,898                      |
| 955,080                 | 2,673,609                      | 36,996,437                     |
| 91,123                  | 501,997                        | 35,559,868                     |
| -                       | 430,104                        | 525,114                        |
| -                       | 7,293,108                      | 10,731,349                     |
| -                       | -                              | 193,061                        |
| -                       | 4,220,564                      | 4,220,564                      |
| -                       | 2,628,746                      | 2,775,980                      |
| -                       | 1,783,488                      | 1,823,619                      |
| 1,046,203               | 19,953,288                     | 102,751,189                    |
| 11,533,503              | 2,993,083                      | 14,449,469                     |
| -                       | 14,004,299                     | 20,052,087                     |
| (610,408)               | (6,808,960)                    | (19,609,058)                   |
| (610,408)               | 7,195,339                      | 443,029                        |
| 10,923,095              | 10,188,422                     | 14,892,498                     |
| 58,178                  | 36,916,603                     | 77,788,006                     |
| \$ 10,981,273           | \$ 47,105,025                  | \$ 92,680,504                  |

**City of Pittsburgh**  
**Reconciliation of the**  
**Net Change in Fund Balances-Total Governmental Funds**  
**with the Statement of Activities**  
**For the year ended June 30, 2023**

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

|                                                        |               |
|--------------------------------------------------------|---------------|
| NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS | \$ 14,892,498 |
|--------------------------------------------------------|---------------|

Amounts reported for Governmental Activities in the Statement of Activities are different because of the following:

**CAPITAL ASSETS TRANSACTIONS**

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.

The capital additions from the following departments are therefore added back to fund balance:

|                                                                                                                                                                                                           |             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Capital outlay                                                                                                                                                                                            | 4,220,564   |
| Amount charged to public works department                                                                                                                                                                 | 539,209     |
| Net retirements and adjustments are deducted from fund balance                                                                                                                                            | (209,479)   |
| Depreciation and amortization expense is deducted from the fund balance (Depreciation expense is net of Internal Service Fund depreciation \$834,530 which has already been allocated to serviced funds.) | (9,613,034) |

**LONG TERM DEBT AND PAYMENTS**

|                                                                                   |             |
|-----------------------------------------------------------------------------------|-------------|
| Repayment of debt, lease and subscription principal is added back to fund balance | 2,775,980   |
| Accreted interest is deducted from fund balance                                   | (1,615,355) |

**ACCRUAL OF NON-CURRENT ITEMS**

The amounts below included in the Statement of Activities do not provide or (require) the use of current financial resources and therefore are not reported as revenue or expenditures in governmental funds (net change):

|                                                               |           |
|---------------------------------------------------------------|-----------|
| Interest payable                                              | 18,909    |
| Deferred revenue                                              | 3,490,623 |
| Compensated absences                                          | (184,128) |
| Net pension liability, deferred inflows and deferred outflows | 335,101   |
| Net OPEB liability, deferred inflows and deferred outflows    | 326,077   |

**ALLOCATION OF INTERNAL SERVICE FUND ACTIVITY**

Internal Service Funds are used by management to charge the costs of certain activities, such as equipment acquisition, maintenance, and insurance to individual funds.

The portion of the net revenue (expense) of these Internal Service Funds arising out of their transactions with governmental funds is reported with governmental activities, because they service those activities.

|                                                     |           |
|-----------------------------------------------------|-----------|
| Change in Net Position - All Internal Service Funds | 2,940,106 |
|-----------------------------------------------------|-----------|

|                                                   |               |
|---------------------------------------------------|---------------|
| CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES | \$ 17,917,071 |
|---------------------------------------------------|---------------|

See accompanying notes to financial statements



# PROPRIETARY FUND FINANCIAL STATEMENTS

The enterprise funds account for activities that are financed and operated in a manner similar to private business enterprises. The City Council has determined that the costs of providing the following services to the public be recovered primarily through user charges.

***Water Utility Fund*** – This fund accounts for the revenues and expenses associated with management, operation, and maintenance of water treatment and distribution system to water customers of the City of Pittsburg. It also accounts for the maintenance of water plant, distribution reservoirs, and water lines.

***Sewer Utility Fund*** – This fund accounts for the revenues and expenses associated with the maintenance and repair of 126 miles of sewer mains, sewer lift stations and sewer laterals within the City's right-of-way.

***Marina Fund*** – This fund accounts for the revenues received from Marina berth rentals, from sales of gasoline, and expenditures from operation and maintenance.

***Pittsburg Power Fund*** – This fund was created by the Joint Powers Agreement between the City of Pittsburg and the Redevelopment Agency to develop revenue streams, to manage different activities for power related projects, capital improvement projects, and bond issuance process. This fund also accounts for expenditures incurred in maintenance of the facilities, in distributing gas and electricity to the industries, schools, business, and residents of Mare Island, in Vallejo, and to account for revenues collected from services to customers.

***Water Front Operations Fund*** – This fund was created for the collection of rents and other trust revenues from the tidelands granted by the Contra Costa County Local Agency Formation Commission within Pittsburg's city limits. The City shall submit a plan indicating details of intended development, preservation, or other use of the trust lands. Any use of the trust lands shall be consistent with the plan as approved by the Commission.

**City of Pittsburgh**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2023**

|                                                                    | Major Enterprise Funds |                  |               |
|--------------------------------------------------------------------|------------------------|------------------|---------------|
|                                                                    | Water<br>Utility       | Sewer<br>Utility | Marina        |
| <b>ASSETS</b>                                                      |                        |                  |               |
| Current assets:                                                    |                        |                  |               |
| Cash and investments (Note 2)                                      | \$ 44,693,349          | \$ 5,718,389     | \$ 1,727,566  |
| Restricted cash and investments (Note 2)                           | 47,170,633             | -                | -             |
| Receivables:                                                       |                        |                  |               |
| Accounts                                                           | 3,752,042              | 672,363          | 8,930         |
| Inventory                                                          | 128,301                | 24,823           | 9,149         |
| Prepaid items and other assets                                     | 30,955                 | 191              | 3,314         |
| Total current assets                                               | 95,775,280             | 6,415,766        | 1,748,959     |
| Noncurrent assets:                                                 |                        |                  |               |
| Leases receivable (Note 4)                                         | -                      | -                | 606,279       |
| Advance to other funds (Note 6B)                                   | -                      | 79,908           | -             |
| Capital assets (Note 7):                                           |                        |                  |               |
| Land and nondepreciable assets                                     | 17,998,581             | 354,817          | 134,812       |
| Depreciable assets, net                                            | 72,868,277             | 45,007,260       | 10,054,173    |
| Total noncurrent assets                                            | 90,866,858             | 45,441,985       | 10,795,264    |
| <b>Total Assets</b>                                                | 186,642,138            | 51,857,751       | 12,544,223    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                              |                        |                  |               |
| Pension related (Note 12)                                          | 1,788,522              | 420,829          | 315,622       |
| OPEB related (Note 13)                                             | 290,056                | 83,857           | 67,247        |
| <b>Total Deferred Outflow of Resources</b>                         | 2,078,578              | 504,686          | 382,869       |
| <b>LIABILITIES</b>                                                 |                        |                  |               |
| Current liabilities:                                               |                        |                  |               |
| Accounts payable                                                   | 2,401,665              | 24,297           | 146,337       |
| Salaries payable                                                   | -                      | -                | -             |
| Refundable deposits                                                | 1,555,322              | -                | 144,794       |
| Taxes payable                                                      | -                      | -                | 264           |
| Accrued interest payable                                           | 736,421                | -                | -             |
| Due to other funds (Note 6A)                                       | -                      | -                | -             |
| Advance from other funds (Note 6B)                                 | -                      | -                | -             |
| Unearned revenue (Note 4B)                                         | -                      | -                | -             |
| Compensated absences payable - due within one year (Note 1M)       | 337,202                | 85,496           | 35,339        |
| Claims and judgments payable - due within one year (Note 11)       | -                      | -                | -             |
| Long-term debt - due within one year (Note 8)                      | 1,850,220              | -                | -             |
| Total current liabilities                                          | 6,880,830              | 109,793          | 326,734       |
| Noncurrent liabilities:                                            |                        |                  |               |
| Compensated absences payable - due in more than one year (Note 1M) | 112,401                | 28,499           | 11,770        |
| Net pension liability - due in more than one year (Note 12)        | 5,243,176              | 1,233,689        | 925,266       |
| Net OPEB liability - due in more than one year (Note 13)           | 3,685,578              | 1,065,523        | 854,478       |
| Long-term debt - due in more than one year (Note 8)                | 75,354,576             | -                | -             |
| Total noncurrent liabilities                                       | 84,395,731             | 2,327,711        | 1,791,514     |
| <b>Total Liabilities</b>                                           | 91,276,561             | 2,437,504        | 2,118,248     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                               |                        |                  |               |
| Lease related (Note 4)                                             | -                      | -                | 574,405       |
| Pension related (Note 12)                                          | 210,802                | 49,600           | 37,200        |
| OPEB related (Note 13)                                             | 303,395                | 87,713           | 70,340        |
| <b>Total Deferred Inflows of Resources</b>                         | 514,197                | 137,313          | 681,945       |
| <b>NET POSITION (Note 10)</b>                                      |                        |                  |               |
| Net investment in capital assets                                   | 60,832,695             | 45,362,077       | 10,188,985    |
| Restricted for:                                                    |                        |                  |               |
| Capital projects                                                   | 60,407,692             | 782,981          | 24,050        |
| Debt service                                                       | 5,183,322              | -                | -             |
| Special purpose                                                    | -                      | -                | -             |
| Facility fees                                                      | 13,867,513             | 719,681          | -             |
| Unrestricted                                                       | (43,361,264)           | 2,922,881        | (86,136)      |
| <b>Total Net Position</b>                                          | \$ 96,929,958          | \$ 49,787,620    | \$ 10,126,899 |

See accompanying notes to financial statements

| Major Enterprise Funds |                           | Total<br>Enterprise<br>Funds | Governmental<br>Activities<br>Internal<br>Service Funds |
|------------------------|---------------------------|------------------------------|---------------------------------------------------------|
| Pittsburg<br>Power     | Water Front<br>Operations |                              |                                                         |
| \$ 9,407,812           | \$ 1,161,413              | \$ 62,708,529                | \$ 7,715,025                                            |
| -                      | -                         | 47,170,633                   | 2,946,493                                               |
| 2,164,567              | 3,698                     | 6,601,600                    | 19,361                                                  |
| 55,897                 | -                         | 218,170                      | 437,179                                                 |
| 5,775                  | -                         | 40,235                       | 2,946                                                   |
| 11,634,051             | 1,165,111                 | 116,739,167                  | 11,121,004                                              |
| 3,919,658              | 16,769,694                | 21,295,631                   | -                                                       |
| 375,000                | -                         | 454,908                      | -                                                       |
| 3,872,189              | 13,673                    | 22,374,072                   | -                                                       |
| 7,275,825              | 1,543,344                 | 136,748,879                  | 2,140,807                                               |
| 15,442,672             | 18,326,711                | 180,873,490                  | 2,140,807                                               |
| 27,076,723             | 19,491,822                | 297,612,657                  | 13,261,811                                              |
| 946,865                | 210,414                   | 3,682,252                    | -                                                       |
| 102,897                | 21,876                    | 565,933                      | -                                                       |
| 1,049,762              | 232,290                   | 4,248,185                    | -                                                       |
| 807,003                | 122,598                   | 3,501,900                    | 270,795                                                 |
| -                      | -                         | -                            | 846,929                                                 |
| 28,758                 | 98,118                    | 1,826,992                    | -                                                       |
| 332,495                | -                         | 332,759                      | -                                                       |
| -                      | -                         | 736,421                      | -                                                       |
| -                      | -                         | -                            | 972                                                     |
| -                      | -                         | -                            | 79,908                                                  |
| 1,479,519              | 181,848                   | 1,661,367                    | -                                                       |
| 116,016                | 12,317                    | 586,370                      | 137,458                                                 |
| -                      | -                         | -                            | 109,700                                                 |
| -                      | -                         | 1,850,220                    | 316,236                                                 |
| 2,763,791              | 414,881                   | 10,496,029                   | 1,761,998                                               |
| 38,673                 | 4,106                     | 195,449                      | 45,820                                                  |
| 2,775,799              | 616,844                   | 10,794,774                   | -                                                       |
| 1,307,454              | 277,963                   | 7,190,996                    | -                                                       |
| -                      | -                         | 75,354,576                   | 173,739                                                 |
| 4,121,926              | 898,913                   | 93,535,795                   | 219,559                                                 |
| 6,885,717              | 1,313,794                 | 104,031,824                  | 1,981,557                                               |
| 3,808,326              | 16,688,644                | 21,071,375                   | -                                                       |
| 111,601                | 24,800                    | 434,003                      | -                                                       |
| 107,629                | 22,882                    | 591,959                      | -                                                       |
| 4,027,556              | 16,736,326                | 22,097,337                   | -                                                       |
| 11,148,014             | 1,557,017                 | 129,088,788                  | 1,650,832                                               |
| 1,041,064              | 560,327                   | 62,816,114                   | -                                                       |
| -                      | -                         | 5,183,322                    | -                                                       |
| -                      | -                         | -                            | 2,945,558                                               |
| -                      | -                         | 14,587,194                   | -                                                       |
| 5,024,134              | (443,352)                 | (35,943,737)                 | 6,683,864                                               |
| \$ 17,213,212          | \$ 1,673,992              | \$ 175,731,681               | \$ 11,280,254                                           |

**City of Pittsburgh**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended June 30, 2023**

|                                                         | Major Enterprise Funds |                      |                      |
|---------------------------------------------------------|------------------------|----------------------|----------------------|
|                                                         | Water<br>Utility       | Sewer<br>Utility     | Marina               |
| <b>OPERATING REVENUES:</b>                              |                        |                      |                      |
| Charges for services                                    | \$ 24,663,999          | \$ 4,878,036         | \$ 1,308,021         |
| Meter fees                                              | 38,624                 | -                    | -                    |
| Other fees                                              | 458,454                | -                    | -                    |
| Facility reserve fees                                   | 1,012,936              | 186,018              | -                    |
| Rent and concessions                                    | -                      | -                    | 48,296               |
| Gas and oil sales                                       | -                      | -                    | 810,083              |
| Other operating revenues                                | 557,833                | 85,953               | 217,216              |
| <b>Total Operating Revenues</b>                         | <b>26,731,846</b>      | <b>5,150,007</b>     | <b>2,383,616</b>     |
| <b>OPERATING EXPENSES:</b>                              |                        |                      |                      |
| Salaries and wages                                      | 4,124,181              | 931,025              | 527,647              |
| Department supplies                                     | 9,046,373              | 79,172               | 698,703              |
| Rentals                                                 | 13,005                 | 89                   | 18,020               |
| Utilities                                               | 1,103,985              | 16,157               | 230,364              |
| Maintenance and operations                              | 1,854,688              | 587,325              | 436,804              |
| Depreciation (Note 7)                                   | 1,856,500              | 874,550              | 466,921              |
| Insurance premiums                                      | -                      | -                    | -                    |
| Insurance deductible                                    | 359,612                | 87,765               | 53,491               |
| Fringe benefits                                         | 2,125,524              | 546,246              | 271,763              |
| Other operating expenses                                | 1,113,126              | 281,108              | 156,063              |
| <b>Total Operating Expenses</b>                         | <b>21,596,994</b>      | <b>3,403,437</b>     | <b>2,859,776</b>     |
| <b>OPERATING INCOME (LOSS)</b>                          | <b>5,134,852</b>       | <b>1,746,570</b>     | <b>(476,160)</b>     |
| <b>NONOPERATING REVENUES (EXPENSES):</b>                |                        |                      |                      |
| Investment earnings                                     | 2,164,230              | 124,688              | 55,753               |
| Intergovernmental                                       | -                      | -                    | -                    |
| Interest and fiscal charges                             | (2,795,886)            | -                    | -                    |
| Gain on disposal of assets                              | -                      | -                    | -                    |
| <b>Total Nonoperating Revenues (Expenses)</b>           | <b>(631,656)</b>       | <b>124,688</b>       | <b>55,753</b>        |
| <b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b> | <b>4,503,196</b>       | <b>1,871,258</b>     | <b>(420,407)</b>     |
| <b>CONTRIBUTIONS AND TRANSFERS:</b>                     |                        |                      |                      |
| Transfers in (Note 6C)                                  | 3,814,051              | -                    | 379,751              |
| Transfers out (Note 6C)                                 | (730,525)              | (4,132,912)          | (22,659)             |
| <b>Total Contributions and Transfers</b>                | <b>3,083,526</b>       | <b>(4,132,912)</b>   | <b>357,092</b>       |
| <b>Change in Net Position</b>                           | <b>7,586,722</b>       | <b>(2,261,654)</b>   | <b>(63,315)</b>      |
| <b>NET POSITION:</b>                                    |                        |                      |                      |
| Beginning of Year                                       | 89,343,236             | 52,049,274           | 10,190,214           |
| End of Year                                             | <u>\$ 96,929,958</u>   | <u>\$ 49,787,620</u> | <u>\$ 10,126,899</u> |

See accompanying notes to basic financial statements

| Major Enterprise Funds |                           | Total<br>Enterprise<br>Funds | Governmental<br>Activities<br>Internal<br>Service Funds |
|------------------------|---------------------------|------------------------------|---------------------------------------------------------|
| Pittsburg<br>Power     | Water Front<br>Operations |                              |                                                         |
| \$ 11,245,473          | \$ 2,330                  | \$ 42,097,859                | \$ 16,014,346                                           |
| -                      | -                         | 38,624                       | -                                                       |
| 1,073,535              | -                         | 1,531,989                    | -                                                       |
| -                      | -                         | 1,198,954                    | -                                                       |
| 179,517                | 823,966                   | 1,051,779                    | -                                                       |
| -                      | -                         | 810,083                      | -                                                       |
| 417,150                | -                         | 1,278,152                    | 749,573                                                 |
| 12,915,675             | 826,296                   | 48,007,440                   | 16,763,919                                              |
| 1,643,784              | 153,558                   | 7,380,195                    | 1,330,413                                               |
| 6,361,715              | 17                        | 16,185,980                   | 1,352,167                                               |
| 50,434                 | 19                        | 81,567                       | 44,779                                                  |
| 59,039                 | -                         | 1,409,545                    | 479,877                                                 |
| 1,534,309              | 159,537                   | 4,572,663                    | 1,258,476                                               |
| 545,917                | 5,415                     | 3,749,303                    | 834,530                                                 |
| 411,402                | -                         | 411,402                      | 2,992,958                                               |
| 65,984                 | 28,516                    | 595,368                      | 261,729                                                 |
| 707,294                | 186,161                   | 3,836,988                    | 5,992,511                                               |
| 856,449                | 204,663                   | 2,611,409                    | 35,929                                                  |
| 12,236,327             | 737,886                   | 40,834,420                   | 14,583,369                                              |
| 679,348                | 88,410                    | 7,173,020                    | 2,180,550                                               |
| 438,457                | 651,798                   | 3,434,926                    | 134,936                                                 |
| 92,841                 | -                         | 92,841                       | -                                                       |
| -                      | -                         | (2,795,886)                  | -                                                       |
| -                      | -                         | -                            | 83,833                                                  |
| 531,298                | 651,798                   | 731,881                      | 218,769                                                 |
| 1,210,646              | 740,208                   | 7,904,901                    | 2,399,319                                               |
| 471,587                | 160,000                   | 4,825,389                    | 570,000                                                 |
| (905,318)              | (17,791)                  | (5,809,205)                  | (29,213)                                                |
| (433,731)              | 142,209                   | (983,816)                    | 540,787                                                 |
| 776,915                | 882,417                   | 6,921,085                    | 2,940,106                                               |
| 16,436,297             | 791,575                   | 168,810,596                  | 8,340,148                                               |
| \$ 17,213,212          | \$ 1,673,992              | \$ 175,731,681               | \$ 11,280,254                                           |

**City of Pittsburgh**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2023**

|                                                                                                       | Major Enterprise Funds |                     |                     |
|-------------------------------------------------------------------------------------------------------|------------------------|---------------------|---------------------|
|                                                                                                       | Water<br>Utility       | Sewer<br>Utility    | Marina              |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                                          |                        |                     |                     |
| Cash received from customers                                                                          | \$ 26,051,615          | \$ 5,055,037        | \$ 2,216,755        |
| Cash receipts from interfund services provided                                                        | -                      | -                   | -                   |
| Cash payments to suppliers of goods and services                                                      | (12,109,193)           | (1,454,160)         | (1,463,111)         |
| Cash payments to or on behalf of employees for services                                               | (7,181,760)            | (1,641,474)         | (972,166)           |
| Other operating revenues                                                                              | 557,833                | 85,953              | 217,216             |
| <b>Net cash provided (used) by operating activities</b>                                               | <b>7,318,495</b>       | <b>2,045,356</b>    | <b>(1,306)</b>      |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>                                               |                        |                     |                     |
| Interfund receipts                                                                                    | -                      | 25,847              | -                   |
| Intergovernmental receipts                                                                            | -                      | -                   | -                   |
| Interfund payments                                                                                    | -                      | -                   | -                   |
| Transfers in                                                                                          | 3,814,051              | -                   | 379,751             |
| Transfers out                                                                                         | (730,525)              | (4,132,912)         | (22,659)            |
| <b>Net cash provided (used) by noncapital financing activities</b>                                    | <b>3,083,526</b>       | <b>(4,107,065)</b>  | <b>357,092</b>      |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>                                      |                        |                     |                     |
| Principal paid on long-term debt                                                                      | (1,780,379)            | -                   | -                   |
| Interest and fiscal charges paid on long-term debt                                                    | (2,771,091)            | -                   | -                   |
| Payments made on lease                                                                                | -                      | -                   | -                   |
| Proceeds from sale of capital assets                                                                  | -                      | -                   | -                   |
| Acquisition of capital assets                                                                         | (2,043,062)            | (1,836,823)         | (90,376)            |
| <b>Net cash provided (used) by capital and related financing activities</b>                           | <b>(6,594,532)</b>     | <b>(1,836,823)</b>  | <b>(90,376)</b>     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                                          |                        |                     |                     |
| Interest on and change in market values of investments                                                | 2,164,230              | 124,688             | 55,753              |
| <b>Net cash provided (used) by investing activities</b>                                               | <b>2,164,230</b>       | <b>124,688</b>      | <b>55,753</b>       |
| <b>Net increase (decrease) in cash and cash equivalents</b>                                           | <b>5,971,719</b>       | <b>(3,773,844)</b>  | <b>321,163</b>      |
| <b>CASH AND CASH EQUIVALENTS:</b>                                                                     |                        |                     |                     |
| Beginning of Year                                                                                     | 85,892,263             | 9,492,233           | 1,406,403           |
| End of Year                                                                                           | <u>\$ 91,863,982</u>   | <u>\$ 5,718,389</u> | <u>\$ 1,727,566</u> |
| <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b> |                        |                     |                     |
| Operating income (loss)                                                                               | \$ 5,134,852           | \$ 1,746,570        | \$ (476,160)        |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: |                        |                     |                     |
| Depreciation                                                                                          | 1,856,500              | 874,550             | 466,921             |
| Changes in operating assets and liabilities:                                                          |                        |                     |                     |
| Accounts receivable                                                                                   | (122,352)              | (9,021)             | 50,285              |
| Prepaid items                                                                                         | (46)                   | 4                   | 70                  |
| Leases receivable and related deferred inflows of resources                                           | -                      | -                   | (16,665)            |
| Accounts payable                                                                                      | 1,300,530              | (397,544)           | 124,140             |
| Salaries and wages payable                                                                            | -                      | -                   | -                   |
| Refundable deposits                                                                                   | 81,066                 | (5,000)             | 53,328              |
| Taxes payable                                                                                         | -                      | -                   | (30,469)            |
| Unearned revenue                                                                                      | -                      | -                   | -                   |
| Compensated absences                                                                                  | 10,647                 | 2,722               | (7,316)             |
| Due to retirement system                                                                              | 66,753                 | 15,706              | 11,779              |
| Due to OPEB system                                                                                    | (1,009,455)            | (182,631)           | (177,219)           |
| Insurance claims payable                                                                              | -                      | -                   | -                   |
| <b>Net cash provided (used) by operating activities</b>                                               | <b>\$ 7,318,495</b>    | <b>\$ 2,045,356</b> | <b>\$ (1,306)</b>   |
| <b>NON-CASH TRANSACTIONS:</b>                                                                         |                        |                     |                     |
| Retirement of capital assets                                                                          | <u>\$ -</u>            | <u>\$ -</u>         | <u>\$ -</u>         |

See accompanying notes to basic financial statements

| Major Enterprise Funds |                           | Total               | Governmental                            |
|------------------------|---------------------------|---------------------|-----------------------------------------|
| Pittsburg<br>Power     | Water Front<br>Operations | Enterprise<br>Funds | Activities<br>Internal<br>Service Funds |
| \$ 12,184,606          | \$ 18,341                 | \$ 45,526,354       | \$ -                                    |
| -                      | -                         | -                   | 16,034,092                              |
| (8,792,663)            | (539,024)                 | (24,358,151)        | (6,408,419)                             |
| (2,739,205)            | (859,074)                 | (13,393,679)        | (7,009,382)                             |
| 417,150                | -                         | 1,278,152           | 749,784                                 |
| 1,069,888              | (1,379,757)               | 9,052,676           | 3,366,075                               |
| -                      | -                         | 25,847              | 99                                      |
| 92,841                 | -                         | 92,841              | -                                       |
| -                      | -                         | -                   | (25,847)                                |
| 471,587                | 160,000                   | 4,825,389           | 570,000                                 |
| (905,318)              | (17,791)                  | (5,809,205)         | (29,213)                                |
| (340,890)              | 142,209                   | (865,128)           | 515,039                                 |
| -                      | -                         | (1,780,379)         | -                                       |
| -                      | -                         | (2,771,091)         | -                                       |
| -                      | -                         | -                   | (364,066)                               |
| -                      | -                         | -                   | 83,834                                  |
| (206,182)              | -                         | (4,176,443)         | (833,066)                               |
| (206,182)              | -                         | (8,727,913)         | (1,113,298)                             |
| 438,458                | 651,798                   | 3,434,927           | 134,936                                 |
| 438,458                | 651,798                   | 3,434,927           | 134,936                                 |
| 961,274                | (585,750)                 | 2,894,562           | 2,902,752                               |
| 8,446,538              | 1,747,163                 | 106,984,600         | 7,758,766                               |
| \$ 9,407,812           | \$ 1,161,413              | \$ 109,879,162      | \$ 10,661,518                           |
| \$ 679,348             | \$ 88,410                 | \$ 7,173,020        | \$ 2,180,550                            |
| 545,917                | 5,415                     | 3,749,303           | 834,530                                 |
| (507,922)              | (25)                      | (589,035)           | 19,957                                  |
| (5,775)                | -                         | (5,747)             | 10,074                                  |
| (57,957)               | (537,403)                 | (612,025)           | -                                       |
| 491,487                | (136,829)                 | 1,381,784           | (17,253)                                |
| -                      | -                         | -                   | 304,853                                 |
| (17,319)               | (9,443)                   | 102,632             | -                                       |
| 130,458                | -                         | 99,989              | -                                       |
| 199,778                | (807,930)                 | (608,152)           | -                                       |
| 2,108                  | (12,077)                  | (3,916)             | 15,608                                  |
| 35,339                 | 7,854                     | 137,431             | -                                       |
| (425,574)              | 22,271                    | (1,772,608)         | -                                       |
| -                      | -                         | -                   | 17,756                                  |
| \$ 1,069,888           | \$ (1,379,757)            | \$ 9,052,676        | \$ 3,366,075                            |
| \$ -                   | \$ -                      | \$ -                | \$ -                                    |



**CITY OF PITTSBURG**  
*Annual Comprehensive Financial Report*  
*June 30, 2023*



# FIDUCIARY FUND FINANCIAL STATEMENTS

The fiduciary funds account for resources received and are held by the City in a fiduciary capacity. Disbursements are made in accordance with the trust agreement or applicable legislative enactment for each fund.

*Successor Agency to the Redevelopment Agency Private – Purpose Trust* – This fund was established to account for the activities of the Successor Agency to the former Redevelopment Agency of the City of Pittsburgh.

*Custodial Funds* – These funds are used to report resources, not in a trust, that are held by the City for other parties outside the City’s reporting entity.



**CITY OF PITTSBURG**  
*Annual Comprehensive Financial Report*  
*June 30, 2023*

**City of Pittsburgh**  
**Statement of Fiduciary Net Position**  
**June 30, 2023**

| ASSETS                                             | Successor Agency<br>to the<br>Redevelopment Agency |                     |
|----------------------------------------------------|----------------------------------------------------|---------------------|
|                                                    | Private-Purpose Trust Fund                         | Custodial Funds     |
| Cash and investments (Note 2)                      | \$ 2,740,687                                       | \$ 4,827,781        |
| Cash and investments held by fiscal agent (Note 2) | 44,043,731                                         | 1,465,463           |
| Assessment receivable                              | -                                                  | 988,100             |
| Inventory                                          | 16,821                                             | -                   |
| Loans receivable (Notes 15A)                       | 6,892,591                                          | -                   |
| Capital assets (Note 15B):                         |                                                    |                     |
| Land                                               | 1,151,580                                          | -                   |
| Depreciable capital assets, net                    | 1,372,420                                          | -                   |
| <b>Total Assets</b>                                | <b>56,217,830</b>                                  | <b>7,281,344</b>    |
| <b>LIABILITIES</b>                                 |                                                    |                     |
| Accounts payable                                   | 14,002                                             | 1,263,912           |
| Interest payable                                   | 5,240,083                                          | -                   |
| Deferred assessments:                              |                                                    |                     |
| Due within one year                                | 23,682                                             | 1,016,737           |
| Due in more than one year                          | 9,347                                              | -                   |
| Long-term debt (Note 15C):                         |                                                    |                     |
| Due within one year                                | 24,990,000                                         | -                   |
| Due in more than one year                          | 157,434,427                                        | -                   |
| <b>Total Liabilities</b>                           | <b>187,711,541</b>                                 | <b>2,280,649</b>    |
| <b>NET POSITION</b>                                |                                                    |                     |
| Held in Trust for Private Purpose                  | (131,493,711)                                      | -                   |
| Restricted for bondholders                         | -                                                  | 5,000,695           |
| <b>Total Net Position (Deficit)</b>                | <b>\$ (131,493,711)</b>                            | <b>\$ 5,000,695</b> |

See accompanying notes to financial statements

**City of Pittsburgh**  
**Statement of Changes in Fiduciary Net Position**  
**For the Year Ended June 30, 2023**

|                                       | Successor Agency<br>to the<br>Redevelopment Agency<br>Private-Purpose Trust | Custodial Funds |
|---------------------------------------|-----------------------------------------------------------------------------|-----------------|
| <b>ADDITIONS</b>                      |                                                                             |                 |
| Property tax and special assessments  | \$ 31,978,811                                                               | \$ 3,431,532    |
| Use of money and property             | 938,344                                                                     | 130,384         |
| Other revenues                        | 429,258                                                                     | -               |
| Total Additions                       | 33,346,413                                                                  | 3,561,916       |
| <b>DEDUCTIONS</b>                     |                                                                             |                 |
| General administration                | 424,579                                                                     | 1,605,369       |
| Pass -thru payments                   | 4,558                                                                       | -               |
| Loss on disposition of capital assets | (378,860)                                                                   | -               |
| Depreciation expense (Note 15B)       | 43,541                                                                      | -               |
| Payment to bond holders               | -                                                                           | 4,836,969       |
| Interest and fiscal charges           | 12,551,822                                                                  | -               |
| Total Deductions                      | 12,645,640                                                                  | 6,442,338       |
| Change in Net Position                | 20,700,773                                                                  | (2,880,422)     |
| <b>NET POSITION (DEFICIT)</b>         |                                                                             |                 |
| Beginning of Year                     | (152,194,484)                                                               | 7,881,117       |
| End of Year                           | \$ (131,493,711)                                                            | \$ 5,000,695    |

See accompanying notes to financial statements

**City of Pittsburg**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of the City of Pittsburg, California, (City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Boards (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

***A. Reporting Entity***

The City was incorporated under the General Laws of the State of California and enjoys all the rights and privileges pertaining to such "General Law" cities. The City uses the City Council/Manager form of government. The financial reporting entity consists of (a) the primary government, the City, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the primary government's exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The criteria used in determining the scope of the reporting entity are based on the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, as amended by No. 61. The City is the primary governmental unit. Component units are those entities which are financially accountable to the primary government, either because the City appoints a voting majority of the component unit's board, or because the component unit will provide a financial benefit or impose a financial burden on the City. The following entities have been accounted for as "blended" component units of the City. Despite being legally separate, these entities are so intertwined with the City that they are, in substance, part of the City's operations. Accordingly, the balances and transactions of these component units are reported within the funds of the City. Balances for these entities are reported as separate funds in the special revenue and enterprise funds. The following specific criteria are used in determining that these other entities are blended component units:

- The members of the City Council also act as the governing bodies of the entities.
- The entities are managed by employees of the City. A portion of the City's salary and overhead expenses are billed to the entities each year.
- The City and the entities are financially interdependent. The City makes loans to the entities for community development purposes and for operational purposes. General revenues of the agencies are used to repay the loans to the City.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The following is a brief review of the component units included in the accompanying basic financial statements of the City:

Housing Authority

Housing Authority Section 8, in the accompanying financial statements, was established to account for Federal funds for low income housing under both certificate and voucher programs. The Housing Authority also administers the Veterans Affairs Supportive Housing (VASH), which provides rental and other clinical services to homeless veterans. The Housing Authority is reported as a blended component unit because the Board is made up of the City Council members, and the Housing Authority has a financial benefit/burden relationship with the City. The Housing Authority is reported in the special revenue fund of the City. No separate financial report is issued by the Housing Authority.

Successor Agency

The Successor Agency was established to account for activities related to the assets assumed by the City as Housing Successor to the Pittsburgh Redevelopment Agency for the housing activities of the former Redevelopment Agency. The Successor Agency is reported as a blended component unit because the Board is made up of the City Council members, and has a financial benefit/burden relationship with the City. The Successor Agency is reported in the special revenue fund of the City. No separate financial report is issued by the Successor Agency.

Successor Agency Housing

The Housing Successor Agency was established to account for activities related to the assets assumed by the City as Housing Successor to the Pittsburgh Redevelopment Agency for the housing activities of the former Redevelopment Agency. The Housing Successor is reported as a blended component unit because the Board is made up of the City Council members, and has a financial benefit/burden relationship with the City. The Successor Agency Housing is reported in the special revenue fund of the City. No separate financial report is issued by the Housing Successor Agency.

Pittsburgh Infrastructure Financing Authority

The Public Infrastructure Financing Authority (PIFA) was established by a Joint Exercise of Powers Agreement dated December 5, 1994, by and among the City and the former Redevelopment Agency, and is qualified to issue bonds under the Mello-Roos Local Bond Pooling Act of 1985. The PIFA was formed to finance the acquisition of certain public improvements and to refinance prior outstanding special assessment district debt with City commitment. The PIFA is reported as a blended component unit because its governing body consists of City Council members, and the PIFA has a financial benefit/burden relationship with the City. The PIFA is currently inactive; therefore, no separate financial report is issued.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Southwest Pittsburgh GHAD II

The Southwest Pittsburgh GHAD II (GHAD) was established by City Council in order to provide maintenance of slope stability in the open spaces areas of Southwest Pittsburgh. Funding for the GHAD is provided through assessment fees levied on the property taxes of the homes built on the hillside areas. This fund centralizes the accounting for the revenues and expenses associated with GHAD as required by law. The GHAD is reported as a blended component unit because its governing body consists of City Council members, and the GHAD has a financial benefit/burden relationship with the City. No separate financial report is issued by the GHAD.

Pittsburg Power Company

The Pittsburg Power Company (the Company) was established by a Joint Exercise of Powers Agreement dated September 23, 2006, by and among the City and the Agency. The Company was formed to establish a municipal utility for natural gas and electric service. The Company is reported in the Pittsburg Power enterprise fund of the City. The Company is reported as a blended component unit because its governing body consists of City Council members, and the Company has a financial benefit/burden relationship with the City. No separate financial report is issued by the Company.

Pittsburg Arts and Community Foundation

The Pittsburg Arts and Community Foundation (PACF) was created as an independent non-profit corporation set up to increase, support and encourage art, literacy, education, economic development, affordable housing and other community resources and programs to benefit the City of Pittsburgh and its residents.

Since the City of Pittsburgh and PACF have the same governing board, have a financial benefit/burden relationship and the City can impose its will on PACF, it is required to be reported as a blended component unit of the City. Its financial information can be found as a special revenue fund under non-major Governmental Funds. No separate financial report is issued by PACF.

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

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 in 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 purpose for which they are to be spent and the means by which spending activities are controlled.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Government-Wide Financial Statements*

The Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental and Business-Type Activities for the City accompanied by a total column.

These financial statements are presented on an “*economic resources*” measurement focus and the accrual basis of accounting. Accordingly, all of the City’s assets and deferred outflows and liabilities and deferred inflows, including capital assets, as well as infrastructure assets, and long-term liabilities and deferred inflows, 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.

Certain types of transactions reported as program revenues for the City are reported in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regard to inter-fund 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 fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated. The following inter-fund activities have been eliminated:

- Due to/from other funds
- Advances from/to other funds
- Transfers in/out

The City applies all applicable GASB pronouncements (including all NCGA Statements and Interpretations currently in effect).

*Governmental Fund Financial Statements*

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in net position 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 qualifications for major fund reporting. The following are descriptions of the major funds.



**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

General Fund - This 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 General Fund accounts for all financial resources which are not accounted for in another fund. To comply with GASB 54, the Budget Stabilization and Economic Development balances are combined and reported under the General Fund. Details are as follows:

| <u>Fund</u>          | <u>Balances</u>      |
|----------------------|----------------------|
| General Fund         | \$ 23,624,577        |
| Budget Stabilization | 2,445,285            |
| Economic Development | 1,501,230            |
| Total                | <u>\$ 27,571,092</u> |

Housing Authority (Section 8) Special Revenue Fund - This fund was established to administer grants from Housing and Urban Development Department (HUD) to subsidize the rental costs of low-income families and veterans.

Successor Agency Housing Special Revenue Fund - This fund accounts for the activities related to the housing assets assumed by the City as Housing Successor to the former Redevelopment Agency. The activities are governed by California redevelopment law and must be used to provide housing for people with low and moderate incomes.

Miscellaneous Grants Special Revenue Fund - This fund receives various grants to administer the police, recreation, public services and the American Rescue Plan Act funding.

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 Sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current position. 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. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property tax, charges for services, Federal and State grants, sales taxes and earnings on investments. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Reconciliations of the Fund Financial Statements to the Government-Wide Financial Statements are provided to explain the differences created by the integrated approach.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Proprietary Fund Financial Statements

Proprietary Fund Financial Statements include a Statement of Fund Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each major proprietary fund and non-major funds aggregated.

A separate column representing internal service funds is also presented in these statements. However, internal service balances and activities have been combined with the governmental and business-type activities in the government-wide financial statements as appropriate.

Proprietary funds are accounted for using the “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows, liabilities and deferred inflows (whether current or noncurrent) are included on the Statement of Fund Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position present 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.

Operating revenues in the proprietary fund are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The following are descriptions of the major enterprise funds.

Water Utility Fund – This fund accounts for the revenues and expenses associated with management, operation, and maintenance of water treatment and distribution system to water customers of the City of Pittsburgh. It also accounts for the maintenance of water plant, distribution reservoirs, and water lines.

Sewer Utility Fund – This fund accounts for the revenues and expenses associated with the maintenance and repair of 126 miles of sewer mains, sewer lift stations and sewer laterals within the City's right-of-way.

Marina Fund – This fund accounts for the revenues received from Marina berth rentals, from sales of gasoline, and expenses from operation and maintenance.

Pittsburg Power Fund – This fund was created by the Joint Powers Agreement between the City of Pittsburgh and the former Redevelopment Agency to develop revenue streams, to manage different activities for power related projects, capital improvement projects, and bond issuance process. This fund also accounts for expenditures incurred in maintenance of the facilities, in distributing gas and electricity to the industries, schools, business, and residents of Mare Island, in Vallejo, and to account for revenues collected from services to customers.

**City of Pittsburg**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Water Front Operations Fund – This fund was created for the collection of rents and other trust revenues from the tidelands granted by the Contra Costa County Local Agency Formation Commission within Pittsburg's city limits. The City shall submit a plan indicating details of intended development, preservation, or other use of the trust lands. Any use of the trust lands shall be consistent with the plan as approved by the Commission.

Internal service fund balances and activities have been combined with governmental activities in the government-wide financial statements, and are comprised of the following funds:

Fleet Maintenance Fund – Used to account for the costs of operating, maintaining, and replacing automotive equipment used by other departments. Rental rates charged to the using departments include operating costs and equipment depreciation.

Building Maintenance Fund – Used to account for the cost of maintaining all City governmental buildings.

Insurance Fund – Used to account for revenues from charges to operating departments sufficient to provide adequate reserve for future claims.

Information/Communication Services Fund – Used to account for the cost of operating, maintaining and replacing a data processing system. Rental rates charged to the using departments include operating cost and equipment depreciation.

Fringe Benefits Fund – Used to allocate fringe costs to various departments.

Other Post-Employment Benefits (OPEB) Fund – Used to reduce unfunded OPEB liabilities and to pay the City's portion of current year retiree medical expenses. This fund receives its funding from surplus funds beyond the maximum amount required for the Budget Stabilization reserve (25% of surplus) and from Citywide allocations based on salaries.

115 Pension Trust Reserve Fund – Used to accumulate funds to pay down CalPERS Unfunded Accrued Liability.

The City also reports fiduciary fund types.

Fiduciary Fund Financial Statements – Fiduciary fund financial statements include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The City's fiduciary funds represent a private purpose trust fund and custodial funds. Custodial funds account for assets held by the City in a purely custodial capacity. Custodial funds typically involve only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments.

The Fiduciary funds are presented on an "economic resources" measurement focus and the accrual basis of accounting.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Successor Agency to the Redevelopment Agency Private Purpose Trust Fund (Successor Agency) – This fund was created to account for the accumulation of resources to be used for payments at appropriate amounts and times in the future.

Assessment Districts Custodial Fund accounts for the collection of property taxes and the payments to bondholders.

Other Impact Fees Custodial Fund accounts for the collection of developer fees on behalf of the Contra Costa Fire Protection District (CCFPD), Contra Costa Water District (CCWD) and the East Contra Costa Regional Fee and Finance Authority (ECCRFF).

Vista Del Mar & San Marco CFD's Custodial Fund accounts for funds used to construct and acquire certain public improvements, consisting of roadway, water and other infrastructure improvements necessary for the development of property within the district, as well as park improvements.

**C. Use of Restricted/Unrestricted Net Position**

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the City's policy is to apply restricted net position first.

**D. Spending Policy**

The City's policy is to spend restricted fund balances first, before spending unrestricted fund balances, for expenditures incurred for purposes for which both restricted and unrestricted fund balances are available, except for instances wherein an Agency ordinance or resolution specifies the fund balance.

The Agency's policy is that committed and assigned fund balances are considered to have been spent first before unassigned fund balances have been spent, when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used, except for instances wherein an Agency ordinance specifies the fund balance.

**E. Cash and Investments**

The City pools its available cash for investment purposes. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with an original maturity of three months or less from the date of acquisition. Cash and cash equivalents are combined with investments and displayed as Cash and Investments.

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available.

**City of Pittsburg**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The City participates in an investment pool managed by the State of California, entitled Local Agency Investment Fund (LAIF), which has invested a portion of the pool funds in Structured Notes and Asset-Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to change in interest rates.

In accordance with GASB Statement No. 40, *Deposit and Investment Disclosures (Amendment of GASB No. 3)*, certain disclosure requirements for Deposits and Investment Risks were made in the following areas:

- Interest Rate Risk
- Credit Risk
- Overall Custodial Credit Risk
- Concentrations of Credit Risk

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures.

***F. Restricted Cash and Investments***

Certain restricted cash and investments are held by fiscal agents for the redemption of bonded debt and for acquisition and construction of capital projects, and for pension trust reserves deposited in a Section 115 irrevocable trust.

***G. Property Taxes***

Under California law, property taxes are assessed and collected by the counties up to 1% of assessed value, plus other increases approved by the voters. The property taxes go into a pool, and are then allocated to the cities based on complex formulas. Accordingly, the City accrues only those taxes which are receivable from the county within sixty days after year-end.

|                 |                                                           |
|-----------------|-----------------------------------------------------------|
| Lien Date       | January 1                                                 |
| Levy Date       | July 1                                                    |
| Due Date        | Secured: November 1 and February 1<br>Unsecured: July 1   |
| Collection Date | Secured: December 10 and April 10<br>Unsecured: August 31 |

Property taxes levied are recorded as revenue when received, in the fiscal year of levy, because of the adoption of the "alternate method of property tax distribution," known as the Teeter Plan, by the City and Contra Costa County. The Teeter Plan authorizes the Auditor/Controller of Contra Costa County to allocate 100% of the secured property taxes billed, but not yet paid.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***H. Interfund Balances/Internal Balances***

Advances to and advances from other funds represent inter-fund loans in the fund financial statements. Advances between funds are offset by a fund balance reservation or by deferred revenue in the applicable governmental funds to indicate that they are not expendable available financial resources.

Any unpaid interest due to lack of funds in the borrowing fund increases the principal owed and is reported in the lending fund as deferred revenue.

All other outstanding balances between funds are reported as due to and due from other funds. These are generally repaid within the following fiscal year.

Any residual balances outstanding between the governmental activities and business-type activities are reported in the Government-Wide Financial Statements as “internal balances.”

***I. Capital Assets***

Capital assets, which include land, buildings, improvements other than buildings, machinery and equipment and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities in the Government-Wide Financial Statements. Capital assets are recorded at historical cost or estimated historical cost if actual cost is not available, except for intangible right-to-use lease assets, the measurement of which is discussed in Note 4. Contributed capital assets are valued at their estimated acquisition value on the date contributed.

City policy has set the capitalization thresholds for reporting capital assets as follows:

- General Capital Assets                      \$5,000
- Infrastructure Capital Assets              \$25,000

Depreciation is recorded on a straight-line method over the useful lives of the assets as follows:

- Building and Improvements              20 - 70 years
- Machinery and Equipment                3 - 10 years
- Infrastructure                                  20 - 75 years
- Right-to-use Leased Buildings            4 - 20 years

The GASB Statement No. 34 requires the inclusion of infrastructure capital assets in local governments' basic financial statements. In accordance with GASB Statement No. 34, the City has included the value of all infrastructure assets in its Government-Wide Financial Statements.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The City defines infrastructure as the basic physical assets that allow the City to function. The assets include:

- Street system
- Site amenities such as parking and landscaped areas used by the City in the conduct of its business
- Water and sewer plants

Each major infrastructure system can be divided into subsystems. For example the street system can be subdivided into pavement, curb and gutters, sidewalks, medians, streetlights, traffic control devices (signs, signals and pavement markings), landscaping and land. These subsystems were not delineated in the Government-Wide Financial Statements. The appropriate operating department maintains information regarding the subsystems.

For all infrastructure systems, the City has elected to use the Basic Approach as defined by GASB Statement No. 34 for infrastructure reporting. The City conducted a valuation of its infrastructure assets as of July 1, 2002. This valuation determined the original cost using one of the following methods:

- 1) Use of historical records where available.
- 2) Standard unit costs appropriate for the construction/acquisition date of the asset.
- 3) Present replacement cost indexed by a reciprocal factor of the price increase from the construction/acquisition date to the current date.

The accumulated depreciation, defined as the total depreciation from the date of construction/acquisition to the current date was computed on a straight-line method using industry accepted life expectancies for each infrastructure subsystem. The book value was then computed by deducting the accumulated depreciation from the original cost.

Interest accrued during capital assets construction, if any, is capitalized for the business-type activities and proprietary funds as part of the asset cost.

***J. Interest Payable***

In the government-wide financial statements, interest payable on long-term debt is recognized as the liability incurred for governmental fund types and proprietary fund types.

In the fund financial statements, propriety fund types recognize the interest payable when the liability is incurred.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***K. Long-Term Debt***

*Government-Wide Financial Statements*

Long-term debt and other financial obligations are reported as liabilities in the appropriate activities.

Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable premium or discount.

*Fund Financial Statements*

The Governmental Fund Financial Statements do not present long-term debt, which are shown in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

Governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued and lease liabilities are reported as other financial sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Proprietary Fund Financial Statements use the same principles as those used in the Government-Wide Financial Statements.

***L. Unearned Revenue***

*Government-Wide Financial Statements*

Unearned revenue is recognized for transactions for which revenue has not yet been earned. Typical transactions recorded as unearned revenues in the Government-Wide Financial Statements are unearned grants and prepaid charges for services.

*Fund Financial Statements*

Unavailable revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. The City records unavailable revenue for transactions for which funds are not available to meet current financial obligations. Typical transactions for which unavailable revenue is recorded are grants received but not yet earned or available, interest on inter-fund advances receivable and long-term loans receivable.



**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***M. Compensated Absences***

City employees have vested interests in varying levels of vacation compensation. If vacation is not used by the employee during the term of employment, compensation is payable to the employee at the time of retirement or termination. Such compensation is calculated at the employee's then prevalent rate at the time of retirement or termination and compensated at 100% of accumulated hours. The City's liability for compensated absences is recorded in various Governmental funds or Proprietary funds as appropriate. The liability for compensated absences is determined annually. Compensated absences for governmental activities are liquidated primarily by the General Fund.

Governmental funds include only amounts expected to be paid after the end of the fiscal year for terminated employees. The long-term liabilities are recorded in the Statement of Net Position.

The change in compensated absences was as follows at June 30, 2023:

|                          | Governmental<br>Activities | Business-Type<br>Activities | Total               |
|--------------------------|----------------------------|-----------------------------|---------------------|
| Beginning Balance        | \$ 3,231,670               | \$ 785,735                  | \$ 4,017,405        |
| Net Additions (Payments) | 199,736                    | (3,916)                     | 195,820             |
| Ending Balance           | <u>\$ 3,431,406</u>        | <u>\$ 781,819</u>           | <u>\$ 4,213,225</u> |
| Current Portion          | <u>\$ 2,573,554</u>        | <u>\$ 586,370</u>           | <u>\$ 3,159,924</u> |

***N. Deferred Outflows/Inflows of Resources***

In addition to assets, the statement of net position or balance sheet reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The City has reported deferred outflows of resources in the Statement of Net Position and Proprietary Fund Statements for the pension and OPEB related adjustments.

In addition to liabilities, the statement of net position or balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The City has two items, which arise only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the items, *unavailable revenue* and *deferred inflows related to leases receivable*, are reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from loans and leases. The City has reported deferred inflows of resources in the statement of net position and proprietary fund statements for pension, OPEB, and lease related adjustments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***O. Fair Value Measurements***

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

***P. Estimates and Assumptions***

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

***Q. Leases***

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment.

***Lessee*** – The City is a lessee for a noncancellable lease of equipment. The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of \$100,000 or more.

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. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Key estimates and judgments related to leases 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 as follows:

- 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 the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

**Lessor** – The City is a lessor for noncancellable leases of buildings and land. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is 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 inflow of resources is recognized as revenue over the life of the lease term.

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 as follows:

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

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.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**R. Subscription-Based Information Technology Arrangements (SBITAs)**

A Subscription-Based Information Technology Arrangement (SBITA) is a contract that conveys control of the right to use another party's (a SBITA vendor's) IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

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 contract term. Subsequently, the subscription liability is reduced by the principal portion of payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for payments made at or before the SBITA commencement date, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over shorter of the subscription term or the useful life of the underlying IT assets.

Key estimates and judgments related to SBITAs 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 as follows:

- The City uses the interest rate charged by the IT vendor as the discount rate. When the interest rate charged by the IT vendor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for subscription liabilities.
- The subscription term includes the noncancellable period of the subscription.
- 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.

The City monitors changes in circumstances that would require a remeasurement of its subscription and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Subscription assets are reported with other capital assets and subscription liabilities are reported with long-term debt on the statement of net position.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***S. Implementation of Governmental Accounting Standards Board (GASB) Pronouncements***

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. The primary objective of this Statement is to improve financial reporting by establishing a definition for subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. The provisions of this Statement were implemented during fiscal year 2023. As part of the implementation of this Statement, the City has accounted for certain subscription transactions, which required the restatement of beginning net position of the governmental activities capital assets in the amount of \$61,300 and the net effect on beginning net position is an increase in that amount. See the subscription disclosure in Note 4.

**NOTE 2 - CASH AND INVESTMENTS**

The City pools cash from all sources and all funds except Cash and Investments held by Trustees so that it can be invested at the maximum yield consistent with safety and liquidity, while individual funds can make expenditures at any time.

***A. Policies***

California Law requires banks and savings and loan institutions to pledge government securities with a market value of 110% of the City's cash on deposit, or first trust deed mortgage notes with a market value of 150% of the deposit, as collateral for these deposits. Under California Law this collateral is held in a separate investment pool by another institution in the City's name and places the City ahead of general creditors of the institution.

The City invests in individual investments and in investment pools. Individual investments are evidenced by specific identifiable securities instruments, or by an electronic entry registering the owner in the records of the institution issuing the security, called the book entry system. In order to increase security, the City employs the Trust Department of a bank as the custodian of certain City managed investments, regardless of their form. Individual investments are generally made by their City's fiscal agent as required under its debt issues, or through the City's Investment Advisor, Chandler Asset Management (CAM).

The City's investments are carried at fair value, as required by generally accepted accounting principles. The City adjusts the carrying value of its investments to reflect their fair value at each fiscal year end, and it includes the effects of these adjustments in income for that fiscal year.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 2 - CASH AND INVESTMENTS (Continued)**

**B. Classification**

Cash and investments are classified in the financial statements as shown below, based on whether or not their use is restricted under the terms of City debt instruments or Successor agreements.

|                                    | Government-Wide Statement of Net Position |                             |                | Separate<br>Statement |                |
|------------------------------------|-------------------------------------------|-----------------------------|----------------|-----------------------|----------------|
|                                    | Governmental<br>Activities                | Business-Type<br>Activities | Total          | Fiduciary<br>Funds    | Total          |
| Cash and investments               | \$ 96,799,908                             | \$ 62,708,529               | \$ 159,508,437 | \$ 7,568,468          | \$ 167,076,905 |
| Restricted cash and<br>investments | 9,147,791                                 | 47,170,633                  | 56,318,424     | 45,509,194            | 101,827,618    |
| Total cash and<br>investments      | \$ 105,947,699                            | \$ 109,879,162              | \$ 215,826,861 | \$ 53,077,662         | \$ 268,904,523 |

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

The City's Investment Policy and the California Government Code allow the City to invest in the following investments, provided the credit ratings of the issuers are acceptable to the City, and approved percentages and maturities are not exceeded. The table below also identifies certain provisions of the California Government Code, or the City's Investment Policy where the City's Investment Policy is more restrictive.

| Authorized Investment Type                 | Maximum<br>Maturity | Minimum<br>Credit<br>Quality* | Maximum in<br>Portfolio | Maximum<br>per<br>Issuer |
|--------------------------------------------|---------------------|-------------------------------|-------------------------|--------------------------|
| Asset-Backed Securities                    | 5 years             | "AA"                          | 20%                     | 5%                       |
| Bankers' Acceptances                       | 180 days            | A1/P1                         | 40%                     | 5%                       |
|                                            | n/a                 | n/a                           | none                    | none                     |
| California Asset Management Program (CAMP) |                     |                               |                         |                          |
| Certificates of Deposit                    | 1 year              | "A"                           | 30%                     | 5%                       |
| Commercial Paper                           | 270 days            | "A1" ST, "A" LT               | 25%                     | 5%                       |
| Federal Agency Obligations                 | 5 years             | none                          | none                    | 30%                      |
| Local Agency Investment Fund (LAIF)        | n/a                 | none                          | \$75 million            | none                     |
| Medium-Term Notes                          | 5 years             | "A"                           | 30%                     | 5%                       |
| Money Market Funds                         | n/a                 | 2 highest ratings             | 20%                     | 10% per fund             |
| Negotiable Certificates of Deposit         | 5 years             |                               | 30%                     | 5%                       |
| Repurchase Agreements                      | 90 days             | "A"                           | 15%                     | 5%                       |
| State and Local Obligations                | 5 years             | "A"                           | 30%                     | 5%                       |
| Supranational Securities                   | 5 years             | "AA"                          | 30%                     | 10%                      |
| U.S. Treasury Obligations                  | 5 years             | none                          | none                    | none                     |

\*At time of purchase

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 2 - CASH AND INVESTMENTS (Continued)**

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Pools*, investments were stated at fair value using the aggregate method.

The City's investments with Local Agency Investment Fund (LAIF), a State of California external investment pool, at June 30, 2023, included a portion of the pool funds invested in Structured Notes.

As of June 30, 2023, the City had \$54,165,567 invested in LAIF, which had invested 63.08% of the pool investment funds in U.S. Treasury Obligations. The LAIF fair value factor of 0.984828499 was used to calculate the fair value of the investments in LAIF. The fair value of the City's position in the pool is materially equivalent to the value of the pool share. At June 30, 2023, these investments matured in an average of 260 days.

***D. Investments Authorized by Debt Agreements***

The City and Successor Agency to the Redevelopment Agency must maintain required amounts of cash and investments with trustees or fiscal agents under the terms of certain debt issues. These funds are unexpended bond proceeds or are pledged reserves to be used if the agencies fail to meet their obligations under these debt issues. The California Government Code requires these funds to be invested in accordance with City resolutions, bond indentures or State statutes. The table below identifies the investment types that are authorized for investments held by fiscal agents. The table also identifies certain provisions of these debt agreements:

| Authorized Investment Type                 | Maximum<br>Maturity | Minimum<br>Credit Quality |
|--------------------------------------------|---------------------|---------------------------|
| Bankers' Acceptances                       | 180 days            | A1/P1                     |
| California Asset Management Program (CAMP) | n/a                 | n/a                       |
| Certificates of Deposit                    | 1 year              | A                         |
| Commercial Paper                           | 270 days            | A1/P1/F1                  |
| Guaranteed Investment Agreements           | n/a                 | none                      |
| Local Agency Investment Fund (LAIF)        | n/a                 | none                      |
| Medium Term Notes                          | 5 years             | A                         |
| Money Market Fund                          | n/a                 | 3 highest ratings         |
| Municipal Obligations                      | n/a                 | AAA                       |
| Pre-refunded Municipal Obligations         | n/a                 | AAA                       |
| Repurchase Agreements                      | 90 days             | A                         |
| State of California Obligations            | 5 years             | A -                       |
| U.S. Agencies                              | n/a                 | AAA                       |
| U.S. Treasury Obligations                  | 5 years             | none                      |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 2 - CASH AND INVESTMENTS (Continued)**

***E. Public Agencies Post-Employment Trust***

On October 21, 2019, the City Council adopted Resolution 19-13711 approving the adoption of the Public Agencies Post-Employment Trust administered by Public Agency Retirement Services (PARS). The Trust is an irrevocable trust and qualifies as an Internal Revenue Section 115 Trust. The Trust will assist the City in mitigating the CalPERS contribution rate volatility. Investments of funds held in the Trust are governed by the Investment Guideline Document for the investment account and by the agreement for administrative services with PARS, rather than the general provisions of the California Government Code of the City's Investment Policy. The City elected a discretionary investment approach which allows the City to maintain oversight of the investment management, control on target yield and the portfolio's risk of tolerance, under the Moderately Conservative Index PLUS investment option. The assets in the Trust will eventually be used to fund pension plan obligations.

***F. Fair Value Hierarchy***

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The following is a summary of the fair value hierarchy of the fair value of investments of the City as of June 30, 2023:

|                                               | Level 2              | Total                 |
|-----------------------------------------------|----------------------|-----------------------|
| Investments by Fair Value Level:              |                      |                       |
| U.S. Treasury Obligations                     | \$ 38,715,921        | \$ 38,715,921         |
| Federal Agency Obligations                    | 29,502,752           | 29,502,752            |
| Medium-Term Notes                             | 14,657,912           | 14,657,912            |
| Asset-Backed Securities                       | 4,537,360            | 4,537,360             |
| Commercial Paper                              | 1,996,229            | 1,996,229             |
| Negotiable Certificates of Deposit            | 2,991,593            | 2,991,593             |
| Supranational Securities                      | 2,484,263            | 2,484,263             |
| Subtotal                                      | <u>\$ 94,886,030</u> | <u>94,886,030</u>     |
| Investments Measured at Cost:                 |                      |                       |
| Money Market Funds                            |                      | 1,144,900             |
| <i>Held with Trustee:</i>                     |                      |                       |
| Money Market Funds                            |                      | 98,317,298            |
| Investments Exempt from Fair Value Hierarchy: |                      |                       |
| Local Agency Investment Fund                  |                      | 54,165,567            |
| Mutual Funds (PARS Trust)                     |                      | 2,946,493             |
| Investment in Partnership                     |                      | 725,225               |
| Total Investments                             |                      | <u>252,185,513</u>    |
| Cash in banks and on hand                     |                      | 16,719,010            |
| Total Cash and Investments                    |                      | <u>\$ 268,904,523</u> |



**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 2 - CASH AND INVESTMENTS (Continued)**

U.S. Treasury Obligations, Federal Agency Obligations, Medium-Term Corporate Notes, Asset-Backed Securities, Commercial Paper, Negotiable Certificates of Deposits and Supranational Securities classified in Level 2 of the fair value hierarchy, are valued using pricing techniques of matrix pricing or market corroborated pricing, with inputs such as yield curves or indices.

These prices were obtained from various pricing sources by the City's custodian bank. The Certificates of Deposit were valued using techniques of matrix pricing and multi-dimensional relational model and/or option adjusted spread provided by the City's custodian bank. The Supranational Securities were valued based on information gathered from market sources and integrate relative credit information, observed movements, and sector news into the evaluated pricings applications and models provided by the City's custodian bank.

**G. Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Normally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity.

| Investment Type                    | Investment Maturities (in years) |                      | Total                 |
|------------------------------------|----------------------------------|----------------------|-----------------------|
|                                    | Less than<br>1 year              | 1 - 5 years          |                       |
| Local Agency Investment Fund       | \$ 54,165,567                    | \$ -                 | \$ 54,165,567         |
| Medium-Term Notes                  | 7,145,223                        | 7,512,689            | 14,657,912            |
| Federal Agency Obligations         | 16,667,412                       | 12,835,340           | 29,502,752            |
| U.S. Treasury Obligations          | 19,448,386                       | 19,267,535           | 38,715,921            |
| Asset-Backed Securities            | -                                | 4,537,360            | 4,537,360             |
| Commercial Paper                   | 1,996,229                        | -                    | 1,996,229             |
| Negotiable Certificates of Deposit | 2,991,593                        | -                    | 2,991,593             |
| Money Market Funds                 | 1,144,900                        | -                    | 1,144,900             |
| Supranational Securities           | 1,641,039                        | 843,224              | 2,484,263             |
| Investment in Partnership          | -                                | 725,225              | 725,225               |
| <i>Held by Trustee:</i>            |                                  |                      |                       |
| Money Market Funds                 | 98,317,298                       | -                    | 98,317,298            |
| Mutual Funds (PARS Trust)          | 2,946,493                        | -                    | 2,946,493             |
| Total Investments                  | <u>\$ 206,464,140</u>            | <u>\$ 45,721,373</u> | <u>252,185,513</u>    |
| Cash in banks and on hand          |                                  |                      | 16,719,010            |
| Total Cash and Investments         |                                  |                      | <u>\$ 268,904,523</u> |

Money Market Funds are available for withdrawal on demand and at June 30, 2023 matured in an average of 1 day.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 2 - CASH AND INVESTMENTS (Continued)**

**H. Credit Risk**

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 actual rating as of June 30, 2023 for each investment type as provided by Standard and Poor's investment rating system.

|                                    | Fair Value     | AAA/AAAm       | AA+           | AA         | A+ / A / A-1  | A- / A-2     | Not Rated     |
|------------------------------------|----------------|----------------|---------------|------------|---------------|--------------|---------------|
| U.S. Treasury Obligations          | \$ 38,715,921  | \$ -           | \$ 26,416,637 | \$ -       | \$ 12,299,284 | \$ -         | \$ -          |
| Federal Agency Obligations         | 29,502,752     | 6,077,977      | 21,429,317    | -          | 1,995,458     | -            | -             |
| Medium-Term Notes                  | 14,657,912     | -              | 1,449,706     | 870,954    | 8,947,661     | 3,389,591    | -             |
| Asset-Backed Securities            | 4,537,360      | 4,537,360      | -             | -          | -             | -            | -             |
| Commercial Paper                   | 1,996,229      | -              | -             | -          | 1,996,229     | -            | -             |
| Negotiable Certificates of Deposit | 2,991,593      | -              | -             | -          | 2,991,593     | -            | -             |
| Supranational Securities           | 2,484,263      | 2,484,263      | -             | -          | -             | -            | -             |
| Local Agency Investment Fund       | 54,165,567     | -              | -             | -          | -             | -            | 54,165,567    |
| Money Market Funds                 | 1,144,900      | 1,144,900      | -             | -          | -             | -            | -             |
| Investment in Partnership          | 725,225        | -              | -             | -          | -             | -            | 725,225       |
| <i>Held with Trustee:</i>          |                |                |               |            |               |              |               |
| Money Market Funds                 | 98,317,298     | 98,317,298     | -             | -          | -             | -            | -             |
| Mutual Funds (PARS Trust)          | 2,946,493      | -              | -             | -          | -             | -            | 2,946,493     |
| Total Investments                  | 252,185,513    | \$ 112,561,798 | \$ 49,295,660 | \$ 870,954 | \$ 28,230,225 | \$ 3,389,591 | \$ 57,837,285 |
| Cash in banks and on hand          | 16,719,010     |                |               |            |               |              |               |
| Total Cash and Investments         | \$ 268,904,523 |                |               |            |               |              |               |

**I. Concentration of Credit Risk**

There are no investments in securities of individual issuers that were greater than 5% of the City's total investments as of June 30, 2023.

**J. Line of Credit**

On June 3, 2022, the City issued an Irrevocable Standby Letter of Credit with Bank of the West with a principal sum of \$500,000, with an expiration date of June 30, 2024. This credit was established for the benefit of the Housing Authority (Section 8) Special Revenue Fund for advancing the Housing Authority portability-in payments. Advances drawn on the line of credit bear an interest rate at 1% above the prime rate. The City deposited \$500,000 as collateral for the Line of Credit with Bank of the West from the Successor Agency Housing Special Revenue Fund. The outstanding balance on the line of credit at June 30, 2023 was \$184,997.

**K. Investment in Partnership**

In September 2022, the Housing Authority (Authority) entered into an agreement to purchase interests in the Gateway Mixed Use Development, a California limited partnership (Partnership), from two of the previous limited partners, for the sum of \$50,000. The Partnership owns the Gateway Mixed-Use Project (Project), consisting of 28 affordable units and 8,106 square feet of commercial space, known as Entrata. The Authority wishes to eventually acquire the Project for the purpose of maintaining affordable housing.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 2 - CASH AND INVESTMENTS (Continued)**

Upon purchase of the limited partnership interests, the Authority made a capital contribution to the Partnership in the amount of \$675,225 for the purpose of paying off the existing bond loan on the Project.

As part of the overall agreement the administrative and management general partners have granted the Authority the option to acquire their interests in the Partnership at any time starting on January 1, 2026 for \$100 each. The Authority's intent will be to exercise these options, and will then own the Project.

**NOTE 3 - LOANS AND NOTES RECEIVABLES**

As of June 30, 2023, loans and notes receivable consisted of the following:

| Description                                                  | Balance              |
|--------------------------------------------------------------|----------------------|
| <i>Governmental Activities:</i>                              |                      |
| CalHome Program Loans                                        | \$ 329,826           |
| Century Plaza Corporation                                    | 312,810              |
| Domus Development LLC                                        | 7,010,490            |
| Domus Development LLC Loan (Sienna Court)                    | 5,928,005            |
| HUD Community Development Block Grant                        | 235,800              |
| Low Income Families Loans                                    | 744,720              |
| Mariner Walk Loan                                            | 180,000              |
| Vista Del Mar Loans                                          | 200,000              |
| Mercy Housing California Loan                                | 4,791,446            |
| PACF Loans                                                   | 302,007              |
| Presidio Village Senior Housing                              | 804,337              |
| Rehabilitation and Construction Loans                        | 1,225,588            |
| Residential Loans on Vidrio                                  | 911,809              |
| Resources for Community Development Loan                     | 7,163,547            |
| Veterans Square Loan                                         | 840,894              |
| 9th Street Associates (Santa Fe Commons Housing Development) | 2,090,899            |
| Stay Cal Loan                                                | 3,143,040            |
| Total Governmental Activities - Loans and Notes Receivable   | <u>\$ 36,215,218</u> |

**A. CalHome Program Loans**

CalHome Program funds of \$600,000 were awarded by the State of California and are used to provide first-time home buyer mortgage assistance as well as housing rehabilitation assistance for low income homeowners. Loans are payable upon sale or transfer of property, when the property ceases to be owner-occupied, or upon the CalHome loan maturity date. The outstanding balance as of June 30, 2023 was \$329,826.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 3 - LOANS AND NOTES RECEIVABLES (Continued)**

***B. Century Plaza Corporation Loan***

During fiscal year 2013-14, the City of Pittsburgh approved a loan to Century Plaza Corporation for anchor tenant retention and remodeling of the Century Plaza. The total approved loan amount was \$1,300,000 and was disbursed over five years. Loan bears 2.0%% annual interest and is due and payable on July 1, 2023. Century Plaza Corporation received a loan repayment credit effective July 1, 2019 due to following the terms stipulated by the loan agreement. The accrued interest will be forgiven along with the loan credit. The outstanding balance as of June 30, 2023 was \$312,810.

***C. Domus Development LLC Loan***

During fiscal year 2005-2006, the former Redevelopment Agency entered into a Development and Disposition Agreement with Domus Development LLC (Developer) of up to \$8,000,000 for the development of a 28-unit residential rental dwelling and an 8,000 square feet ground floor commercial space at the northeast corner of Railroad Avenue and 10th Street. Funding was provided by the Housing-Set Aside funds in the amount of \$6,000,000 and \$2,000,000 by future tax increments. During the fiscal year 2007-2008, an amendment was filed to increase the loan up to an additional \$800,000 and \$4,845,755 of the loan was disbursed to the Developer. With the dissolution of the Agency effective February 1, 2012, this loan was assumed by the Housing Successor Agency. The outstanding balance as of June 30, 2023 was \$7,010,490.

***D. Domus Development LLC (Sienna Court) Loan***

During fiscal year 2007-2008, the former Redevelopment Agency Low-Moderate Income Housing II Special Revenue Fund loaned funds of \$250,000 to Domus Development LLC for the feasibility study of a senior affordable housing development (Sienna Court). The loan bears interest of 3.0% per annum. The Domus Development LLC loan was amended in fiscal year 2010-2011 to increase the loan by an additional \$850,000, and then further amended in fiscal year 2010-2011 bringing total loan funding to \$4,323,645. With the dissolution of the Agency effective February 1, 2012, this loan was assumed by the Housing Successor. The outstanding balance as of June 30, 2023 was \$5,928,005.

***E. HUD Community Development Block Grant (CDBG) Loans***

The HUD CDBG Special Revenue fund had a loans receivable balance of \$235,800 as of June 30, 2023, which consisted of \$88,769 in CDBG entitlement loans and \$147,031 in First Time Homebuyer loans.

***F. Low Income Families Loans***

During fiscal year 2006-2007 and 2007-2008, the former Redevelopment Agency Low-Moderate Income Housing II Special Revenue Fund loaned funds to low income families to purchase homes. The loans bear no interest and are deferred until the property changes title or are refinanced for cash. With the dissolution of the Agency effective February 1, 2012, this loan was assumed by the Housing Successor Agency. The outstanding balance as of June 30, 2023 was \$744,720.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 3 - LOANS AND NOTES RECEIVABLES (Continued)**

***G. Mariner Walk Loan and Vista Del Mar Loans***

During fiscal year 2005-2006, a Development and Disposition Agreement was entered into with Olson Urban Housing LLC (Developer) of up to \$1,000,000 and with Lyon Vista Del Mar 533, LLC (Developer) of up to \$800,000, to provide mortgage assistance for qualified moderate income households purchasing the affordable units. With the dissolution of the Agency effective February 1, 2012, the loans were assumed by the Housing Successor. The outstanding balances as of June 30, 2023 were \$180,000 and \$200,000, respectively, for the property owners.

***H. Mercy Housing California Loan***

During fiscal year 2005-2006, the former Redevelopment Agency Low-Moderate Income Housing II Special Revenue Fund loaned funds of \$1,052,854 to Mercy Housing California for the development of a 64-unit dwelling and child care center located within the Redevelopment Project Area. During the fiscal year 2007-2008, an amendment was filed to increase the loan for a total of \$4,952,854. The loan bears interest of 1.0% per year and provides for the Agency to receive 50.0% of the project's residual receipts annually. With the dissolution of the Agency effective February 1, 2012, this loan was assumed by the Housing Successor Agency. The outstanding balance as of June 30, 2023 was \$4,791,446.

***I. Pittsburgh Arts and Community Foundation (PACF) Loans***

During fiscal year 2010-2011, the PACF assumed a construction loan and lease due from a Pittsburgh resident. The loan will be repaid through lease payments on 159 4<sup>th</sup> Street, with a balloon payment due on December 1, 2023. During fiscal year 2011-2012, PACF assumed an NSP Home Buyer assistance program loan that was issued to a Pittsburgh resident. Loan payments are deferred and will be forgiven if the property remains the same as the principal residence of the resident. The outstanding balances of these loans as of June 30, 2023 were \$277,585 and \$24,422, respectively, totaling \$302,007.

***J. Presidio Village Senior Housing Loans***

During fiscal year 2006-2007, the former Redevelopment Agency Low-Moderate Income Housing II Special Revenue Fund loaned funds of \$566,150 to Pacific Community Services for prior construction of 104 units called the Presidio Village Senior Housing. The loan bears interest of 3.0% per year and provides for the Agency to receive 50.0% of the project's residual receipts annually. With the dissolution of the Agency effective February 1, 2012, this loan was assumed by the Housing Successor Agency. The outstanding balance and accrued interest as of June 30, 2023 was \$804,337.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 3 - LOANS AND NOTES RECEIVABLES (Continued)**

***K. Rehabilitation and Construction Loans***

Housing and rehabilitation loans are provided to homeowners who meet low and moderate income requirements as defined by the Department of Housing and Urban Development. These residential loans are available from \$5,000 to \$25,000 per property at a loan term of 3.0% simple interest for 10 years. The property will be rehabilitated to be free from health and safety violations upon completion of the rehabilitation program. The outstanding balance of these loan types as of June 30, 2023 was \$1,225,588.

***L. Residential Loans on Vidrio***

During fiscal year 2010-2011, the City of Pittsburgh financed several residential loans to the homebuyers of Vidrio Condominium. The outstanding balances as of June 30, 2023 was \$911,809.

***M. Resources for Community Development Loan***

During fiscal year 2006-2007, the former Redevelopment Agency Low-Moderate Income Housing II Special Revenue Fund loaned funds of \$6,105,848 to Resources for Community Development for the development of 71 rental dwellings and a community center. During the fiscal year 2008-2009, an amendment was filed to increase the loan up to an additional \$350,000 and \$5,710,730 of the loan was disbursed to the Developer. The loan bears interest of 1.0% per annum and provides for the Agency to receive 50% of the project's residual receipts annually. With the dissolution of the Agency effective February 1, 2012, this loan was assumed by the Housing Successor Agency. The outstanding balance as of June 30, 2023 was \$7,163,547.

***N. Veterans Square Loan***

During fiscal year 2020-2021, the Housing Authority of the City of Pittsburgh loaned \$780,000 to the Veterans Square for the purchase of property located at 901 Los Medanos Street. The loan terms include 3.0% simple interest and is due in 55 years. The repayment will be made from residual receipts. The outstanding balance as of June 30, 2023 was \$840,894.

***O. 9<sup>th</sup> Street Associates (Santa Fe Commons Housing Development Loan)***

This is a rehabilitation and construction loan to eliminate blight to a property owner to assist improvements and rehabilitation of properties that were vacant or underutilized.

During fiscal year 2011-2012, the City provided a property development loan of \$1,614,713 to 9th Street Associates LP to develop the units at Santa Fe Commons. The loan terms include 3.0% simple interest and is due in 55 years. The repayment will be made from residual receipts. The outstanding balance as of June 30, 2023 was \$2,090,899.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 3 - LOANS AND NOTES RECEIVABLES (Continued)**

**P. Stay Cal Loan**

During fiscal year 2022-2023, the City entered a Purchase & Sale Agreement ("PSA") with Stay Cal Pittsburgh, LLC, (Stay Cal) for a loan covering the purchase price for the real property located adjacent to the intersection of Railroad Avenue and Center Drive, which encompasses approximately 111,874 square feet to build a Courtyard by Marriott Hotel on the property in the amount of up to \$4,300,000. The loan terms include a growing simple interest rate starting at 3.00% and maximizing at 6.00% to be paid over the course of 30 years from the closing date or the sale or transfer of the property by Stay Cal, but no later than March 1, 2053. Repayment will be made by collection of Transient Occupancy Taxes collected by the Courtyard by Marriott, or equivalent hotel constructed upon the site. Additionally, the City agreed to defer certain development fees in an amount no greater than \$463,000 to be repaid by Stay Cal commencing the date that the developer begins to collect transient occupancy tax from the hotel pursuant to a fee deferral agreement. The agreement requires that StayCal collect a total of 12% transient occupancy tax and remit the full amount monthly to the City. Of the 12% total, 2% shall be applied to the Deferred Amount owed until fully paid. No interest shall be charged on the deferred amount. The outstanding balance as of June 30, 2023 was \$3,143,040.

**NOTE 4 - LEASES AND SUBSCRIPTIONS**

**A. Leases Receivable**

The City from time to time engages in lease arrangements allowing the right for others to use various owned land and buildings for the public benefit. The borrowing rate for the leases are implicit in the lease agreements, and therefore, the City has applied the incremental borrowing rate of the City for all leases. As of June 30, 2023, the City's leases receivable and related deferred inflows of resources consisted of the following:

| Lessor                           | Original<br>Lease Date | Expiration Date<br>Including<br>Options | Annual<br>Revenue as of<br>June 30, 2023 | Lease<br>Receivable<br>Balance at<br>June 30, 2023 | Deferred Inflow<br>of Resources at<br>June 30, 2023 |
|----------------------------------|------------------------|-----------------------------------------|------------------------------------------|----------------------------------------------------|-----------------------------------------------------|
| <b>Governmental Activities:</b>  |                        |                                         |                                          |                                                    |                                                     |
| Lincoln Child Center             | 5/20/2013              | 1/31/2026                               | \$ 116,380                               | \$ 328,625                                         | \$ 310,024                                          |
| DVWB, LLC                        | 12/20/2021             | 12/31/2029                              | 14,160                                   | 114,382                                            | 93,182                                              |
| Total Governmental Activities    |                        |                                         | <u>\$ 130,540</u>                        | <u>\$ 443,007</u>                                  | <u>\$ 403,206</u>                                   |
| <b>Business-Type Activities:</b> |                        |                                         |                                          |                                                    |                                                     |
| Dow Chemical Company             | 7/1/2014               | 6/30/2063                               | \$ 344,565                               | \$ 14,191,617                                      | \$ 13,522,283                                       |
| Trans Bay Cable, LLC             | 11/12/2010             | 11/21/2050                              | 139,032                                  | 3,919,658                                          | 3,808,326                                           |
| USS Posco-Industries             | 11/18/2006             | 11/17/2031                              | 288,671                                  | 2,186,227                                          | 2,597,239                                           |
| Vee Jay Enterprises              | 5/1/2018               | 4/30/2068                               | 12,812                                   | 606,279                                            | 574,405                                             |
| Isle Capital Corporation         | 12/2/1996              | 12/1/2026                               | 142,373                                  | 391,850                                            | 569,122                                             |
| Total Business-Type Activities   |                        |                                         | <u>\$ 927,453</u>                        | <u>\$ 21,295,631</u>                               | <u>\$ 21,071,375</u>                                |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 4 - LEASES AND SUBSCRIPTIONS (Continued)**

**Governmental Activities**

On May 20, 2013, the City entered into a 13 year lease as lessor for the use of Lincoln Child Center. As of June 30, 2023, the value of the lease receivable was \$328,625. The lessee is required to make monthly payments of \$10,446 increasing by 3% every January 1. The lease has an interest rate of 3.7%. The City has offset the lease receivable with a deferred inflow of resources. As of June 30, 2023, the deferred inflow of resources was \$310,024. The City recognized lease revenue of \$116,380 during fiscal year 2023 under the lease.

On December 20, 2021, the City entered into an 8 year lease as lessor for the use of property owned by the City to DVWB, LLC, including an option to extend the lease an additional 5 years. As of June 30, 2023, the value of the lease receivable was \$114,382. The lessee is required to make monthly payments ranging from \$1,782 - \$1,835. The lease has an interest rate of 3.7%. The City has offset the lease receivable with a deferred inflow of resources. As of June 30, 2023, the deferred inflow of resources was \$93,182. The City recognized lease revenue of \$14,160 during fiscal year 2023 under the lease.

**Business-Type Activities**

On July 1, 2014, the City entered into a 49 year lease as lessor for the use of land currently developed with two docks with the Dow Chemical Company. As of June 30, 2023, the value of the lease receivable is \$14,191,617. The lessee is required to make annual fixed payments starting with \$320,905, increasing by 3% every July 1. The lease has an interest rate of 3.7%. The City has offset the lease receivable with a deferred inflow of resources. As of June 30, 2023, the deferred inflow of resources was \$13,522,283. The City recognized lease revenue of \$344,565 during fiscal year 2023 under the lease.

On November 12, 2010, the City entered into a 40 year lease as lessor for the use of land with Trans Bay Cable, LLC. As of June 30, 2023, the value of the lease receivable was \$3,919,658. The lessee is required to make monthly fixed payments of \$18,978. The lease has an interest rate of 3.7%. The City has offset the lease receivable with a deferred inflow of resources. As of June 30, 2023, the deferred inflow of resources was \$3,808,326. The City recognized lease revenue of \$139,032 during fiscal year 2023 under the lease.

On November 18, 2006, the City entered into a 25 year lease as lessor for the use of land with USS-Posco Industries. As of June 30, 2023, the value of the lease receivable was \$2,186,227. The lessee is required to make annual fixed payments in the range of \$305,229-\$320,705. The lease has an interest rate of 3.7%. The City has offset the lease receivable with a deferred inflow of resources. As of June 30, 2023, the deferred inflow of resources was \$2,597,239. The City recognized lease revenue of \$288,671 during fiscal year 2023 under the lease.



**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 4 - LEASES AND SUBSCRIPTIONS (Continued)**

On May 1, 2018, the City entered into a 50 year lease as lessor for the use of marina property with Vee Jay Enterprises. There are options for the lessee to extend the lease up to an additional 15 years. As of June 30, 2023, the value of the lease receivable was \$606,279. The lessee is required to make monthly fixed payments of \$1,534. The lease has an interest rate of 3.7%. The City has offset the lease receivable with a deferred inflow of resources. As of June 30, 2023, the deferred inflow of resources was \$574,405. The City recognized lease revenue of \$12,812 during fiscal year 2023 under the lease.

On December 2, 1996, the City entered into a 30 year lease as lessor for the use of marina property with Isle Capital Corporation. As of June 30, 2023, the value of the lease receivable is \$391,850. The lessee is required to make annual payments ranging from \$132,142 to \$140,399 over the life of the lease. The lease has an interest rate of 3.7%. The City has offset the lease receivable with a deferred inflow of resources. As of June 30, 2023, the deferred inflow of resources was \$569,122. The City recognized lease revenue of \$142,373 during fiscal year 2023 under the lease.

**B. Lease Liabilities**

The City from time to time engages in lease arrangements for the right to use various third-party owned land and buildings for the public benefit. As of June 30, 2023, these leases consisted of the following:

|                                | Balance<br>June 30, 2022 | Payments          | Balance<br>June 30, 2023 | Current<br>Portion |
|--------------------------------|--------------------------|-------------------|--------------------------|--------------------|
| <i>Governmental Activities</i> |                          |                   |                          |                    |
| Lease Liabilities              |                          |                   |                          |                    |
| Gateway-Domus                  | \$ 579,367               | \$ 101,872        | \$ 477,495               | \$ 105,706         |
| PACF Art Center                | 188,384                  | 36,157            | 152,227                  | 38,815             |
| Palermo                        | 510,019                  | 37,589            | 472,430                  | 39,002             |
| Total                          | <u>\$ 1,277,770</u>      | <u>\$ 175,618</u> | <u>\$ 1,102,152</u>      | <u>\$ 183,523</u>  |

The lease liabilities are offset with intangible right-to-use lease assets as discussed in Note 7.

The future principal and interest lease payments as of June 30, 2023 were as follows:

| For the Year<br>Ended June 30 | Principal           | Interest          | Total               |
|-------------------------------|---------------------|-------------------|---------------------|
| 2024                          | \$ 183,523          | \$ 37,691         | \$ 221,214          |
| 2025                          | 191,771             | 30,765            | 222,536             |
| 2026                          | 200,360             | 23,525            | 223,885             |
| 2027                          | 188,902             | 16,086            | 204,988             |
| 2028                          | 75,423              | 10,798            | 86,221              |
| 2029-2033                     | 248,304             | 26,174            | 274,478             |
| 2034                          | 13,869              | 86                | 13,955              |
| Totals                        | <u>\$ 1,102,152</u> | <u>\$ 145,126</u> | <u>\$ 1,247,278</u> |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 4 - LEASES AND SUBSCRIPTIONS (Continued)**

On March 1, 2006, the City entered into a 20 year lease as lessee for the use of a building. An initial lease liability was recorded in the amount of \$679,630. As of June 30, 2023, the value of the lease liability is \$477,495. The City is required to make monthly fixed payments of \$10,133. The lease has an interest rate of 3.7%. As part of the lease, the City has recorded an intangible right to use asset and accumulated amortization. As of June 30, 2023, City has recorded an intangible right to use lease asset amounting to \$679,630, with accumulated amortization of \$210,217.

On February 1, 2020, the City entered into a 7 year lease as lessee for the use of the PACF Art Centre, with an option to extend the lease for 5 additional years. An initial lease liability was recorded in the amount of \$213,004. As of June 30, 2023, the lease liability was \$152,227. The City is required to make monthly fixed payments of \$2,000 through January 2022, with payments increasing between \$3,500 - \$3,605 thereafter. The lease has an interest rate of 3.7%. As part of the lease, the City has recorded an intangible right to use asset and accumulated amortization. As of June 30, 2023, City has recorded an intangible right to use lease asset amounting to \$213,004, with accumulated amortization of \$73,227.

On February 19, 2008, the City entered into a 15 year lease as lessee for the use of property known as Palermo, with two extension options totaling an additional 10 years. An initial lease liability was recorded in the amount of \$545,743. As of June 30, 2023, the lease liability was \$472,430. The City is required to make monthly fixed payments of \$4,337. The lease has an interest rate of 3.7%. As part of the lease, the City has recorded an intangible right to use asset and accumulated amortization. As of June 30, 2023, the City has recorded an intangible right to use lease asset amounting to \$545,743, with accumulated amortization of \$86,334.

**C. Subscription-Based Information Technology Liability**

During fiscal year 2023, the City implemented the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, which required the restatement of capital assets, specifically to incorporate an intangible right-to-use subscription asset, and subscription liability. As a result, an initial subscription liability was recorded in the amount of \$180,118 as of July 1, 2022 for governmental activities. The subscription liability is offset with subscription assets as discussed in Note 7. Implementation costs and prepayments made on subscriptions in the amount of \$61,300 were not included in the measurement of the liability as of July 1, 2022, and were included in the measurement of the subscription assets in accordance with GASB.

A summary of subscription-based information technology arrangements (SBITA) transactions for the fiscal year ended June 30, 2023, are as follows:

|                                       | Balance<br>June 30, 2022<br>(as restated) | Retirements | Balance<br>June 30, 2023 | Current<br>Portion |
|---------------------------------------|-------------------------------------------|-------------|--------------------------|--------------------|
| <b><i>Governmental Activities</i></b> |                                           |             |                          |                    |
| Subscription liability                |                                           |             |                          |                    |
| Yardi                                 | \$ 180,118                                | \$ (45,362) | \$ 134,756               | \$ 43,912          |
| Total                                 | \$ 180,118                                | \$ (45,362) | \$ 134,756               | \$ 43,912          |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 4 - LEASES AND SUBSCRIPTIONS (Continued)**

On November 23, 2021, the City entered into a subscription agreement with Yardi Systems, Inc. for a subscription with a 5 year term. The City is required to make yearly subscription payments of \$46,978. throughout the life of the subscription, which ends on December 31, 2026. Interest is implicit in the subscription agreement in the amount of 3.7%. An initial subscription liability was recorded in the amount of \$180,118. As of June 30, 2023, the subscription liability was \$134,756. As of June 30, 2023, the City has recorded an intangible right to use subscription asset amounting to \$241,418, and accumulated amortization of \$54,937.

The future subscription and interest subscription payments as of June 30, 2023 are as follows:

| For the Year<br>Ended June 30 | Principal  | Interest | Total      |
|-------------------------------|------------|----------|------------|
| 2024                          | \$ 43,912  | \$ 3,066 | \$ 46,978  |
| 2025                          | 44,911     | 2,067    | 46,978     |
| 2026                          | 45,933     | 1,045    | 46,978     |
| Totals                        | \$ 134,756 | \$ 6,178 | \$ 140,934 |

**NOTE 5 - UNEARNED AND UNAVAILABLE REVENUE**

**A. Government-Wide Financial Statements**

Unearned revenues in Government-Wide Financial Statements represent amounts for which revenues have not been earned. At June 30, 2023, unearned revenues in the Government-Wide Financial Statements consisted of unearned developer, donation, and grant revenues of \$5,071,953 in Governmental Activities and \$1,661,367 in Business-Type Activities.

**B. Fund Financial Statements**

At June 30, 2023, the following amounts were recorded in the Fund Financial Statements because either the revenues had not been earned or the funds were not available to finance expenditures of the current period:

|                          | Governmental Funds |                                  |                                |                         |                                    | Total<br>Governmental<br>Funds |
|--------------------------|--------------------|----------------------------------|--------------------------------|-------------------------|------------------------------------|--------------------------------|
|                          | General Fund       | Housing<br>Authority<br>(Sec. 8) | Successor<br>Agency<br>Housing | Miscellaneous<br>Grants | Non-Major<br>Governmental<br>Funds |                                |
| Unearned service revenue | \$ 255,085         | \$ 97,658                        | \$ -                           | \$ 4,668,164            | \$ 51,046                          | \$ 5,071,953                   |
| Loans receivable         | 4,082,192          | -                                | 27,663,439                     | -                       | 4,080,351                          | 35,825,982                     |
| Total                    | \$ 4,337,277       | \$ 97,658                        | \$ 27,663,439                  | \$ 4,668,164            | \$ 4,131,397                       | \$ 40,897,935                  |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 5 - UNEARNED AND UNAVAILABLE REVENUE (Continued)**

|                                         | <b>Business-Type Funds</b> |                                   |                     |
|-----------------------------------------|----------------------------|-----------------------------------|---------------------|
|                                         | <b>Pittsburg Power</b>     | <b>Water Front<br/>Operations</b> | <b>Total</b>        |
| Unearned developer/<br>donation revenue | \$ 1,000,610               | \$ -                              | \$ 1,000,610        |
| Unearned service revenue                | 478,909                    | 181,848                           | 660,757             |
| Total                                   | <u>\$ 1,479,519</u>        | <u>\$ 181,848</u>                 | <u>\$ 1,661,367</u> |

**NOTE 6 - INTERFUND TRANSACTIONS**

**A. Current Interfund Balances**

Current interfund balances arise in the normal course of business and are expected to be repaid shortly after the end of the fiscal year. Current interfund balances are as follows:

| <b>DUE FROM FUND</b>                               | <b>DUE TO FUND</b> | <b>AMOUNT</b>       |
|----------------------------------------------------|--------------------|---------------------|
| Housing Authority (Section 8) Special Revenue Fund | General Fund       | \$ 77,258           |
| Miscellaneous Grants Special Revenue Fund          | General Fund       | 147,576             |
| Non-Major Governmental Funds:                      |                    |                     |
| <i>Special Revenue Funds:</i>                      |                    |                     |
| Measure J Tax Fund                                 | General Fund       | 574,395             |
| Local Law Enforcement Block Grant                  | General Fund       | 30,505              |
| Storm Water Utility (NPDES)                        | General Fund       | 202,327             |
| HUD Community Development Block Grant              | General Fund       | 62,343              |
| Golf Course                                        | General Fund       | 1,563               |
| <i>Debt Service Funds:</i>                         |                    |                     |
| Pension Obligations                                | General Fund       | 2,973,407           |
| <i>Capital Project Funds:</i>                      |                    |                     |
| Regional Freeway Security Fee                      | General Fund       | 159,107             |
| Internal Service Funds:                            |                    |                     |
| 115 Pension Reserve Fund                           | General Fund       | 972                 |
|                                                    | Total              | <u>\$ 4,229,453</u> |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 6 - INTERFUND TRANSACTIONS (Continued)**

**B. Interfund Advances**

At June 30, 2023, the following funds had advances that were not expected to be repaid within the next year:

| FROM FUND                                            | TO FUND                                                 | AMOUNT              |
|------------------------------------------------------|---------------------------------------------------------|---------------------|
| Successor Agency Housing<br>Special Revenue Fund     | General Fund                                            | \$ 1,399,599        |
| Southwest Pittsburgh GHAD II<br>Special Revenue Fund | General Fund                                            | 359,129             |
| Inclusionary Housing Fund<br>Capital Projects Fund   | Successor Agency Housing Special Revenue Fund           | 380,000             |
| Regional Traffic Mitigation<br>Capital Projects Fund | Railroad Avenue Specific Area Plan Special Revenue Fund | 3,172,428           |
| ENTERPRISE FUNDS                                     |                                                         |                     |
| Sewer Utility Fund                                   | Building Maintenance Internal Service Fund              | 79,908              |
| Pittsburg Power Fund                                 | Golf Course Special Revenue Fund                        | 375,000             |
|                                                      | TOTAL ADVANCES                                          | <u>\$ 5,766,064</u> |

During fiscal year 2019-2020, the Successor Agency Housing Special Revenue Fund advanced \$1,593,421 to the General Fund for the purchase of property located on Railroad Avenue (APN 088-171-035). The advance will accrue LAIF interest and will continue to exist until repaid in full. The balance as of June 30, 2023 was \$1,399,599.

During fiscal year 2020-2021, the Southwest Pittsburgh GHAD II Fund advanced \$300,000 to the General Fund for the purchase of software and related expenses. The advance will accrue LAIF interest rate and will continue to exist until repaid in full. This advance was later amended to increase the loan amount from \$300,000 to \$350,000 23-082 to fund implementation of the software. The balance as of June 30, 2023 was \$359,129.

During fiscal year 2020-2021, the Inclusionary Housing Capital Projects Fund advanced \$380,000 to the Successor Agency Housing Special Revenue Fund for a loan to purchase a property located on 901 Los Medanos Street. The advance will accrue interest at a rate of three percent on the unpaid principal outstanding from time to time commencing on the date of initial disbursement of loan proceeds. The balance as of June 30, 2023 was \$380,000.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 6 - INTERFUND TRANSACTIONS (Continued)**

During fiscal year 2014-2015, the Regional Traffic Mitigation Capital Projects Fund advanced \$3,300,000 to the Railroad Avenue Specific Area Plan Special Revenue Fund to help fund the construction of the eBART Pittsburgh Center Station Project. The advance is to be repaid to the Regional Traffic Mitigation Fund by June 30, 2044 and bears simple interest at the average State Local Agency Investment Fund (LAIF) interest rate. The repayment began in fiscal year 2015 with annual payments in amount up to the accrued interest due, and the balance as of June 30, 2023 was \$3,172,428.

During fiscal year 2016-2017, the Sewer Utility Enterprise Fund advanced \$252,960 to the Building Maintenance Internal Service Fund to assist in financing the City Hall HVAC Chiller Replacement project. The advance is to be repaid within ten years and bears interest at 1.5% per year. The balance as of June 30, 2023 was \$79,908.

During fiscal year 2002-2003, the Pittsburgh Power Enterprise Fund advanced \$375,000 to the Golf Course Special Revenue Fund for the replacement and improvements of golf carts. The advance was to be repaid within ten years provided the money is available in the Golf Fund. City Council approved the refinancing of the Pittsburgh Power loan in fiscal year 2022-2023, outlining a new 35-year term at 2.5% to save the City \$91,797 that would have otherwise been paid in interest during the original 10-year term. The balance as of June 30, 2023 was \$375,000.

**C. *Interfund Transfers***

At June 30, 2023, the City had the following inter-fund transfers:

- A. Transfers to the General Fund were to fund General Fund operations and administrative services for which the other funds received services.
- B. Transfers to Housing to cover operating expenses for the rental properties.
- C. Transfers to cover Citywide Lighting & Landscaping, Gas Tax (RMRA) and road maintenance/repairs and improvements.
- D. Transfers to the Water Utility Enterprise Fund to subsidize senior discount.
- E. Transfer to Water Utility Enterprise Fund to allocate Utility Billing administrative time. Employees are split between Water and Sewer Funds. Also, for capital improvements.
- F. Transfers to cover Future Build program.
- G. Transfer to reimburse PPC fund balance for a Project title "Reviving the Heart of Pittsburgh Pride".
- H. Transfer to help with Marina dredging project, various improvements and modernize Marina operations.
- I. Transfer to help with capital improvements for the Water Front Operations.
- J. Transfers to fund unfunded OPEB liability.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 6 - INTERFUND TRANSACTIONS (Continued)**

| FROM FUND                                          | TO FUND                                            | AMOUNT               |   |
|----------------------------------------------------|----------------------------------------------------|----------------------|---|
| Miscellaneous Grants Special Revenue Fund          |                                                    | \$ 610,408           |   |
| Non-Major Governmental Funds                       |                                                    | 4,177,380            |   |
| Water Utility Enterprise Fund                      |                                                    | 285,000              |   |
| Sewer Utility Enterprise Fund                      |                                                    | 60,000               |   |
| Pittsburg Power Enterprise Fund                    |                                                    | 860,000              |   |
|                                                    | General Fund                                       | 5,992,788            | A |
| Successor Agency Housing Special Revenue Fund      | Housing Authority (Section 8) Special Revenue Fund | 55,000               | B |
| General Fund                                       |                                                    | 11,811,299           |   |
| Non-Major Governmental Funds                       |                                                    | 1,603,000            |   |
| Water Utility Enterprise Fund                      |                                                    | 295,000              |   |
| Sewer Utility Enterprise Fund                      |                                                    | 295,000              |   |
|                                                    | Non-Major Governmental Funds                       | 14,004,299           | C |
|                                                    | <i>Sub-total: Total Governmental Funds</i>         | 20,052,087           |   |
| General Fund                                       |                                                    | 67,600               | D |
| Sewer Utility Enterprise Fund                      |                                                    | 3,746,451            | E |
|                                                    | Water Utility Enterprise Fund                      | 3,814,051            |   |
| General Fund                                       |                                                    | 58,450               | F |
| Non-Major Governmental Funds                       |                                                    | 413,137              | G |
|                                                    | Pittsburg Power Enterprise Fund                    | 471,587              |   |
| Non-Major Governmental Funds                       | Marina Enterprise Fund                             | 379,751              | H |
| Non-Major Governmental Funds                       | Water Front Operations Fund                        | 160,000              | I |
| General Fund                                       |                                                    | 171,685              | J |
| Housing Authority (Section 8) Special Revenue Fund |                                                    | 24,907               | J |
| Successor Agency Housing Special Revenue Fund      |                                                    | 749                  | J |
| Non-Major Governmental Funds                       |                                                    | 75,692               | J |
| Water Utility Enterprise Fund                      |                                                    | 150,525              | J |
| Sewer Utility Enterprise Fund                      |                                                    | 31,461               | J |
| Marina Enterprise Fund                             |                                                    | 22,659               | J |
| Pittsburg Power Enterprise Fund                    |                                                    | 45,318               | J |
| Water Front Operations Enterprise Fund             |                                                    | 17,791               | J |
| Internal Service Funds                             |                                                    | 29,213               | J |
|                                                    | Internal Service Funds                             | 570,000              |   |
|                                                    | <i>Sub-total: Total Proprietary Funds</i>          | 5,395,389            |   |
|                                                    | <b>TOTAL TRANSFERS</b>                             | <b>\$ 25,447,476</b> |   |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 7 - CAPITAL ASSETS**

**A. Government-Wide Financial Statements**

At June 30, 2023, the City's capital assets consisted of the following:

|                                                 | Governmental<br>Activities | Business-Type<br>Activities | Total          |
|-------------------------------------------------|----------------------------|-----------------------------|----------------|
| Non-depreciable assets:                         |                            |                             |                |
| Land                                            | \$ 35,754,568              | \$ 2,721,245                | \$ 38,475,813  |
| Construction in progress                        | 17,450,369                 | 19,652,827                  | 37,103,196     |
| Total non-depreciable assets                    | 53,204,937                 | 22,374,072                  | 75,579,009     |
| Depreciable assets:                             |                            |                             |                |
| Buildings and improvements                      | 110,605,522                | 49,329,020                  | 159,934,542    |
| Machinery and equipment                         | 20,330,346                 | 13,005,026                  | 33,335,372     |
| Infrastructure                                  | 305,393,151                | 155,563,279                 | 460,956,430    |
| Vehicles                                        | 1,290,142                  | 1,091,784                   | 2,381,926      |
| Intangible Right-to-Use Buildings               | 1,438,377                  | -                           | 1,438,377      |
| Intangible Right-to-Use Subscription            | 241,418                    | -                           | 241,418        |
| Total depreciable assets                        | 439,298,956                | 218,989,109                 | 658,288,065    |
| Less accumulated depreciation and amortization: |                            |                             |                |
| Buildings and improvements                      | (48,641,005)               | (13,432,788)                | (62,073,793)   |
| Machinery and equipment                         | (17,771,690)               | (7,737,064)                 | (25,508,754)   |
| Infrastructure                                  | (193,120,628)              | (61,034,066)                | (254,154,694)  |
| Vehicles                                        | (77,038)                   | (36,312)                    | (113,350)      |
| Intangible Right-to-Use Buildings               | (177,130)                  | -                           | (177,130)      |
| Intangible Right-to-Use Subscription            | (54,937)                   | -                           | (54,937)       |
| Total accumulated depreciation                  | (259,842,428)              | (82,240,230)                | (342,082,658)  |
| Total net depreciable assets                    | 179,456,528                | 136,748,879                 | 316,205,407    |
| Total capital assets                            | \$ 232,661,465             | \$ 159,122,951              | \$ 391,784,416 |



**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 7 - CAPITAL ASSETS (Continued)**

The following is a summary of capital assets for governmental activities:

|                                                    | Balance at<br>June 30, 2022<br>(as restated) | Additions      | Deletions    | Adjustments/<br>Reclassifications | Transfers   | Balance at<br>June 30, 2023 |
|----------------------------------------------------|----------------------------------------------|----------------|--------------|-----------------------------------|-------------|-----------------------------|
| Non-depreciable assets:                            |                                              |                |              |                                   |             |                             |
| Land                                               | \$ 35,754,568                                | \$ -           | \$ -         | \$ -                              | \$ -        | \$ 35,754,568               |
| Construction in Progress                           | 19,772,320                                   | 3,668,769      | -            | -                                 | (5,990,720) | 17,450,369                  |
| Total                                              | 55,526,888                                   | 3,668,769      | -            | -                                 | (5,990,720) | 53,204,937                  |
| Depreciable assets:                                |                                              |                |              |                                   |             |                             |
| Buildings and Improvements                         | 109,298,712                                  | 149,495        | -            | -                                 | 1,157,315   | 110,605,522                 |
| Machinery and Equipment                            | 20,436,025                                   | 479,488        | (585,167)    | -                                 | -           | 20,330,346                  |
| Infrastructure                                     | 300,752,306                                  | 4,945          | (197,505)    | -                                 | 4,833,405   | 305,393,151                 |
| Vehicles                                           | -                                            | 1,290,142      | -            | -                                 | -           | 1,290,142                   |
| Intangible Right-to-Use Buildings                  | 1,438,377                                    | -              | -            | -                                 | -           | 1,438,377                   |
| Intangible Right-to-Use Subscription               | 241,418                                      | -              | -            | -                                 | -           | 241,418                     |
| Total                                              | 432,166,838                                  | 1,924,070      | (782,672)    | -                                 | 5,990,720   | 439,298,956                 |
| Less accumulated depreciation<br>and amortization: |                                              |                |              |                                   |             |                             |
| Buildings and Improvements                         | (52,454,967)                                 | (3,028,119)    | -            | 6,842,081                         | -           | (48,641,005)                |
| Machinery and Equipment                            | (16,986,835)                                 | (1,362,238)    | 577,383      | -                                 | -           | (17,771,690)                |
| Infrastructure                                     | (180,349,124)                                | (5,925,232)    | -            | (6,846,272)                       | -           | (193,120,628)               |
| Vehicles                                           | -                                            | (77,038)       | -            | -                                 | -           | (77,038)                    |
| Intangible Right-to-Use Buildings                  | (177,130)                                    | -              | -            | -                                 | -           | (177,130)                   |
| Intangible Right-to-Use Subscription               | -                                            | (54,937)       | -            | -                                 | -           | (54,937)                    |
| Total                                              | (249,968,056)                                | (10,447,564)   | 577,383      | (4,191)                           | -           | (259,842,428)               |
| Total depreciable assets, net                      | 182,198,782                                  | (8,523,494)    | (205,289)    | (4,191)                           | 5,990,720   | 179,456,528                 |
| Total capital assets, net                          | \$ 237,725,670                               | \$ (4,854,725) | \$ (205,289) | \$ (4,191)                        | \$ -        | \$ 232,661,465              |

During fiscal year 2023, the City implemented the provisions of GASB Statement No. 96 *Subscription Based Information Technology Arrangements*, which required the restatement of capital assets, specifically to incorporate an intangible right-to-use subscription asset. As a result, an initial right-to-use subscription asset was recorded in the amount of \$241,418 as of July 1, 2022 for governmental activities. The subscription During fiscal year 2023, the City implemented the provisions of GASB Statement No. 96, *Subscription- Based Information Technology Arrangements*, which required the restatement of capital assets, specifically to incorporate an intangible right-to-use subscription asset. As a result, an initial right-to-use subscription asset is offset with a subscription liability as discussed in Note 4.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 7 - CAPITAL ASSETS (Continued)**

Governmental activities depreciation and amortization expenses for capital assets for the year ended June 30, 2023 are as follows:

|                                             |    |                   |
|---------------------------------------------|----|-------------------|
| General Government                          | \$ | 1,099,649         |
| City Manager and City Clerk                 |    | 37,733            |
| City Attorney                               |    | 11,177            |
| Human Resources                             |    | 3,894             |
| Finance and Services                        |    | 78,527            |
| Community Development and Services          |    | 147,180           |
| Public Safety                               |    | 205,973           |
| Public Works                                |    | 8,028,901         |
| Internal Service Funds                      |    | 834,530           |
| Total depreciation and amortization expense | \$ | <u>10,447,564</u> |

The following is a summary of capital assets for business-type activities:

|                                | Balance at<br>July 1, 2022 | Additions          | Deletions   | Reclassifications | Transfers           | Balance at<br>June 30, 2023 |
|--------------------------------|----------------------------|--------------------|-------------|-------------------|---------------------|-----------------------------|
| Non-depreciable assets:        |                            |                    |             |                   |                     |                             |
| Land                           | \$ 2,721,245               | \$ -               | \$ -        | \$ -              | \$ -                | \$ 2,721,245                |
| Construction in Progress       | 27,090,314                 | 3,002,960          | -           | -                 | (10,440,447)        | 19,652,827                  |
| Total                          | <u>29,811,559</u>          | <u>3,002,960</u>   | <u>-</u>    | <u>-</u>          | <u>(10,440,447)</u> | <u>22,374,072</u>           |
| Depreciable assets:            |                            |                    |             |                   |                     |                             |
| Buildings and improvements     | 48,838,534                 | -                  | -           | 490,486           | -                   | 49,329,020                  |
| Machinery and equipment        | 12,944,539                 | 60,487             | -           | -                 | -                   | 13,005,026                  |
| Infrastructure                 | 145,592,106                | 21,212             | -           | (490,486)         | 10,440,447          | 155,563,279                 |
| Vehicles                       | -                          | 1,091,784          | -           | -                 | -                   | 1,091,784                   |
| Total                          | <u>207,375,179</u>         | <u>1,173,483</u>   | <u>-</u>    | <u>-</u>          | <u>10,440,447</u>   | <u>218,989,109</u>          |
| Less accumulated depreciation: |                            |                    |             |                   |                     |                             |
| Buildings and improvements     | (11,869,940)               | (969,195)          | -           | (593,653)         | -                   | (13,432,788)                |
| Machinery and equipment        | (7,223,695)                | (513,369)          | -           | -                 | -                   | (7,737,064)                 |
| Infrastructure                 | (59,397,292)               | (2,230,427)        | -           | 593,653           | -                   | (61,034,066)                |
| Vehicles                       | -                          | (36,312)           | -           | -                 | -                   | (36,312)                    |
| Total                          | <u>(78,490,927)</u>        | <u>(3,749,303)</u> | <u>-</u>    | <u>-</u>          | <u>-</u>            | <u>(82,240,230)</u>         |
| Total depreciable assets, net  | <u>128,884,252</u>         | <u>(2,575,820)</u> | <u>-</u>    | <u>-</u>          | <u>10,440,447</u>   | <u>136,748,879</u>          |
| Total capital assets, net      | <u>\$ 158,695,811</u>      | <u>\$ 427,140</u>  | <u>\$ -</u> | <u>\$ -</u>       | <u>\$ -</u>         | <u>\$ 159,122,951</u>       |

Business-type activities depreciation expenses for capital assets for the year ended June 30, 2023 are as follows:

|                        |    |                  |
|------------------------|----|------------------|
| Water Utility          | \$ | 1,856,500        |
| Sewer Utility          |    | 874,550          |
| Marina                 |    | 466,921          |
| Pittsburg Power        |    | 545,917          |
| Water Front Operations |    | 5,415            |
| Total                  | \$ | <u>3,749,303</u> |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 7 - CAPITAL ASSETS (Continued)**

**B. Fund Financial Statements**

The Governmental Fund Financial Statements do not present General Government Capital Assets. Consequently, capital assets are shown as a reconciling item in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

The capital assets of the enterprise funds in the Proprietary Fund Financial Statements are the same as those shown in the business-type activities of the Government-Wide Financial Statements. Internal Service Funds capital assets are combined with governmental activities.

**NOTE 8 - LONG TERM DEBT**

**Governmental Activities**

The following is a summary of long-term debt transactions of the governmental activities for the year ended June 30, 2023:

| Description                                        | Original<br>Issue<br>Amount | Beginning<br>Balance<br>July 1, 2022 | Additions           | Retirements         | Ending<br>Balance<br>June 30, 2023 | Amounts Due<br>Within One Year | Amounts Due in<br>More Than One<br>Year |
|----------------------------------------------------|-----------------------------|--------------------------------------|---------------------|---------------------|------------------------------------|--------------------------------|-----------------------------------------|
| <b>Governmental Activities - Bonds</b>             |                             |                                      |                     |                     |                                    |                                |                                         |
| 2006 Pension Obligation Bonds                      | \$ 39,566,056               | \$ 32,153,097                        | \$ 1,615,355        | \$ 2,555,000        | \$ 31,213,452                      | \$ 2,650,000                   | \$ 28,563,452                           |
| <b>Governmental Activities - Direct Borrowings</b> |                             |                                      |                     |                     |                                    |                                |                                         |
| PG&E Energy Efficient Loan                         | 213,294                     | 124,427                              | -                   | 21,329              | 103,098                            | 21,329                         | 81,769                                  |
| Lease - Fleet Maintenance                          | 549,017                     | 175,684                              | -                   | 116,018             | 59,666                             | 59,666                         | -                                       |
| Lease - Fleet Maintenance Equipment                | 261,368                     | 110,483                              | -                   | 54,202              | 56,281                             | 56,281                         | -                                       |
| Lease - Vehicles and Equipment                     | 848,058                     | 443,447                              | -                   | 172,517             | 270,930                            | 178,960                        | 91,970                                  |
| Total Governmental Activities - Direct Borrowings  |                             | 854,041                              | -                   | 364,066             | 489,975                            | 316,236                        | 173,739                                 |
| <b>Total Governmental Activities</b>               |                             | <u>\$ 33,007,138</u>                 | <u>\$ 1,615,355</u> | <u>\$ 2,919,066</u> | <u>\$ 31,703,427</u>               | <u>\$ 2,966,236</u>            | <u>\$ 28,737,191</u>                    |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 8 - LONG TERM DEBT (Continued)**

Series 2006 Pension Obligation Bonds

On June 15, 2006, the City issued \$39,566,056 of Series 2006 Taxable Pension Obligations Bonds bearing interest at 5.850-6.115% to prepay the City's unfunded accrued actuarial liability of the Miscellaneous and Safety plans through the California Public Employees' Retirement System. The City also prepaid the unfunded liability owed to Contra Costa County Employees Retirement Association (CCCERA) which amounted to \$12,700,000 as of June 30, 2006. The Bonds are issued as current interest bonds and capital interest bonds where the current interest is payable annually on July 1, and the capital appreciation bonds will accrete interest from the date of issuance and will be payable only upon maturity or redemption. The bonds are payable from any form of taxation. The bond covenant contains events of default that require the revenue of the City to be applied by the Trustee as specified in the terms of the agreement if any of the following conditions occur: default on debt service payments; the failure of the City to observe or perform the conditions, covenants, or agreement terms of the debt; bankruptcy filing by the City; or if any court or competent jurisdiction shall assume custody or control of the City. The covenant also contains a subjective acceleration clause that allows the trustees or holders, who hold the majority of the aggregate principal amount of the notes, to accelerate payment of the entire principal amount outstanding and interest accrued to become immediately due if they determine that a material adverse change occurs. Annual principal and interest payments on the bonds are expected to require approximately 5.0% of city-wide revenues. At June 30, 2023, the total principal and interest remaining to be paid on the bonds was \$52,124,968. For the current year, principal and interest paid were \$6,409,389 and City-wide governmental revenues were \$117,284,491.

The Bonds unaccrued discount and the current year accretion totaled \$9,211,548 and \$1,615,355, respectively, at June 30, 2023. The Bonds do not pay periodic interest. Interest on the Bonds will accrete in value at the rates between 5.85% and 6.12%. Repayment of the accreted principal commenced July 1, 2015. Final repayment will be July 1, 2036.

The annual debt service requirements to mature the Series 2006 Pension Obligation Bonds outstanding at June 30, 2023, were as follows:

| Year Ending<br>June 30, | Principal (1)        | Interest             | Total                |
|-------------------------|----------------------|----------------------|----------------------|
| 2024                    | \$ 2,650,000         | \$ 1,261,572         | \$ 3,911,572         |
| 2025                    | 2,750,000            | 1,220,061            | 3,970,061            |
| 2026                    | 2,855,000            | 1,174,709            | 4,029,709            |
| 2027                    | 2,655,000            | 1,134,528            | 3,789,528            |
| 2028                    | 2,745,000            | 1,099,960            | 3,844,960            |
| 2029-2033               | 15,255,000           | 4,754,825            | 20,009,825           |
| 2034-2038               | 11,515,000           | 1,054,313            | 12,569,313           |
| Total                   | <u>\$ 40,425,000</u> | <u>\$ 11,699,968</u> | <u>\$ 52,124,968</u> |

(1) Includes unaccrued discount in the total amount of \$9,211,548.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 8 - LONG TERM DEBT (Continued)**

*Leases for Governmental Activities (Direct Borrowings)*

On April 5, 2018, the City obtained a ten-year, interest free (0%), no fee loan from Pacific Gas and Electric (PG&E) in the amount of \$213,294, to partially fund the cost of replacing the City Hall Chiller with an energy-efficient system. The loan is repayable from general funds. Principal payments are paid monthly with on-bill PG&E payments, commencing May 2018. As of June 30, 2023, the outstanding principal balance on the loan was \$103,098.

The annual debt service requirements to mature the lease outstanding at June 30, 2023, are as follows:

| Year Ending<br>June 30, | Principal  | Total      |
|-------------------------|------------|------------|
| 2023                    | \$ 21,329  | \$ 21,329  |
| 2024                    | 21,329     | 21,329     |
| 2025                    | 21,329     | 21,329     |
| 2026                    | 21,329     | 21,329     |
| 2027                    | 17,782     | 17,782     |
| Total                   | \$ 103,098 | \$ 103,098 |

On November 15, 2018, the City entered into a five-year lease agreement for a total principal cost of \$549,017 with Holman Capital Corporation to finance the purchase of three vehicles and a street sweeper for the Fleet Maintenance Department. The interest rate on the lease is 3.80% and principal and interest payments are due semi-annually, commencing May 15, 2019, and maturing on November 15, 2023. As of June 30, 2023, the outstanding principal balance of the lease was \$59,666.

The annual debt service requirements to mature the lease outstanding at June 30, 2023, are as follows:

| Year Ending<br>June 30, | Principal | Interest | Total     |
|-------------------------|-----------|----------|-----------|
| 2024                    | \$ 59,666 | \$ 1,135 | \$ 60,801 |
| Total                   | \$ 59,666 | \$ 1,135 | \$ 60,801 |

On April 24, 2019, the City entered into a five-year lease agreement for a total principal cost of \$261,368 with Holman Capital Corporation for various equipment. The interest rate on the lease is 3.80% and principal and interest payments are due semi-annually, commencing October 24, 2019, maturing on April 24, 2024. As of June 30, 2023, the outstanding principal balance of the lease was \$56,281.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 8 - LONG TERM DEBT (Continued)**

The annual debt service requirements to mature the lease outstanding at June 30, 2023, are as follows:

| Year Ending<br>June 30, | Principal | Interest | Total     |
|-------------------------|-----------|----------|-----------|
| 2024                    | \$ 56,281 | \$ 1,609 | \$ 57,890 |
| Total                   | \$ 56,281 | \$ 1,609 | \$ 57,890 |

On October 21, 2019, the City entered into a five-year lease agreement for a total principal cost of \$848,058 with Holman Capital Corporation for various vehicles and equipment. The interest rate on the lease is 3.70% and principal and interest payments are due semi-annually, commencing April 21, 2020, maturing on October 21, 2024. As of June 30, 2023, the outstanding principal balance of the lease was \$270,930.

The annual debt service requirements to mature the lease outstanding at June 30, 2023, are as follows:

| Year Ending<br>June 30, | Principal  | Interest  | Total      |
|-------------------------|------------|-----------|------------|
| 2024                    | \$ 178,960 | \$ 8,384  | \$ 187,344 |
| 2025                    | 91,970     | 1,701     | 93,671     |
| Total                   | \$ 270,930 | \$ 10,085 | \$ 281,015 |

***Business-Type Activities***

The following is a summary of long-term debt transactions of the business-type activities for the year ended June 30, 2023:

| Description                                                              | Original Issue<br>Amount | Beginning<br>Balance<br>July 1, 2022 | Retirements  | Ending Balance<br>June 30, 2023 | Amounts Due<br>Within One<br>Year | Amounts Due<br>in More Than<br>One Year |
|--------------------------------------------------------------------------|--------------------------|--------------------------------------|--------------|---------------------------------|-----------------------------------|-----------------------------------------|
| 2016 Water Revenue Refunding Bonds                                       | \$ 30,850,000            | \$ 23,120,000                        | \$ 1,500,000 | \$ 21,620,000                   | \$ 1,560,000                      | \$ 20,060,000                           |
| 2014 California Infrastructure and Economic Development Direct Bank Loan | 11,387,398               | 9,673,649                            | 280,379      | 9,393,270                       | 290,220                           | 9,103,050                               |
| 2022A Water Revenue Bonds                                                | 43,870,000               | 43,870,000                           | -            | 43,870,000                      | -                                 | 43,870,000                              |
| Unamortized premium on 2022A Bonds                                       |                          | 2,394,337                            | 72,811       | 2,321,526                       | -                                 | 2,321,526                               |
|                                                                          |                          | \$ 79,057,986                        | \$ 1,853,190 | \$ 77,204,796                   | \$ 1,850,220                      | \$ 75,354,576                           |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 8 - LONG TERM DEBT (Continued)**

2016 Water Revenue Refunding Bonds

On November 15, 2016, the City issued 2016A Water Revenue Refunding Bonds in the amount of \$30,070,000 Series 2016A Tax Exempt and \$780,000 Series 2016-Taxable Bonds for a combined total of \$30,850,000. The proceeds from the Bonds were used to retire the 2008 Water Refunding Bond and to pay a Swap Termination Fee. The Tax-Exempt Bonds bear interest ranging from 2.0%-5.0% and the Taxable bonds bear interest of 0.87%. Interest on Tax-Exempt bonds is payable semi-annually each February 1<sup>st</sup> and August 1<sup>st</sup>. The Tax-Exempt bonds will mature on August 1, 2034.

The bond covenant contains events of default that require the revenue of the City to be applied by the Trustee as specified in the terms of the agreement if any of the following conditions occur: default on debt service payments; the failure of the City to observe or perform the conditions, covenants, or agreement terms of the debt; bankruptcy filing by the City; or if any court or competent jurisdiction shall assume custody or control of the City. The covenant also contains a subjective acceleration clause that allows the trustees or holders, who hold the majority of the aggregate principal amount of the notes, to accelerate payment of the entire principal amount outstanding and interest accrued to become immediately due if they determine that a material adverse change occurs.

The annual debt service requirements to mature the loan outstanding at June 30, 2023 were as follows:

| Year Ending<br>June 30, | Principal            | Interest            | Total                |
|-------------------------|----------------------|---------------------|----------------------|
| 2024                    | \$ 1,560,000         | \$ 899,250          | \$ 2,459,250         |
| 2025                    | 1,620,000            | 819,750             | 2,439,750            |
| 2026                    | 1,680,000            | 737,250             | 2,417,250            |
| 2027                    | 1,745,000            | 651,625             | 2,396,625            |
| 2028                    | 1,830,000            | 562,250             | 2,392,250            |
| 2029-2033               | 8,020,000            | 1,372,275           | 9,392,275            |
| 2034-2035               | 5,165,000            | 200,425             | 5,365,425            |
| Total                   | <u>\$ 21,620,000</u> | <u>\$ 5,242,825</u> | <u>\$ 26,862,825</u> |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 8 - LONG TERM DEBT (Continued)**

2014 California Infrastructure and Economic Development Bank Installment Sale Agreement (Direct Loan)

On November 17, 2014, the City of Pittsburgh entered into an installment sale agreement (agreement) with the California Infrastructure and Economic Development Bank for financing the costs of modifications to the Pittsburgh Water Treatment Plant and installation of approximately 9,100 feet of transmission line and other related costs. The principal amount provided under the agreement is \$11,387,398 payable over a term of 30 years. Principal payments are made annually on August 1, commencing August 1, 2015 through August 1, 2044. The installment sales payments bear an interest rate of 3.51% per annum with interest payments made semi-annually on February 1 and August 1, commencing February 1, 2015 through August 1, 2044. The installments are payable from Water Charge Revenues. During fiscal year ended June 30, 2023, principal and interest paid was \$615,003 and water charge revenues were \$24,663,999.

The agreement contains events of default that require the revenue of the City to be applied by the Bank as specified in the terms of the agreement if any of the following conditions occur: default on debt service payments; the failure of the City to observe or perform the conditions, covenants, or agreement terms of the loan; bankruptcy filing by the City; or if any court or competent jurisdiction shall assume custody or control of the City. The covenant also contains a subjective acceleration clause that allows the Bank to accelerate payment of the entire principal amount outstanding and interest accrued to become immediately due if they determine that a material adverse change occurs.

The annual debt service requirements to mature the outstanding balance at June 30, 2023, were as follows:

| Year Ending<br>June 30, | Principal           | Interest            | Annual Fee        |
|-------------------------|---------------------|---------------------|-------------------|
| 2024                    | \$ 290,220          | \$ 324,610          | \$ 28,180         |
| 2025                    | 300,407             | 314,245             | 27,309            |
| 2026                    | 310,951             | 303,516             | 26,408            |
| 2027                    | 321,866             | 292,410             | 25,475            |
| 2028                    | 333,163             | 280,914             | 24,509            |
| 2029-2033               | 1,849,654           | 1,217,506           | 106,835           |
| 2034-2038               | 2,197,870           | 863,176             | 77,074            |
| 2039-2043               | 2,611,641           | 442,143             | 41,706            |
| 2044-2045               | 1,177,498           | 41,687              | 5,329             |
| Total                   | <u>\$ 9,393,270</u> | <u>\$ 4,080,207</u> | <u>\$ 362,825</u> |



**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 8 - LONG TERM DEBT (Continued)**

2022A Water Revenue Bonds

On May 1, 2022, the City issued Series 2022A Water Revenue Bonds in the amount of \$43,870,000. The proceeds from the Bonds were used to finance certain capital improvements to the City's municipal water system and to pay costs incurred in connection with the issuance of the Bonds. The Tax-Exempt Bonds bear interest in the amount of 5%. Interest is payable semi-annually each February 1 and August 1, commencing August 1, 2022. Principal payments are payable on August 1, commencing August 1, 2034. The installments are payable solely from Net Water Revenues. The City is subject to certain revenue bond covenants, the most restrictive which requires annual net revenues be equal to at least 125% of the current annual debt service requirements of the Bonds. For the current year, the City was not required to make principal and interest payments.

The annual debt service requirements to mature the outstanding balance at June 30, 2023, were as follows:

| Year Ending<br>June 30, | Principal     | Interest      | Total         |
|-------------------------|---------------|---------------|---------------|
| 2024                    | \$ -          | \$ 2,081,062  | \$ 2,081,062  |
| 2025                    | -             | 2,081,062     | 2,081,062     |
| 2026                    | -             | 2,081,062     | 2,081,062     |
| 2027                    | -             | 2,081,062     | 2,081,062     |
| 2028                    | -             | 2,081,062     | 2,081,062     |
| 2029-2033               | -             | 10,405,310    | 10,405,310    |
| 2034-2038               | 4,745,000     | 10,004,185    | 14,749,185    |
| 2039-2043               | 8,645,000     | 8,182,685     | 16,827,685    |
| 2044-2048               | 12,850,000    | 5,852,693     | 18,702,693    |
| 2049-2052               | 17,630,000    | 2,291,500     | 19,921,500    |
| Total                   | \$ 43,870,000 | \$ 47,141,683 | \$ 91,011,683 |

Debt Management Policy

The City has adopted a comprehensive debt management policy that guides the issuance and management of City debt. The policy includes establishing the legal debt limits (per State law this equates to 15% of assessed value of all real and personal property of the City), identifying the types of debt that can be issued and purposes for which debt proceeds can be used, establishing financial limits affecting debt issuance, and identifying guidelines regarding the structuring of debt. At the end of fiscal year 2023, the City had total debt outstanding of \$109 million, which complies with, and is significantly under, the current policy limits.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 9 - SPECIAL ASSESSMENT DISTRICT DEBT WITHOUT CITY COMMITMENT**

The City has sponsored special assessment debt issues under which it has no legal or moral liability with respect to repayment of the debt and therefore does not include this debt in the City's Governmental Activities. The activity for those issues for the year ended June 30, 2023, was as follows:

|                                                      | Balance<br>June 30, 2022 | Additions           | Retirements         | Balance<br>June 30, 2023 |
|------------------------------------------------------|--------------------------|---------------------|---------------------|--------------------------|
| 2001-03 Century Plaza A.D. Bonds                     | \$ 2,485,000             | \$ -                | \$ 170,000          | \$ 2,315,000             |
| 2011 Pittsburgh IFA Bonds                            | 7,095,000                | -                   | 7,095,000           | -                        |
| 2015 Vista Del Mar A.D. Refunding Bonds              | 7,485,000                | -                   | 405,000             | 7,080,000                |
| 2022 Limited Obligation Refunding Improvements Bonds | -                        | 3,681,484           | -                   | 3,681,484                |
| Total                                                | <u>\$ 17,065,000</u>     | <u>\$ 3,681,484</u> | <u>\$ 7,670,000</u> | <u>\$ 13,076,484</u>     |

**2001-03 Century Plaza Assessment District Bonds** – The Century Plaza Bonds bear interest rates between 2.40% and 5.88% with interest payments made semi-annually on March 2 and September 2. The Century Plaza Bonds are to be paid from annual assessment installments. Proceeds from the Century Plaza Bonds were used to finance the construction and acquisition of certain public improvements within the City's Assessment District No. 2001-03. The outstanding balance at June 30, 2023 amounted to \$2,315,000.

**2011 Pittsburgh Infrastructure Financing Authority Bonds** – In August 2011, the City refinanced the 1998 Marina Walk Assessment District Bonds, 1998 Pittsburgh Infrastructure Financing Authority Bonds, 2001-01 San Marco Assessment District Bonds and 2001-02 Oak Hills South Assessment District Bonds. These Districts were consolidated into one Reassessment District No. 2011-1. The true interest cost of the refunded bonds is 4.5%. On July 1, 2022, the City refunded the bonds with the issuance of the 2022 Limited Obligation Refunding Improvement Bonds.

**2015 Vista Del Mar Assessment District Special Tax Refunding Bonds** – In June 2015, the City refunded and defeased the 2005 Vista Del Mar Assessment District Bonds. The 2015 Vista Del Mar Bonds bear interest rates between 2.0% and 5.0% with interest payments made semi-annually on March 1 and September 1. The Vista Del Mar Bonds are to be paid from special taxes which are levied by the City on taxable real property within the boundaries of the District. The outstanding balance at June 30, 2023 amounted to \$7,080,000.

**2022 Limited Obligation Refunding Improvement Bonds** – In July 2022, the City refinanced the 2011 Pittsburgh Infrastructure Financing Authority Bonds. The true interest cost of the refunded bonds is 3.39%. For the current fiscal year, the City was not required to make any principal or interest payments. The outstanding balance at June 30, 2023 amounted to \$3,681,484.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 10 - NET POSITION AND FUND BALANCES**

Net Position is measured on the full accrual basis while Fund Balance is measured on the modified accrual basis.

**A. Net Position**

Net Position is the excess of all the City's assets and deferred outflows of resources over all its liabilities and deferred inflows of resources, regardless of fund. Net Position is divided into three captions. These captions apply only to Net Position, which is determined only at the Government-wide level, and are described below:

In the Government-Wide Financial Statements, net positions are classified in the following categories.

*Net Investment in Capital Assets*, describes the portion of Net Position which is represented by the current net book value of the City's capital assets, less the outstanding balance of any debt issued to finance these assets.

*Restricted* describes the portion of Net Position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the City cannot unilaterally alter. These principally include developer fees received for use on capital projects, debt service requirements, and redevelopment funds restricted to low and moderate income purposes.

*Unrestricted* describes the portion of Net Position which is not restricted to use.

**B. Fund Balances**

Governmental fund balances represent the net current assets of each fund. Net current assets generally represent a fund's cash and receivables, less its liabilities.

The City's fund balances are classified in accordance with Governmental Accounting Standards Board Statement Number 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which requires the City to classify its fund balances based on spending constraints imposed on the use of resources. For programs with multiple funding sources, the City prioritizes and expends funds in the following order: Restricted, Committed, Assigned, and Unassigned. Each category in the following hierarchy is ranked according to the degree of spending constraint:

*Nonspendables* represents balances set aside to indicate items do not represent available, spendable resources even though they are a component of assets. Fund balances required to be maintained intact, such as Permanent Funds, and assets not expected to be converted to cash, such as prepaids, notes receivable, and land held for redevelopment are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed or assigned, then Nonspendable amounts are required to be presented as a component of the applicable category.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 10 - NET POSITION AND FUND BALANCES (Continued)**

*Restricted* fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose.

*Committed* fund balances have constraints imposed by formal action of the City Council through City Resolution, which may be altered only by formal action (Resolution) of the City Council. Nonspendable amounts subject to council commitments are included along with spendable resources.

*Assigned* fund balances are amounts constrained by the City's intent to be used for a specific purpose, but are neither restricted nor committed. Intent is expressed through City Resolution, Ordinance, or through language in the adopted budget, by the City Council or its designee (City Manager for items from \$75,000 to \$150,000 and Senior Executive Team members for items below \$75,000) and may be changed at the discretion of the City Council or its designee.

*Unassigned* fund balance represents residual amounts that have not been restricted, committed, or assigned. This includes the residual general fund balance and residual fund deficits, if any, of other governmental funds.

To comply with GASB 54 requirements, the Budget Stabilization, Economic Development and California Theatre activities are consolidated within the General Fund. The following table provides details of the General Fund's fund balance at June 30, 2023:

| <b>Fund/Activity</b> | <b>Nonspendable</b> | <b>Assigned</b>     | <b>Unassigned</b>    | <b>Total</b>         |
|----------------------|---------------------|---------------------|----------------------|----------------------|
| General              | \$ 353,082          | \$ 105,857          | \$ 23,165,638        | \$ 23,624,577        |
| Budget stabilization | -                   | -                   | 2,445,285            | 2,445,285            |
| Economic development | -                   | 1,501,230           | -                    | 1,501,230            |
| Total                | <u>\$ 353,082</u>   | <u>\$ 1,607,087</u> | <u>\$ 25,610,923</u> | <u>\$ 27,571,092</u> |

***Budget Stabilization Arrangement***

City Council adopted a Resolution establishing a Budget Stabilization Fund for the City's General Fund and requires the City to deposit year-end surpluses into it. The funds can only be used to help balance future budgets. As of June 30, 2023, the Budget Stabilization, which is reported within the unassigned fund balance of the General Fund, had a balance of \$2,445,285.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 10 – NET POSITION AND FUND BALANCES (Continued)**

Detailed classifications of the City's Fund Balances, as of June 30, 2023, are listed below:

| Fund Balance Classifications              | General<br>Fund      | Special Revenue                   |                                |                         | Other<br>Governmental<br>Funds | Total                |
|-------------------------------------------|----------------------|-----------------------------------|--------------------------------|-------------------------|--------------------------------|----------------------|
|                                           |                      | Housing<br>Authority<br>Section 8 | Successor<br>Agency<br>Housing | Miscellaneous<br>Grants |                                |                      |
| <b>Nonspendables:</b>                     |                      |                                   |                                |                         |                                |                      |
| Items not in spendable form:              |                      |                                   |                                |                         |                                |                      |
| Prepaid Items                             | \$ 6,109             | \$ -                              | \$ -                           | \$ -                    | \$ 722,859                     | \$ 728,968           |
| Loans and Notes Receivable                | 285,467              | -                                 | -                              | -                       | -                              | 285,467              |
| Inventory                                 | 61,506               | 1,374                             | -                              | 57,167                  | 210,151                        | 330,198              |
| Advances                                  | -                    | -                                 | -                              | -                       | 3,552,428                      | 3,552,428            |
| <b>Total Nonspendable Fund Balances</b>   | <b>353,082</b>       | <b>1,374</b>                      | <b>-</b>                       | <b>57,167</b>           | <b>4,485,438</b>               | <b>4,897,061</b>     |
| <b>Restricted for:</b>                    |                      |                                   |                                |                         |                                |                      |
| Special revenue projects:                 |                      |                                   |                                |                         |                                |                      |
| Street and Highway Code Maintenance       | -                    | -                                 | -                              | -                       | 1,690,874                      | 1,690,874            |
| Public Improvements and Transit Projects  | -                    | -                                 | -                              | -                       | 24,177                         | 24,177               |
| Street Lighting and Landscape Maintenance | -                    | -                                 | -                              | -                       | 767,234                        | 767,234              |
| Solid Waste                               | -                    | -                                 | -                              | -                       | 1,056,868                      | 1,056,868            |
| Environmental Compliance Projects         | -                    | -                                 | -                              | -                       | 9,302,189                      | 9,302,189            |
| Public Safety                             | -                    | -                                 | -                              | -                       | 240,502                        | 240,502              |
| Fire                                      | -                    | -                                 | -                              | -                       | 70,662                         | 70,662               |
| Marina Dredging                           | -                    | -                                 | -                              | -                       | 239,708                        | 239,708              |
| Park Dedication                           | -                    | -                                 | -                              | -                       | 2,220,066                      | 2,220,066            |
| Community Arts and Literacy               | -                    | -                                 | -                              | -                       | 456,479                        | 456,479              |
| Debt Service                              | -                    | -                                 | -                              | -                       | 2,664,065                      | 2,664,065            |
| Low Income Housing                        | -                    | 211,977                           | 6,809,763                      | -                       | 538,395                        | 7,560,135            |
| Capital Projects                          | -                    | -                                 | -                              | 10,924,106              | 14,269,129                     | 25,193,235           |
| <b>Total Restricted Fund Balances</b>     | <b>-</b>             | <b>211,977</b>                    | <b>6,809,763</b>               | <b>10,924,106</b>       | <b>33,540,348</b>              | <b>51,486,194</b>    |
| <b>Committed to:</b>                      |                      |                                   |                                |                         |                                |                      |
| Capital Improvement                       | -                    | -                                 | -                              | -                       | 11,734,042                     | 11,734,042           |
| Field Replacement                         | -                    | -                                 | -                              | -                       | 749,692                        | 749,692              |
| Public Education                          | -                    | -                                 | -                              | -                       | 631,106                        | 631,106              |
| <b>Total Committed Fund Balances</b>      | <b>-</b>             | <b>-</b>                          | <b>-</b>                       | <b>-</b>                | <b>13,114,840</b>              | <b>13,114,840</b>    |
| <b>Assigned to:</b>                       |                      |                                   |                                |                         |                                |                      |
| Special Revenue Projects                  | -                    | -                                 | -                              | -                       | 62,236                         | 62,236               |
| Police Buys                               | 1,220                | -                                 | -                              | -                       | -                              | 1,220                |
| Leisure Service                           | 6,656                | -                                 | -                              | -                       | -                              | 6,656                |
| Mapping Equipment                         | 62,624               | -                                 | -                              | -                       | -                              | 62,624               |
| Payroll Imprest Fund Balance              | 35,357               | -                                 | -                              | -                       | -                              | 35,357               |
| Economic Development                      | 1,501,230            | -                                 | -                              | -                       | -                              | 1,501,230            |
| <b>Total Assigned Fund Balances</b>       | <b>1,607,087</b>     | <b>-</b>                          | <b>-</b>                       | <b>-</b>                | <b>62,236</b>                  | <b>1,669,323</b>     |
| <b>Unassigned:</b>                        |                      |                                   |                                |                         |                                |                      |
| General fund                              | 23,165,638           | -                                 | -                              | -                       | -                              | 23,165,638           |
| Stabilization Arrangements                | 2,445,285            | -                                 | -                              | -                       | -                              | 2,445,285            |
| Other governmental funds                  | -                    | -                                 | -                              | -                       | (4,097,837)                    | (4,097,837)          |
| <b>Total Unassigned Fund Balances</b>     | <b>25,610,923</b>    | <b>-</b>                          | <b>-</b>                       | <b>-</b>                | <b>(4,097,837)</b>             | <b>21,513,086</b>    |
| <b>Total Fund Balances</b>                | <b>\$ 27,571,092</b> | <b>\$ 213,351</b>                 | <b>\$ 6,809,763</b>            | <b>\$ 10,981,273</b>    | <b>\$ 47,105,025</b>           | <b>\$ 92,680,504</b> |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 10 – NET POSITION AND FUND BALANCES (Continued)**

***C. Deficit Fund Balance/Net Position***

At June 30, 2023, the following funds had deficit fund balances:

| Fund                               | Amount         |
|------------------------------------|----------------|
| <i>Special Revenue Funds:</i>      |                |
| Measure J Tax Fund                 | \$ 524,431 (a) |
| Railroad Avenue Specific Area Plan | 3,056,638 (b)  |
| Golf Course                        | 376,563 (c)    |
| <i>Capital Projects Fund:</i>      |                |
| Regional Freeway Security Fee      | 134,366 (d)    |

- (a) The deficit is caused by timing differences and will be reduced by future Contra Costa County Sales tax.
- (b) The deficit is caused by the completion of the eBart project and will be reduced by future assessments revenues.
- (c) The Golf Course Fund will be closed in fiscal year 2024 and all assets, liabilities, and fund balance deficiencies will be absorbed by the Economic Development Fund.
- (d) The deficit is caused by timing differences and will be reduced by future CalTrans funds.

**NOTE 11 – RISK MANAGEMENT**

***A. General Liability Insurance***

The City is self-insured for the first \$25,000 of each loss and maintains excess liability insurance through Municipal Pooling Authority (MPA). The City is not insured for liability occurrences over \$29,500,000 per occurrence.

***B. Workers' Compensation***

The City maintains statutory excess workers' compensation insurance through MPA, and is insured for an individual accident resulting in claims up to statutory limits. The City is not self-insured for any initial portion of a claim but is self-insured for claims exceeding statutory limits.

***C. Estimated Reserves for Claims***

Municipalities are required to record their liability for uninsured claims and to reflect the current portion of this liability as expenditure in their financial statements. As discussed below, the City has coverage for such claims, but it has retained the risk for the deductible or uninsured portion, of these claims.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 11 - RISK MANAGEMENT (Continued)**

The City reports all claims as a current liability based on historical results. The City's liability for uninsured claims, based on claims history, was computed as follows and is recorded in the Insurance Internal Service Fund:

| For the Years<br>Ended<br>June 30, | Claims<br>Payable at<br>July 1 | Fiscal Year<br>Claims and<br>Changes in<br>Estimates | Claims<br>Payments | Claims<br>Payable at<br>June 30 |
|------------------------------------|--------------------------------|------------------------------------------------------|--------------------|---------------------------------|
| 2014                               | \$ 128,885                     | 88,503                                               | \$ (22,323)        | \$ 195,065                      |
| 2015                               | 195,065                        | 202,195                                              | (148,208)          | 249,052                         |
| 2016                               | 249,052                        | 90,846                                               | (189,401)          | 150,497                         |
| 2017                               | 150,497                        | 506,110                                              | (399,353)          | 257,254                         |
| 2018                               | 257,254                        | (65,124)                                             | (64,612)           | 127,518                         |
| 2019                               | 127,518                        | 115,612                                              | (168,608)          | 74,522                          |
| 2020                               | 74,522                         | 137,571                                              | (141,895)          | 70,198                          |
| 2021                               | 70,198                         | 472,501                                              | (317,182)          | 225,517                         |
| 2022                               | 225,517                        | (2,217)                                              | (131,356)          | 91,944                          |
| 2023                               | 91,944                         | 52,936                                               | (35,180)           | 109,700                         |

**D. Purchased Insurance**

MPA provides additional coverage for the following risks incurred by the City:

| Coverage Type                     | Deductible | Coverage Limits  |
|-----------------------------------|------------|------------------|
| All Risk Fire and Property        | \$ 25,000  | \$ 1,000,000,000 |
| All Vehicles (Physical Damage)    | 2,000      | 250,000          |
| Boiler and Machinery              | 10,000     | 200,000,000      |
| Cyber Liability                   | 100,000    | 2,000,000        |
| Employment Liability              | 50,000     | 2,000,000        |
| Flood                             | 100,000    | 25,000,000       |
| Government Crime Coverage         | 2,500      | 5,000,000        |
| Liability                         | 25,000     | 29,500,000       |
| Police Vehicles (Physical Damage) | 3,000      | 250,000          |
| Public Entity Pollution Liability | 250,000    | 2,000,000        |
| Workers' Compensation             | 500,000    | Statutory Limits |

MPA is governed by a Board consisting of representatives from member municipalities.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 11 - RISK MANAGEMENT (Continued)**

The Board controls the operations of 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 MPA are in accordance with formulas established by 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.

Audited financial statements can be obtained from Municipal Pooling Authority at 1911 San Miguel Drive #200, Walnut Creek, CA 94596-5332.

***E. Adequacy of Protection***

During the past three fiscal (claims) years none of the above programs of protection have had settlements or judgments that exceeded pooled or insured coverage. There have been no significant reductions in pooled or insured liability coverage from coverage in the prior year.

**NOTE 12 - DEFINED BENEFIT PENSION PLANS**

***A. Plan Descriptions and Summary of Balances by Plan***

The City has two defined benefit pension plans, a Miscellaneous Plan and a Safety Plan. The Miscellaneous Plan is an Agent-Multiple Employer Plan and the Safety Plan is a Cost-Sharing Employer Plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and City Ordinance.

All qualified permanent and probationary employees are eligible to participate in the separate Safety Plan, cost-sharing multiple employer defined benefit pension plan and Miscellaneous (all other) Plan, an agent multiple-employer defined benefit pension plan, administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

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 have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.



**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)**

Below is a summary of the deferred outflows of resources, net pension liabilities and deferred inflows of resources by Plan:

| Plan               | Deferred Outflows of Resources | Net Pension Liability/<br>Proportionate Share of Net Pension Liability | Deferred Inflows of Resources | Pension Expense     |
|--------------------|--------------------------------|------------------------------------------------------------------------|-------------------------------|---------------------|
| CalPERS Plans:     |                                |                                                                        |                               |                     |
| Miscellaneous      | \$ 10,520,720                  | \$ 30,842,213                                                          | \$ 1,240,010                  | \$ 4,149,985        |
| Safety             | 19,327,195                     | 36,741,589                                                             | 3,370,747                     | 120,768             |
| CCCERA Closed Plan | -                              | 5,657,650                                                              | -                             | 711,103             |
| Total              | <u>\$ 29,847,915</u>           | <u>\$ 73,241,452</u>                                                   | <u>\$ 4,610,757</u>           | <u>\$ 4,981,856</u> |

The long-term portion of the governmental activities Net Pension Liability is liquidated primarily by the General Fund.

Each Plan is discussed in detail below.

**B. CalPERS Miscellaneous Plan**

**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 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: 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 Pension Reform Act of 2013 (PEPRA), Assembly Bill 340, is applicable to employees new to CalPERS and hired after December 31, 2012.

The Plans’ provisions and benefits in effect at June 30, 2023, are summarized as follows:

|                                                   | Miscellaneous             |                              |                                |
|---------------------------------------------------|---------------------------|------------------------------|--------------------------------|
|                                                   | Prior to<br>July 10, 2011 | On or after<br>July 10, 2011 | On or after<br>January 1, 2013 |
| Hire date                                         |                           |                              |                                |
| Benefit formula                                   | 2.0% @ 55                 | 2.0% @ 60                    | 2.0% @ 62                      |
| 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                                    | 50 to 63                  | 50 to 63                     | 52 to 67                       |
| Monthly benefits, as a % of eligible compensation | 1.426% to 2.418%          | 1.092% to 2.418%             | 1.000% to 2.500%               |
| Required employee contribution rates              | 7.00%                     | 7.00%                        | 6.25%                          |
| Required employer contribution rates (A)          | 8.930%                    | 8.930%                       | 8.930%                         |

(A) Represents a blended contribution rate.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)**

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability (UAL). The dollar amounts are billed on a monthly basis or the City can elect a lump sum payment option. The City's required contributions for the unfunded liability in the Miscellaneous for the year ended June 30, 2023 were \$2,250,774, which were made under the lump sum payment option.

**Employees Covered** - As of the June 30, 2021 actuarial valuation date, the following employees were covered by the benefit terms for the Plan:

|                                                                  | Miscellaneous |
|------------------------------------------------------------------|---------------|
| Inactive employees or beneficiaries currently receiving benefits | 166           |
| Inactive employees entitled to but not yet receiving benefits    | 196           |
| Active employees                                                 | 182           |
| Total                                                            | 544           |

As of June 30, 2023, the City had 182 active employees in the Miscellaneous Plan.

**Contributions** - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the City to satisfy contribution requirements that are identified by the Plan terms as Plan member contribution requirements are classified as Plan member contributions.

**Net Pension Liability** - The City's net pension liability for the Miscellaneous Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2022, using an annual actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)**

*Changes in Net Pension Liability* - The changes in the Net Pension Liability for the Miscellaneous Plan follows:

|                                                               | Increase (Decrease)     |                             |                       |
|---------------------------------------------------------------|-------------------------|-----------------------------|-----------------------|
|                                                               | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability |
| <b>Balance at June 30, 2021</b>                               | \$ 115,562,746          | \$ 99,754,952               | \$ 15,807,794         |
| <b>Changes in the year:</b>                                   |                         |                             |                       |
| Service cost                                                  | 2,555,597               | -                           | 2,555,597             |
| Interest on the total pension liability                       | 8,005,677               | -                           | 8,005,677             |
| Differences between actual and expected experience            | (704,978)               | -                           | (704,978)             |
| Changes of Assumptions                                        | 2,393,680               | -                           | 2,393,680             |
| Contribution - employer                                       | -                       | 3,608,526                   | (3,608,526)           |
| Contribution - employee                                       | -                       | 1,246,674                   | (1,246,674)           |
| Net investment income                                         | -                       | (7,577,502)                 | 7,577,502             |
| Benefit payments, including refunds of employee contributions | (5,009,882)             | (5,009,882)                 | -                     |
| Administrative Expenses                                       | -                       | (62,141)                    | 62,141                |
| <b>Net changes</b>                                            | <b>7,240,094</b>        | <b>(7,794,325)</b>          | <b>15,034,419</b>     |
| <b>Balance at June 30, 2022</b>                               | <b>\$ 122,802,840</b>   | <b>\$ 91,960,627</b>        | <b>\$ 30,842,213</b>  |

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate* - The following presents the net pension liability of the City for the Plan, calculated using the discount rate for the Plan, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

|                       | Miscellaneous |
|-----------------------|---------------|
| 1.0% Decrease         | 5.90%         |
| Net Pension Liability | \$ 48,646,439 |
| Current Discount Rate | 6.90%         |
| Net Pension Liability | \$ 30,842,213 |
| 1.0% Increase         | 7.90%         |
| Net Pension Liability | \$ 16,253,029 |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)**

*Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions* - Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Difference between projected and actual earnings on investments - 5 year straight-line amortization

All other amounts - Straight-line amortization over the average expected remaining services lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired). Note that inactive employees and retirees have remaining service lifetimes equal to 0. Also note that total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

For the year ended June 30, 2023, the City recognized pension expense of \$4,149,985. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                           | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|---------------------------------------------------------------------------|-----------------------------------|----------------------------------|
| Pension contributions subsequent to measurement date                      | \$ 3,757,320                      | \$ -                             |
| Changes in assumptions                                                    | 1,779,916                         | -                                |
| Differences between actual and expected experience                        | 331,106                           | (1,240,010)                      |
| Net differences between projected and actual earnings on plan investments | 4,652,378                         | -                                |
| Total                                                                     | <u>\$ 10,520,720</u>              | <u>\$ (1,240,010)</u>            |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)**

\$3,757,320 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

| Year Ended<br>June 30 | Annual<br>Amortization |
|-----------------------|------------------------|
| 2024                  | \$ 1,157,190           |
| 2025                  | 744,519                |
| 2026                  | 732,038                |
| 2027                  | 2,889,643              |
| Total                 | <u>\$ 5,523,390</u>    |

Actuarial assumptions and information regarding the discount rate are discussed in Note 12D below.

**C. CalPERS Safety Plan**

**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 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: 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 Plans' provisions and benefits in effect at June 30, 2023, are summarized as follows:

|                                                   | <b>Safety</b>             |                              |                                |
|---------------------------------------------------|---------------------------|------------------------------|--------------------------------|
| Hire date                                         | Prior to<br>July 10, 2011 | On or after<br>July 10, 2011 | On or after<br>January 1, 2013 |
| Benefit formula                                   | 3.0% @ 50                 | 3.0% @ 55                    | 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                                    | 50                        | 50 to 55                     | 50 to 57                       |
| Monthly benefits, as a % of eligible compensation | 3.000%                    | 2.400 % to 3.000%            | 2.000 % to 2.700%              |
| Required employee contribution rates              | 9%                        | 9%                           | 13.00%                         |
| Required employer contribution rates              | 25.480%                   | 20.640%                      | 12.780%                        |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)**

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability (UAL). The dollar amounts are billed on a monthly basis or the City can elect a lump sum payment option. The City's required contributions for the unfunded liability in the Safety for the year ended June 30, 2023 were \$2,563,279 which were made under the lump sum payment option.

**Contributions** - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2023, the contributions recognized as part of pension expense for each Plan were as follows:

|                          | Safety       |
|--------------------------|--------------|
| Contributions - employer | \$ 4,560,882 |

**Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions** - As of June 30, 2023, the City reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

|                                    | Proportionate Share<br>of Net Pension Liability |
|------------------------------------|-------------------------------------------------|
| Total Safety Net Pension Liability | \$ 36,741,589                                   |

The City's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2022, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 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 plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2021 and 2022 was as follows:

|                              | Safety    |
|------------------------------|-----------|
|                              | All Tiers |
| Proportion - June 30, 2021   | 0.49214%  |
| Proportion - June 30, 2022   | 0.53469%  |
| Change - Increase (Decrease) | 0.04255%  |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)**

For the year ended June 30, 2023, the City recognized pension expense of \$120,768. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                              | Safety                            |                                  |
|------------------------------------------------------------------------------|-----------------------------------|----------------------------------|
|                                                                              | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
| Pension contributions subsequent to measurement date                         | \$ 4,560,882                      | \$ -                             |
| Differences between actual and expected experience                           | 1,520,601                         | (398,985)                        |
| Changes of assumptions                                                       | 3,704,664                         | -                                |
| Change in proportion                                                         | 3,739,038                         | -                                |
| Net differences between projected and actual earnings<br>on plan investments | 5,802,010                         | -                                |
| Differences in actual and proportion contributions                           | -                                 | (2,971,762)                      |
| Total                                                                        | <u>\$ 19,327,195</u>              | <u>\$ (3,370,747)</u>            |

\$4,560,882 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

| Year Ended<br>June 30 | Annual<br>Amortization |
|-----------------------|------------------------|
| 2024                  | \$ 3,482,263           |
| 2025                  | 2,811,388              |
| 2026                  | 1,562,616              |
| 2027                  | 3,539,299              |
| Total                 | <u>\$ 11,395,566</u>   |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)**

*Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate* – The following presents the City’s proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

|                       | Total         |
|-----------------------|---------------|
| 1.0% Decrease         | 5.90%         |
| Net Pension Liability | \$ 55,828,964 |
| Current Discount Rate | 6.90%         |
| Net Pension Liability | \$ 36,741,589 |
| 1.0% Increase         | 7.90%         |
| Net Pension Liability | \$ 21,141,973 |

Actuarial assumptions and information regarding the discount rate are discussed in Note 12D below.

**D. Information Common to the Miscellaneous and Safety Plans**

**Actuarial Assumptions** – The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

|                           | Miscellaneous and Safety (1)                            |
|---------------------------|---------------------------------------------------------|
| Valuation Date            | June 30, 2021                                           |
| Measurement Date          | June 30, 2022                                           |
| Actuarial Cost Method     | Entry-Age Actuarial Cost Method                         |
| Amortization Method       | Level Percent of Payroll                                |
| Actuarial Assumptions:    |                                                         |
| Discount Rate             | 6.90% (Miscellaneous and Safety)                        |
| Inflation                 | 2.30%                                                   |
| Payroll Growth            | 2.80%                                                   |
| Projected Salary Increase | (2)                                                     |
| Investment Rate of Return | 6.90% (3)                                               |
| Mortality                 | Derived using CalPERS Membership Data for all Funds (4) |

(1) Actuarial assumptions are the same for all benefit tiers (Tier I-Classic, Tier II, and Tier III-PEPRA)

(2) Depending on age, service and type of employment

(3) Net of pension plan investment expenses, includes inflation

(4) The mortality table used 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.



**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)**

**Discount Rate** - The discount rate used to measure the total pension liability was 6.90% for the Miscellaneous and Safety Plans. The projection of cash flows used to determine the discount rate for each Plan assumed contributions from all plan members in the Public Employees Retirement Fund (PERF) 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, 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.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all 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 <sup>1</sup>         | Assumed<br>Asset<br>Allocation | Real Return <sup>1,2</sup> |
|----------------------------------|--------------------------------|----------------------------|
| Global Equity - Cap-weighted     | 30%                            | 4.54%                      |
| Global Equity - Non-Cap-weighted | 12%                            | 3.84%                      |
| Private Equity                   | 13%                            | 7.28%                      |
| Treasury                         | 5%                             | 0.27%                      |
| Mortgage-backed Securities       | 5%                             | 0.50%                      |
| Investment Grade Corporates      | 10%                            | 1.56%                      |
| High Yield                       | 5%                             | 2.27%                      |
| Emerging Market debt             | 5%                             | 2.48%                      |
| Private Debt                     | 5%                             | 3.57%                      |
| Real Assets                      | 15%                            | 3.21%                      |
| Leverage                         | -5%                            | -0.59%                     |
|                                  | <u>100%</u>                    |                            |

(1) An expected inflation of 2.30% used for this period.

(2) Figures are based on the 2021 Asset Liability Management study.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)**

*Changes of Assumptions* - Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

*Reduction of CalPERS Discount Rate* - On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the CalPERS Board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense, but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the CalPERS Board. These new assumptions are reflected in the CalPERS GASB 68 accounting valuation reports for the June 30, 2022 measurement date.

*Pension Plan Fiduciary Net Position* - Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**E. Contra Costa County Employees' Retirement Association**

Between July 1, 1973 and June 30, 2001, the City provided retirement benefits to its employee groups by contracting with the Contra Costa County Employees' Retirement Association (CCCERA). The City of Pittsburgh converted to the CalPERS retirement system effective July 1, 2001 and entered into a Termination Withdrawal Agreement with CCCERA that resulted in the following consequences: CCCERA retained the obligation to provide future benefits to the City's past retirees and vested members that had left the City's employment prior to July 1, 2001.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)**

The City would provide CalPERS retirement benefits for its then current and future employees. The Termination Withdrawal Agreement stated that as of June 30, 2001, the City accrued liability and allocated assets was determined at \$31,483,218. The Termination Withdrawal Agreement also stated that due to market fluctuation and the uncertainty with other actuarial assumptions, the unfunded accrued liability will be recomputed every three years as CCCERA's triennial experience studies are completed. In addition, CCCERA is required to annually submit to the City a cash accounting update of the City of Pittsburgh Bookkeeping Asset Account. If the ratio of the balance of the City's Bookkeeping Asset Account to its triennial updated termination unfunded liability is below 95% or exceeds 105%, the resulting obligation (if not paid in full) or surplus, will be amortized as a level amount over 15 years at a 7.75% annual interest rate.

In January 2006, the City received correspondence from CCCERA indicating that the City had an updated unfunded liability of \$11,902,898 that had been re-determined as of December 31, 2003. In June 2006, the City issued Pension Obligation bonds for a total amount of \$39,566,055; upon completion of this transaction the City utilized these bond proceeds to prepay the unfunded liability owed to CCCERA which amounted to \$12,700,000 as of June 30, 2006. The balance of bond funds in the amount of \$25,977,758 was used to prepay the City's unfunded accrued liability for both the miscellaneous and safety plans to CalPERS.

Almost a year later the City received a letter from CCCERA dated August 23, 2007, providing the December 31, 2006 withdrawal liability update. In summary, the update reported the funding ratio of the present value of benefits (\$47.9 million) to allocated market assets (\$45.4 million) as 94.8%. The August 23, 2007 letter stated that since this ratio is below 95% this triggers a lump sum payment as of December 31, 2006 for \$2,505,433 plus interest at the rate of 7.8% to date of payment or an annual payment of \$289,144 to be amortized over 15 years starting with the first payment due on December 31, 2007.

In December of 2010, CCCERA sent a letter to the City regarding the triennial update of the City of Pittsburgh's withdrawal liability as of December 31, 2009. The City of Pittsburgh's unfunded termination liability of \$15,877,533 was calculated by The Segal Company, which would result in an annual payment of \$1,826,746 or approximately \$1.5 million more than CCCERA's previous 2006 calculated annual payment of \$289,144. In response to CCCERA's December 2010 calculated triennial update of the City's withdrawal liability, the City worked with CCCERA to amend the City's Termination Agreement to (1) allow the calculation to be prepared on an Actuarial rather than Market value of assets basis, and (2) create an 18-month lag between the valuation date and the date the contribution is due which lowered the December 31, 2009 unfunded obligation from \$15.9 million to \$9.9 million.

In addition, the City borrowed \$3.8 million from the City's Water Fund balance at the LAIF annual interest rate to repay a portion of the City's CCCERA unfunded liability and used \$1,980,096 of various fund balances to help reduce the City's CCCERA unfunded liability. Thus, through fiscal year 2013-2014, the City reduced its CCCERA unfunded liability by \$5,780,096 leaving \$4.1 million to be repaid over 15 years at the 7.75% annual interest rate.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)**

In December of 2013, CCCERA sent a triennial update of the City of Pittsburgh's pension liability with CCCERA. The liability was increased to \$11,312,353 resulting in 14 annual payments of \$1,306,656 at an interest rate of 7.25% per annum.

In December of 2015, CCCERA sent a triennial update of the City Of Pittsburgh's pension liability with CCCERA. The liability was decreased to \$6,810,830 resulting in 15 annual payments of \$773,523 at an interest rate of 7.0% per annum.

In December of 2019, CCCERA sent a triennial update of the City of Pittsburgh's pension liability with CCCERA. The liability was decreased to \$5,816,84 resulting in 15 annual payments of \$660,633 with an interest rate of 7.0% per annum.

In December of 2021, CCCERA sent a triennial update of the City of Pittsburgh's pension liability with CCCERA. The liability was increased to \$6,368,753 resulting in 15 annual payments of \$711,103 with an interest rate of 7.0% per annum.

At June 30, 2023, the Net Pension Liability of this Plan was \$5,657,650.

**NOTE 13 - OTHER POST-EMPLOYMENT BENEFITS**

*Plan Description.* The City of Pittsburgh Retiree Healthcare Plan (Plan) is an agent-multiple employer defined benefit healthcare plan administered by the City. The plan provides healthcare benefits to eligible retirees and their dependents. Benefit provisions are established and may be amended through agreements and memorandums of understanding between the City, its management employees, and unions representing City employees.

The City allows eligible retirees to continue in the City medical plans, currently Kaiser and Health Net. The City contributes up to a percentage of the single or dual Kaiser Retiree premium based on years of City service. No dental, vision, or life insurance benefits are provided.

On December 24, 2013, the City established an agreement with the California Public Employees' Retirement System (CalPERS) to set aside funds and deposit into the California Employer's Retiree Benefit Trust (CERBT) fund to accumulate, and distribute assets for the exclusive benefit of retirees and their beneficiaries. Plan assets are irrevocable and may not be used for any purpose other than funding post-retirement health care. The CERBT fund is an agent multiple employer plan and in order to ensure that the CERBT fund remains compliant with all reporting requirements, the CalPERS is responsible for publishing aggregate GASB 43 compliance Financial Statements, Notes, and Required Supplementary Information (RSI). The information may be found on CalPERS website at [www.calpers.ca.gov](http://www.calpers.ca.gov).

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 13 - OTHER POST-EMPLOYMENT BENEFITS (Continued)**

**Funding Policy.** There is no statutory requirement for the City to prefund its OPEB obligation. The City has currently chosen to prefund OPEB. There are no employee contributions.

For fiscal year 2022-2023, the City reported \$2,234,444 in contributions to the OPEB Plan, including \$1,339,444 in premium payments for retirees, \$395,000 for implicit subsidies, \$500,000 for contributions to the CERBT fund, and no reimbursements from the CERBT fund for premium payments for retirees.

The City allows retirees to participate in the same City medical plans (Kaiser and Health Net) as active employees. For the Kaiser medical plan, retiree premium rates are the same as the active employees. Because this premium rate is a “blended” rate, retiree premiums payments are lower than what they would pay if the retirees were in a standalone medical plan, resulting in an implied subsidy for retirees under GASB Statement 75.

**Employees Covered by Benefit Terms.** Membership in the plan consisted of the following at the measurement date of June 30, 2022:

|                                                                             |            |
|-----------------------------------------------------------------------------|------------|
| Active employees                                                            | 97         |
| Inactive employees or beneficiaries currently<br>receiving benefit payments | 164        |
| Inactive employees entitled to but not yet<br>receiving benefit payments    | -          |
| Total                                                                       | <u>261</u> |

**Actuarial Methods and Assumptions.** Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used are consistent with the long-term perspective of the calculations.

In the June 30, 2021 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 6.25% investment rate of return (net of administrative expenses), and a 2.50% general inflation assumption. Premiums were assumed to increase with a Non-Medicare medical cost increase rate of 6.50% for 2023 and grading down to 3.75% for 2076 and thereafter. The Medicare premiums were assumed to increase at a rate of 4.60% and grading down to 3.75% for 2076 and thereafter. The initial UAAL was amortized as a level percentage of projected payrolls over a fixed 27-year period from June 30, 2013 and will be amortized as a level dollar amortization over a 19 year period from June 30, 2023.

**Net OPEB Liability.** The City’s net OPEB liability was measured as of June 30, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2021, based on the actuarial methods and assumptions shown on the previous page.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 13 - OTHER POST-EMPLOYMENT BENEFITS (Continued)**

The underlying mortality assumptions were based on the CalPERS 2000-2019 Experience Study and all other actuarial assumptions used in the June 30, 2021 valuation were based on the results of a June 30, 2017 actuarial experience study for the period July 1, 2018 through June 30, 2019.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

| Asset Class                           | Target Allocation | Long-Term Expected Real Rate of Return |
|---------------------------------------|-------------------|----------------------------------------|
| Global Equity                         | 49%               | 4.56%                                  |
| Fixed Income                          | 23%               | 1.56%                                  |
| TIPS                                  | 5%                | -0.08%                                 |
| Commodities                           | 3%                | 1.22%                                  |
| REITs                                 | 20%               | 4.06%                                  |
| Total                                 | 100%              |                                        |
| Assumed Long-Term Rate of Inflation   |                   | 2.50%                                  |
| Expected Long-Term Net Rate of Return |                   | 6.25%                                  |

**Discount Rate** – The discount rate used to measure the total OPEB liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

**Changes in Net OPEB Liability.** The changes in the net OPEB liability are shown in the following table:

|                                                | Increase (Decrease)  |                             |                    |
|------------------------------------------------|----------------------|-----------------------------|--------------------|
|                                                | Total OPEB Liability | Plan Fiduciary Net Position | Net OPEB Liability |
|                                                | (a)                  | (b)                         | (a) - (b)          |
| Balance at June 30, 2021                       | \$ 37,674,749        | \$ 6,181,301                | \$ 31,493,448      |
| Changes Recognized for the Measurement Period: |                      |                             |                    |
| Service Cost                                   | 630,242              | -                           | 630,242            |
| Interest on the total OPEB liability           | 2,340,650            | -                           | 2,340,650          |
| Contributions from the employer                | -                    | 2,109,185                   | (2,109,185)        |
| Net investment income                          | -                    | (823,764)                   | 823,764            |
| Administrative expenses                        | -                    | (1,575)                     | 1,575              |
| Benefit payments                               | (1,709,185)          | (1,709,185)                 | -                  |
| Net changes                                    | 1,261,707            | (425,339)                   | 1,687,046          |
| Balance at June 30, 2022 (Measurement Date)    | \$ 38,936,456        | \$ 5,755,962                | \$ 33,180,494      |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 13 - OTHER POST-EMPLOYMENT BENEFITS (Continued)**

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued plan financial report that may be obtained from CalPERS. The benefit payments and refunds include implicit subsidy benefit payments in the amount of \$395,000.

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates.**

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.25%) or 1-percentage-point higher (7.25%) than the current discount rate:

| Net OPEB Liability  |               |                     |
|---------------------|---------------|---------------------|
| Discount Rate -1.0% | Discount Rate | Discount Rate +1.0% |
| 5.25%               | 6.25%         | 7.25%               |
| \$37,719,552        | \$33,180,494  | \$29,375,292        |

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

| Net OPEB Liability   |                      |                      |
|----------------------|----------------------|----------------------|
| Healthcare Cost      |                      |                      |
| 1.0% Decrease        | Trend Rates          | 1.0% Increase        |
| (5.50% decreasing to | (6.50% decreasing to | (7.50% decreasing to |
| 3.75%)               | 3.75%)               | 3.75%)               |
| \$28,634,799         | \$33,180,494         | \$38,699,518         |

**OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB.** For the year ended June 30, 2023, the City recognized OPEB expense of \$135,759. At June 30, 2023, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

|                                                                           | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|---------------------------------------------------------------------------|-----------------------------------|----------------------------------|
| Employer contributions made subsequent to the measurement date            | \$ 2,234,444                      | \$ -                             |
| Changes in assumptions                                                    | 31,008                            | (163,871)                        |
| Differences between expected and actual experience                        | -                                 | (2,567,529)                      |
| Net differences between projected and actual earnings on plan investments | 345,859                           | -                                |
| Total                                                                     | \$ 2,611,311                      | \$ (2,731,400)                   |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 13 - OTHER POST-EMPLOYMENT BENEFITS (Continued)**

\$2,234,444 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as part of OPEB expense as follows:

| Year<br>Ended June 30, | Annual<br>Amortization |
|------------------------|------------------------|
| 2024                   | \$ (1,701,946)         |
| 2025                   | (906,193)              |
| 2026                   | 11,546                 |
| 2027                   | 242,060                |
| Total                  | <u>\$ (2,354,533)</u>  |

**NOTE 14 - COMMITMENTS AND CONTINGENCIES**

**A. Grants from Other Governments**

The City participates in a number of Federal, State, and County programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grantor program regulations, the City may be required to reimburse the grantor government. As of June 30, 2023, some amounts of grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any individual governmental funds or the overall financial condition of the City.

**B. Litigation**

The City is a defendant in a number of lawsuits which have arisen in the normal course of business. While substantial damages are alleged in some of these actions, their outcome cannot be predicted with certainty.



**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 14 - COMMITMENTS AND CONTINGENCIES (Continued)**

**C. Construction Commitments**

As of June 30, 2023, the City has construction commitments to various capital projects as shown in the table below:

| <b>Project</b>                                         | <b>Amount</b> |
|--------------------------------------------------------|---------------|
| <b>City Carryover:</b>                                 |               |
| W-111 WTP Filter Gallery Replacement & Rehabilitation  | \$ 44,777,324 |
| 2020-21 Water Main Replacement                         | 6,253,507     |
| BART Pedestrian & Bicycle Connectivity                 | 4,565,012     |
| OBAG3-Delta De Anza Trail Improvements                 | 4,427,000     |
| James Donlan Extension PHASE I                         | 3,823,580     |
| Reviving the Heart of Pittsburgh Pride                 | 3,028,338     |
| HSIP 10 Citywide Roadway Improvements                  | 2,955,277     |
| Main W Leland (WTP to SW Hills)                        | 2,550,000     |
| FEMA Emergency - Buchanan Rd Slope Repair              | 2,000,000     |
| ARPA-Frontage Rd Living Green Trail                    | 1,999,008     |
| WTP Disinfection Modification & Conversion             | 1,881,188     |
| W-34 WTP Disinfection Mod & Conversion                 | 1,500,000     |
| STP/OBAG II Pavement Improvement                       | 1,478,968     |
| FEMA Emergency - Kirker Creek Strm Canal               | 1,000,000     |
| W-40 2022/23 Water Main Inst/Replacement               | 1,000,000     |
| Traffic Signal Improvements                            | 963,096       |
| Mea M Surplus - W Leland Traffic Signal                | 850,000       |
| ST-59 SB1 FY 22/23 Pavement Mgmt                       | 800,000       |
| FEMA Emergency - Willow Pass Storm Drain               | 800,000       |
| FEMA Emergency - 60 Civic Ave Bldg Repair              | 800,000       |
| Biennial Restroom Replacement/Rehabilitation           | 633,623       |
| Boat Launching Facility Impreovement                   | 560,327       |
| Brownfields Multi-Purpose Cooperative Agreement        | 547,414       |
| Automatic Water Meter Reading System                   | 541,895       |
| DTSC-Remediate City Property E. 3rd St                 | 534,437       |
| Corp Yard Fueling System Replacement                   | 512,881       |
| Council Chamber Broadcast System                       | 503,792       |
| GF Surplus - Streetlight LED Replacement               | 500,000       |
| W-109 Water System Reliability Project                 | 498,125       |
| ST-11 HSIP 10-Crestview Dr Pavement Improvements       | 475,663       |
| City Council FY 21 Pavement Mgmt & Street Improvements | 436,051       |
| 2020-06 Central Ave Waterline Replacement              | 416,635       |
| W-10 Highlands Ranch Reservoir Recoating               | 408,176       |
| California Theater Marquee & Below Stage               | 400,000       |
| ST-60 FY 22/23 Street Maintenance                      | 386,262       |
| IE Facility Relocation Project                         | 350,000       |
| Biennial Playfield Replacement                         | 343,226       |
| Kirker Pass Road Surface Treatment                     | 325,000       |
| Police Dept Security Fence                             | 302,500       |
| WTP Reservoir Control Panel                            | 287,642       |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 14 - COMMITMENTS AND CONTINGENCIES (Continued)**

|                                                  |                       |
|--------------------------------------------------|-----------------------|
| Downtown Ice Rink                                | 280,717               |
| PP-15 Station F Reconstruction                   | 261,889               |
| Citywide Storm Drain Improvements (2009-01)      | 260,436               |
| Waterfront Area Reliability                      | 251,599               |
| Measure M-Road Maint. Preparation                | 248,829               |
| Mea M Surplus - Recreation 340 Marina            | 242,215               |
| PK-42 Oakl Hills Restroom                        | 238,542               |
| City Park Soccer Field Turf Replacement          | 235,320               |
| 16/17 WTP Sludge Removal                         | 232,724               |
| Delta View Sports Field                          | 223,911               |
| Measure M-Rubberized Cape Seal                   | 223,082               |
| ARPA-Pittsburg Eats                              | 200,000               |
| SS-2 FY22/23 Sewer Replacement Project           | 200,000               |
| GF Surplus - Skate Plaza & Pump Track            | 198,606               |
| Annual Playground Replacement                    | 195,298               |
| Citywide Fence and Soundwall Repairs             | 180,628               |
| Water Treatment Plant Sludge Handling Facility   | 152,665               |
| Regional LPR/Camera Project                      | 149,192               |
| ALCO Shredder Project                            | 147,266               |
| West Leland Street Lighting                      | 145,752               |
| Measure M-Striping                               | 145,000               |
| Police Evidence & Intake Room Improvements       | 140,626               |
| Highway 4 Trunk Line Relief (2007-09)            | 133,113               |
| Measure M-Creak Seal                             | 129,000               |
| PASS Buchanan, Railroad, W. Leland               | 128,584               |
| ST-5 Citywide Arterial Median Conversion Project | 127,679               |
| W-6 WTP Capital Repairs & Improvements           | 126,516               |
| Duct Bank and Vault Replacements                 | 124,068               |
| Fishing Pier (CIP)                               | 115,523               |
| Annual Park Features Replacement                 | 115,397               |
| 19/20 Delta de Anza Trail                        | 115,096               |
| Measure M-LS Median & Row Maint. & Rejuv         | 115,000               |
| GF Surplus - Public Arts                         | 107,500               |
| California Theatre - Phase I                     | 106,868               |
| Annual Park and Landscaping Improvements         | 101,212               |
| W-39 2022/23 WTP Filer Media Replacement         | 100,000               |
| Other Construction                               | 1,766,854             |
| Total Construction Commitments                   | <u>\$ 104,382,654</u> |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 14 - COMMITMENTS AND CONTINGENCIES (Continued)**

***D. Sales Tax Participation Agreements***

The City negotiates sales tax participation agreements on an individual basis. The City has the following sales tax participation agreements with three entities as of June 30, 2023:

| <b>Entity</b>                   | <b>Tax Abated</b>                                                                                                                                                                                                                                                                                    | <b>Gross Dollar<br/>Amount of<br/>Abatement<br/>in Fiscal<br/>Year 2023</b> | <b>Commitments made</b>                                                                                                                                                                                         |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Contra Costa County             | i) 50% of Sales Tax Revenue from annexation area; ii) 100% PG&E Franchise Fee to City in the Annexation Area                                                                                                                                                                                         | \$ 65,628                                                                   | Upon annexation of the northwest inclusion Mirant Power Plant, the City would receive an increased share of the County's property tax revenue of 50% of all sales and use tax revenues from the Annexation Area |
| Private Company (Confidential)* | 25% of Sales Tax Revenue of the parcel not to exceed \$1,850,000 over 10 years from 10/15/2012 through 10/14/2022                                                                                                                                                                                    | 80,000                                                                      | Relocation of business                                                                                                                                                                                          |
| Contra Costa County             | \$150,000 to County if Sales Tax Revenues that the City receives from the annexation area is greater than \$250,000/year. If Sales Tax Revenue is less than \$250,000, then the amount to be transferred to the County shall be reduced by the amount the sales revenue that fell short of \$250,000 | 150,000                                                                     | None                                                                                                                                                                                                            |

\*Pursuant to the Sales and Use Tax law (chapter 8 - Article 1 - section 7056), in order to protect the confidential information of sales taxes collected and abatements provided to each of the specific agencies, the City has presented the aggregate amount abated during the current fiscal year for this entity.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

---

**NOTE 15 - SUCCESSOR AGENCY ACTIVITIES**

The activities of the Successor Agency are reported in the Successor Agency to the Redevelopment Agency Private-Purpose Trust Fund as the activities are under the control of the Oversight Board. The City provides administrative services to the Successor Agency to wind down the affairs of the former Redevelopment Agency. Activities of the Successor Agency are as follows:

**A. *Notes and Loans Receivable***

The various rehabilitation and construction loans including deferred and accrued interest balance is \$6,892,591 as of June 30, 2023. These loans have been made to individual homeowners, businesses and developers within the Redevelopment Project Area. The terms of these loans are specific to the borrower and interest rates, as well as usage and repayment requirements, vary according to the loan type. The following are descriptions of the various loans:

- Housing and rehabilitation loans are provided to homeowners who meet low and moderate income requirements as defined by the Department of Housing and Urban Development. These residential loans are available from \$5,000 to \$25,000 per property at a loan term of 3.0% simple interest for 10 years. The property will be rehabilitated to be free from health and safety violations upon completion of the rehabilitation program. The outstanding balance of these loan types as of June 30, 2023 was \$181,043.
- In 2005, a long agreement was entered into with the Mt. Diablo Unified School District (District) in the amount of \$6,178,936 for capital improvements. The funding was provided with the 2003A Bond proceeds. The District will repay the loan from school impact fees collected until the Agency is fully reimbursed or 35 years, whichever occurs first. The balance outstanding as of June 30, 2023 was \$3,104,578.
- The remaining loans receivable of \$3,606,970 as of June 30, 2023 represent a number of small business and property owner rehabilitation and construction loans to eliminate blight by assisting improvements and rehabilitation of properties that were vacant or underutilized.

**B. *Capital Assets***

Capital assets are valued at historical cost or estimated historical cost if historical cost is not available. Donated capital assets are valued at their estimated fair market value on the date donated. The Agency's policy has set the capitalization threshold for general capital assets at \$5,000 and infrastructure capital assets at \$25,000 for reporting purposes. The Successor Agency has recorded all its public domain (infrastructure) capital assets, which include landscape, storm, street, and traffic systems.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 15 - SUCCESSOR AGENCY ACTIVITIES (Continued)**

All capital assets with limited useful lives are depreciated over their estimated useful lives. The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The amount charged to depreciation expense each year represents that year's pro rata share of the cost of capital assets.

Depreciation of all capital assets is charged as an expense against operations each year and the total amount of depreciation taken over the years, called accumulated depreciation, is reported on the balance sheet as a reduction in the book value of capital assets.

Depreciation is provided using the straight line method, which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The Successor Agency has assigned the useful lives and capitalization thresholds listed below to capital assets.

Depreciation is recorded on a straight-line method over the useful lives of the assets as follows:

- Building and Improvements      20 - 70 years
- Machinery and Equipment      3 - 10 years
- Infrastructure      20 - 75 years

***Capital Asset Additions, Retirements and Balances***

|                                            | Balance at<br>June 30, 2022 | Deletions             | Balance at<br>June 30, 2023 |
|--------------------------------------------|-----------------------------|-----------------------|-----------------------------|
| Capital assets not being depreciated:      |                             |                       |                             |
| Land                                       | \$ 2,728,298                | \$ (1,576,718)        | \$ 1,151,580                |
| Total capital assets not being depreciated | <u>2,728,298</u>            | <u>(1,576,718)</u>    | <u>1,151,580</u>            |
| Capital assets being depreciated:          |                             |                       |                             |
| Buildings and Improvements                 | 1,919,493                   | -                     | 1,919,493                   |
| Total capital assets being depreciated     | <u>1,919,493</u>            | <u>-</u>              | <u>1,919,493</u>            |
| Less accumulated depreciation for:         |                             |                       |                             |
| Buildings and Improvements                 | (503,532)                   | (43,541)              | (547,073)                   |
| Net capital assets being depreciated       | <u>1,415,961</u>            | <u>(43,541)</u>       | <u>1,372,420</u>            |
| Total capital assets, net                  | <u>\$ 4,144,259</u>         | <u>\$ (1,620,259)</u> | <u>\$ 2,524,000</u>         |

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 15 – SUCCESSOR AGENCY ACTIVITIES (Continued)**

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period.

**C. Long-Term Debt**

The Successor Agency' long-term debt activities for fiscal year ended June 30, 2023 are as follows:

| Description                             | Original Issue Amount | Balance June 30, 2022 | Additions           | Retirements          | Balance June 30, 2023 | Amounts Due Within One Year | Amounts Due in More Than One Year |
|-----------------------------------------|-----------------------|-----------------------|---------------------|----------------------|-----------------------|-----------------------------|-----------------------------------|
| Tax Allocation Bonds:                   |                       |                       |                     |                      |                       |                             |                                   |
| 1999 RDA Bonds                          | \$ 30,106,157         | \$ 43,838,289         | \$ 5,965,438        | \$ 8,755,000         | \$ 41,048,727         | \$ 8,750,000                | \$ 32,298,727                     |
| 2006A RDA Housing Set-Aside Bonds       | 11,020,000            | 7,455,000             | -                   | 330,000              | 7,125,000             | 345,000                     | 6,780,000                         |
| 2014 RDA Tax Allocation Refunding Bonds | 67,445,000            | 20,830,000            | -                   | 3,045,000            | 17,785,000            | 2,340,000                   | 15,445,000                        |
| 2016A RDA Housing Set-Aside Bonds       | 13,845,000            | 8,760,000             | -                   | 955,000              | 7,805,000             | 990,000                     | 6,815,000                         |
| 2016A RDA Subordinated Refunding Bonds  | 120,085,000           | 113,910,000           | -                   | 11,165,000           | 102,745,000           | 12,565,000                  | 90,180,000                        |
| Sub-total                               |                       | 194,793,289           | 5,965,438           | 24,250,000           | 176,508,727           | 24,990,000                  | 151,518,727                       |
| Unamortized premium on 2016A RDA        |                       | 8,447,910             | -                   | 2,532,210            | 5,915,700             | -                           | 5,915,700                         |
| <b>Total Successor Agency Debt</b>      |                       | <b>\$ 203,241,199</b> | <b>\$ 5,965,438</b> | <b>\$ 26,782,210</b> | <b>\$ 182,424,427</b> | <b>\$ 24,990,000</b>        | <b>\$ 157,434,427</b>             |

**1999 Redevelopment Agency Tax Allocation Bonds**

1999 Redevelopment Agency Tax Allocation Bonds (1999 RDA Bonds) outstanding at June 30, 2023 amounted to \$71,590,000. The bonds bear interest at rates between 4.1 % and 6.2% with interest payments made semi-annually on February 1 and August 1. The bonds mature on August 1 of each year. The proceeds of the bonds were used to provide money for certain public capital improvements located within the Agency's Project Area, to fund a reserve account, and to pay cost of issuance incurred in connection with the issuance. Annual principal and interest payments secured by the RDA property tax increment revenues are expected to require less than 20% from these revenues. The total principal and interest remaining to be paid on the bonds is \$71,590,000 For fiscal year 2022-2023, principal and interest paid were \$8,755,000. With the dissolution of the Redevelopment Agency discussed above, Tax Increment is no longer distributed, and instead the Successor Agency receives payments from the County's Redevelopment Property Tax Trust Fund (RPTTF) that are to be used to fund debt service on the Bonds, with no distinction between housing and non-housing revenues.

In June 2014, the City issued the 2014 Successor Agency to the Redevelopment Agency of the City of Pittsburgh Bonds which partially refunded \$6,110,000 of currently outstanding Current Interest Bonds of the 1999 bonds.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 15 – SUCCESSOR AGENCY ACTIVITIES (Continued)**

The Bonds unaccreted discount and the current year accretion totaled \$30,541,273 and \$5,965,438, respectively, at June 30, 2023. The Bonds do not pay periodic interest. Interest on the Bonds will accrete in value at the rates between 6.10% and 6.20%. Repayment of the accreted principal commenced on August 1, 2019. Final repayment will be August 1, 2030.

The annual debt service requirements to mature the Capital Appreciation Bond portion of the 1999 RDA Bonds outstanding at June 30, 2023, were as follows:

| Year Ending<br>June 30, | Principal (1) | Totals        |
|-------------------------|---------------|---------------|
| 2024                    | \$ 8,750,000  | \$ 8,750,000  |
| 2025                    | 8,755,000     | 8,755,000     |
| 2026                    | 8,755,000     | 8,755,000     |
| 2027                    | 8,750,000     | 8,750,000     |
| 2028                    | 9,145,000     | 9,145,000     |
| 2029-2033               | 27,435,000    | 27,435,000    |
| Totals                  | \$ 71,590,000 | \$ 71,590,000 |

(1) Includes unaccreted discount in the total amount of \$30,541,273.

2006 Series A Housing Set Aside Redevelopment Agency Tax Allocation Bonds

2006 Series A Housing Set Aside Tax Allocation Bonds (2006A HSA RDA Bonds) outstanding at June 30, 2023 amounted to \$7,125,000. On November 30, 2006, the Agency issued \$11,020,000 of Series 2006A Bonds bearing interest at 5.12-5.31% to fund low and moderate income housing of benefit to the Agency's Los Medanos Redevelopment Project, to fund a reserve account, and to pay costs of issuance incurred in connection with issuance, sale and delivery of the Series 2006A RDA bonds. The bonds with interest payments made semi-annually on February 1 and August 1 each year commencing August 1, 2007 through August 1, 2036. Annual principal and interest payments on the bonds are expected to require less than 22% from these revenues. The total principal and interest remaining to be paid on the bonds is \$10,170,467. For fiscal year 2022-2023, principal and interest paid were \$717,173. With the dissolution of the Redevelopment Agency discussed above, Tax Increment is no longer distributed, and instead the Successor Agency receives payments from the County's Redevelopment Property Tax Trust Fund (RPTTF) that are to be used to fund debt service on the Bonds, with no distinction between housing and non-housing revenues.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 15 - SUCCESSOR AGENCY ACTIVITIES (Continued)**

The annual debt service requirements to mature the Series 2006A Bonds outstanding at June 30, 2023, were as follows:

| Year Ending<br>June 30, | Principal           | Interest            | Total                |
|-------------------------|---------------------|---------------------|----------------------|
| 2024                    | \$ 345,000          | \$ 369,248          | \$ 714,248           |
| 2025                    | 360,000             | 350,526             | 710,526              |
| 2026                    | 380,000             | 330,875             | 710,875              |
| 2027                    | 400,000             | 310,162             | 710,162              |
| 2028                    | 425,000             | 288,255             | 713,255              |
| 2029-2033               | 2,485,000           | 1,068,178           | 3,553,178            |
| 2034-2038               | 2,730,000           | 328,223             | 3,058,223            |
| Total                   | <u>\$ 7,125,000</u> | <u>\$ 3,045,467</u> | <u>\$ 10,170,467</u> |

2014 Redevelopment Agency Tax Allocation Refunding Bonds

2014 Series Successor Agency to the Redevelopment Agency Subordinate Tax Allocation Refunding Bonds (2014 STAB Bonds) outstanding at June 30, 2023 amounted to \$17,785,000. The 2014 STAB Bonds bear interest at rates between 4.0% and 5.0% with interest payments made semi-annually on February 1 and August 1. The 2014 STAB Bonds mature annually from 2016 to 2030 on August 1 in amounts ranging from \$2,645,000 to \$6,335,000. Proceeds from the 2014 STAB Bonds were used to refund \$74,049,000 of the Agency's 2003A RDA Bonds, partially refund the 1999 RDA Bonds, and to pay costs of issuance incurred in connection with the issuance, sales and delivery of 2014 STAB Bonds. Annual principal and interest payments secured by the RDA property tax increment revenues are expected to require less than 14% from these revenues. The total principal and interest remaining to be paid on the bonds is \$20,956,875. With the dissolution of the Redevelopment Agency discussed above, Tax Increment is no longer distributed, and instead the Successor Agency receives payments from the County's Redevelopment Property Tax Trust Fund (RPTTF) that are to be used to fund debt service on the Bond.

The annual debt service requirements to mature the Series 2014 Bonds outstanding at June 30, 2023 were as follows:

| Year Ending<br>June 30, | Principal            | Interest            | Total                |
|-------------------------|----------------------|---------------------|----------------------|
| 2024                    | \$ 2,340,000         | \$ 830,750          | \$ 3,170,750         |
| 2025                    | 2,450,000            | 711,000             | 3,161,000            |
| 2026                    | 2,575,000            | 585,375             | 3,160,375            |
| 2027                    | 2,705,000            | 453,375             | 3,158,375            |
| 2028                    | 2,445,000            | 324,625             | 2,769,625            |
| 2029-2030               | 5,270,000            | 266,750             | 5,536,750            |
| Total                   | <u>\$ 17,785,000</u> | <u>\$ 3,171,875</u> | <u>\$ 20,956,875</u> |



**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 15 - SUCCESSOR AGENCY ACTIVITIES (Continued)**

2016 Series A Housing Set Aside Successor Agency Tax Allocation Refunding Bonds

In February 2016, the Successor Agency issued 2016 Series A Set Aside Tax Allocation Refunding Bonds (2016A HSA Bonds) in the original principal amount of \$13,845,000 and \$26,690,000, respectively. The proceeds of the bonds were used to refund and defease all of the outstanding 2004 Series A Housing Set-Aside Redevelopment Agency Tax Allocation Bonds. The 2016 Series A Bonds bear interest rates between 1.323% and 3.984% with interest payments made semi-annually on February 1 and August 1 each year commencing August 1, 2016 through August 1, 2029. The Bonds are secured by an irrevocable pledge of the Pledged Tax Revenues to be derived from Los Medanos II and Los Medanos III subareas and an irrevocable pledge of certain moneys in the Redevelopment Property Tax Trust Fund.

The annual debt service requirements to mature the Series 2016A HSA Bonds outstanding at June 30, 2023, were as follows:

| Year Ending<br>June 30, | Principal           | Interest            | Total               |
|-------------------------|---------------------|---------------------|---------------------|
| 2024                    | \$ 990,000          | \$ 310,385          | \$ 1,300,385        |
| 2025                    | 1,030,000           | 273,652             | 1,303,652           |
| 2026                    | 1,065,000           | 233,997             | 1,298,997           |
| 2027                    | 1,110,000           | 191,204             | 1,301,204           |
| 2028                    | 1,150,000           | 142,159             | 1,292,159           |
| 2029-2030               | 2,460,000           | 116,631             | 2,576,631           |
| Total                   | <u>\$ 7,805,000</u> | <u>\$ 1,268,028</u> | <u>\$ 9,073,028</u> |

2016 Series A and B Subordinate Tax Allocation Refunding Bonds

In February 2016, the Successor Agency issued 2016 Series A and B Subordinate Tax Allocation Refunding Bonds in the original principal amount of \$120,085,000 and \$26,690,000, respectively. The Bonds bear an interest rate of 5.0% with interest payments made semi-annually on March 1 and September 1 each year commencing September 1, 2016 through September 1, 2029.

The 2016 Series A Bond proceeds were used to refund the outstanding balance of the 2004 Series A Redevelopment Agency Subordinate Tax Allocation Bonds in the amount of \$101,195,000. The issuance of the Bond terminated the swap agreement in connection with the 2004 Series A Bond. The 2016 Series A Bond proceeds were also used to refund and defease a portion of the outstanding 2008 Series A Redevelopment Agency Subordinate Tax Allocation Refunding Bonds.

**City of Pittsburgh**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE 15 - SUCCESSOR AGENCY ACTIVITIES (Continued)**

The annual debt service payments on the 2016 Series A Subordinate Tax Allocation Refunding Bonds outstanding at June 30, 2023, are as follows:

| Year Ending<br>June 30, | Principal             | Interest             | Total                 |
|-------------------------|-----------------------|----------------------|-----------------------|
| 2024                    | \$ 12,565,000         | \$ 4,823,125         | \$ 17,388,125         |
| 2025                    | 13,210,000            | 4,178,750            | 17,388,750            |
| 2026                    | 13,890,000            | 3,501,250            | 17,391,250            |
| 2027                    | 14,610,000            | 2,788,750            | 17,398,750            |
| 2028                    | 15,355,000            | 2,039,625            | 17,394,625            |
| 2029-2030               | 33,115,000            | 1,676,625            | 34,791,625            |
| Total                   | <u>\$ 102,745,000</u> | <u>\$ 19,008,125</u> | <u>\$ 121,753,125</u> |

With the dissolution of the Redevelopment Agency discussed above, Tax Increment is no longer distributed, and instead the Successor Agency receives payments from the County's Redevelopment Property Tax Trust Fund (RPTTF) that are to be used to fund debt service on the Bonds, with no distinction between housing and non-housing revenues.

The 2016 Series B Bond proceeds were used to refund the outstanding balance of the 2006 Series B Redevelopment Agency Subordinate Tax Allocation Bonds in the amount of \$22,470,000 and also used to refund and defease a portion of the outstanding 2008 Series A Redevelopment Agency Subordinate Tax Allocation Refunding Bonds. The 2016 Series B Subordinate Tax Allocation Refunding Bonds were repaid in fiscal year 2018-2019.

With the dissolution of the Redevelopment Agency discussed above, Tax Increment is no longer distributed, and instead the Successor Agency receives payments from the County's Redevelopment Property Tax Trust Fund (RPTTF) that are to be used to fund debt service on the Bonds, with no distinction between housing and non-housing revenues.

The bond covenants for the Successor Agency Tax Allocation Bonds contain events of default that require the revenue of the Successor Agency to be applied by the Trustee as specified in the terms of the agreement if any of the following conditions occur: default on debt service payments; the failure of the Successor Agency to observe or perform the conditions, covenants, or agreement terms of the debt; bankruptcy filing by the Successor Agency; or if any court or competent jurisdiction shall assume custody or control of the Successor Agency. The covenants also contain a subjective acceleration clause that allows the trustees or holders, who hold the majority of the aggregate principal amount of the notes, to accelerate payment of the entire principal amount outstanding and interest accrued to become immediately due if they determine that a material adverse change occurs.

***D. Commitments and Contingencies***

The activities of the former Redevelopment Agency and the Successor Agency are subject to further examination by the State of California and the amounts, if any, of transfers or expenditures may be disallowed. The State Controller's Office conducted a review of propriety of asset transfers between the former Redevelopment Agency or the Successor agency and any public agency that occurred on or after January 1, 2011.

**REQUIRED  
SUPPLEMENTARY  
INFORMATION**

**City of Pittsburg**  
**Required Supplementary Information**  
**For the Year Ended June 30, 2023**

---

**1. BUDGETS AND BUDGETARY ACCOUNTING**

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Public hearings are conducted at the City to obtain public comments. The City Council annually adopts the budget for the ensuing fiscal year prior to July 1st.
2. Budgets for the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds are adopted on a basis consistent with GAAP.
3. Under Article XIII B of the California Constitution (the Gann Spending Limitation Initiative), the City is restricted as to the amount of annual appropriations from the proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller, returned to the taxpayers through revised tax rates or revised fees schedules, or an excess in one year may be offset against a deficit in the following year. For the fiscal year ended June 30, 2023, based on the calculations by City Management, proceeds of taxes did not exceed the appropriations limit.
4. Budgeted revenue amounts represent the original budget modified by adjustments authorized during the year. Budgeted expenditure amounts represent original appropriations adjusted for supplemental appropriations during the year which were contingent upon new or additional revenue sources and re-appropriated amounts for prior year encumbrances. The City Manager must approve adjustments to departmental budgets; however, management may amend the budgeted amounts within departmental expenditure classifications.
5. Appropriations lapse at the end of the fiscal year and then are re-budgeted for the coming year. Beginning with the FY 2014-2015 budget, capital project appropriations continue appropriations until the project is completed.

**City of Pittsburgh**  
**Required Supplementary Information**  
**For the Year Ended June 30, 2023**

---

**1. BUDGETS AND BUDGETARY ACCOUNTING (Continued)**

Under encumbrance accounting, purchase orders, contracts, and other commitments for expenditures are recorded to reserve that portion of the applicable appropriation. Encumbrance accounting is employed as an extension of formal budgetary accounting. Since encumbrances do not yet constitute expenditures or liabilities, encumbrances outstanding at year-end are reported as reservations of fund balances.

The following funds had expenditures in excess of appropriations:

|                                                              |    |        |     |
|--------------------------------------------------------------|----|--------|-----|
| Assets Seizure Special Revenue Fund                          | \$ | 823    | (a) |
| San Marco CFD 2004-1 Special Revenue Fund                    |    | 11,093 | (b) |
| Vista Del Mar CFD 2005-2 Special Revenue Fund                |    | 690    | (b) |
| Public Safety CFD 2005-1 Special Revenue Fund                |    | 6,692  | (b) |
| Pittsburg Arts and Community Foundation Special Revenue Fund |    | 28,034 | (c) |
| Railroad Avenue Specific Area Plan Special Revenue Fund      |    | 67,380 | (d) |
| Project Amenities Management Special Revenue Fund            |    | 4,471  | (b) |
| Fire District CFD 2017-01 Special Revenue Fund               |    | 4,085  | (b) |
| Golf Course Special Revenue Fund                             |    | 809    | (e) |

- (a) The excess was due to underbudget of departmental supplies.
- (b) The excess was due to underbudget of CFD's administrative fees.
- (c) The excess was due to the underbudget of GASB 87-Leases.
- (d) The excess was due to the interest accrual on the interfund loan from the Regional Transportation Mitigation Fund to fund the Bart Pittsburg Center Station construction. One-time special tax revenues from CFD 2014-1 over several years will pay back the loan.
- (e) The excess was due to underbudget of property taxes for the Golf Course.

# City of Pittsburgh

## General Fund

### Schedule of Revenues and Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended June 30, 2023

|                                             | Budgeted Amounts    |                        |                    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------|---------------------|------------------------|--------------------|---------------------------------------------------------|
|                                             | Original            | Final                  | Actual<br>Amounts  |                                                         |
| REVENUES:                                   |                     |                        |                    |                                                         |
| Property tax                                | \$ 4,730,884        | \$ 4,982,186           | \$ 5,150,208       | \$ 168,022                                              |
| Sales tax                                   | 20,977,100          | 22,951,941             | 22,221,452         | (730,489)                                               |
| Franchise tax                               | 5,017,845           | 5,753,601              | 6,078,392          | 324,791                                                 |
| Other taxes                                 | 8,227,500           | 1,691,000              | 1,555,768          | (135,232)                                               |
| Intergovernmental revenues                  | 4,406,500           | 11,268,968             | 12,833,397         | 1,564,429                                               |
| Permits, licenses, and fees                 | 3,407,134           | 1,182,078              | 1,090,988          | (91,090)                                                |
| Fines and forfeitures                       | 431,451             | 378,869                | 428,979            | 50,110                                                  |
| Service fees                                | 2,817,845           | 4,890,968              | 4,978,212          | 87,244                                                  |
| Use of money and property                   | 572,722             | 280,560                | 832,874            | 552,314                                                 |
| Other revenues                              | 2,367,778           | 3,594,690              | 2,955,220          | (639,470)                                               |
| <b>Total revenues</b>                       | <b>52,956,759</b>   | <b>56,974,861</b>      | <b>58,125,490</b>  | <b>1,150,629</b>                                        |
| EXPENDITURES:                               |                     |                        |                    |                                                         |
| Current:                                    |                     |                        |                    |                                                         |
| General government                          | 689,840             | 4,146,387              | 5,178,991          | (1,032,604)                                             |
| City Council                                | 133,282             | 145,521                | 149,811            | (4,290)                                                 |
| City Manager and City Clerk                 | 800,764             | 750,548                | 762,933            | (12,385)                                                |
| City Attorney                               | 368,164             | 563,120                | 340,444            | 222,676                                                 |
| Human resources                             | 1,553,931           | 1,520,089              | 1,271,627          | 248,462                                                 |
| Finance and services                        | 1,697,282           | 1,777,710              | 1,799,719          | (22,009)                                                |
| Community development and services          | 10,895,914          | 11,128,870             | 9,947,361          | 1,181,509                                               |
| Public safety                               | 34,952,767          | 35,026,740             | 34,966,748         | 59,992                                                  |
| Public works - administration               | 83,716              | 87,070                 | 95,010             | (7,940)                                                 |
| Public works - streets                      | 4,899,793           | 5,592,176              | 3,438,241          | 2,153,935                                               |
| Public works - parks                        | 213,618             | 214,011                | 193,061            | 20,950                                                  |
| <b>Total expenditures</b>                   | <b>56,289,071</b>   | <b>60,952,242</b>      | <b>58,143,946</b>  | <b>2,808,296</b>                                        |
| OTHER FINANCING SOURCES (USES)              |                     |                        |                    |                                                         |
| Transfers in                                | 5,561,571           | 7,058,237              | 5,992,788          | (1,065,449)                                             |
| Transfers (out)                             | (3,133,526)         | (13,193,339)           | (12,109,034)       | 1,084,305                                               |
| <b>Total other financing sources (uses)</b> | <b>2,428,045</b>    | <b>(6,135,102)</b>     | <b>(6,116,246)</b> | <b>18,856</b>                                           |
| <b>NET CHANGE IN FUND BALANCE</b>           | <b>\$ (904,267)</b> | <b>\$ (10,112,483)</b> | <b>(6,134,702)</b> | <b>\$ 3,977,781</b>                                     |
| FUND BALANCE:                               |                     |                        |                    |                                                         |
| Beginning of year                           |                     |                        | 33,705,794         |                                                         |
| End of year                                 |                     |                        | \$ 27,571,092      |                                                         |

# City of Pittsburgh

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

### Housing Authority (Section 8) - Special Revenue Fund

For the Year Ended June 30, 2023

|                                             | Budgeted Amounts  |                    | Actual            | Variance with                          |
|---------------------------------------------|-------------------|--------------------|-------------------|----------------------------------------|
|                                             | Original          | Final              | Amounts           | Final Budget<br>Positive<br>(Negative) |
| <b>REVENUES:</b>                            |                   |                    |                   |                                        |
| Intergovernmental revenues                  | \$ 21,638,729     | \$ 21,638,729      | \$ 21,471,099     | \$ (167,630)                           |
| Service fee                                 | 1,455,697         | 1,455,697          | 1,573,936         | 118,239                                |
| Use of money and property                   | -                 | 15                 | 21                | 6                                      |
| Other revenues                              | 154,115           | 154,115            | 140,233           | (13,882)                               |
| <b>Total revenues</b>                       | <b>23,248,541</b> | <b>23,248,556</b>  | <b>23,185,289</b> | <b>(63,267)</b>                        |
| <b>EXPENDITURES:</b>                        |                   |                    |                   |                                        |
| Current:                                    |                   |                    |                   |                                        |
| Community development and services          | 23,177,642        | 23,310,801         | 23,185,592        | 125,209                                |
| Debt service:                               |                   |                    |                   |                                        |
| Principal                                   | -                 | -                  | 45,362            | (45,362)                               |
| Interest                                    | -                 | -                  | 20,410            | (20,410)                               |
| <b>Total expenditures</b>                   | <b>23,177,642</b> | <b>23,310,801</b>  | <b>23,251,364</b> | <b>59,437</b>                          |
| <b>OTHER FINANCING SOURCES (USES)</b>       |                   |                    |                   |                                        |
| Transfers in                                | 55,000            | 55,000             | 55,000            | -                                      |
| Transfers (out)                             | (24,907)          | (24,907)           | (24,907)          | -                                      |
| <b>Total other financing sources (uses)</b> | <b>30,093</b>     | <b>30,093</b>      | <b>30,093</b>     | <b>-</b>                               |
| <b>NET CHANGE IN FUND BALANCE</b>           | <b>\$ 100,992</b> | <b>\$ (32,152)</b> | <b>(35,982)</b>   | <b>\$ (3,830)</b>                      |
| <b>FUND BALANCE:</b>                        |                   |                    |                   |                                        |
| Beginning of year                           |                   |                    | 249,333           |                                        |
| End of year                                 |                   |                    | <b>\$ 213,351</b> |                                        |

# City of Pittsburgh

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

### Successor Agency Housing Special Revenue Fund

For the Year Ended June 30, 2023

|                                             | Budgeted Amounts    |                     | Actual          | Variance with                          |
|---------------------------------------------|---------------------|---------------------|-----------------|----------------------------------------|
|                                             | Original            | Final               | Amounts         | Final Budget<br>Positive<br>(Negative) |
| <b>REVENUES:</b>                            |                     |                     |                 |                                        |
| Service fees                                | \$ 7,500            | \$ 7,560            | \$ 7,560        | \$ -                                   |
| Use of money and property                   | 26,000              | 46,656              | 110,064         | 63,408                                 |
| Other revenues                              | -                   | 253,190             | 246,178         | (7,012)                                |
| <b>Total revenues</b>                       | <b>33,500</b>       | <b>307,406</b>      | <b>363,802</b>  | <b>56,396</b>                          |
| <b>EXPENDITURES:</b>                        |                     |                     |                 |                                        |
| Current:                                    |                     |                     |                 |                                        |
| Community development and services          | 282,058             | 1,168,696           | 234,795         | 933,901                                |
| Debt service:                               |                     |                     |                 |                                        |
| Principal retirement                        | -                   | -                   | 101,872         | (101,872)                              |
| Interest and fiscal charges                 | -                   | -                   | 19,721          | (19,721)                               |
| <b>Total expenditures</b>                   | <b>282,058</b>      | <b>1,168,696</b>    | <b>356,388</b>  | <b>812,308</b>                         |
| <b>OTHER FINANCING SOURCES (USES)</b>       |                     |                     |                 |                                        |
| Transfers (out)                             | (562)               | (55,749)            | (55,749)        | -                                      |
| <b>Total other financing sources (uses)</b> | <b>(562)</b>        | <b>(55,749)</b>     | <b>(55,749)</b> | <b>-</b>                               |
| <b>NET CHANGE IN FUND BALANCE</b>           | <b>\$ (249,120)</b> | <b>\$ (917,039)</b> | <b>(48,335)</b> | <b>\$ 868,704</b>                      |
| <b>FUND BALANCE:</b>                        |                     |                     |                 |                                        |
| Beginning of year                           |                     |                     | 6,858,098       |                                        |
| End of year                                 |                     |                     | \$ 6,809,763    |                                        |



# City of Pittsburgh

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

### Miscellaneous Grants Special Revenue Fund

For the Year Ended June 30, 2023

|                                             | Budgeted Amounts    |                     | Actual               | Variance with          |
|---------------------------------------------|---------------------|---------------------|----------------------|------------------------|
|                                             | Original            | Final               | Amounts              | Final Budget           |
|                                             |                     |                     |                      | Positive               |
|                                             |                     |                     |                      | (Negative)             |
| <b>REVENUES:</b>                            |                     |                     |                      |                        |
| Intergovernmental revenues                  | \$ 297,061          | \$ 5,109,171        | \$ 12,686,547        | \$ 7,577,376           |
| Use of money and property                   | 1,500               | 1,500               | 8,662                | 7,162                  |
| Other revenues                              | -                   | 156,026             | (115,503)            | (271,529)              |
| <b>Total revenues</b>                       | <b>298,561</b>      | <b>5,266,697</b>    | <b>12,579,706</b>    | <b>7,313,009</b>       |
| <b>EXPENDITURES:</b>                        |                     |                     |                      |                        |
| Current:                                    |                     |                     |                      |                        |
| Community development and services          | 45,263              | 3,403,104           | 955,080              | 2,448,024              |
| Public safety                               | 181,243             | 1,317,313           | 91,123               | 1,226,190              |
| <b>Total expenditures</b>                   | <b>226,506</b>      | <b>4,720,417</b>    | <b>1,046,203</b>     | <b>3,674,214</b>       |
| <b>OTHER FINANCING SOURCES (USES)</b>       |                     |                     |                      |                        |
| Transfers (out)                             | (176,247)           | (712,775)           | (610,408)            | 102,367                |
| <b>Total other financing sources (uses)</b> | <b>(176,247)</b>    | <b>(712,775)</b>    | <b>(610,408)</b>     | <b>102,367</b>         |
| <b>NET CHANGE IN FUND BALANCE</b>           | <b>\$ (104,192)</b> | <b>\$ (166,495)</b> | <b>10,923,095</b>    | <b>\$ (11,089,590)</b> |
| <b>FUND BALANCE:</b>                        |                     |                     |                      |                        |
| Beginning of year                           |                     |                     | 58,178               |                        |
| End of year                                 |                     |                     | <b>\$ 10,981,273</b> |                        |

**CITY OF PITTSBURGH, AGENT MULTIPLE EMPLOYER PENSION PLAN**  
**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS**  
**As of fiscal year ending June 30, 2023**  
**Last 10 Years\***

| Measurement Date                                                           | Miscellaneous Plan   |                      |                      |                      |                      |                       |                       |                       |                       |
|----------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                                                            | 2014                 | 2015                 | 2016                 | 2017                 | 2018                 | 2019                  | 2020                  | 2021                  | 2022                  |
| <b>Total Pension Liability</b>                                             |                      |                      |                      |                      |                      |                       |                       |                       |                       |
| Service Cost                                                               | \$ 1,857,954         | \$ 1,843,426         | \$ 1,885,618         | \$ 2,185,281         | \$ 2,232,196         | \$ 2,288,787          | \$ 2,353,997          | \$ 2,424,499          | \$ 2,555,597          |
| Interest on total pension liability                                        | 5,258,464            | 5,559,084            | 5,954,324            | 6,187,235            | 6,453,806            | 7,017,326             | 7,496,928             | 7,781,919             | 8,005,677             |
| Differences between expected and actual experience                         | -                    | (227,056)            | 696,901              | (1,930,694)          | 1,226,287            | 2,711,217             | 1,434,791             | (1,431,592)           | (704,978)             |
| Changes in assumptions                                                     | -                    | (1,494,012)          | -                    | 5,646,863            | (2,707,757)          | -                     | -                     | -                     | 2,393,680             |
| Changes in benefits                                                        | -                    | -                    | -                    | -                    | -                    | -                     | -                     | -                     | -                     |
| Benefit payments, including refunds of employee contributions              | (2,752,016)          | (2,914,360)          | (2,993,564)          | (3,017,394)          | (3,355,097)          | (3,733,114)           | (4,398,489)           | (4,538,899)           | (5,009,882)           |
| <b>Net change in total pension liability</b>                               | <b>4,364,402</b>     | <b>2,767,082</b>     | <b>5,543,279</b>     | <b>9,071,291</b>     | <b>3,849,435</b>     | <b>8,284,216</b>      | <b>6,887,227</b>      | <b>4,235,927</b>      | <b>7,240,094</b>      |
| <b>Total pension liability - beginning</b>                                 | <b>70,559,887</b>    | <b>74,924,289</b>    | <b>77,691,371</b>    | <b>83,234,650</b>    | <b>92,305,941</b>    | <b>96,155,376</b>     | <b>104,439,592</b>    | <b>111,326,819</b>    | <b>115,562,746</b>    |
| <b>Total pension liability - ending (a)</b>                                | <b>\$ 74,924,289</b> | <b>\$ 77,691,371</b> | <b>\$ 83,234,650</b> | <b>\$ 92,305,941</b> | <b>\$ 96,155,376</b> | <b>\$ 104,439,592</b> | <b>\$ 111,326,819</b> | <b>\$ 115,562,746</b> | <b>\$ 122,802,840</b> |
| <b>Plan fiduciary net position</b>                                         |                      |                      |                      |                      |                      |                       |                       |                       |                       |
| Contributions - employer                                                   | \$ 1,519,402         | \$ 1,631,437         | \$ 1,875,971         | \$ 2,156,429         | \$ 2,157,639         | \$ 2,465,718          | \$ 2,806,209          | \$ 3,074,038          | \$ 3,608,526          |
| Contributions - employee                                                   | 873,360              | 1,036,916            | 902,130              | 931,204              | 1,304,579            | 1,158,921             | 1,201,689             | 1,174,220             | 1,246,674             |
| Net investment income                                                      | 8,949,231            | 1,323,594            | 284,705              | 6,786,287            | 5,770,585            | 4,832,621             | 3,927,075             | 18,549,157            | (7,577,502)           |
| Administrative expense                                                     | -                    | (68,782)             | (37,256)             | (90,302)             | (105,852)            | (52,429)              | (110,160)             | (81,481)              | (62,141)              |
| Benefit payments, including refunds of employee contributions              | (2,752,016)          | (2,914,360)          | (2,993,564)          | (3,017,394)          | (3,355,097)          | (3,733,114)           | (4,398,489)           | (4,538,899)           | (5,009,882)           |
| Net Plan to Plan Resource Movement                                         | -                    | -                    | -                    | -                    | (29,876)             | -                     | -                     | 10,124                | -                     |
| Other Miscellaneous Income/(Expense)                                       | -                    | -                    | -                    | -                    | (201,014)            | 170                   | -                     | -                     | -                     |
| <b>Net change in plan fiduciary net position</b>                           | <b>8,589,977</b>     | <b>1,008,805</b>     | <b>31,986</b>        | <b>6,766,224</b>     | <b>5,540,964</b>     | <b>4,671,887</b>      | <b>3,426,324</b>      | <b>18,187,159</b>     | <b>(7,794,325)</b>    |
| <b>Plan fiduciary net position - beginning</b>                             | <b>51,531,626</b>    | <b>60,121,603</b>    | <b>61,130,408</b>    | <b>61,162,394</b>    | <b>67,928,618</b>    | <b>73,469,582</b>     | <b>78,141,469</b>     | <b>81,567,793</b>     | <b>99,754,952</b>     |
| <b>Plan fiduciary net position - ending (b)</b>                            | <b>\$ 60,121,603</b> | <b>\$ 61,130,408</b> | <b>\$ 61,162,394</b> | <b>\$ 67,928,618</b> | <b>\$ 73,469,582</b> | <b>\$ 78,141,469</b>  | <b>\$ 81,567,793</b>  | <b>\$ 99,754,952</b>  | <b>\$ 91,960,627</b>  |
| <b>Net pension liability - ending (a)-(b)</b>                              | <b>\$ 14,802,686</b> | <b>\$ 16,560,963</b> | <b>\$ 22,072,256</b> | <b>\$ 24,377,323</b> | <b>\$ 22,685,794</b> | <b>\$ 26,298,123</b>  | <b>\$ 29,759,026</b>  | <b>\$ 15,807,794</b>  | <b>\$ 30,842,213</b>  |
| Plan fiduciary net position as a percentage of the total pension liability | 80.24%               | 78.68%               | 73.48%               | 73.59%               | 76.41%               | 74.82%                | 73.27%                | 86.32%                | 74.88%                |
| Covered payroll                                                            | \$ 11,526,481        | \$ 11,958,650        | \$ 12,684,949        | \$ 13,415,686        | \$ 14,252,307        | \$ 16,955,330         | \$ 15,500,208         | \$ 16,948,240         | \$ 18,566,233         |
| Net pension liability as percentage of covered payroll                     | 128.42%              | 138.49%              | 174.00%              | 181.71%              | 159.17%              | 155.10%               | 191.99%               | 93.27%                | 166.12%               |

**Notes to Schedule:**

**Benefit changes:** The figures above do not include any liability impact that may have resulted from plan changes which occurred after the June 30 valuation date. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (aka. Golden Handshakes).

**Changes in assumptions:** GASB 68, paragraph 68 states that the long term expected rate of return should be determined net of pension plan investment expense, but without reduction for pension plan administrative expense. In 2018, 2019, 2020 and 2021, there were no changes. In 2022, the accounting discount rate reduced from 7.15% to 6.90%. In 2017, the accounting discount rate reduced from 7.65% to 7.15%. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5% (net of administrative expense) to 7.65% (without a reduction for pension plan administrative expense). In 2014, amounts were based on the 7.5% discount rate. All other assumptions for the 30, 2014 measurement date were the same as those used for the June 30, 2015 and 2016 measurement dates.

\* Fiscal year 2015 was the 1st year of implementation, therefore only nine years are shown.

**CITY OF PITTSBURGH, AGENT MULTIPLE EMPLOYER PENSION PLAN**  
**SCHEDULE OF CONTRIBUTIONS**  
**As of fiscal year ending June 30, 2023**  
 Last 10 Years\*

| Fiscal Year                                                           | Miscellaneous Plan |               |               |               |               |               |               |               |               |
|-----------------------------------------------------------------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                                                       | 2015               | 2016          | 2017          | 2018          | 2019          | 2020          | 2021          | 2022          | 2023          |
| Actuarially determined contribution                                   | \$ 2,464,100       | \$ 2,745,066  | \$ 3,094,191  | \$ 2,253,288  | \$ 2,333,907  | \$ 2,806,210  | \$ 3,072,547  | \$ 3,603,067  | \$ 3,757,320  |
| Contributions in relation to the actuarially determined contributions | (2,464,100)        | (2,745,066)   | (3,094,191)   | (2,253,288)   | (2,333,907)   | (2,806,210)   | (3,072,547)   | (3,603,067)   | (3,757,320)   |
| Contribution deficiency (excess)                                      | \$ -               | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| Covered payroll                                                       | \$ 11,958,650      | \$ 12,684,949 | \$ 13,415,686 | \$ 14,252,307 | \$ 16,955,330 | \$ 15,500,208 | \$ 16,948,240 | \$ 18,566,233 | \$ 20,228,530 |
| Contributions as a percentage of covered payroll                      | 20.61 %            | 21.64 %       | 23.06 %       | 15.81 %       | 13.77 %       | 18.10 %       | 18.13 %       | 19.41 %       | 18.57 %       |

**Notes to Schedule**

Valuation date:

June 30, 2021

Methods and assumptions used to determine contribution rates:

Actuarial cost method Entry-Age Actuarial Cost Method

Amortization method Level Percent of Payroll

Asset valuation method Actuarial Value of Assets

Inflation 2.75% for 2015 to 2019, and 2.875% for 2020, and 2.50% for 2021 to 2023

Salary increases Varies by Entry Age and Service

Payroll Growth 2.75%

Investment rate of return 7.50% for 2015 to 2018, 7.375% for 2019, 7.25% for 2020, 7.00% for 2021, 7.15% for 2022, and 7.00% for 2023; Net of Pension Plan Investment and Administrative Expenses; includes Inflation.

Retirement age The probabilities of Retirement are based on the CalPERS Experience Study.

Mortality The probabilities of mortality are based on the CalPERS Experience Study. Pre-retirement and Post-retirement mortality rates include 20 years of projected mortality improvement using Scale AA published by the Society of Actuaries for 2015 to 2018. For 2019, 2020, 2021, and 2022 pre-retirement and post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries.

\* Fiscal year 2015 was the 1st year of implementation; therefore only nine years are shown.

**CITY OF PITTSBURGH, A COST-SHARING MULTIPLE EMPLOYER DEFINED PENSION PLAN**  
**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS**

Last 10 Years\*

As of fiscal year ending June 30, 2023

| Measurement Date                                                                                               | Safety Plan   |               |               |               |               |               |               |               |               |  |
|----------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--|
|                                                                                                                | 6/30/2014     | 6/30/2015     | 6/30/2016     | 6/30/2017     | 6/30/2018     | 6/30/2019     | 6/30/2020     | 6/30/2021     | 6/30/2022     |  |
| Plan's Proportion of the Net Pension Liability                                                                 | 0.37777%      | 0.39815%      | 0.46609%      | 0.48116%      | 0.49472%      | 0.44506%      | 0.46340%      | 0.49214%      | 0.53469%      |  |
| Plan's Proportionate Share of the Net Pension Liability                                                        | \$ 14,169,983 | \$ 16,405,587 | \$ 21,519,369 | \$ 25,094,362 | \$ 25,389,095 | \$ 27,782,901 | \$ 30,873,359 | \$ 17,271,735 | \$ 36,741,589 |  |
| Plan's Covered Payroll                                                                                         | \$ 12,627,215 | \$ 13,134,628 | \$ 14,209,375 | \$ 10,647,118 | \$ 10,804,084 | \$ 12,017,570 | \$ 10,485,001 | \$ 12,076,801 | \$ 12,796,156 |  |
| Plan's Proportionate Share of the Net Pension Liability as a Percentage of it's Covered-Employee Payroll       | 112.22%       | 124.90%       | 151.44%       | 235.69%       | 235.00%       | 231.19%       | 294.45%       | 143.02%       | 287.13%       |  |
| Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability | 81.42%        | 79.38%        | 74.91%        | 74.42%        | 75.93%        | 75.53%        | 74.62%        | 86.58%        | 73.42%        |  |
| Plan's Proportionate Share of Aggregate Employer Contributions                                                 | \$ 1,757,817  | \$ 2,148,293  | \$ 2,219,565  | \$ 2,518,889  | \$ 2,954,663  | \$ 3,357,057  | \$ 4,346,298  | \$ 5,968,738  | \$ 7,564,096  |  |

\* Fiscal year 2015 was the 1st year of implementation, therefore only nine years are shown.

**CITY OF PITTSBURGH: A COST-SHARING DEFINED PENSION PLAN**  
**SCHEDULE OF CONTRIBUTIONS**  
**As of fiscal year ending June 30, 2023**  
**Last 10 Years\***

| Fiscal Year Ended June 30                                             | Safety Plan                                                                                                                                                                                                                                                 |               |               |               |               |               |               |               |               |
|-----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                                                       | 2015                                                                                                                                                                                                                                                        | 2016          | 2017          | 2018          | 2019          | 2020          | 2021          | 2022          | 2023          |
| Actuarially determined contribution                                   | \$ 2,924,602                                                                                                                                                                                                                                                | \$ 2,449,689  | \$ 2,573,034  | \$ 2,674,332  | \$ 2,771,970  | \$ 3,602,530  | \$ 3,943,074  | \$ 4,278,885  | \$ 4,560,882  |
| Contributions in relation to the actuarially determined contributions | (2,924,602)                                                                                                                                                                                                                                                 | (2,449,689)   | (2,573,034)   | (2,674,332)   | (2,771,970)   | (3,602,530)   | (3,943,074)   | (4,278,885)   | (4,560,882)   |
| Contribution deficiency (excess)                                      | \$ -                                                                                                                                                                                                                                                        | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| Covered payroll                                                       | \$ 13,134,628                                                                                                                                                                                                                                               | \$ 14,209,375 | \$ 10,647,118 | \$ 10,804,084 | \$ 12,017,570 | \$ 10,485,001 | \$ 12,076,801 | \$ 12,796,156 | \$ 13,199,562 |
| Contributions as a percentage of covered payroll                      | 22.27%                                                                                                                                                                                                                                                      | 17.24%        | 24.17%        | 24.75%        | 23.07%        | 34.36%        | 32.65%        | 33.44%        | 34.55%        |
| Notes to Schedule                                                     |                                                                                                                                                                                                                                                             |               |               |               |               |               |               |               |               |
| Valuation date:                                                       | June 30, 2013                                                                                                                                                                                                                                               | June 30, 2014 | June 30, 2015 | June 30, 2016 | June 30, 2017 | June 30, 2018 | June 30, 2019 | June 30, 2020 | June 30, 2021 |
| Methods and assumptions used to determine contribution rates:         |                                                                                                                                                                                                                                                             |               |               |               |               |               |               |               |               |
| Actuarial cost method                                                 | Entry age                                                                                                                                                                                                                                                   |               |               |               |               |               |               |               |               |
| Amortization method                                                   | Level percentage of payroll, closed                                                                                                                                                                                                                         |               |               |               |               |               |               |               |               |
| Remaining amortization period                                         | 30 years                                                                                                                                                                                                                                                    |               |               |               |               |               |               |               |               |
| Asset valuation method                                                | 5-year smoothed market                                                                                                                                                                                                                                      |               |               |               |               |               |               |               |               |
| Inflation                                                             | 2.50%                                                                                                                                                                                                                                                       |               |               |               |               |               |               |               |               |
| Salary increases                                                      | Varies by Entry Age and Service                                                                                                                                                                                                                             |               |               |               |               |               |               |               |               |
| Investment rate of return                                             | 7.15% Net of Pension Plan Investment and Administrative Expenses; includes Inflation.                                                                                                                                                                       |               |               |               |               |               |               |               |               |
| Retirement age                                                        | The probabilities of Retirement are based on the 2021 CalPERS Experience Study for the period from 2000 to 2019.                                                                                                                                            |               |               |               |               |               |               |               |               |
| Mortality                                                             | The probabilities of mortality are derived from CalPERS' Membership Data for all Funds based on CalPERS' specific data from a 2021 CalPERS Experience Study. The table includes 20 years of mortality improvements using the Society of Actuaries Scale BB. |               |               |               |               |               |               |               |               |

\*Fiscal year 2015 was the 1st year of implementation, therefore only nine years are shown.

**CITY OF PITTSBURG, AGENT MULTIPLE EMPLOYER OPEB PLAN**  
**SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS**  
As of fiscal year ending June 30, 2023  
Last 10 Years\*

| Measurement Date                                                        | 2017                 | 2018                 | 2019                 | 2020                 | 2021                 | 2022                 |
|-------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Total OPEB Liability</b>                                             |                      |                      |                      |                      |                      |                      |
| Service Cost                                                            | \$ 807,000           | \$ 830,803           | \$ 801,058           | \$ 647,726           | \$ 634,868           | \$ 630,242           |
| Interest                                                                | 2,558,000            | 2,680,717            | 2,806,423            | 2,720,705            | 2,794,547            | 2,340,650            |
| Changes in benefit terms                                                | -                    | -                    | -                    | -                    | -                    | -                    |
| Differences between expected and actual experience                      | -                    | -                    | (2,201,658)          | -                    | (5,776,939)          | -                    |
| Changes of assumptions                                                  | -                    | -                    | (933,286)            | (710,108)            | 69,768               | -                    |
| Benefit payments                                                        | (1,625,000)          | (1,536,951)          | (1,701,943)          | (1,476,338)          | (1,626,643)          | (1,709,185)          |
| <b>Net change in total OPEB liability</b>                               | <b>1,740,000</b>     | <b>1,974,569</b>     | <b>(1,229,406)</b>   | <b>1,181,985</b>     | <b>(3,904,399)</b>   | <b>1,261,707</b>     |
| <b>Total OPEB liability - beginning</b>                                 | <b>37,912,000</b>    | <b>39,652,000</b>    | <b>41,626,569</b>    | <b>40,397,163</b>    | <b>41,579,148</b>    | <b>37,674,749</b>    |
| <b>Total OPEB liability - ending (a)</b>                                | <b>\$ 39,652,000</b> | <b>\$ 41,626,569</b> | <b>\$ 40,397,163</b> | <b>\$ 41,579,148</b> | <b>\$ 37,674,749</b> | <b>\$ 38,936,456</b> |
| <b>Plan fiduciary net position</b>                                      |                      |                      |                      |                      |                      |                      |
| Contributions - employer                                                | \$ 2,106,000         | \$ 2,021,796         | \$ 2,201,943         | \$ 1,976,338         | \$ 726,643           | \$ 2,109,185         |
| Contributions - employee                                                | -                    | -                    | -                    | -                    | -                    | -                    |
| Net investment income                                                   | 295,000              | 270,566              | 277,898              | 172,535              | 1,527,524            | (823,764)            |
| Administrative expense                                                  | (1,000)              | (6,320)              | (919)                | (2,459)              | (2,103)              | (1,575)              |
| Benefit payments                                                        | (1,625,000)          | (1,536,951)          | (1,701,943)          | (1,476,338)          | (1,626,643)          | (1,709,185)          |
| <b>Net change in plan fiduciary net position</b>                        | <b>775,000</b>       | <b>749,091</b>       | <b>776,979</b>       | <b>670,076</b>       | <b>625,421</b>       | <b>(425,339)</b>     |
| <b>Plan fiduciary net position - beginning</b>                          | <b>2,585,000</b>     | <b>3,359,734</b>     | <b>4,108,825</b>     | <b>4,885,804</b>     | <b>5,555,880</b>     | <b>6,181,301</b>     |
| <b>Plan fiduciary net position - ending (b)</b>                         | <b>\$ 3,360,000</b>  | <b>\$ 4,108,825</b>  | <b>\$ 4,885,804</b>  | <b>\$ 5,555,880</b>  | <b>\$ 6,181,301</b>  | <b>\$ 5,755,962</b>  |
| <b>Net OPEB liability - ending (a)-(b)</b>                              | <b>\$ 36,292,000</b> | <b>\$ 37,517,744</b> | <b>\$ 35,511,359</b> | <b>\$ 36,023,268</b> | <b>\$ 31,493,448</b> | <b>\$ 33,180,494</b> |
| Plan fiduciary net position as a percentage of the total OPEB liability | 8.47%                | 9.87%                | 12.09%               | 13.36%               | 16.41%               | 14.78%               |
| Covered-employee payroll                                                |                      |                      |                      |                      |                      |                      |
|                                                                         | \$ 15,921,000        | \$ 16,568,668        | \$ 14,845,791        | \$ 14,623,265        | \$ 13,712,707        | \$ 13,191,542        |
| Net OPEB liability as a percentage of covered-employee payroll          | 227.95%              | 226.44%              | 239.20%              | 246.34%              | 229.67%              | 251.53%              |

\* Fiscal year 2018 was the first year of implementation, therefore only six years are shown.

**CITY OF PITTSBURG, AGENT MULTIPLE EMPLOYER OPEB PLAN**

**SCHEDULE OF CONTRIBUTIONS**

**As of fiscal year ending June 30, 2023\***

Last 10 Years\*

| <b>Fiscal Year Ended June 30,</b>                                    | <b>2018</b>                                                                                          | <b>2019</b>   | <b>2020</b>   | <b>2021</b>   | <b>2022</b>   | <b>2023</b>   |
|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Actuarially determined contribution                                  | \$ 3,938,000                                                                                         | \$ 4,096,000  | \$ 4,270,000  | \$ 3,911,000  | \$ 4,117,000  | \$ 3,639,000  |
| Contributions in relation to the actuarially determined contribution | (2,021,796)                                                                                          | (2,201,943)   | (2,038,794)   | (726,643)     | (2,234,444)   | (2,234,444)   |
| Contribution deficiency (excess)                                     | \$ 1,916,204                                                                                         | \$ 1,894,057  | \$ 2,231,206  | \$ 3,184,357  | \$ 1,882,556  | \$ 1,404,556  |
| Covered-employee payroll                                             | \$ 16,568,668                                                                                        | \$ 14,845,791 | \$ 14,623,265 | \$ 13,712,707 | \$ 13,191,542 | \$ 15,659,854 |
| Contributions as a percentage of covered-employee payroll            | 23.77%                                                                                               | 27.59%        | 29.20%        | 28.52%        | 31.21%        | 23.24%        |
| <b>Notes to Schedule</b>                                             |                                                                                                      |               |               |               |               |               |
| Valuation date:                                                      | June 30, 2017                                                                                        | June 30, 2017 | June 30, 2019 | June 30, 2019 | June 30, 2021 | June 30, 2021 |
| Methods and assumptions used to determine contribution rates:        |                                                                                                      |               |               |               |               |               |
| Actuarial cost method                                                | Entry age normal                                                                                     |               |               |               |               |               |
| Amortization method                                                  | Level percent of payroll                                                                             |               |               |               |               |               |
|                                                                      | 19 years remaining as of June 30, 2023                                                               |               |               |               |               |               |
| Asset valuation method                                               | Investment gains and losses spread over 5-year rolling period                                        |               |               |               |               |               |
| Inflation                                                            | 2.50%                                                                                                |               |               |               |               |               |
| Salary increases                                                     | Varies by Entry Age and Service                                                                      |               |               |               |               |               |
| Payroll Growth                                                       | 2.75%                                                                                                |               |               |               |               |               |
| Discount rate                                                        | 6.25%                                                                                                |               |               |               |               |               |
| Retirement age                                                       | The probabilities of Retirement are based on CalPERS Experience Study for the period from 2000-2019. |               |               |               |               |               |
| Mortality                                                            | Society of Actuaries Scale MP-21                                                                     |               |               |               |               |               |

\* Fiscal year 2018 was the first year of implementation, therefore only six years are shown.



**CITY OF PITTSBURG**  
*Annual Comprehensive Financial Report*  
*June 30, 2023*



# **SUPPLEMENTARY INFORMATION**



**CITY OF PITTSBURG**  
*Annual Comprehensive Financial Report*  
*June 30, 2023*

# NON-MAJOR GOVERNMENTAL FUNDS

## SPECIAL REVENUE FUNDS:

*Small Cities Grants Fund* – This fund was established to account for direct grants received for housing and rental rehabilitation programs, which are program income and used to supplement housing rehabilitation costs.

*Gas Tax Fund* – This fund represents the Highway Users Tax apportionments from the State of California for street and road purposes under the provisions of Streets and Highways Code Maintenance.

*Measure J Tax Fund* – This fund receives 18% of the collected half-cent sales tax, which is based on the population and road mileage, to fund regional transportation and transit related projects.

*Lighting & Landscape Fund* – Receipts of the assessments from residential and commercial properties are used by this fund to provide maintenance of street lighting, street trees, landscape, curbs, gutters and sidewalks within the City.

*Lighting & Landscape Oak Hills Fund* – Receipts of the special assessments from residential and commercial properties, in the Oak Hill area, are used by this fund to provide maintenance of street lighting, street trees, landscape, curbs, gutters and sidewalks.

*Assets Seizure Fund* – This fund was established to administer the seized assets from criminal activities.

*Marina Vista Field Replacement Fund* – This fund accounts for the collection of rents (maximum of \$60,000 annually) from the Athletic Fields rentals of the Marina Vista School fields as set forth in the Construction and Use Agreement for the contingent turf replacement of the fields.

*Local Law Enforcement Block Grant Fund* – This fund accounts for the funds provided by Department of Justice to supplement local crime prevention and public safety efforts.

*Southwest Pittsburg GHAD II Fund* – Southwest Pittsburg Geological Hazard Abatement fund was created to account for the maintenance district of which responsibilities are restricted to mitigation/abatement of geologic landslide and erosion hazards. The fund receives revenues from assessments levied on the properties located on the hillside areas for its operation costs.

*Southwest Pittsburg GHAD II Administrative Fund* – This fund was created to facilitate the administration (salaries and fringe benefits) for the Southwest Pittsburg GHAD II Fund.

# NON-MAJOR GOVERNMENTAL FUNDS, Continued

## SPECIAL REVENUE FUNDS, Continued:

*Storm Water Utility (NPDES) Fund* – This fund accounts for property assessments collected by the County of Contra Costa on behalf of the City to provide funding for National Pollutant Discharge Elimination System (NPDES) and general drainage maintenance activities within the Pittsburg Storm Water Utility Area to reduce pollutants.

*HUD Community Development Block Grant Fund* – Receives annual entitlement from Department of HUD to finance public services, housing activities, economic development projects, public facility projects, program planning and administration.

*NSP Neighborhood Stabilization Program Fund* – This fund accounts for the funding by the California Department of Housing and Community Development for purchases and redevelopment of foreclosed homes, the purchase and rehabilitation of abandoned or foreclosed homes, the demolition of blighted structures, and the redevelopment of demolished or vacant property within the City.

*CalHome Program Fund* – This fund was established to account for the funding from the California Department of Housing and Community Development for mortgage assistance and owner-occupied housing rehabilitation loans.

*California Energy Conservation Program* – This fund is funded by the Energy Efficiency and Conservation Block Grant to enable the City to pursue the City's LED streetlight retrofit, to develop and implement projects to improve energy efficiency and reduce energy use and fossil fuel emissions within the City.

*San Marco CFD 2004-01 Fund* – The receipts of this fund provide funding for the increased demand of police services in the San Marco subdivision of the Community Facilities District.

*Solid Waste Fund* – This fund has been established to finance City activities associated with AB 939 compliance such as the annual reporting of recycling programs, hazardous waste collection and the coordination of public education programs. In addition this fund finances the City's solid waste facility Local Enforcement Program (LEA) for permitting, inspection and enforcement of State regulations governing operational, closed and illegal landfills and refuse processing facilities. These revenues will also provide for litter abatement and other similar services to mitigate the impact on the City of Pittsburg associated with hosting the Material Recovery and Transfer Station (MRTS) which services the entire region. The Solid Waste Fund revenues are generated by a \$1.50 surcharge on each ton of solid waste received at the Material Recovery and Transfer Station.

*Vista Del Mar CFD 2005-2 Fund* – The receipts of the fund provided funding for financing increasing demands for police services in and for the Vista Del Mar CFD 2005-2.

*Public Safety Services CFD 2005-1 Fund* – The receipts of this fund provide funding for financing increasing demands for public safety services within this Community Facilities District.

# NON-MAJOR GOVERNMENTAL FUNDS, Continued

## SPECIAL REVENUE FUNDS, Continued:

*Park Maintenance CFD 2007-1 Fund* – The receipts of this fund provide funding for financing increasing demands for park maintenance services within this Community Facilities District.

*Cops Hiring Recovery Fund* – This fund was established to account for Grants received from law enforcement agencies to create and preserve jobs and to increase their community policing capacity and crime-prevention efforts.

*Pittsburg Arts & Community Foundation* – This fund was created for an independent non-profit corporation set up to increase, support and encourage art, literacy, education, economic development, affordable housing, and other community resources and programs to benefit the City of Pittsburg and its residents.

*Hillview Jr. High Athletic Field* – This fund was established to account for Grants received from Measure WW for financing, construction and joint use of an athletic field at Hillview Junior High School with Pittsburg Unified School District.

*Public, Education and Government Fees (PEG)* – The City is given authority from California Public Utilities Code to levy State Franchise Holder. The revenue of this fund supports Public Education and Government (PEG) channel facilities.

*Railroad Avenue Specific Area Plan* – This fund was created to account for the funding and financing of facilities according to the Railroad Avenue Specific Plan.

*Project Amenities Management Fund* – This fund was created to account for continuous maintenance and management of various project amenities for Greystone Place such as stormwater treatment facilities, sanitary sewer lift stations, emergency vehicle access and gates.

*Fire District CFD 2017-01 Fund* – The funds will be used solely for supplemental services and facilities of the Fire District that benefited City of Pittsburg.

*Golf Course Fund* – This fund was established to account for revenues and expenditures associated with providing golfing facilities and services to our community.

*US EPA Grants Fund* – This fund was established to account for direct grants to enhance public enjoyment, reduce existing environmental contamination of the waterfront and opportunities for economic development in alignment with the General and Trust Lands Use Plans.

# NON-MAJOR GOVERNMENTAL FUNDS, Continued

## SPECIAL REVENUE FUNDS, Continued:

*Marina Dredging & Infrastructure Improvement Fund* – This fund was established to account for funding to help facilitate the dredging project, various infrastructure improvements and modernize Marina operations.

*Tuscany Meadows CFD 2021-1 Fund* – This fund was established to provide funding to help the developer finance the cost of design and construction of public improvements relating to the development of the Tuscany Meadows subdivision. The special tax for the CFD may be used to pay the debt service on bonds issued by the City in the future to finance the facilities or may be used to pay for the facilities on a pay-as-you-go basis, without the issuance of bonds.

## DEBT SERVICE FUND:

*Pension Obligations Fund* accounts for the accumulation of resources for payment of principal, interest and related costs of the Pension Obligation Bonds long-term debt and for payments to the Contra Costa County Employees' Retirement Association for unfunded accrued pension obligations.

## CAPITAL PROJECTS FUNDS:

*Inclusionary Housing Fund* – This fund was established to account for fees paid by developers in the form of "in-lieu" fees that would be used for the construction of affordable housing.

*Traffic Impact Fair Share Fund* – This fund was established to account for developer fees as a condition of development to mitigate future traffic impacts.

*Kirker Creek Drainage Fees Fund* – This fund was established to account for the drainage fees collected from developers to finance drainage improvement projects.

*Traffic Mitigation Fund* – Fees collected from developers are used by this fund to finance the capital improvement projects that mitigate the traffic impact.

*Capital Improvement Fund* – This fund accounts for most capital improvement projects in the City that have various funding sources. Revenues received from various sources are used for related project costs.

*Park Dedication Fund* – This fund was established to account for the fees collected from developers and used for design, development, construction of new park projects and the rehabilitation of existing parks.

# NON-MAJOR GOVERNMENTAL FUNDS, Continued

## CAPITAL PROJECTS FUNDS, Continued:

*Regional Traffic Mitigation Fund* – This fund was established to account for the fees collected from new development in the City to support the regional transportation improvement projects through the Pittsburgh Regional Transportation Development Impact Mitigation Fee (“PRTDIM”) program.

*Infrastructure Repair & Replacement* – This fund was established to fund repair and capital improvement projects related to the City’s infrastructure including streets, roads, parking lots and storm drains.

*Community Capital Improvement* – This fund was established to administer the Cooperative and Repayment Agreement between the Redevelopment Agency of the City of Pittsburgh and the City of Pittsburgh. The goal of this agreement is to utilize the City personnel and facilities more effectively to control the Agency’s planning and administrative costs for redevelopment activities in the established redevelopment project areas.

*Bailey Road Maintenance* – This fund was created to account for surcharges collected from Keller Canyon Landfill Company to fund repair and maintenance of Bailey Road from Highway 4 to the Landfill entrance.

*Gas Tax – Road Maintenance and Rehabilitation* – This fund was created to account for SB1 Transportation funding.

*Regional Freeway Security Fee* – This fund was created for the new Freeway Security Network and provide staff support (City Engineering, Public Works, and the Police Department) to implement the process.

**City of Pittsburg**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**June 30, 2023**

|                                                                               | Special Revenue        |                     |                       |                         |
|-------------------------------------------------------------------------------|------------------------|---------------------|-----------------------|-------------------------|
|                                                                               | Small Cities<br>Grants | Gas<br>Tax          | Measure J<br>Tax Fund | Lighting &<br>Landscape |
| <b>ASSETS</b>                                                                 |                        |                     |                       |                         |
| Cash and investments                                                          | \$ 84,607              | \$ 1,377,953        | \$ -                  | \$ 929,985              |
| Restricted cash and investments                                               | -                      | -                   | -                     | -                       |
| Receivables:                                                                  |                        |                     |                       |                         |
| Accounts                                                                      | -                      | 347,802             | 116,894               | 997                     |
| Loans and notes                                                               | 1,225,588              | -                   | -                     | -                       |
| Leases                                                                        | -                      | -                   | -                     | -                       |
| Inventory                                                                     | -                      | -                   | -                     | 37,158                  |
| Prepaid items                                                                 | -                      | -                   | -                     | 1,913                   |
| Advance to other funds                                                        | -                      | -                   | -                     | -                       |
| <b>Total Assets</b>                                                           | <b>\$ 1,310,195</b>    | <b>\$ 1,725,755</b> | <b>\$ 116,894</b>     | <b>\$ 970,053</b>       |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b>       |                        |                     |                       |                         |
| <b>Liabilities:</b>                                                           |                        |                     |                       |                         |
| Accounts payable                                                              | \$ -                   | \$ 34,881           | \$ 66,930             | \$ 240,743              |
| Refundable deposits                                                           | -                      | -                   | -                     | -                       |
| Loans payable - current                                                       | 15,000                 | -                   | -                     | -                       |
| Unearned revenue                                                              | -                      | -                   | -                     | -                       |
| Due to other funds                                                            | -                      | -                   | 574,395               | -                       |
| Advance from other funds                                                      | -                      | -                   | -                     | -                       |
| <b>Total Liabilities</b>                                                      | <b>15,000</b>          | <b>34,881</b>       | <b>641,325</b>        | <b>240,743</b>          |
| <b>Deferred inflows of resources:</b>                                         |                        |                     |                       |                         |
| Unavailable revenue                                                           | 1,210,588              | -                   | -                     | -                       |
| Leases                                                                        | -                      | -                   | -                     | -                       |
| <b>Total Deferred Inflows of Resources</b>                                    | <b>1,210,588</b>       | <b>-</b>            | <b>-</b>              | <b>-</b>                |
| <b>Fund Balances:</b>                                                         |                        |                     |                       |                         |
| Nonspendable                                                                  | -                      | -                   | -                     | 39,071                  |
| Restricted                                                                    | 84,607                 | 1,690,874           | -                     | 690,239                 |
| Committed                                                                     | -                      | -                   | -                     | -                       |
| Assigned                                                                      | -                      | -                   | -                     | -                       |
| Unassigned                                                                    | -                      | -                   | (524,431)             | -                       |
| <b>Total Fund Balances (deficit)</b>                                          | <b>84,607</b>          | <b>1,690,874</b>    | <b>(524,431)</b>      | <b>729,310</b>          |
| <b>Total Liabilities, Deferred Inflows of<br/>Resources and Fund Balances</b> | <b>\$ 1,310,195</b>    | <b>\$ 1,725,755</b> | <b>\$ 116,894</b>     | <b>\$ 970,053</b>       |



| Special Revenue                      |                   |                                      |                                         |                                   |                                            |
|--------------------------------------|-------------------|--------------------------------------|-----------------------------------------|-----------------------------------|--------------------------------------------|
| Lighting &<br>Landscape<br>Oak Hills | Assets<br>Seizure | Marina Vista<br>Field<br>Replacement | Local Law<br>Enforcement<br>Block Grant | Southwest<br>Pittsburg<br>GHAD II | Southwest<br>Pittsburg<br>GHAD II<br>Admin |
| \$ 77,591                            | \$ 265,998        | \$ 321,153                           | \$ 36,158                               | \$ 6,064,910                      | \$ 316,882                                 |
| -                                    | -                 | -                                    | -                                       | -                                 | -                                          |
| -                                    | -                 | -                                    | 32,715                                  | -                                 | -                                          |
| -                                    | -                 | -                                    | -                                       | -                                 | -                                          |
| -                                    | -                 | -                                    | -                                       | -                                 | -                                          |
| -                                    | 14,574            | -                                    | 26,453                                  | -                                 | -                                          |
| -                                    | -                 | -                                    | -                                       | -                                 | -                                          |
| -                                    | -                 | -                                    | -                                       | 359,129                           | -                                          |
| <u>\$ 77,591</u>                     | <u>\$ 280,572</u> | <u>\$ 321,153</u>                    | <u>\$ 95,326</u>                        | <u>\$ 6,424,039</u>               | <u>\$ 316,882</u>                          |
|                                      |                   |                                      |                                         |                                   |                                            |
| \$ 596                               | \$ -              | \$ -                                 | \$ 1,812                                | \$ -                              | \$ -                                       |
| -                                    | 203,762           | -                                    | -                                       | (10,925)                          | -                                          |
| -                                    | -                 | -                                    | -                                       | -                                 | -                                          |
| -                                    | -                 | -                                    | 42,395                                  | -                                 | -                                          |
| -                                    | -                 | -                                    | 30,505                                  | -                                 | -                                          |
| -                                    | -                 | -                                    | -                                       | -                                 | -                                          |
| <u>596</u>                           | <u>203,762</u>    | <u>-</u>                             | <u>74,712</u>                           | <u>(10,925)</u>                   | <u>-</u>                                   |
|                                      |                   |                                      |                                         |                                   |                                            |
| -                                    | -                 | -                                    | -                                       | -                                 | -                                          |
| -                                    | -                 | -                                    | -                                       | -                                 | -                                          |
| -                                    | -                 | -                                    | -                                       | -                                 | -                                          |
| -                                    | 14,574            | -                                    | 26,453                                  | -                                 | -                                          |
| 76,995                               | -                 | -                                    | -                                       | 6,434,964                         | 316,882                                    |
| -                                    | -                 | 321,153                              | -                                       | -                                 | -                                          |
| -                                    | 62,236            | -                                    | -                                       | -                                 | -                                          |
| -                                    | -                 | -                                    | (5,839)                                 | -                                 | -                                          |
| <u>76,995</u>                        | <u>76,810</u>     | <u>321,153</u>                       | <u>20,614</u>                           | <u>6,434,964</u>                  | <u>316,882</u>                             |
| <u>\$ 77,591</u>                     | <u>\$ 280,572</u> | <u>\$ 321,153</u>                    | <u>\$ 95,326</u>                        | <u>\$ 6,424,039</u>               | <u>\$ 316,882</u>                          |
| (Continued)                          |                   |                                      |                                         |                                   |                                            |

**City of Pittsburgh**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**June 30, 2023**

|                                                                                   | Special Revenue                   |                                                |                                                 |                    |
|-----------------------------------------------------------------------------------|-----------------------------------|------------------------------------------------|-------------------------------------------------|--------------------|
|                                                                                   | Storm Water<br>Utility<br>(NPDES) | HUD<br>Community<br>Development<br>Block Grant | NSP<br>Neighborhood<br>Stabilization<br>Program | CalHome<br>Program |
| <b>ASSETS</b>                                                                     |                                   |                                                |                                                 |                    |
| Cash and investments                                                              | \$ -                              | \$ -                                           | \$ 48,688                                       | \$ 310,227         |
| Restricted cash and investments                                                   | -                                 | -                                              | -                                               | -                  |
| Receivables:                                                                      |                                   |                                                |                                                 |                    |
| Accounts                                                                          | 407,284                           | 378,659                                        | -                                               | -                  |
| Loans and notes                                                                   | -                                 | 235,800                                        | 2,090,899                                       | 329,826            |
| Leases                                                                            | -                                 | -                                              | -                                               | -                  |
| Inventory                                                                         | 1,829                             | -                                              | -                                               | -                  |
| Prepaid items                                                                     | -                                 | -                                              | -                                               | -                  |
| Advance to other funds                                                            | -                                 | -                                              | -                                               | -                  |
| <b>Total Assets</b>                                                               | <b>\$ 409,113</b>                 | <b>\$ 614,459</b>                              | <b>\$ 2,139,587</b>                             | <b>\$ 640,053</b>  |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b>           |                                   |                                                |                                                 |                    |
| <b>Liabilities:</b>                                                               |                                   |                                                |                                                 |                    |
| Accounts payable                                                                  | \$ 20,601                         | \$ 176,404                                     | \$ -                                            | \$ -               |
| Refundable deposits                                                               | -                                 | -                                              | -                                               | -                  |
| Loans payable - current                                                           | -                                 | 88,769                                         | -                                               | -                  |
| Unearned revenue                                                                  | -                                 | -                                              | -                                               | -                  |
| Due to other funds                                                                | 202,327                           | 62,343                                         | -                                               | -                  |
| Advance from other funds                                                          | -                                 | -                                              | -                                               | -                  |
| <b>Total liabilities</b>                                                          | <b>222,928</b>                    | <b>327,516</b>                                 | <b>-</b>                                        | <b>-</b>           |
| <b>Deferred inflows of resources:</b>                                             |                                   |                                                |                                                 |                    |
| Unavailable revenue                                                               | -                                 | 147,031                                        | 2,090,899                                       | 329,826            |
| Leases                                                                            | -                                 | -                                              | -                                               | -                  |
| <b>Total Deferred Inflows of Resources</b>                                        | <b>-</b>                          | <b>147,031</b>                                 | <b>2,090,899</b>                                | <b>329,826</b>     |
| <b>Fund Balances:</b>                                                             |                                   |                                                |                                                 |                    |
| Nonspendable                                                                      | 1,829                             | -                                              | -                                               | -                  |
| Restricted                                                                        | 184,356                           | 139,912                                        | 48,688                                          | 310,227            |
| Committed                                                                         | -                                 | -                                              | -                                               | -                  |
| Assigned                                                                          | -                                 | -                                              | -                                               | -                  |
| Unassigned                                                                        | -                                 | -                                              | -                                               | -                  |
| <b>Total fund balances (deficit)</b>                                              | <b>186,185</b>                    | <b>139,912</b>                                 | <b>48,688</b>                                   | <b>310,227</b>     |
| <b>Total Liabilities, Deferred Inflows of<br/>    Resources and Fund Balances</b> | <b>\$ 409,113</b>                 | <b>\$ 614,459</b>                              | <b>\$ 2,139,587</b>                             | <b>\$ 640,053</b>  |

| Special Revenue                                 |  |                          |                |                             |                                         |                                   |                            |
|-------------------------------------------------|--|--------------------------|----------------|-----------------------------|-----------------------------------------|-----------------------------------|----------------------------|
| California<br>Energy<br>Conservation<br>Program |  | San Marco<br>CFD 2004-01 | Solid<br>Waste | Vista Del Mar<br>CFD 2005-2 | Public Safety<br>Services<br>CFD 2005-1 | Park<br>Maintenance<br>CFD 2007-1 | Cops<br>Hiring<br>Recovery |
| \$ 7                                            |  | \$ 261,047               | \$ 913,450     | \$ 28,705                   | \$ 240,502                              | \$ 366,934                        | \$ -                       |
| -                                               |  | -                        | -              | -                           | -                                       | -                                 | -                          |
| -                                               |  | -                        | 209,294        | -                           | -                                       | 36,373                            | -                          |
| -                                               |  | -                        | -              | -                           | -                                       | -                                 | -                          |
| -                                               |  | -                        | -              | -                           | -                                       | -                                 | -                          |
| -                                               |  | -                        | -              | -                           | -                                       | -                                 | -                          |
| -                                               |  | -                        | -              | -                           | -                                       | -                                 | -                          |
| \$ 7                                            |  | \$ 261,047               | \$ 1,122,744   | \$ 28,705                   | \$ 240,502                              | \$ 403,307                        | \$ -                       |
|                                                 |  |                          |                |                             |                                         |                                   |                            |
| \$ -                                            |  | \$ -                     | \$ 65,876      | \$ -                        | \$ -                                    | \$ 1,198                          | \$ -                       |
| -                                               |  | -                        | -              | -                           | -                                       | -                                 | -                          |
| -                                               |  | -                        | -              | -                           | -                                       | -                                 | -                          |
| -                                               |  | -                        | -              | -                           | -                                       | -                                 | -                          |
| -                                               |  | -                        | -              | -                           | -                                       | -                                 | -                          |
| -                                               |  | -                        | -              | -                           | -                                       | -                                 | -                          |
| -                                               |  | -                        | 65,876         | -                           | -                                       | 1,198                             | -                          |
| -                                               |  | -                        | -              | -                           | -                                       | -                                 | -                          |
| -                                               |  | -                        | -              | -                           | -                                       | -                                 | -                          |
| -                                               |  | -                        | -              | -                           | -                                       | -                                 | -                          |
| -                                               |  | -                        | -              | -                           | -                                       | -                                 | -                          |
| 7                                               |  | 261,047                  | 1,056,868      | 28,705                      | 240,502                                 | 402,109                           | -                          |
| -                                               |  | -                        | -              | -                           | -                                       | -                                 | -                          |
| -                                               |  | -                        | -              | -                           | -                                       | -                                 | -                          |
| -                                               |  | -                        | -              | -                           | -                                       | -                                 | -                          |
| 7                                               |  | 261,047                  | 1,056,868      | 28,705                      | 240,502                                 | 402,109                           | -                          |
| \$ 7                                            |  | \$ 261,047               | \$ 1,122,744   | \$ 28,705                   | \$ 240,502                              | \$ 403,307                        | \$ -                       |

(Continued)

**City of Pittsburgh**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**June 30, 2023**

|                                                                               | Special Revenue                                |                                        |                                                       |                                          |
|-------------------------------------------------------------------------------|------------------------------------------------|----------------------------------------|-------------------------------------------------------|------------------------------------------|
|                                                                               | Pittsburg<br>Arts &<br>Community<br>Foundation | Hillview Jr.<br>High Athletic<br>Field | Public,<br>Education, and<br>Government<br>Fees (PEG) | Railroad Avenue<br>Specific Area<br>Plan |
| <b>ASSETS</b>                                                                 |                                                |                                        |                                                       |                                          |
| Cash and investments                                                          | \$ 557,171                                     | \$ 428,539                             | \$ 599,321                                            | \$ 115,790                               |
| Restricted cash and investments                                               | -                                              | -                                      | -                                                     | -                                        |
| Receivables:                                                                  |                                                |                                        |                                                       |                                          |
| Accounts                                                                      | -                                              | -                                      | 34,831                                                | -                                        |
| Loans and notes                                                               | 302,007                                        | -                                      | -                                                     | -                                        |
| Leases                                                                        | 443,007                                        | -                                      | -                                                     | -                                        |
| Inventory                                                                     | 129,251                                        | -                                      | -                                                     | -                                        |
| Prepaid items                                                                 | 4,143                                          | -                                      | -                                                     | -                                        |
| Advance to other funds                                                        | -                                              | -                                      | -                                                     | -                                        |
| <b>Total Assets</b>                                                           | <b>\$ 1,435,579</b>                            | <b>\$ 428,539</b>                      | <b>\$ 634,152</b>                                     | <b>\$ 115,790</b>                        |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b>       |                                                |                                        |                                                       |                                          |
| <b>Liabilities:</b>                                                           |                                                |                                        |                                                       |                                          |
| Accounts payable                                                              | \$ 118,141                                     | \$ -                                   | \$ 3,046                                              | \$ -                                     |
| Refundable deposits                                                           | 13,700                                         | -                                      | -                                                     | -                                        |
| Loans payable - current                                                       | -                                              | -                                      | -                                                     | -                                        |
| Unearned revenue                                                              | 8,651                                          | -                                      | -                                                     | -                                        |
| Due to other funds                                                            | -                                              | -                                      | -                                                     | -                                        |
| Advance from other funds                                                      | -                                              | -                                      | -                                                     | 3,172,428                                |
| <b>Total Liabilities</b>                                                      | <b>140,492</b>                                 | <b>-</b>                               | <b>3,046</b>                                          | <b>3,172,428</b>                         |
| <b>Deferred inflows of resources:</b>                                         |                                                |                                        |                                                       |                                          |
| Unavailable revenue                                                           | 302,007                                        | -                                      | -                                                     | -                                        |
| Leases                                                                        | 403,206                                        | -                                      | -                                                     | -                                        |
| <b>Total Deferred Inflows of Resources</b>                                    | <b>705,213</b>                                 | <b>-</b>                               | <b>-</b>                                              | <b>-</b>                                 |
| <b>Fund Balances:</b>                                                         |                                                |                                        |                                                       |                                          |
| Nonspendable                                                                  | 133,394                                        | -                                      | -                                                     | -                                        |
| Restricted                                                                    | 456,480                                        | -                                      | -                                                     | -                                        |
| Committed                                                                     | -                                              | 428,539                                | 631,106                                               | -                                        |
| Assigned                                                                      | -                                              | -                                      | -                                                     | -                                        |
| Unassigned                                                                    | -                                              | -                                      | -                                                     | (3,056,638)                              |
| <b>Total Fund Balances (deficit)</b>                                          | <b>589,874</b>                                 | <b>428,539</b>                         | <b>631,106</b>                                        | <b>(3,056,638)</b>                       |
| <b>Total Liabilities, Deferred Inflows of<br/>Resources and Fund Balances</b> | <b>\$ 1,435,579</b>                            | <b>\$ 428,539</b>                      | <b>\$ 634,152</b>                                     | <b>\$ 115,790</b>                        |

| Special Revenue                    |                              |                  |                     |                                                    |                                  | Debt Service           |
|------------------------------------|------------------------------|------------------|---------------------|----------------------------------------------------|----------------------------------|------------------------|
| Project<br>Amenities<br>Management | Fire District<br>CFD 2017-01 | Golf<br>Course   | US EPA<br>Grants    | Marina Dredging<br>& Infrastructure<br>Improvement | Tuscany<br>Meadows<br>CFD 2021-1 | Pension<br>Obligations |
| \$ 168,391                         | \$ 70,662                    | \$ -             | \$ 2,722,136        | \$ 239,708                                         | \$ 24,177                        | \$ -                   |
| -                                  | -                            | -                | -                   | -                                                  | -                                | 5,637,472              |
| -                                  | -                            | -                | 8,948               | -                                                  | -                                | -                      |
| -                                  | -                            | -                | -                   | -                                                  | -                                | -                      |
| -                                  | -                            | -                | -                   | -                                                  | -                                | -                      |
| -                                  | -                            | -                | -                   | -                                                  | -                                | -                      |
| -                                  | -                            | -                | -                   | -                                                  | -                                | 711,803                |
| -                                  | -                            | -                | -                   | -                                                  | -                                | -                      |
| <u>\$ 168,391</u>                  | <u>\$ 70,662</u>             | <u>\$ -</u>      | <u>\$ 2,731,084</u> | <u>\$ 239,708</u>                                  | <u>\$ 24,177</u>                 | <u>\$ 6,349,275</u>    |
|                                    |                              |                  |                     |                                                    |                                  |                        |
| \$ -                               | \$ -                         | \$ -             | \$ 8,729            | \$ -                                               | \$ -                             | \$ -                   |
| 1,066                              | -                            | -                | -                   | -                                                  | -                                | -                      |
| -                                  | -                            | -                | -                   | -                                                  | -                                | -                      |
| -                                  | -                            | -                | -                   | -                                                  | -                                | -                      |
| -                                  | -                            | 1,563            | -                   | -                                                  | -                                | 2,973,407              |
| -                                  | -                            | 375,000          | -                   | -                                                  | -                                | -                      |
| <u>1,066</u>                       | <u>-</u>                     | <u>376,563</u>   | <u>8,729</u>        | <u>-</u>                                           | <u>-</u>                         | <u>2,973,407</u>       |
| -                                  | -                            | -                | -                   | -                                                  | -                                | -                      |
| -                                  | -                            | -                | -                   | -                                                  | -                                | -                      |
| -                                  | -                            | -                | -                   | -                                                  | -                                | -                      |
| -                                  | -                            | -                | -                   | -                                                  | -                                | 711,803                |
| 167,325                            | 70,662                       | -                | 2,722,355           | 239,708                                            | 24,177                           | 2,664,065              |
| -                                  | -                            | -                | -                   | -                                                  | -                                | -                      |
| -                                  | -                            | -                | -                   | -                                                  | -                                | -                      |
| -                                  | -                            | (376,563)        | -                   | -                                                  | -                                | -                      |
| <u>167,325</u>                     | <u>70,662</u>                | <u>(376,563)</u> | <u>2,722,355</u>    | <u>239,708</u>                                     | <u>24,177</u>                    | <u>3,375,868</u>       |
| <u>\$ 168,391</u>                  | <u>\$ 70,662</u>             | <u>\$ -</u>      | <u>\$ 2,731,084</u> | <u>\$ 239,708</u>                                  | <u>\$ 24,177</u>                 | <u>\$ 6,349,275</u>    |

(Continued)

**City of Pittsburgh**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**June 30, 2023**

|                                                                               | Capital Projects        |                                 |                               |                       |
|-------------------------------------------------------------------------------|-------------------------|---------------------------------|-------------------------------|-----------------------|
|                                                                               | Inclusionary<br>Housing | Traffic<br>Impact<br>Fair Share | Kirker Creek<br>Drainage Fees | Traffic<br>Mitigation |
| <b>ASSETS</b>                                                                 |                         |                                 |                               |                       |
| Cash and investments                                                          | \$ 39,568               | \$ 536,952                      | \$ 370,145                    | \$ 6,224,058          |
| Restricted cash and investments                                               | -                       | -                               | -                             | -                     |
| Receivables:                                                                  |                         |                                 |                               |                       |
| Accounts                                                                      | -                       | -                               | -                             | 176,420               |
| Loans and notes                                                               | -                       | -                               | -                             | -                     |
| Leases                                                                        | -                       | -                               | -                             | -                     |
| Inventory                                                                     | -                       | -                               | -                             | -                     |
| Prepaid items                                                                 | -                       | -                               | -                             | 5,000                 |
| Advance to other funds                                                        | 380,000                 | -                               | -                             | -                     |
| <b>Total assets</b>                                                           | <b>\$ 419,568</b>       | <b>\$ 536,952</b>               | <b>\$ 370,145</b>             | <b>\$ 6,405,478</b>   |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b>       |                         |                                 |                               |                       |
| <b>Liabilities:</b>                                                           |                         |                                 |                               |                       |
| Accounts payable                                                              | \$ -                    | \$ -                            | \$ -                          | \$ -                  |
| Refundable deposits                                                           | -                       | -                               | -                             | 5,000                 |
| Loans payable - current                                                       | -                       | -                               | -                             | -                     |
| Unearned revenue                                                              | -                       | -                               | -                             | -                     |
| Due to other funds                                                            | -                       | -                               | -                             | -                     |
| Advance from other funds                                                      | -                       | -                               | -                             | -                     |
| <b>Total Liabilities</b>                                                      | <b>-</b>                | <b>-</b>                        | <b>-</b>                      | <b>5,000</b>          |
| <b>Deferred inflows of resources:</b>                                         |                         |                                 |                               |                       |
| Unavailable revenue                                                           | -                       | -                               | -                             | -                     |
| Leases                                                                        | -                       | -                               | -                             | -                     |
| <b>Total Deferred Inflows of Resources</b>                                    | <b>-</b>                | <b>-</b>                        | <b>-</b>                      | <b>-</b>              |
| <b>Fund Balances:</b>                                                         |                         |                                 |                               |                       |
| Nonspendable                                                                  | 380,000                 | -                               | -                             | 5,000                 |
| Restricted                                                                    | 39,568                  | 536,952                         | 370,145                       | 6,395,478             |
| Committed                                                                     | -                       | -                               | -                             | -                     |
| Assigned                                                                      | -                       | -                               | -                             | -                     |
| Unassigned                                                                    | -                       | -                               | -                             | -                     |
| <b>Total Fund Balances (deficit)</b>                                          | <b>419,568</b>          | <b>536,952</b>                  | <b>370,145</b>                | <b>6,400,478</b>      |
| <b>Total Liabilities, Deferred Inflows of<br/>Resources and Fund Balances</b> | <b>\$ 419,568</b>       | <b>\$ 536,952</b>               | <b>\$ 370,145</b>             | <b>\$ 6,405,478</b>   |

| Capital Projects       |                     |                                   |                                           |                                     |                               |
|------------------------|---------------------|-----------------------------------|-------------------------------------------|-------------------------------------|-------------------------------|
| Capital<br>Improvement | Park<br>Dedication  | Regional<br>Traffic<br>Mitigation | Infrastructure<br>Repair &<br>Replacement | Community<br>Capital<br>Improvement | Bailey<br>Road<br>Maintenance |
| \$ 11,774,657          | \$ 2,316,406        | \$ 459,748                        | \$ 30,413                                 | \$ 412,660                          | \$ 1,878,018                  |
| -                      | -                   | -                                 | -                                         | -                                   | -                             |
| 111,514                | -                   | -                                 | -                                         | -                                   | -                             |
| -                      | -                   | -                                 | -                                         | -                                   | -                             |
| -                      | -                   | -                                 | -                                         | -                                   | -                             |
| -                      | 886                 | -                                 | -                                         | -                                   | -                             |
| -                      | -                   | -                                 | -                                         | -                                   | -                             |
| -                      | -                   | 3,172,428                         | -                                         | -                                   | -                             |
| <u>\$ 11,886,171</u>   | <u>\$ 2,317,292</u> | <u>\$ 3,632,176</u>               | <u>\$ 30,413</u>                          | <u>\$ 412,660</u>                   | <u>\$ 1,878,018</u>           |
|                        |                     |                                   |                                           |                                     |                               |
| \$ 595,202             | \$ 96,340           | \$ -                              | \$ -                                      | \$ -                                | \$ -                          |
| -                      | -                   | -                                 | -                                         | -                                   | -                             |
| -                      | -                   | -                                 | -                                         | -                                   | -                             |
| -                      | -                   | -                                 | -                                         | -                                   | -                             |
| -                      | -                   | -                                 | -                                         | -                                   | -                             |
| -                      | -                   | -                                 | -                                         | -                                   | -                             |
| 595,202                | 96,340              | -                                 | -                                         | -                                   | -                             |
| -                      | -                   | -                                 | -                                         | -                                   | -                             |
| -                      | -                   | -                                 | -                                         | -                                   | -                             |
| -                      | -                   | -                                 | -                                         | -                                   | -                             |
| -                      | 886                 | 3,172,428                         | -                                         | -                                   | -                             |
| -                      | 2,220,066           | 459,748                           | -                                         | -                                   | 1,878,018                     |
| 11,290,969             | -                   | -                                 | 30,413                                    | 412,660                             | -                             |
| -                      | -                   | -                                 | -                                         | -                                   | -                             |
| -                      | -                   | -                                 | -                                         | -                                   | -                             |
| 11,290,969             | 2,220,952           | 3,632,176                         | 30,413                                    | 412,660                             | 1,878,018                     |
| <u>\$ 11,886,171</u>   | <u>\$ 2,317,292</u> | <u>\$ 3,632,176</u>               | <u>\$ 30,413</u>                          | <u>\$ 412,660</u>                   | <u>\$ 1,878,018</u>           |
| (Continued)            |                     |                                   |                                           |                                     |                               |

**City of Pittsburg**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**June 30, 2023**

|                                                                                   | Capital Projects                                |                                     |                                    |
|-----------------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------|------------------------------------|
|                                                                                   | Gas Tax-Road<br>Maintenance &<br>Rehabilitation | Regional<br>Freeway<br>Security Fee | Non-Major<br>Governmental<br>Funds |
| <b>ASSETS</b>                                                                     |                                                 |                                     |                                    |
| Cash and investments                                                              | \$ 3,195,685                                    | \$ -                                | \$ 43,809,002                      |
| Restricted cash and investments                                                   | -                                               | -                                   | 5,637,472                          |
| Receivables:                                                                      |                                                 |                                     |                                    |
| Accounts                                                                          | 224,404                                         | 23,012                              | 2,109,147                          |
| Loans and notes                                                                   | -                                               | -                                   | 4,184,120                          |
| Leases                                                                            | -                                               | -                                   | 443,007                            |
| Inventory                                                                         | -                                               | -                                   | 210,151                            |
| Prepaid items                                                                     | -                                               | -                                   | 722,859                            |
| Advance to other funds                                                            | -                                               | -                                   | 3,911,557                          |
| <b>Total assets</b>                                                               | <b>\$ 3,420,089</b>                             | <b>\$ 23,012</b>                    | <b>\$ 61,027,315</b>               |
| <b>Liabilities:</b>                                                               |                                                 |                                     |                                    |
| Accounts payable                                                                  | \$ 91,470                                       | \$ (1,729)                          | \$ 1,520,240                       |
| Refundable deposits                                                               | -                                               | -                                   | 212,603                            |
| Loans payable - current                                                           | -                                               | -                                   | 103,769                            |
| Unearned revenue                                                                  | -                                               | -                                   | 51,046                             |
| Due to other funds                                                                | -                                               | 159,107                             | 4,003,647                          |
| Advance from other funds                                                          | -                                               | -                                   | 3,547,428                          |
| <b>Total Liabilities</b>                                                          | <b>91,470</b>                                   | <b>157,378</b>                      | <b>9,438,733</b>                   |
| <b>Deferred inflows of resources:</b>                                             |                                                 |                                     |                                    |
| Unavailable revenue                                                               | -                                               | -                                   | 4,080,351                          |
| Leases                                                                            | -                                               | -                                   | 403,206                            |
| <b>Total Deferred Inflows of Resources</b>                                        | <b>-</b>                                        | <b>-</b>                            | <b>4,483,557</b>                   |
| <b>Fund Balances:</b>                                                             |                                                 |                                     |                                    |
| Nonspendable                                                                      | -                                               | -                                   | 4,485,438                          |
| Restricted                                                                        | 3,328,619                                       | -                                   | 33,540,348                         |
| Committed                                                                         | -                                               | -                                   | 13,114,840                         |
| Assigned                                                                          | -                                               | -                                   | 62,236                             |
| Unassigned                                                                        | -                                               | (134,366)                           | (4,097,837)                        |
| <b>Total Fund Balances (deficit)</b>                                              | <b>3,328,619</b>                                | <b>(134,366)</b>                    | <b>47,105,025</b>                  |
| <b>Total Liabilities, Deferred Inflows of<br/>    Resources and Fund Balances</b> | <b>\$ 3,420,089</b>                             | <b>\$ 23,012</b>                    | <b>\$ 61,027,315</b>               |





**CITY OF PITTSBURG**  
*Annual Comprehensive Financial Report*  
*June 30, 2023*

# City of Pittsburgh

## Combining Statements of Revenues, Expenditures and Changes in Fund Balances

### Non-Major Governmental Funds

For the year ended June 30, 2023

|                                               | Special Revenue        |                    |                       |                         |
|-----------------------------------------------|------------------------|--------------------|-----------------------|-------------------------|
|                                               | Small Cities<br>Grants | Gas<br>Tax         | Measure J<br>Tax Fund | Lighting &<br>Landscape |
| <b>REVENUES:</b>                              |                        |                    |                       |                         |
| Franchise tax                                 | \$ -                   | \$ -               | \$ -                  | \$ -                    |
| Other taxes                                   | -                      | 1,927,022          | -                     | -                       |
| Intergovernmental revenues                    | -                      | (47,029)           | (38,006)              | -                       |
| Licenses, permits, and fees                   | -                      | -                  | -                     | -                       |
| Fines and forfeitures                         | -                      | -                  | -                     | -                       |
| Special assessments                           | -                      | -                  | -                     | 3,000,837               |
| Service fees                                  | -                      | -                  | 10,000                | -                       |
| Use of money and property                     | 1,386                  | 22,171             | 159                   | 11,591                  |
| Other revenues                                | 53,104                 | -                  | 61,604                | 14,241                  |
| <b>Total Revenues</b>                         | <b>54,490</b>          | <b>1,902,164</b>   | <b>33,757</b>         | <b>3,026,669</b>        |
| <b>EXPENDITURES:</b>                          |                        |                    |                       |                         |
| Current:                                      |                        |                    |                       |                         |
| General government                            | -                      | -                  | -                     | 131,493                 |
| Finance and services                          | -                      | -                  | -                     | -                       |
| Community services                            | 225                    | -                  | 57,793                | -                       |
| Public safety                                 | -                      | -                  | -                     | -                       |
| Public works - administration                 | -                      | -                  | -                     | -                       |
| Public works - streets                        | -                      | 102,208            | -                     | 5,658,104               |
| Capital outlay and improvements               | -                      | -                  | 93,229                | -                       |
| Debt service:                                 |                        |                    |                       |                         |
| Principal retirement                          | -                      | -                  | -                     | -                       |
| Interest and fiscal charges                   | -                      | -                  | -                     | -                       |
| <b>Total Expenditures</b>                     | <b>225</b>             | <b>102,208</b>     | <b>151,022</b>        | <b>5,789,597</b>        |
| <b>REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | <b>54,265</b>          | <b>1,799,956</b>   | <b>(117,265)</b>      | <b>(2,762,928)</b>      |
| <b>OTHER FINANCING SOURCES (USES):</b>        |                        |                    |                       |                         |
| Transfers in                                  | -                      | 260,000            | -                     | 2,754,986               |
| Transfers out                                 | -                      | (1,300,000)        | (785,000)             | (47,004)                |
| <b>Total other financing sources (uses)</b>   | <b>-</b>               | <b>(1,040,000)</b> | <b>(785,000)</b>      | <b>2,707,982</b>        |
| <b>Net change in fund balances</b>            | <b>54,265</b>          | <b>759,956</b>     | <b>(902,265)</b>      | <b>(54,946)</b>         |
| <b>FUND BALANCES (DEFICITS):</b>              |                        |                    |                       |                         |
| Beginning of Year                             | 30,342                 | 930,918            | 377,834               | 784,256                 |
| End of Year                                   | \$ 84,607              | \$ 1,690,874       | \$ (524,431)          | \$ 729,310              |

| Special Revenue                      |                   |                                      |                                         |                                   |                                            |
|--------------------------------------|-------------------|--------------------------------------|-----------------------------------------|-----------------------------------|--------------------------------------------|
| Lighting &<br>Landscape<br>Oak Hills | Assets<br>Seizure | Marina Vista<br>Field<br>Replacement | Local Law<br>Enforcement<br>Block Grant | Southwest<br>Pittsburg<br>GHAD II | Southwest<br>Pittsburg<br>GHAD II<br>Admin |
| \$ -                                 | \$ -              | \$ -                                 | \$ -                                    | \$ -                              | \$ -                                       |
| -                                    | -                 | -                                    | -                                       | 1,212,514                         | -                                          |
| -                                    | -                 | -                                    | 78,598                                  | -                                 | -                                          |
| -                                    | -                 | -                                    | -                                       | -                                 | -                                          |
| -                                    | 8,831             | -                                    | -                                       | -                                 | -                                          |
| 33,959                               | -                 | -                                    | -                                       | -                                 | -                                          |
| -                                    | -                 | -                                    | -                                       | -                                 | -                                          |
| 1,436                                | 21                | 5,933                                | 653                                     | 114,251                           | 4,748                                      |
| -                                    | -                 | -                                    | -                                       | -                                 | -                                          |
| 35,395                               | 8,852             | 5,933                                | 79,251                                  | 1,326,765                         | 4,748                                      |
| -                                    | -                 | -                                    | -                                       | -                                 | -                                          |
| -                                    | -                 | -                                    | -                                       | -                                 | -                                          |
| -                                    | -                 | -                                    | 29,446                                  | 169,412                           | 299,002                                    |
| -                                    | 823               | -                                    | 55,224                                  | -                                 | -                                          |
| -                                    | -                 | -                                    | -                                       | -                                 | -                                          |
| 35,214                               | -                 | -                                    | -                                       | -                                 | -                                          |
| -                                    | -                 | -                                    | -                                       | -                                 | -                                          |
| -                                    | -                 | -                                    | -                                       | -                                 | -                                          |
| 35,214                               | 823               | -                                    | 84,670                                  | 169,412                           | 299,002                                    |
| 181                                  | 8,029             | 5,933                                | (5,419)                                 | 1,157,353                         | (294,254)                                  |
| 1,500                                | -                 | -                                    | -                                       | -                                 | 510,000                                    |
| -                                    | -                 | -                                    | -                                       | (510,000)                         | (5,431)                                    |
| 1,500                                | -                 | -                                    | -                                       | (510,000)                         | 504,569                                    |
| 1,681                                | 8,029             | 5,933                                | (5,419)                                 | 647,353                           | 210,315                                    |
| 75,314                               | 68,781            | 315,220                              | 26,033                                  | 5,787,611                         | 106,567                                    |
| \$ 76,995                            | \$ 76,810         | \$ 321,153                           | \$ 20,614                               | \$ 6,434,964                      | \$ 316,882                                 |

(Continued)

# City of Pittsburgh

## Combining Statements of Revenues, Expenditures and Changes in Fund Balances

### Non-Major Governmental Funds

For the year ended June 30, 2023

|                                               | Special Revenue                   |                                                |                                                 |                    |
|-----------------------------------------------|-----------------------------------|------------------------------------------------|-------------------------------------------------|--------------------|
|                                               | Storm Water<br>Utility<br>(NPDES) | HUD<br>Community<br>Development<br>Block Grant | NSP<br>Neighborhood<br>Stabilization<br>Program | CalHome<br>Program |
| <b>REVENUES:</b>                              |                                   |                                                |                                                 |                    |
| Franchise tax                                 | \$ -                              | \$ -                                           | \$ -                                            | \$ -               |
| Other taxes                                   | 986,502                           | -                                              | -                                               | -                  |
| Intergovernmental revenues                    | -                                 | 758,295                                        | -                                               | -                  |
| Licenses, permits, and fees                   | -                                 | -                                              | -                                               | -                  |
| Fines and forfeitures                         | -                                 | -                                              | -                                               | -                  |
| Special assessments                           | -                                 | -                                              | -                                               | -                  |
| Service fees                                  | -                                 | -                                              | -                                               | -                  |
| Use of money and property                     | 1,851                             | 1,226                                          | 899                                             | 5,737              |
| Other revenues                                | 12,499                            | -                                              | -                                               | -                  |
| <b>Total Revenues</b>                         | <b>1,000,852</b>                  | <b>759,521</b>                                 | <b>899</b>                                      | <b>5,737</b>       |
| <b>EXPENDITURES:</b>                          |                                   |                                                |                                                 |                    |
| Current:                                      |                                   |                                                |                                                 |                    |
| General government                            | -                                 | -                                              | -                                               | -                  |
| Finance and services                          | -                                 | -                                              | -                                               | -                  |
| Community services                            | -                                 | 583,673                                        | -                                               | 25,130             |
| Public safety                                 | -                                 | 213,821                                        | -                                               | -                  |
| Public works - administration                 | 427,841                           | -                                              | -                                               | -                  |
| Public works - streets                        | 1,033,389                         | -                                              | -                                               | -                  |
| Capital outlay and improvements               | -                                 | -                                              | -                                               | -                  |
| Debt service:                                 |                                   |                                                |                                                 |                    |
| Principal retirement                          | -                                 | -                                              | -                                               | -                  |
| Interest and fiscal charges                   | -                                 | -                                              | -                                               | -                  |
| <b>Total Expenditures</b>                     | <b>1,461,230</b>                  | <b>797,494</b>                                 | <b>-</b>                                        | <b>25,130</b>      |
| <b>REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | <b>(460,378)</b>                  | <b>(37,973)</b>                                | <b>899</b>                                      | <b>(19,393)</b>    |
| <b>OTHER FINANCING SOURCES (USES):</b>        |                                   |                                                |                                                 |                    |
| Transfers in                                  | 160,000                           | -                                              | -                                               | -                  |
| Transfers out                                 | (14,644)                          | (2,060)                                        | -                                               | -                  |
| <b>Total other financing sources (uses)</b>   | <b>145,356</b>                    | <b>(2,060)</b>                                 | <b>-</b>                                        | <b>-</b>           |
| <b>Net change in fund balances</b>            | <b>(315,022)</b>                  | <b>(40,033)</b>                                | <b>899</b>                                      | <b>(19,393)</b>    |
| <b>FUND BALANCES (DEFICITS):</b>              |                                   |                                                |                                                 |                    |
| Beginning of Year                             | 501,207                           | 179,945                                        | 47,789                                          | 329,620            |
| End of Year                                   | \$ 186,185                        | \$ 139,912                                     | \$ 48,688                                       | \$ 310,227         |

| Special Revenue                                 |                          |                |                             |                                         |                                   |                            |
|-------------------------------------------------|--------------------------|----------------|-----------------------------|-----------------------------------------|-----------------------------------|----------------------------|
| California<br>Energy<br>Conservation<br>Program | San Marco<br>CFD 2004-01 | Solid<br>Waste | Vista Del Mar<br>CFD 2005-2 | Public Safety<br>Services<br>CFD 2005-1 | Park<br>Maintenance<br>CFD 2007-1 | Cops<br>Hiring<br>Recovery |
| \$ -                                            | \$ -                     | \$ -           | \$ -                        | \$ -                                    | \$ -                              | \$ -                       |
| -                                               | -                        | -              | 405,159                     | 943,944                                 | -                                 | -                          |
| -                                               | -                        | -              | -                           | -                                       | 36,373                            | 75,130                     |
| -                                               | -                        | 757,056        | -                           | -                                       | -                                 | -                          |
| -                                               | -                        | -              | -                           | -                                       | -                                 | -                          |
| -                                               | 1,357,830                | -              | -                           | -                                       | 151,739                           | -                          |
| -                                               | -                        | 7,111          | -                           | -                                       | -                                 | -                          |
| -                                               | 5,722                    | 17,086         | 349                         | 6,120                                   | 6,096                             | -                          |
| -                                               | -                        | 29,178         | -                           | -                                       | -                                 | -                          |
| -                                               | 1,363,552                | 810,431        | 405,508                     | 950,064                                 | 194,208                           | 75,130                     |
| -                                               | -                        | -              | -                           | -                                       | -                                 | -                          |
| -                                               | -                        | -              | -                           | -                                       | -                                 | -                          |
| -                                               | -                        | 517,739        | -                           | -                                       | -                                 | -                          |
| -                                               | 5,757                    | 220,698        | 690                         | 979                                     | -                                 | -                          |
| -                                               | -                        | -              | -                           | -                                       | -                                 | -                          |
| -                                               | -                        | -              | -                           | -                                       | 66,029                            | -                          |
| -                                               | -                        | -              | -                           | -                                       | -                                 | -                          |
| -                                               | -                        | -              | -                           | -                                       | -                                 | -                          |
| -                                               | 5,336                    | -              | -                           | 5,713                                   | 5,781                             | -                          |
| -                                               | 11,093                   | 738,437        | 690                         | 6,692                                   | 71,810                            | -                          |
| -                                               | 1,352,459                | 71,994         | 404,818                     | 943,372                                 | 122,398                           | 75,130                     |
| -                                               | -                        | -              | -                           | -                                       | -                                 | -                          |
| -                                               | (1,333,750)              | (135,617)      | (399,000)                   | (952,500)                               | (936)                             | (75,130)                   |
| -                                               | (1,333,750)              | (135,617)      | (399,000)                   | (952,500)                               | (936)                             | (75,130)                   |
| -                                               | 18,709                   | (63,623)       | 5,818                       | (9,128)                                 | 121,462                           | -                          |
| 7                                               | 242,338                  | 1,120,491      | 22,887                      | 249,630                                 | 280,647                           | -                          |
| \$ 7                                            | \$ 261,047               | \$ 1,056,868   | \$ 28,705                   | \$ 240,502                              | \$ 402,109                        | \$ -                       |

(Continued)

# City of Pittsburgh

## Combining Statements of Revenues, Expenditures and Changes in Fund Balances

### Non-Major Governmental Funds

For the year ended June 30, 2023

|                                               | Special Revenue                                |                                        |                                                      |                                          |
|-----------------------------------------------|------------------------------------------------|----------------------------------------|------------------------------------------------------|------------------------------------------|
|                                               | Pittsburg<br>Arts &<br>Community<br>Foundation | Hillview Jr.<br>High Athletic<br>Field | Public, Education<br>and<br>Government Fees<br>(PEG) | Railroad Avenue<br>Specific Area<br>Plan |
| <b>REVENUES:</b>                              |                                                |                                        |                                                      |                                          |
| Franchise tax                                 | \$ -                                           | \$ -                                   | \$ 141,195                                           | \$ -                                     |
| Other taxes                                   | -                                              | -                                      | -                                                    | -                                        |
| Intergovernmental revenues                    | -                                              | -                                      | -                                                    | -                                        |
| Licenses, permits, and fees                   | -                                              | -                                      | -                                                    | -                                        |
| Fines and forfeitures                         | -                                              | -                                      | -                                                    | -                                        |
| Special assessments                           | -                                              | -                                      | -                                                    | 115,070                                  |
| Service fees                                  | 6,697                                          | -                                      | -                                                    | -                                        |
| Use of money and property                     | 28,962                                         | 7,917                                  | 11,284                                               | 721                                      |
| Other revenues                                | 861,465                                        | -                                      | -                                                    | -                                        |
| <b>Total Revenues</b>                         | <b>897,124</b>                                 | <b>7,917</b>                           | <b>152,479</b>                                       | <b>115,791</b>                           |
| <b>EXPENDITURES:</b>                          |                                                |                                        |                                                      |                                          |
| Current:                                      |                                                |                                        |                                                      |                                          |
| General government                            | -                                              | -                                      | -                                                    | -                                        |
| Finance and services                          | -                                              | -                                      | -                                                    | -                                        |
| Community services                            | 585,492                                        | -                                      | 82,817                                               | -                                        |
| Public safety                                 | -                                              | -                                      | -                                                    | -                                        |
| Public works - administration                 | -                                              | -                                      | -                                                    | -                                        |
| Public works - streets                        | -                                              | -                                      | -                                                    | -                                        |
| Capital outlay and improvements               | -                                              | -                                      | -                                                    | -                                        |
| Debt service:                                 |                                                |                                        |                                                      |                                          |
| Principal retirement                          | 73,746                                         | -                                      | -                                                    | -                                        |
| Interest and fiscal charges                   | 24,605                                         | -                                      | -                                                    | 67,380                                   |
| <b>Total Expenditures</b>                     | <b>683,843</b>                                 | <b>-</b>                               | <b>82,817</b>                                        | <b>67,380</b>                            |
| <b>REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | <b>213,281</b>                                 | <b>7,917</b>                           | <b>69,662</b>                                        | <b>48,411</b>                            |
| <b>OTHER FINANCING SOURCES (USES):</b>        |                                                |                                        |                                                      |                                          |
| Transfers in                                  | -                                              | -                                      | -                                                    | -                                        |
| Transfers out                                 | -                                              | -                                      | (35,000)                                             | -                                        |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                                       | <b>-</b>                               | <b>(35,000)</b>                                      | <b>-</b>                                 |
| <b>Net change in fund balances</b>            | <b>213,281</b>                                 | <b>7,917</b>                           | <b>34,662</b>                                        | <b>48,411</b>                            |
| <b>FUND BALANCES (DEFICITS):</b>              |                                                |                                        |                                                      |                                          |
| Beginning of Year                             | 376,593                                        | 420,622                                | 596,444                                              | (3,105,049)                              |
| End of Year                                   | \$ 589,874                                     | \$ 428,539                             | \$ 631,106                                           | \$ (3,056,638)                           |

| Special Revenue              |                           |              |               |                                              |                            | Debt Service        |
|------------------------------|---------------------------|--------------|---------------|----------------------------------------------|----------------------------|---------------------|
| Project Amenities Management | Fire District CFD 2017-01 | Golf Course  | US EPA Grants | Marina Dredging & Infrastructure Improvement | Tuscany Meadows CFD 2021-1 | Pension Obligations |
| \$ -                         | \$ -                      | \$ -         | \$ -          | \$ -                                         | \$ -                       | \$ -                |
| -                            | -                         | -            | 63,053        | -                                            | -                          | -                   |
| -                            | -                         | -            | 249,997       | -                                            | -                          | -                   |
| -                            | -                         | -            | -             | -                                            | -                          | -                   |
| -                            | -                         | -            | -             | -                                            | -                          | -                   |
| 56,384                       | 33,531                    | -            | -             | -                                            | -                          | -                   |
| -                            | -                         | -            | -             | -                                            | -                          | 4,544,428           |
| 3,060                        | 1,077                     | -            | 49,493        | 5,794                                        | 446                        | 94,449              |
| -                            | -                         | -            | -             | -                                            | -                          | -                   |
| 59,444                       | 34,608                    | -            | 362,543       | 5,794                                        | 446                        | 4,638,877           |
| -                            | -                         | -            | -             | -                                            | -                          | -                   |
| -                            | -                         | -            | -             | -                                            | -                          | 290,179             |
| 4,471                        | 4,085                     | 809          | 312,025       | -                                            | -                          | -                   |
| -                            | -                         | -            | -             | -                                            | -                          | -                   |
| -                            | -                         | -            | -             | 2,263                                        | -                          | -                   |
| -                            | -                         | -            | -             | -                                            | -                          | -                   |
| -                            | -                         | -            | -             | -                                            | -                          | -                   |
| -                            | -                         | -            | -             | -                                            | -                          | 2,555,000           |
| -                            | -                         | -            | -             | -                                            | -                          | 1,674,673           |
| 4,471                        | 4,085                     | 809          | 312,025       | 2,263                                        | -                          | 4,519,852           |
| 54,973                       | 30,523                    | (809)        | 50,518        | 3,531                                        | 446                        | 119,025             |
| -                            | -                         | -            | -             | -                                            | -                          | -                   |
| (60,000)                     | -                         | -            | -             | (539,751)                                    | -                          | -                   |
| (60,000)                     | -                         | -            | -             | (539,751)                                    | -                          | -                   |
| (5,027)                      | 30,523                    | (809)        | 50,518        | (536,220)                                    | 446                        | 119,025             |
| 172,352                      | 40,139                    | (375,754)    | 2,671,837     | 775,928                                      | 23,731                     | 3,256,843           |
| \$ 167,325                   | \$ 70,662                 | \$ (376,563) | \$ 2,722,355  | \$ 239,708                                   | \$ 24,177                  | \$ 3,375,868        |

(Continued)

**City of Pittsburgh**  
**Combining Statements of Revenues, Expenditures and Changes in Fund Balances**  
**Non-Major Governmental Funds**  
**For the year ended June 30, 2023**

|                                             | Capital Projects        |                              |                                  |                       |
|---------------------------------------------|-------------------------|------------------------------|----------------------------------|-----------------------|
|                                             | Inclusionary<br>Housing | Traffic Impact<br>Fair Share | Kirker Creek<br>Drainage<br>Fees | Traffic<br>Mitigation |
| <b>REVENUES:</b>                            |                         |                              |                                  |                       |
| Franchise tax                               | \$ -                    | \$ -                         | \$ -                             | \$ -                  |
| Other taxes                                 | -                       | -                            | -                                | -                     |
| Intergovernmental revenues                  | -                       | -                            | -                                | -                     |
| Licenses, permits, and fees                 | -                       | -                            | -                                | 1,153,794             |
| Fines and forfeitures                       | -                       | -                            | -                                | -                     |
| Special assessments                         | -                       | -                            | -                                | -                     |
| Service fees                                | -                       | -                            | -                                | -                     |
| Use of money and property                   | 731                     | 9,920                        | 6,838                            | 107,845               |
| Other revenues                              | -                       | -                            | -                                | 31,241                |
| <b>Total Revenues</b>                       | <b>731</b>              | <b>9,920</b>                 | <b>6,838</b>                     | <b>1,292,880</b>      |
| <b>EXPENDITURES:</b>                        |                         |                              |                                  |                       |
| Current:                                    |                         |                              |                                  |                       |
| General government                          | -                       | -                            | -                                | -                     |
| Finance and services                        | -                       | -                            | -                                | -                     |
| Community services                          | -                       | -                            | -                                | -                     |
| Public safety                               | -                       | -                            | -                                | -                     |
| Public works - administration               | -                       | -                            | -                                | -                     |
| Public works - streets                      | -                       | -                            | -                                | -                     |
| Capital outlay and improvements             | -                       | -                            | -                                | 99,650                |
| Debt service:                               |                         |                              |                                  |                       |
| Principal retirement                        | -                       | -                            | -                                | -                     |
| Interest and fiscal charges                 | -                       | -                            | -                                | -                     |
| <b>Total Expenditures</b>                   | <b>-</b>                | <b>-</b>                     | <b>-</b>                         | <b>99,650</b>         |
| <b>REVENUES OVER (UNDER)</b>                |                         |                              |                                  |                       |
| <b>EXPENDITURES</b>                         | <b>731</b>              | <b>9,920</b>                 | <b>6,838</b>                     | <b>1,193,230</b>      |
| <b>OTHER FINANCING SOURCES (USES):</b>      |                         |                              |                                  |                       |
| Transfers in                                | -                       | -                            | -                                | -                     |
| Transfers out                               | -                       | -                            | -                                | -                     |
| <b>Total other financing sources (uses)</b> | <b>-</b>                | <b>-</b>                     | <b>-</b>                         | <b>-</b>              |
| <b>Net change in fund balances</b>          | <b>731</b>              | <b>9,920</b>                 | <b>6,838</b>                     | <b>1,193,230</b>      |
| <b>FUND BALANCES (DEFICITS):</b>            |                         |                              |                                  |                       |
| Beginning of Year                           | 418,837                 | 527,032                      | 363,307                          | 5,207,248             |
| End of Year                                 | \$ 419,568              | \$ 536,952                   | \$ 370,145                       | \$ 6,400,478          |



| Capital Projects    |                 |                             |                                     |                               |                         |
|---------------------|-----------------|-----------------------------|-------------------------------------|-------------------------------|-------------------------|
| Capital Improvement | Park Dedication | Regional Traffic Mitigation | Infrastructure Repair & Replacement | Community Capital Improvement | Bailey Road Maintenance |
| \$ -                | \$ -            | \$ -                        | \$ -                                | \$ -                          | \$ -                    |
| -                   | -               | -                           | -                                   | -                             | -                       |
| 210,115             | -               | -                           | -                                   | -                             | -                       |
| -                   | 693,038         | -                           | -                                   | -                             | 38,704                  |
| -                   | -               | -                           | -                                   | -                             | -                       |
| -                   | -               | -                           | -                                   | -                             | -                       |
| -                   | -               | -                           | -                                   | -                             | -                       |
| 136,602             | 47,802          | 75,872                      | 562                                 | 7,378                         | 34,420                  |
| 150,000             | -               | -                           | -                                   | -                             | -                       |
| 496,717             | 740,840         | 75,872                      | 562                                 | 7,378                         | 73,124                  |
| -                   | -               | -                           | -                                   | -                             | -                       |
| -                   | -               | -                           | -                                   | -                             | -                       |
| -                   | -               | -                           | -                                   | 1,490                         | -                       |
| -                   | -               | -                           | -                                   | -                             | -                       |
| -                   | -               | -                           | -                                   | -                             | -                       |
| -                   | -               | -                           | -                                   | -                             | -                       |
| 3,078,085           | 949,600         | -                           | -                                   | -                             | -                       |
| -                   | -               | -                           | -                                   | -                             | -                       |
| -                   | -               | -                           | -                                   | -                             | -                       |
| 3,078,085           | 949,600         | -                           | -                                   | 1,490                         | -                       |
| (2,581,368)         | (208,760)       | 75,872                      | 562                                 | 5,888                         | 73,124                  |
| 10,142,813          | -               | -                           | -                                   | 75,000                        | -                       |
| (413,137)           | -               | -                           | -                                   | -                             | -                       |
| 9,729,676           | -               | -                           | -                                   | 75,000                        | -                       |
| 7,148,308           | (208,760)       | 75,872                      | 562                                 | 80,888                        | 73,124                  |
| 4,142,661           | 2,429,712       | 3,556,304                   | 29,851                              | 331,772                       | 1,804,894               |
| \$ 11,290,969       | \$ 2,220,952    | \$ 3,632,176                | \$ 30,413                           | \$ 412,660                    | \$ 1,878,018            |

(Continued)

# City of Pittsburgh

## Combining Statements of Revenues, Expenditures and Changes in Fund Balance

### Non-Major Governmental Funds

For the year ended June 30, 2023

|                                             | Capital Projects                                |                                     | Total                              |
|---------------------------------------------|-------------------------------------------------|-------------------------------------|------------------------------------|
|                                             | Gas Tax-Road<br>Maintenance &<br>Rehabilitation | Regional<br>Freeway<br>Security Fee | Non-Major<br>Governmental<br>Funds |
| <b>REVENUES:</b>                            |                                                 |                                     |                                    |
| Franchise tax                               | \$ -                                            | \$ -                                | \$ 141,195                         |
| Other taxes                                 | -                                               | -                                   | 5,538,194                          |
| Intergovernmental revenues                  | 1,796,160                                       | -                                   | 3,119,633                          |
| Licenses, permits, and fees                 | -                                               | -                                   | 2,642,592                          |
| Fines and forfeitures                       | -                                               | -                                   | 8,831                              |
| Special assessments                         | -                                               | -                                   | 4,749,350                          |
| Service fees                                | -                                               | -                                   | 4,568,236                          |
| Use of money and property                   | 51,640                                          | -                                   | 890,248                            |
| Other revenues                              | -                                               | 74,760                              | 1,288,092                          |
| <b>Total Revenues</b>                       | <b>1,847,800</b>                                | <b>74,760</b>                       | <b>22,946,371</b>                  |
| <b>EXPENDITURES:</b>                        |                                                 |                                     |                                    |
| Current:                                    |                                                 |                                     |                                    |
| General government                          | -                                               | -                                   | 131,493                            |
| Finance and services                        | -                                               | -                                   | 290,179                            |
| Community services                          | -                                               | -                                   | 2,673,609                          |
| Public safety                               | -                                               | 4,005                               | 501,997                            |
| Public works - administration               | -                                               | -                                   | 430,104                            |
| Public works - streets                      | 398,164                                         | -                                   | 7,293,108                          |
| Capital outlay and improvements             | -                                               | -                                   | 4,220,564                          |
| Debt service:                               |                                                 |                                     |                                    |
| Principal retirement                        | -                                               | -                                   | 2,628,746                          |
| Interest and fiscal charges                 | -                                               | -                                   | 1,783,488                          |
| <b>Total Expenditures</b>                   | <b>398,164</b>                                  | <b>4,005</b>                        | <b>19,953,288</b>                  |
| <b>REVENUES OVER (UNDER)</b>                |                                                 |                                     |                                    |
| <b>EXPENDITURES</b>                         | <b>1,449,636</b>                                | <b>70,755</b>                       | <b>2,993,083</b>                   |
| <b>OTHER FINANCING SOURCES (USES):</b>      |                                                 |                                     |                                    |
| Transfers in                                | 100,000                                         | -                                   | 14,004,299                         |
| Transfers out                               | (200,000)                                       | -                                   | (6,808,960)                        |
| <b>Total other financing sources (uses)</b> | <b>(100,000)</b>                                | <b>-</b>                            | <b>7,195,339</b>                   |
| <b>Net change in fund balances</b>          | <b>1,349,636</b>                                | <b>70,755</b>                       | <b>10,188,422</b>                  |
| <b>FUND BALANCES (DEFICITS):</b>            |                                                 |                                     |                                    |
| Beginning of Year                           | 1,978,983                                       | (205,121)                           | 36,916,603                         |
| End of Year                                 | \$ 3,328,619                                    | \$ (134,366)                        | \$ 47,105,025                      |



**CITY OF PITTSBURG**  
*Annual Comprehensive Financial Report*  
*June 30, 2023*

**City of Pittsburgh**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-Major Governmental Funds**  
**For the year ended June 30, 2023**

|                                             | SPECIAL REVENUE     |                  |                                    |                    |                     |                                    |
|---------------------------------------------|---------------------|------------------|------------------------------------|--------------------|---------------------|------------------------------------|
|                                             | SMALL CITIES GRANTS |                  |                                    | GAS TAX            |                     |                                    |
|                                             | Final<br>Budget     | Actual           | Variance<br>Positive<br>(Negative) | Final<br>Budget    | Actual              | Variance<br>Positive<br>(Negative) |
| <b>REVENUES:</b>                            |                     |                  |                                    |                    |                     |                                    |
| Franchise tax                               | \$ -                | \$ -             | \$ -                               | \$ -               | \$ -                | \$ -                               |
| Other taxes                                 | -                   | -                | -                                  | 1,807,500          | 1,927,022           | 119,522                            |
| Intergovernmental revenues                  | -                   | -                | -                                  | -                  | (47,029)            | (47,029)                           |
| Licenses, permits, and fees                 | -                   | -                | -                                  | -                  | -                   | -                                  |
| Fines and forfeitures                       | -                   | -                | -                                  | -                  | -                   | -                                  |
| Special assessments                         | -                   | -                | -                                  | -                  | -                   | -                                  |
| Service fees                                | -                   | -                | -                                  | -                  | -                   | -                                  |
| Use of money and property                   | -                   | 1,386            | 1,386                              | 6,500              | 22,171              | 15,671                             |
| Other revenues                              | -                   | 53,104           | 53,104                             | -                  | -                   | -                                  |
| <b>Total revenues</b>                       | <b>-</b>            | <b>54,490</b>    | <b>54,490</b>                      | <b>1,814,000</b>   | <b>1,902,164</b>    | <b>88,164</b>                      |
| <b>EXPENDITURES:</b>                        |                     |                  |                                    |                    |                     |                                    |
| Current:                                    |                     |                  |                                    |                    |                     |                                    |
| General government                          | -                   | -                | -                                  | -                  | -                   | -                                  |
| Finance and services                        | -                   | -                | -                                  | -                  | -                   | -                                  |
| Community services                          | 36,565              | 225              | 36,340                             | -                  | -                   | -                                  |
| Public safety                               | -                   | -                | -                                  | -                  | -                   | -                                  |
| Public works - administration               | -                   | -                | -                                  | -                  | -                   | -                                  |
| Public works - streets                      | -                   | -                | -                                  | 786,381            | 102,208             | 684,173                            |
| Capital outlay and improvements             | -                   | -                | -                                  | -                  | -                   | -                                  |
| Debt service:                               |                     |                  |                                    |                    |                     |                                    |
| Principal retirement                        | -                   | -                | -                                  | -                  | -                   | -                                  |
| Interest and fiscal charges                 | -                   | -                | -                                  | -                  | -                   | -                                  |
| <b>Total expenditures</b>                   | <b>36,565</b>       | <b>225</b>       | <b>36,340</b>                      | <b>786,381</b>     | <b>102,208</b>      | <b>684,173</b>                     |
| <b>REVENUES OVER (UNDER)</b>                |                     |                  |                                    |                    |                     |                                    |
| <b>EXPENDITURES</b>                         | <b>(36,565)</b>     | <b>54,265</b>    | <b>90,830</b>                      | <b>1,027,619</b>   | <b>1,799,956</b>    | <b>772,337</b>                     |
| <b>OTHER FINANCING SOURCES (USES):</b>      |                     |                  |                                    |                    |                     |                                    |
| Transfers in                                | 10,000              | -                | (10,000)                           | 260,000            | 260,000             | -                                  |
| Transfers out                               | -                   | -                | -                                  | (1,300,000)        | (1,300,000)         | -                                  |
| <b>Total other financing sources (uses)</b> | <b>10,000</b>       | <b>-</b>         | <b>(10,000)</b>                    | <b>(1,040,000)</b> | <b>(1,040,000)</b>  | <b>-</b>                           |
| <b>Net change in fund balances</b>          | <b>\$ (26,565)</b>  | <b>54,265</b>    | <b>\$ 80,830</b>                   | <b>\$ (12,381)</b> | <b>759,956</b>      | <b>\$ 772,337</b>                  |
| <b>FUND BALANCES (DEFICITS):</b>            |                     |                  |                                    |                    |                     |                                    |
| Beginning of year                           |                     | 30,342           |                                    |                    | 930,918             |                                    |
| End of year                                 |                     | <u>\$ 84,607</u> |                                    |                    | <u>\$ 1,690,874</u> |                                    |

| SPECIAL REVENUE |           |                                    |                        |             |                                    |                                       |        |                                    |
|-----------------|-----------|------------------------------------|------------------------|-------------|------------------------------------|---------------------------------------|--------|------------------------------------|
| MEASURE J TAX   |           |                                    | LIGHTING AND LANDSCAPE |             |                                    | LIGHTING AND LANDSCAPING<br>OAK HILLS |        |                                    |
| Final<br>Budget | Actual    | Variance<br>Positive<br>(Negative) | Final<br>Budget        | Actual      | Variance<br>Positive<br>(Negative) | Final<br>Budget                       | Actual | Variance<br>Positive<br>(Negative) |
| \$ -            | \$ -      | \$ -                               | \$ -                   | \$ -        | \$ -                               | \$ -                                  | \$ -   | \$ -                               |
| 1,069,305       | -         | (1,069,305)                        | -                      | -           | -                                  | -                                     | -      | -                                  |
| 4,575,784       | (38,006)  | (4,613,790)                        | -                      | -           | -                                  | -                                     | -      | -                                  |
| -               | -         | -                                  | -                      | -           | -                                  | -                                     | -      | -                                  |
| -               | -         | -                                  | -                      | -           | -                                  | -                                     | -      | -                                  |
| -               | -         | -                                  | 3,000,837              | 3,000,837   | -                                  | 33,959                                | 33,959 | -                                  |
| -               | 10,000    | 10,000                             | -                      | -           | -                                  | -                                     | -      | -                                  |
| 350             | 159       | (191)                              | 2,600                  | 11,591      | 8,991                              | 480                                   | 1,436  | 956                                |
| 182,610         | 61,604    | (121,006)                          | 4,556                  | 14,241      | 9,685                              | -                                     | -      | -                                  |
| 5,828,049       | 33,757    | (5,794,292)                        | 3,007,993              | 3,026,669   | 18,676                             | 34,439                                | 35,395 | 956                                |
| -               | -         | -                                  | -                      | -           | -                                  | -                                     | -      | -                                  |
| -               | -         | -                                  | 174,867                | 131,493     | 43,374                             | -                                     | -      | -                                  |
| -               | -         | -                                  | -                      | -           | -                                  | -                                     | -      | -                                  |
| 409,463         | 57,793    | 351,670                            | -                      | -           | -                                  | -                                     | -      | -                                  |
| -               | -         | -                                  | -                      | -           | -                                  | -                                     | -      | -                                  |
| -               | -         | -                                  | -                      | -           | -                                  | -                                     | -      | -                                  |
| -               | -         | -                                  | 5,930,507              | 5,658,104   | 272,403                            | 42,223                                | 35,214 | 7,009                              |
| 4,608,253       | 93,229    | 4,515,024                          | -                      | -           | -                                  | -                                     | -      | -                                  |
| -               | -         | -                                  | -                      | -           | -                                  | -                                     | -      | -                                  |
| -               | -         | -                                  | -                      | -           | -                                  | -                                     | -      | -                                  |
| 5,017,716       | 151,022   | 4,866,694                          | 6,105,374              | 5,789,597   | 315,777                            | 42,223                                | 35,214 | 7,009                              |
| -               | -         | -                                  | -                      | -           | -                                  | -                                     | -      | -                                  |
| 810,333         | (117,265) | (927,598)                          | (3,097,381)            | (2,762,928) | 334,453                            | (7,784)                               | 181    | 7,965                              |
| -               | -         | -                                  | 2,754,986              | 2,754,986   | -                                  | 1,500                                 | 1,500  | -                                  |
| (860,000)       | (785,000) | 75,000                             | (47,004)               | (47,004)    | -                                  | -                                     | -      | -                                  |
| (860,000)       | (785,000) | 75,000                             | 2,707,982              | 2,707,982   | -                                  | 1,500                                 | 1,500  | -                                  |
| \$ (49,667)     | (902,265) | \$ (852,598)                       | \$ (389,399)           | (54,946)    | \$ 334,453                         | \$ (6,284)                            | 1,681  | \$ 7,965                           |
| 377,834         |           |                                    | 784,256                |             |                                    | 75,314                                |        |                                    |
| \$ (524,431)    |           |                                    | \$ 729,310             |             |                                    | \$ 76,995                             |        |                                    |

(Continued)

**City of Pittsburgh**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-Major Governmental Funds**  
**For the year ended June 30, 2023**

|                                             | SPECIAL REVENUE |           |                                    |                                |            |                                    |
|---------------------------------------------|-----------------|-----------|------------------------------------|--------------------------------|------------|------------------------------------|
|                                             | ASSETS SEIZURE  |           |                                    | MARINA VISTA FIELD REPLACEMENT |            |                                    |
|                                             | Final<br>Budget | Actual    | Variance<br>Positive<br>(Negative) | Final<br>Budget                | Actual     | Variance<br>Positive<br>(Negative) |
| <b>REVENUES:</b>                            |                 |           |                                    |                                |            |                                    |
| Franchise tax                               | \$ -            | \$ -      | \$ -                               | \$ -                           | \$ -       | \$ -                               |
| Other taxes                                 | -               | -         | -                                  | -                              | -          | -                                  |
| Intergovernmental revenues                  | -               | -         | -                                  | -                              | -          | -                                  |
| Licenses, permits, and fees                 | -               | -         | -                                  | -                              | -          | -                                  |
| Fines and forfeitures                       | -               | 8,831     | 8,831                              | -                              | -          | -                                  |
| Special assessments                         | -               | -         | -                                  | -                              | -          | -                                  |
| Service fees                                | -               | -         | -                                  | -                              | -          | -                                  |
| Use of money and property                   | -               | 21        | 21                                 | 2,500                          | 5,933      | 3,433                              |
| Other revenues                              | -               | -         | -                                  | -                              | -          | -                                  |
| <b>Total revenues</b>                       | -               | 8,852     | 8,852                              | 2,500                          | 5,933      | 3,433                              |
| <b>EXPENDITURES:</b>                        |                 |           |                                    |                                |            |                                    |
| Current:                                    |                 |           |                                    |                                |            |                                    |
| General government                          | -               | -         | -                                  | -                              | -          | -                                  |
| Finance and services                        | -               | -         | -                                  | -                              | -          | -                                  |
| Community services                          | -               | -         | -                                  | -                              | -          | -                                  |
| Public safety                               | -               | 823       | (823)                              | -                              | -          | -                                  |
| Public works - administration               | -               | -         | -                                  | -                              | -          | -                                  |
| Public works - streets                      | -               | -         | -                                  | -                              | -          | -                                  |
| Capital outlay and improvements             | -               | -         | -                                  | -                              | -          | -                                  |
| Debt service:                               |                 |           |                                    |                                |            |                                    |
| Principal retirement                        | -               | -         | -                                  | -                              | -          | -                                  |
| Interest and fiscal charges                 | -               | -         | -                                  | -                              | -          | -                                  |
| <b>Total expenditures</b>                   | -               | 823       | (823)                              | -                              | -          | -                                  |
| <b>REVENUES OVER (UNDER)</b>                |                 |           |                                    |                                |            |                                    |
| <b>EXPENDITURES</b>                         | -               | 8,029     | 8,029                              | 2,500                          | 5,933      | 3,433                              |
| <b>OTHER FINANCING SOURCES (USES):</b>      |                 |           |                                    |                                |            |                                    |
| Transfers in                                | -               | -         | -                                  | -                              | -          | -                                  |
| Transfers out                               | -               | -         | -                                  | -                              | -          | -                                  |
| <b>Total other financing sources (uses)</b> | -               | -         | -                                  | -                              | -          | -                                  |
| <b>Net change in fund balances</b>          | \$ -            | 8,029     | \$ 8,029                           | \$ 2,500                       | 5,933      | \$ 3,433                           |
| <b>FUND BALANCES (DEFICITS):</b>            |                 |           |                                    |                                |            |                                    |
| Beginning of year                           |                 | 68,781    |                                    |                                | 315,220    |                                    |
| End of year                                 |                 | \$ 76,810 |                                    |                                | \$ 321,153 |                                    |

| SPECIAL REVENUE                   |         |                              |                             |           |                              |                                   |           |                              |
|-----------------------------------|---------|------------------------------|-----------------------------|-----------|------------------------------|-----------------------------------|-----------|------------------------------|
| LOCAL LAW ENFORCEMENT BLOCK GRANT |         |                              | SOUTHWEST PITTSBURG GHAD II |           |                              | SOUTHWEST PITTSBURG GHAD II ADMIN |           |                              |
| Final Budget                      | Actual  | Variance Positive (Negative) | Final Budget                | Actual    | Variance Positive (Negative) | Final Budget                      | Actual    | Variance Positive (Negative) |
| \$ -                              | \$ -    | \$ -                         | \$ -                        | \$ -      | \$ -                         | \$ -                              | \$ -      | \$ -                         |
| -                                 | -       | -                            | 1,212,514                   | 1,212,514 | -                            | -                                 | -         | -                            |
| 139,842                           | 78,598  | (61,244)                     | -                           | -         | -                            | -                                 | -         | -                            |
| -                                 | -       | -                            | -                           | -         | -                            | -                                 | -         | -                            |
| -                                 | -       | -                            | -                           | -         | -                            | -                                 | -         | -                            |
| -                                 | -       | -                            | -                           | -         | -                            | -                                 | -         | -                            |
| -                                 | 653     | 653                          | 31,000                      | 114,251   | 83,251                       | 1,000                             | 4,748     | 3,748                        |
| -                                 | -       | -                            | -                           | -         | -                            | -                                 | -         | -                            |
| 139,842                           | 79,251  | (60,591)                     | 1,243,514                   | 1,326,765 | 83,251                       | 1,000                             | 4,748     | 3,748                        |
| -                                 | -       | -                            | -                           | -         | -                            | -                                 | -         | -                            |
| -                                 | -       | -                            | -                           | -         | -                            | -                                 | -         | -                            |
| 64,938                            | 29,446  | 35,492                       | 408,262                     | 169,412   | 238,850                      | 386,422                           | 299,002   | 87,420                       |
| 59,049                            | 55,224  | 3,825                        | -                           | -         | -                            | -                                 | -         | -                            |
| -                                 | -       | -                            | -                           | -         | -                            | -                                 | -         | -                            |
| -                                 | -       | -                            | -                           | -         | -                            | -                                 | -         | -                            |
| -                                 | -       | -                            | -                           | -         | -                            | -                                 | -         | -                            |
| -                                 | -       | -                            | -                           | -         | -                            | -                                 | -         | -                            |
| 123,987                           | 84,670  | 39,317                       | 408,262                     | 169,412   | 238,850                      | 386,422                           | 299,002   | 87,420                       |
| 15,855                            | (5,419) | (21,274)                     | 835,252                     | 1,157,353 | 322,101                      | (385,422)                         | (294,254) | 91,168                       |
| -                                 | -       | -                            | -                           | -         | -                            | 510,000                           | 510,000   | -                            |
| -                                 | -       | -                            | (510,000)                   | (510,000) | -                            | (5,431)                           | (5,431)   | -                            |
| -                                 | -       | -                            | (510,000)                   | (510,000) | -                            | 504,569                           | 504,569   | -                            |
| \$ 15,855                         | (5,419) | \$ (21,274)                  | \$ 325,252                  | 647,353   | \$ 322,101                   | \$ 119,147                        | 210,315   | \$ 91,168                    |
| 26,033                            |         |                              | 5,787,611                   |           |                              | 106,567                           |           |                              |
| \$ 20,614                         |         |                              | \$ 6,434,964                |           |                              | \$ 316,882                        |           |                              |

(Continued)

# City of Pittsburgh

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

### Non-Major Governmental Funds

For the year ended June 30, 2023

|                                               | SPECIAL REVENUE              |                   |                                    |                                          |                   |                                    |
|-----------------------------------------------|------------------------------|-------------------|------------------------------------|------------------------------------------|-------------------|------------------------------------|
|                                               | STORM WATER<br>UTILITY NPDES |                   |                                    | HUD COMMUNITY DEVELOPMENT<br>BLOCK GRANT |                   |                                    |
|                                               | Final<br>Budget              | Actual            | Variance<br>Positive<br>(Negative) | Final<br>Budget                          | Actual            | Variance<br>Positive<br>(Negative) |
| <b>REVENUES:</b>                              |                              |                   |                                    |                                          |                   |                                    |
| Franchise tax                                 | \$ -                         | \$ -              | \$ -                               | \$ -                                     | \$ -              | \$ -                               |
| Other taxes                                   | 1,260,260                    | 986,502           | (273,758)                          | -                                        | -                 | -                                  |
| Intergovernmental revenues                    | -                            | -                 | -                                  | 841,110                                  | 758,295           | (82,815)                           |
| Licenses, permits, and fees                   | -                            | -                 | -                                  | -                                        | -                 | -                                  |
| Fines and forfeitures                         | -                            | -                 | -                                  | -                                        | -                 | -                                  |
| Special assessments                           | -                            | -                 | -                                  | -                                        | -                 | -                                  |
| Service fees                                  | -                            | -                 | -                                  | -                                        | -                 | -                                  |
| Use of money and property                     | 1,500                        | 1,851             | 351                                | -                                        | 1,226             | 1,226                              |
| Other revenues                                | 2,022                        | 12,499            | 10,477                             | -                                        | -                 | -                                  |
| <b>Total revenues</b>                         | <u>1,263,782</u>             | <u>1,000,852</u>  | <u>(262,930)</u>                   | <u>841,110</u>                           | <u>759,521</u>    | <u>(81,589)</u>                    |
| <b>EXPENDITURES:</b>                          |                              |                   |                                    |                                          |                   |                                    |
| Current:                                      |                              |                   |                                    |                                          |                   |                                    |
| General government                            | 15,950                       | -                 | 15,950                             | -                                        | -                 | -                                  |
| Finance and services                          | -                            | -                 | -                                  | -                                        | -                 | -                                  |
| Community services                            | -                            | -                 | -                                  | 416,586                                  | 583,673           | (167,087)                          |
| Public safety                                 | -                            | -                 | -                                  | 589,552                                  | 213,821           | 375,731                            |
| Public works - administration                 | 425,360                      | 427,841           | (2,481)                            | -                                        | -                 | -                                  |
| Public works - streets                        | 1,190,238                    | 1,033,389         | 156,849                            | -                                        | -                 | -                                  |
| Capital outlay and improvements               | -                            | -                 | -                                  | -                                        | -                 | -                                  |
| Debt service:                                 |                              |                   |                                    |                                          |                   |                                    |
| Principal retirement                          | -                            | -                 | -                                  | -                                        | -                 | -                                  |
| Interest and fiscal charges                   | -                            | -                 | -                                  | -                                        | -                 | -                                  |
| <b>Total expenditures</b>                     | <u>1,631,548</u>             | <u>1,461,230</u>  | <u>170,318</u>                     | <u>1,006,138</u>                         | <u>797,494</u>    | <u>208,644</u>                     |
| <b>REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | <u>(367,766)</u>             | <u>(460,378)</u>  | <u>(92,612)</u>                    | <u>(165,028)</u>                         | <u>(37,973)</u>   | <u>127,055</u>                     |
| <b>OTHER FINANCING SOURCES (USES):</b>        |                              |                   |                                    |                                          |                   |                                    |
| Transfers in                                  | 160,000                      | 160,000           | -                                  | 10,000                                   | -                 | (10,000)                           |
| Transfers out                                 | (14,644)                     | (14,644)          | -                                  | (12,060)                                 | (2,060)           | 10,000                             |
| <b>Total other financing sources (uses)</b>   | <u>145,356</u>               | <u>145,356</u>    | <u>-</u>                           | <u>(2,060)</u>                           | <u>(2,060)</u>    | <u>-</u>                           |
| <b>Net change in fund balances</b>            | <u>\$ (222,410)</u>          | <u>(315,022)</u>  | <u>\$ (92,612)</u>                 | <u>\$ (167,088)</u>                      | <u>(40,033)</u>   | <u>\$ 127,055</u>                  |
| <b>FUND BALANCES (DEFICITS):</b>              |                              |                   |                                    |                                          |                   |                                    |
| Beginning of year                             |                              | 501,207           |                                    |                                          | 179,945           |                                    |
| End of year                                   |                              | <u>\$ 186,185</u> |                                    |                                          | <u>\$ 139,912</u> |                                    |



| SPECIAL REVENUE                           |        |                                    |                 |          |                                    |                                           |        |                                    |
|-------------------------------------------|--------|------------------------------------|-----------------|----------|------------------------------------|-------------------------------------------|--------|------------------------------------|
| NSP NEIGHBORHOOD<br>STABILIZATION PROGRAM |        |                                    | CALHOME PROGRAM |          |                                    | CALIFORNIA ENERGY<br>CONSERVATION PROGRAM |        |                                    |
| Final<br>Budget                           | Actual | Variance<br>Positive<br>(Negative) | Final<br>Budget | Actual   | Variance<br>Positive<br>(Negative) | Final<br>Budget                           | Actual | Variance<br>Positive<br>(Negative) |
| \$ -                                      | \$ -   | \$ -                               | \$ -            | \$ -     | \$ -                               | \$ -                                      | \$ -   | \$ -                               |
| -                                         | -      | -                                  | -               | -        | -                                  | -                                         | -      | -                                  |
| -                                         | -      | -                                  | -               | -        | -                                  | -                                         | -      | -                                  |
| -                                         | -      | -                                  | -               | -        | -                                  | -                                         | -      | -                                  |
| -                                         | -      | -                                  | -               | -        | -                                  | -                                         | -      | -                                  |
| -                                         | -      | -                                  | -               | -        | -                                  | -                                         | -      | -                                  |
| 350                                       | 899    | 549                                | 2,500           | 5,737    | 3,237                              | -                                         | -      | -                                  |
| -                                         | -      | -                                  | 100,000         | -        | (100,000)                          | -                                         | -      | -                                  |
| 350                                       | 899    | 549                                | 102,500         | 5,737    | (96,763)                           | -                                         | -      | -                                  |
| -                                         | -      | -                                  | -               | -        | -                                  | -                                         | -      | -                                  |
| -                                         | -      | -                                  | -               | -        | -                                  | -                                         | -      | -                                  |
| -                                         | -      | -                                  | 104,382         | 25,130   | 79,252                             | -                                         | -      | -                                  |
| -                                         | -      | -                                  | -               | -        | -                                  | -                                         | -      | -                                  |
| -                                         | -      | -                                  | -               | -        | -                                  | -                                         | -      | -                                  |
| -                                         | -      | -                                  | -               | -        | -                                  | -                                         | -      | -                                  |
| -                                         | -      | -                                  | -               | -        | -                                  | -                                         | -      | -                                  |
| -                                         | -      | -                                  | -               | -        | -                                  | -                                         | -      | -                                  |
| -                                         | -      | -                                  | 104,382         | 25,130   | 79,252                             | -                                         | -      | -                                  |
| 350                                       | 899    | 549                                | (1,882)         | (19,393) | (17,511)                           | -                                         | -      | -                                  |
| -                                         | -      | -                                  | -               | -        | -                                  | -                                         | -      | -                                  |
| -                                         | -      | -                                  | -               | -        | -                                  | -                                         | -      | -                                  |
| -                                         | -      | -                                  | -               | -        | -                                  | -                                         | -      | -                                  |
| \$ 350                                    | 899    | \$ 549                             | \$ (1,882)      | (19,393) | \$ (17,511)                        | \$ -                                      | -      | \$ -                               |
| 47,789                                    |        |                                    | 329,620         |          |                                    | 7                                         |        |                                    |
| \$ 48,688                                 |        |                                    | \$ 310,227      |          |                                    | \$ 7                                      |        |                                    |

(Continued)

**City of Pittsburgh**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-Major Governmental Funds**  
**For the year ended June 30, 2023**

|                                             | SPECIAL REVENUE      |                    |                                    |                     |                     |                                    |
|---------------------------------------------|----------------------|--------------------|------------------------------------|---------------------|---------------------|------------------------------------|
|                                             | SAN MARCO CFD 2004-1 |                    |                                    | SOLID WASTE         |                     |                                    |
|                                             | Final<br>Budget      | Actual             | Variance<br>Positive<br>(Negative) | Final<br>Budget     | Actual              | Variance<br>Positive<br>(Negative) |
| <b>REVENUES:</b>                            |                      |                    |                                    |                     |                     |                                    |
| Franchise tax                               | \$ -                 | \$ -               | \$ -                               | \$ -                | \$ -                | \$ -                               |
| Other taxes                                 | -                    | -                  | -                                  | -                   | -                   | -                                  |
| Intergovernmental revenues                  | -                    | -                  | -                                  | -                   | -                   | -                                  |
| Licenses, permits, and fees                 | -                    | -                  | -                                  | 710,000             | 757,056             | 47,056                             |
| Fines and forfeitures                       | -                    | -                  | -                                  | -                   | -                   | -                                  |
| Special assessments                         | 1,299,168            | 1,357,830          | 58,662                             | -                   | -                   | -                                  |
| Service fees                                | -                    | -                  | -                                  | 21,000              | 7,111               | (13,889)                           |
| Use of money and property                   | 950                  | 5,722              | 4,772                              | 5,500               | 17,086              | 11,586                             |
| Other revenues                              | -                    | -                  | -                                  | -                   | 29,178              | 29,178                             |
| <b>Total revenues</b>                       | <b>1,300,118</b>     | <b>1,363,552</b>   | <b>63,434</b>                      | <b>736,500</b>      | <b>810,431</b>      | <b>73,931</b>                      |
| <b>EXPENDITURES:</b>                        |                      |                    |                                    |                     |                     |                                    |
| Current:                                    |                      |                    |                                    |                     |                     |                                    |
| General government                          | -                    | -                  | -                                  | -                   | -                   | -                                  |
| Finance and services                        | -                    | -                  | -                                  | -                   | -                   | -                                  |
| Community services                          | -                    | -                  | -                                  | 714,866             | 517,739             | 197,127                            |
| Public safety                               | -                    | 5,757              | (5,757)                            | 248,121             | 220,698             | 27,423                             |
| Public works - administration               | -                    | -                  | -                                  | -                   | -                   | -                                  |
| Public works - streets                      | -                    | -                  | -                                  | -                   | -                   | -                                  |
| Capital outlay and improvements             | -                    | -                  | -                                  | -                   | -                   | -                                  |
| Debt service:                               |                      |                    |                                    |                     |                     |                                    |
| Principal retirement                        | -                    | -                  | -                                  | -                   | -                   | -                                  |
| Interest and fiscal charges                 | -                    | 5,336              | (5,336)                            | -                   | -                   | -                                  |
| <b>Total expenditures</b>                   | <b>-</b>             | <b>11,093</b>      | <b>(11,093)</b>                    | <b>962,987</b>      | <b>738,437</b>      | <b>224,550</b>                     |
| <b>REVENUES OVER (UNDER)</b>                |                      |                    |                                    |                     |                     |                                    |
| <b>EXPENDITURES</b>                         | <b>1,300,118</b>     | <b>1,352,459</b>   | <b>52,341</b>                      | <b>(226,487)</b>    | <b>71,994</b>       | <b>298,481</b>                     |
| <b>OTHER FINANCING SOURCES (USES):</b>      |                      |                    |                                    |                     |                     |                                    |
| Transfers in                                | -                    | -                  | -                                  | -                   | -                   | -                                  |
| Transfers out                               | (1,333,750)          | (1,333,750)        | -                                  | (135,617)           | (135,617)           | -                                  |
| <b>Total other financing sources (uses)</b> | <b>(1,333,750)</b>   | <b>(1,333,750)</b> | <b>-</b>                           | <b>(135,617)</b>    | <b>(135,617)</b>    | <b>-</b>                           |
| <b>Net change in fund balances</b>          | <b>\$ (33,632)</b>   | <b>18,709</b>      | <b>\$ 52,341</b>                   | <b>\$ (362,104)</b> | <b>(63,623)</b>     | <b>\$ 298,481</b>                  |
| <b>FUND BALANCES (DEFICITS):</b>            |                      |                    |                                    |                     |                     |                                    |
| Beginning of year                           |                      | 242,338            |                                    |                     | 1,120,491           |                                    |
| End of year                                 |                      | <u>\$ 261,047</u>  |                                    |                     | <u>\$ 1,056,868</u> |                                    |

| SPECIAL REVENUE          |           |                                    |                          |           |                                    |                             |         |                                    |
|--------------------------|-----------|------------------------------------|--------------------------|-----------|------------------------------------|-----------------------------|---------|------------------------------------|
| VISTA DEL MAR CFD 2005-2 |           |                                    | PUBLIC SAFETY CFD 2005-1 |           |                                    | PARK MAINTENANCE CFD 2007-1 |         |                                    |
| Final<br>Budget          | Actual    | Variance<br>Positive<br>(Negative) | Final<br>Budget          | Actual    | Variance<br>Positive<br>(Negative) | Final<br>Budget             | Actual  | Variance<br>Positive<br>(Negative) |
| \$ -                     | \$ -      | \$ -                               | \$ -                     | \$ -      | \$ -                               | \$ -                        | \$ -    | \$ -                               |
| 405,159                  | 405,159   | -                                  | 856,342                  | 943,944   | 87,602                             | -                           | -       | -                                  |
| -                        | -         | -                                  | -                        | -         | -                                  | 32,000                      | 36,373  | 4,373                              |
| -                        | -         | -                                  | -                        | -         | -                                  | -                           | -       | -                                  |
| -                        | -         | -                                  | -                        | -         | -                                  | -                           | -       | -                                  |
| -                        | -         | -                                  | -                        | -         | -                                  | 151,739                     | 151,739 | -                                  |
| -                        | -         | -                                  | -                        | -         | -                                  | -                           | -       | -                                  |
| 190                      | 349       | 159                                | 800                      | 6,120     | 5,320                              | 1,000                       | 6,096   | 5,096                              |
| -                        | -         | -                                  | -                        | -         | -                                  | -                           | -       | -                                  |
| 405,349                  | 405,508   | 159                                | 857,142                  | 950,064   | 92,922                             | 184,739                     | 194,208 | 9,469                              |
| -                        | -         | -                                  | -                        | -         | -                                  | -                           | -       | -                                  |
| -                        | -         | -                                  | -                        | -         | -                                  | -                           | -       | -                                  |
| -                        | -         | -                                  | -                        | -         | -                                  | -                           | -       | -                                  |
| -                        | 690       | (690)                              | -                        | 979       | (979)                              | -                           | -       | -                                  |
| -                        | -         | -                                  | -                        | -         | -                                  | -                           | -       | -                                  |
| -                        | -         | -                                  | -                        | -         | -                                  | 67,026                      | 66,029  | 997                                |
| -                        | -         | -                                  | -                        | -         | -                                  | -                           | -       | -                                  |
| -                        | -         | -                                  | -                        | 5,713     | (5,713)                            | 6,000                       | 5,781   | 219                                |
| -                        | 690       | (690)                              | -                        | 6,692     | (6,692)                            | 73,026                      | 71,810  | 1,216                              |
| 405,349                  | 404,818   | (531)                              | 857,142                  | 943,372   | 86,230                             | 111,713                     | 122,398 | 10,685                             |
| -                        | -         | -                                  | -                        | -         | -                                  | -                           | -       | -                                  |
| (399,000)                | (399,000) | -                                  | (952,500)                | (952,500) | -                                  | (936)                       | (936)   | -                                  |
| (399,000)                | (399,000) | -                                  | (952,500)                | (952,500) | -                                  | (936)                       | (936)   | -                                  |
| \$ 6,349                 | 5,818     | \$ (531)                           | \$ (95,358)              | (9,128)   | \$ 86,230                          | \$ 110,777                  | 121,462 | \$ 10,685                          |
| 22,887                   |           |                                    | 249,630                  |           |                                    | 280,647                     |         |                                    |
| \$ 28,705                |           |                                    | \$ 240,502               |           |                                    | \$ 402,109                  |         |                                    |

(Continued)

# City of Pittsburgh

## Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Non-Major Governmental Funds For the year ended June 30, 2023

|                                               | SPECIAL REVENUE      |          |                                    |                                          |         |                                    |
|-----------------------------------------------|----------------------|----------|------------------------------------|------------------------------------------|---------|------------------------------------|
|                                               | COPS HIRING RECOVERY |          |                                    | PITTSBURG ARTS &<br>COMMUNITY FOUNDATION |         |                                    |
|                                               | Final<br>Budget      | Actual   | Variance<br>Positive<br>(Negative) | Final<br>Budget                          | Actual  | Variance<br>Positive<br>(Negative) |
| <b>REVENUES:</b>                              |                      |          |                                    |                                          |         |                                    |
| Franchise tax                                 | \$ -                 | \$ -     | \$ -                               | \$ -                                     | \$ -    | \$ -                               |
| Other taxes                                   | -                    | -        | -                                  | -                                        | -       | -                                  |
| Intergovernmental revenues                    | -                    | 75,130   | 75,130                             | -                                        | -       | -                                  |
| Licenses, permits, and fees                   | -                    | -        | -                                  | -                                        | -       | -                                  |
| Fines and forfeitures                         | -                    | -        | -                                  | 600                                      | -       | (600)                              |
| Special assessments                           | -                    | -        | -                                  | -                                        | -       | -                                  |
| Service fees                                  | -                    | -        | -                                  | 19,050                                   | 6,697   | (12,353)                           |
| Use of money and property                     | -                    | -        | -                                  | 12,116                                   | 28,962  | 16,846                             |
| Other revenues                                | -                    | -        | -                                  | 801,270                                  | 861,465 | 60,195                             |
| <b>Total revenues</b>                         | -                    | 75,130   | 75,130                             | 833,036                                  | 897,124 | 64,088                             |
| <b>EXPENDITURES:</b>                          |                      |          |                                    |                                          |         |                                    |
| Current:                                      |                      |          |                                    |                                          |         |                                    |
| General government                            | -                    | -        | -                                  | -                                        | -       | -                                  |
| Finance and services                          | -                    | -        | -                                  | -                                        | -       | -                                  |
| Community services                            | -                    | -        | -                                  | 557,458                                  | 585,492 | (28,034)                           |
| Public safety                                 | -                    | -        | -                                  | -                                        | -       | -                                  |
| Public works - administration                 | -                    | -        | -                                  | -                                        | -       | -                                  |
| Public works - streets                        | -                    | -        | -                                  | -                                        | -       | -                                  |
| Capital outlay and improvements               | -                    | -        | -                                  | -                                        | -       | -                                  |
| Debt service:                                 |                      |          |                                    |                                          |         |                                    |
| Principal retirement                          | -                    | -        | -                                  | 73,746                                   | 73,746  | -                                  |
| Interest and fiscal charges                   | -                    | -        | -                                  | 24,605                                   | 24,605  | -                                  |
| <b>Total expenditures</b>                     | -                    | -        | -                                  | 655,809                                  | 683,843 | (28,034)                           |
| <b>REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | -                    | 75,130   | 75,130                             | 177,227                                  | 213,281 | 36,054                             |
| <b>OTHER FINANCING SOURCES (USES):</b>        |                      |          |                                    |                                          |         |                                    |
| Transfers in                                  | -                    | -        | -                                  | -                                        | -       | -                                  |
| Transfers out                                 | -                    | (75,130) | (75,130)                           | -                                        | -       | -                                  |
| <b>Total other financing sources (uses)</b>   | -                    | (75,130) | (75,130)                           | -                                        | -       | -                                  |
| <b>Net change in fund balances</b>            | \$ -                 | -        | \$ -                               | \$ 177,227                               | 213,281 | \$ 36,054                          |
| <b>FUND BALANCES (DEFICITS):</b>              |                      |          |                                    |                                          |         |                                    |
| Beginning of year                             |                      | -        |                                    |                                          | 376,593 |                                    |
| End of year                                   | \$                   | -        |                                    | \$                                       | 589,874 |                                    |

| SPECIAL REVENUE                     |        |                                    |                                                 |            |                                    |                                       |         |                                    |  |
|-------------------------------------|--------|------------------------------------|-------------------------------------------------|------------|------------------------------------|---------------------------------------|---------|------------------------------------|--|
| HILLVIEW JR. HIGH<br>ATHLETIC FIELD |        |                                    | PUBLIC, EDUCATION, AND<br>GOVERNMENT FEES (PEG) |            |                                    | RAILROAD AVENUE<br>SPECIFIC AREA PLAN |         |                                    |  |
| Final<br>Budget                     | Actual | Variance<br>Positive<br>(Negative) | Final<br>Budget                                 | Actual     | Variance<br>Positive<br>(Negative) | Final<br>Budget                       | Actual  | Variance<br>Positive<br>(Negative) |  |
| \$ -                                | \$ -   | \$ -                               | \$ 150,000                                      | \$ 141,195 | \$ (8,805)                         | \$ -                                  | \$ -    | \$ -                               |  |
| -                                   | -      | -                                  | -                                               | -          | -                                  | -                                     | -       | -                                  |  |
| -                                   | -      | -                                  | -                                               | -          | -                                  | -                                     | -       | -                                  |  |
| -                                   | -      | -                                  | -                                               | -          | -                                  | -                                     | -       | -                                  |  |
| -                                   | -      | -                                  | -                                               | -          | -                                  | -                                     | -       | -                                  |  |
| -                                   | -      | -                                  | -                                               | -          | -                                  | -                                     | 115,070 | 115,070                            |  |
| -                                   | -      | -                                  | -                                               | -          | -                                  | -                                     | -       | -                                  |  |
| 3,600                               | 7,917  | 4,317                              | 6,000                                           | 11,284     | 5,284                              | -                                     | 721     | 721                                |  |
| -                                   | -      | -                                  | -                                               | -          | -                                  | -                                     | -       | -                                  |  |
| 3,600                               | 7,917  | 4,317                              | 156,000                                         | 152,479    | (3,521)                            | -                                     | 115,791 | 115,791                            |  |
|                                     |        |                                    |                                                 |            |                                    |                                       |         |                                    |  |
| -                                   | -      | -                                  | -                                               | -          | -                                  | -                                     | -       | -                                  |  |
| -                                   | -      | -                                  | -                                               | -          | -                                  | -                                     | -       | -                                  |  |
| -                                   | -      | -                                  | 183,443                                         | 82,817     | 100,626                            | -                                     | -       | -                                  |  |
| -                                   | -      | -                                  | -                                               | -          | -                                  | -                                     | -       | -                                  |  |
| -                                   | -      | -                                  | -                                               | -          | -                                  | -                                     | -       | -                                  |  |
| -                                   | -      | -                                  | -                                               | -          | -                                  | -                                     | -       | -                                  |  |
| -                                   | -      | -                                  | -                                               | -          | -                                  | -                                     | -       | -                                  |  |
| -                                   | -      | -                                  | -                                               | -          | -                                  | -                                     | -       | -                                  |  |
| -                                   | -      | -                                  | -                                               | -          | -                                  | -                                     | -       | -                                  |  |
| -                                   | -      | -                                  | -                                               | -          | -                                  | -                                     | 67,380  | (67,380)                           |  |
| -                                   | -      | -                                  | 183,443                                         | 82,817     | 100,626                            | -                                     | 67,380  | (67,380)                           |  |
|                                     |        |                                    |                                                 |            |                                    |                                       |         |                                    |  |
| 3,600                               | 7,917  | 4,317                              | (27,443)                                        | 69,662     | 97,105                             | -                                     | 48,411  | 48,411                             |  |
|                                     |        |                                    |                                                 |            |                                    |                                       |         |                                    |  |
| -                                   | -      | -                                  | -                                               | -          | -                                  | -                                     | -       | -                                  |  |
| -                                   | -      | -                                  | (35,000)                                        | (35,000)   | -                                  | -                                     | -       | -                                  |  |
| -                                   | -      | -                                  | (35,000)                                        | (35,000)   | -                                  | -                                     | -       | -                                  |  |
| \$ 3,600                            | 7,917  | \$ 4,317                           | \$ (62,443)                                     | 34,662     | \$ 97,105                          | \$ -                                  | 48,411  | \$ 48,411                          |  |
|                                     |        |                                    |                                                 |            |                                    |                                       |         |                                    |  |
| 420,622                             |        |                                    | 596,444                                         |            |                                    | (3,105,049)                           |         |                                    |  |
| \$ 428,539                          |        |                                    | \$ 631,106                                      |            |                                    | \$ (3,056,638)                        |         |                                    |  |

# City of Pittsburgh

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

### Non-Major Governmental Funds

For the year ended June 30, 2023

|                                             | SPECIAL REVENUE              |                   |                                    |                           |                  |                                    |
|---------------------------------------------|------------------------------|-------------------|------------------------------------|---------------------------|------------------|------------------------------------|
|                                             | PROJECT AMENITIES MANAGEMENT |                   |                                    | FIRE DISTRICT CFD 2017-01 |                  |                                    |
|                                             | Final<br>Budget              | Actual            | Variance<br>Positive<br>(Negative) | Final<br>Budget           | Actual           | Variance<br>Positive<br>(Negative) |
| <b>REVENUES:</b>                            |                              |                   |                                    |                           |                  |                                    |
| Franchise tax                               | \$ -                         | \$ -              | \$ -                               | \$ -                      | \$ -             | \$ -                               |
| Other taxes                                 | -                            | -                 | -                                  | -                         | -                | -                                  |
| Intergovernmental revenues                  | -                            | -                 | -                                  | -                         | -                | -                                  |
| Licenses, permits, and fees                 | -                            | -                 | -                                  | -                         | -                | -                                  |
| Fines and forfeitures                       | -                            | -                 | -                                  | -                         | -                | -                                  |
| Special assessments                         | 56,384                       | 56,384            | -                                  | 27,112                    | 33,531           | 6,419                              |
| Service fees                                | -                            | -                 | -                                  | -                         | -                | -                                  |
| Use of money and property                   | 960                          | 3,060             | 2,100                              | 130                       | 1,077            | 947                                |
| Other revenues                              | -                            | -                 | -                                  | -                         | -                | -                                  |
| <b>Total revenues</b>                       | <b>57,344</b>                | <b>59,444</b>     | <b>2,100</b>                       | <b>27,242</b>             | <b>34,608</b>    | <b>7,366</b>                       |
| <b>EXPENDITURES:</b>                        |                              |                   |                                    |                           |                  |                                    |
| Current:                                    |                              |                   |                                    |                           |                  |                                    |
| General government                          | -                            | -                 | -                                  | -                         | -                | -                                  |
| Finance and services                        | -                            | -                 | -                                  | -                         | -                | -                                  |
| Community services                          | -                            | 4,471             | (4,471)                            | -                         | -                | -                                  |
| Public safety                               | -                            | -                 | -                                  | -                         | 4,085            | (4,085)                            |
| Public works - administration               | -                            | -                 | -                                  | -                         | -                | -                                  |
| Public works - streets                      | -                            | -                 | -                                  | -                         | -                | -                                  |
| Capital outlay and improvements             | -                            | -                 | -                                  | -                         | -                | -                                  |
| Debt service:                               |                              |                   |                                    |                           |                  |                                    |
| Principal retirement                        | -                            | -                 | -                                  | -                         | -                | -                                  |
| Interest and fiscal charges                 | -                            | -                 | -                                  | -                         | -                | -                                  |
| <b>Total expenditures</b>                   | <b>-</b>                     | <b>4,471</b>      | <b>(4,471)</b>                     | <b>-</b>                  | <b>4,085</b>     | <b>(4,085)</b>                     |
| <b>REVENUES OVER (UNDER)</b>                |                              |                   |                                    |                           |                  |                                    |
| <b>EXPENDITURES</b>                         | <b>57,344</b>                | <b>54,973</b>     | <b>(2,371)</b>                     | <b>27,242</b>             | <b>30,523</b>    | <b>3,281</b>                       |
| <b>OTHER FINANCING SOURCES (USES):</b>      |                              |                   |                                    |                           |                  |                                    |
| Transfers in                                | -                            | -                 | -                                  | -                         | -                | -                                  |
| Transfers out                               | (60,000)                     | (60,000)          | -                                  | -                         | -                | -                                  |
| <b>Total other financing sources (uses)</b> | <b>(60,000)</b>              | <b>(60,000)</b>   | <b>-</b>                           | <b>-</b>                  | <b>-</b>         | <b>-</b>                           |
| <b>Net change in fund balances</b>          | <b>\$ (2,656)</b>            | <b>(5,027)</b>    | <b>\$ (2,371)</b>                  | <b>\$ 27,242</b>          | <b>30,523</b>    | <b>\$ 3,281</b>                    |
| <b>FUND BALANCES (DEFICITS):</b>            |                              |                   |                                    |                           |                  |                                    |
| Beginning of year                           |                              | 172,352           |                                    |                           | 40,139           |                                    |
| End of year                                 |                              | <u>\$ 167,325</u> |                                    |                           | <u>\$ 70,662</u> |                                    |

| SPECIAL REVENUE |        |                                    |                 |         |                                    |                                                 |           |                                    |
|-----------------|--------|------------------------------------|-----------------|---------|------------------------------------|-------------------------------------------------|-----------|------------------------------------|
| GOLF COURSE     |        |                                    | US EPA GRANT    |         |                                    | MARINA DREDGING<br>INFRASTRUCTURE & IMPROVEMENT |           |                                    |
| Final<br>Budget | Actual | Variance<br>Positive<br>(Negative) | Final<br>Budget | Actual  | Variance<br>Positive<br>(Negative) | Final<br>Budget                                 | Actual    | Variance<br>Positive<br>(Negative) |
| \$ -            | \$ -   | \$ -                               | \$ -            | \$ -    | \$ -                               | \$ -                                            | \$ -      | \$ -                               |
| -               | -      | -                                  | 112,771         | 63,053  | (49,718)                           | -                                               | -         | -                                  |
| -               | -      | -                                  | 807,092         | 249,997 | (557,095)                          | -                                               | -         | -                                  |
| -               | -      | -                                  | -               | -       | -                                  | -                                               | -         | -                                  |
| -               | -      | -                                  | -               | -       | -                                  | -                                               | -         | -                                  |
| -               | -      | -                                  | -               | -       | -                                  | -                                               | -         | -                                  |
| -               | -      | -                                  | 7,000           | 49,493  | 42,493                             | -                                               | 5,794     | 5,794                              |
| -               | -      | -                                  | -               | -       | -                                  | -                                               | -         | -                                  |
| -               | -      | -                                  | 926,863         | 362,543 | (564,320)                          | -                                               | 5,794     | 5,794                              |
| -               | -      | -                                  | -               | -       | -                                  | -                                               | -         | -                                  |
| -               | -      | -                                  | -               | -       | -                                  | -                                               | -         | -                                  |
| -               | 809    | (809)                              | 1,481,137       | 312,025 | 1,169,112                          | 102,968                                         | 2,263     | 100,705                            |
| -               | -      | -                                  | -               | -       | -                                  | -                                               | -         | -                                  |
| -               | -      | -                                  | -               | -       | -                                  | -                                               | -         | -                                  |
| -               | -      | -                                  | -               | -       | -                                  | -                                               | -         | -                                  |
| -               | -      | -                                  | -               | -       | -                                  | -                                               | -         | -                                  |
| -               | -      | -                                  | -               | -       | -                                  | -                                               | -         | -                                  |
| -               | 809    | (809)                              | 1,481,137       | 312,025 | 1,169,112                          | 102,968                                         | 2,263     | 100,705                            |
| -               | (809)  | (809)                              | (554,274)       | 50,518  | 604,792                            | (102,968)                                       | 3,531     | 106,499                            |
| 755             | -      | (755)                              | -               | -       | -                                  | -                                               | -         | -                                  |
| -               | -      | -                                  | -               | -       | -                                  | (539,751)                                       | (539,751) | -                                  |
| 755             | -      | (755)                              | -               | -       | -                                  | (539,751)                                       | (539,751) | -                                  |
| \$ 755          | (809)  | \$ (1,564)                         | \$ (554,274)    | 50,518  | \$ 604,792                         | \$ (642,719)                                    | (536,220) | \$ 106,499                         |
| (375,754)       |        |                                    | 2,671,837       |         |                                    | 775,928                                         |           |                                    |
| \$ (376,563)    |        |                                    | \$ 2,722,355    |         |                                    | \$ 239,708                                      |           |                                    |

(Continued)

**City of Pittsburgh**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-Major Governmental Funds**  
**For the year ended June 30, 2023**

|                                             | SPECIAL REVENUE    |                  |                                    | DEBT SERVICE FUND   |                     |                                    |
|---------------------------------------------|--------------------|------------------|------------------------------------|---------------------|---------------------|------------------------------------|
|                                             | TUSCANY            |                  |                                    | PENSION OBLIGATIONS |                     |                                    |
|                                             | MEADOWS CFD 2021-1 |                  |                                    |                     |                     |                                    |
|                                             | Final<br>Budget    | Actual           | Variance<br>Positive<br>(Negative) | Final<br>Budget     | Actual              | Variance<br>Positive<br>(Negative) |
| <b>REVENUES:</b>                            |                    |                  |                                    |                     |                     |                                    |
| Franchise tax                               | \$ -               | \$ -             | \$ -                               | \$ -                | \$ -                | \$ -                               |
| Other taxes                                 | -                  | -                | -                                  | -                   | -                   | -                                  |
| Intergovernmental revenues                  | -                  | -                | -                                  | -                   | -                   | -                                  |
| Licenses, permits, and fees                 | -                  | -                | -                                  | -                   | -                   | -                                  |
| Fines and forfeitures                       | -                  | -                | -                                  | -                   | -                   | -                                  |
| Special assessments                         | -                  | -                | -                                  | -                   | -                   | -                                  |
| Service fees                                | -                  | -                | -                                  | 4,522,124           | 4,544,428           | 22,304                             |
| Use of money and property                   | 270                | 446              | 176                                | -                   | 94,449              | 94,449                             |
| Other revenues                              | -                  | -                | -                                  | -                   | -                   | -                                  |
| <b>Total revenues</b>                       | <b>270</b>         | <b>446</b>       | <b>176</b>                         | <b>4,522,124</b>    | <b>4,638,877</b>    | <b>116,753</b>                     |
| <b>EXPENDITURES:</b>                        |                    |                  |                                    |                     |                     |                                    |
| Current:                                    |                    |                  |                                    |                     |                     |                                    |
| General government                          | -                  | -                | -                                  | -                   | -                   | -                                  |
| Finance and services                        | -                  | -                | -                                  | 292,349             | 290,179             | 2,170                              |
| Community services                          | -                  | -                | -                                  | -                   | -                   | -                                  |
| Public safety                               | -                  | -                | -                                  | -                   | -                   | -                                  |
| Public works - administration               | -                  | -                | -                                  | -                   | -                   | -                                  |
| Public works - streets                      | -                  | -                | -                                  | -                   | -                   | -                                  |
| Capital outlay and improvements             | -                  | -                | -                                  | -                   | -                   | -                                  |
| Debt service:                               |                    |                  |                                    |                     |                     |                                    |
| Principal retirement                        | -                  | -                | -                                  | 2,555,000           | 2,555,000           | -                                  |
| Interest and fiscal charges                 | -                  | -                | -                                  | 1,674,673           | 1,674,673           | -                                  |
| <b>Total expenditures</b>                   | <b>-</b>           | <b>-</b>         | <b>-</b>                           | <b>4,522,022</b>    | <b>4,519,852</b>    | <b>2,170</b>                       |
| <b>REVENUES OVER (UNDER)</b>                |                    |                  |                                    |                     |                     |                                    |
| <b>EXPENDITURES</b>                         | <b>270</b>         | <b>446</b>       | <b>176</b>                         | <b>102</b>          | <b>119,025</b>      | <b>118,923</b>                     |
| <b>OTHER FINANCING SOURCES (USES):</b>      |                    |                  |                                    |                     |                     |                                    |
| Transfers in                                | -                  | -                | -                                  | -                   | -                   | -                                  |
| Transfers out                               | -                  | -                | -                                  | -                   | -                   | -                                  |
| <b>Total other financing sources (uses)</b> | <b>-</b>           | <b>-</b>         | <b>-</b>                           | <b>-</b>            | <b>-</b>            | <b>-</b>                           |
| <b>Net change in fund balances</b>          | <b>\$ 270</b>      | <b>446</b>       | <b>\$ 176</b>                      | <b>\$ 102</b>       | <b>119,025</b>      | <b>\$ 118,923</b>                  |
| <b>FUND BALANCES (DEFICITS):</b>            |                    |                  |                                    |                     |                     |                                    |
| Beginning of year                           |                    | 23,731           |                                    |                     | 3,256,843           |                                    |
| End of year                                 |                    | <u>\$ 24,177</u> |                                    |                     | <u>\$ 3,375,868</u> |                                    |



| CAPITAL PROJECTS     |        |                                    |                           |        |                                    |                            |        |                                    |  |
|----------------------|--------|------------------------------------|---------------------------|--------|------------------------------------|----------------------------|--------|------------------------------------|--|
| INCLUSIONARY HOUSING |        |                                    | TRAFFIC IMPACT FAIR SHARE |        |                                    | KIRKER CREEK DRAINAGE FEES |        |                                    |  |
| Final<br>Budget      | Actual | Variance<br>Positive<br>(Negative) | Final<br>Budget           | Actual | Variance<br>Positive<br>(Negative) | Final<br>Budget            | Actual | Variance<br>Positive<br>(Negative) |  |
| \$ -                 | \$ -   | \$ -                               | \$ -                      | \$ -   | \$ -                               | \$ -                       | \$ -   | \$ -                               |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| 250                  | 731    | 481                                | 2,900                     | 9,920  | 7,020                              | 1,800                      | 6,838  | 5,038                              |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| 250                  | 731    | 481                                | 2,900                     | 9,920  | 7,020                              | 1,800                      | 6,838  | 5,038                              |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| 250                  | 731    | 481                                | 2,900                     | 9,920  | 7,020                              | 1,800                      | 6,838  | 5,038                              |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| 250                  | 731    | 481                                | 2,900                     | 9,920  | 7,020                              | 1,800                      | 6,838  | 5,038                              |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| -                    | -      | -                                  | -                         | -      | -                                  | -                          | -      | -                                  |  |
| \$ 250               | 731    | \$ 481                             | \$ 2,900                  | 9,920  | \$ 7,020                           | \$ 1,800                   | 6,838  | \$ 5,038                           |  |
| 418,837              |        |                                    | 527,032                   |        |                                    | 363,307                    |        |                                    |  |
| \$ 419,568           |        |                                    | \$ 536,952                |        |                                    | \$ 370,145                 |        |                                    |  |

(Continued)

**City of Pittsburgh**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-Major Governmental Funds**  
**For the year ended June 30, 2023**

|                                             | CAPITAL PROJECTS   |                     |                                    |                       |                      |                                    |
|---------------------------------------------|--------------------|---------------------|------------------------------------|-----------------------|----------------------|------------------------------------|
|                                             | TRAFFIC MITIGATION |                     |                                    | CAPITAL IMPROVEMENT   |                      |                                    |
|                                             | Final<br>Budget    | Actual              | Variance<br>Positive<br>(Negative) | Final<br>Budget       | Actual               | Variance<br>Positive<br>(Negative) |
| <b>REVENUES:</b>                            |                    |                     |                                    |                       |                      |                                    |
| Franchise tax                               | \$ -               | \$ -                | \$ -                               | \$ -                  | \$ -                 | \$ -                               |
| Other taxes                                 | -                  | -                   | -                                  | -                     | -                    | -                                  |
| Intergovernmental revenues                  | -                  | -                   | -                                  | 11,096,282            | 210,115              | (10,886,167)                       |
| Licenses, permits, and fees                 | 833,485            | 1,153,794           | 320,309                            | -                     | -                    | -                                  |
| Fines and forfeitures                       | -                  | -                   | -                                  | -                     | -                    | -                                  |
| Special assessments                         | -                  | -                   | -                                  | -                     | -                    | -                                  |
| Service fees                                | -                  | -                   | -                                  | -                     | -                    | -                                  |
| Use of money and property                   | 13,000             | 107,845             | 94,845                             | 6,000                 | 136,602              | 130,602                            |
| Other revenues                              | 3,944,019          | 31,241              | (3,912,778)                        | 684,437               | 150,000              | (534,437)                          |
| <b>Total revenues</b>                       | <u>4,790,504</u>   | <u>1,292,880</u>    | <u>(3,497,624)</u>                 | <u>11,786,719</u>     | <u>496,717</u>       | <u>(11,290,002)</u>                |
| <b>EXPENDITURES:</b>                        |                    |                     |                                    |                       |                      |                                    |
| Current:                                    |                    |                     |                                    |                       |                      |                                    |
| General government                          | -                  | -                   | -                                  | -                     | -                    | -                                  |
| Finance and services                        | -                  | -                   | -                                  | -                     | -                    | -                                  |
| Community services                          | -                  | -                   | -                                  | -                     | -                    | -                                  |
| Public safety                               | -                  | -                   | -                                  | -                     | -                    | -                                  |
| Public works - administration               | -                  | -                   | -                                  | -                     | -                    | -                                  |
| Public works - streets                      | -                  | -                   | -                                  | -                     | -                    | -                                  |
| Capital outlay and improvements             | 3,943,003          | 99,650              | 3,843,353                          | 24,881,442            | 3,078,085            | 21,803,357                         |
| Debt service:                               |                    |                     |                                    |                       |                      |                                    |
| Principal retirement                        | -                  | -                   | -                                  | -                     | -                    | -                                  |
| Interest and fiscal charges                 | -                  | -                   | -                                  | -                     | -                    | -                                  |
| <b>Total expenditures</b>                   | <u>3,943,003</u>   | <u>99,650</u>       | <u>3,843,353</u>                   | <u>24,881,442</u>     | <u>3,078,085</u>     | <u>21,803,357</u>                  |
| <b>REVENUES OVER (UNDER)</b>                |                    |                     |                                    |                       |                      |                                    |
| <b>EXPENDITURES</b>                         | <u>847,501</u>     | <u>1,193,230</u>    | <u>345,729</u>                     | <u>(13,094,723)</u>   | <u>(2,581,368)</u>   | <u>10,513,355</u>                  |
| <b>OTHER FINANCING SOURCES (USES):</b>      |                    |                     |                                    |                       |                      |                                    |
| Transfers in                                | -                  | -                   | -                                  | 9,729,676             | 10,142,813           | 413,137                            |
| Transfers out                               | -                  | -                   | -                                  | -                     | (413,137)            | (413,137)                          |
| <b>Total other financing sources (uses)</b> | <u>-</u>           | <u>-</u>            | <u>-</u>                           | <u>9,729,676</u>      | <u>9,729,676</u>     | <u>-</u>                           |
| <b>Net change in fund balances</b>          | <u>\$ 847,501</u>  | <u>1,193,230</u>    | <u>\$ 345,729</u>                  | <u>\$ (3,365,047)</u> | <u>7,148,308</u>     | <u>\$ 10,513,355</u>               |
| <b>FUND BALANCES (DEFICITS):</b>            |                    |                     |                                    |                       |                      |                                    |
| Beginning of year                           |                    | 5,207,248           |                                    |                       | 4,142,661            |                                    |
| End of year                                 |                    | <u>\$ 6,400,478</u> |                                    |                       | <u>\$ 11,290,969</u> |                                    |

| CAPITAL PROJECTS |           |                                    |                             |        |                                    |                                        |        |                                    |
|------------------|-----------|------------------------------------|-----------------------------|--------|------------------------------------|----------------------------------------|--------|------------------------------------|
| PARK DEDICATION  |           |                                    | REGIONAL TRAFFIC MITIGATION |        |                                    | INFRASTRUCTURE<br>REPAIR & REPLACEMENT |        |                                    |
| Final<br>Budget  | Actual    | Variance<br>Positive<br>(Negative) | Final<br>Budget             | Actual | Variance<br>Positive<br>(Negative) | Final<br>Budget                        | Actual | Variance<br>Positive<br>(Negative) |
| \$ -             | \$ -      | \$ -                               | \$ -                        | \$ -   | \$ -                               | \$ -                                   | \$ -   | \$ -                               |
| -                | -         | -                                  | -                           | -      | -                                  | -                                      | -      | -                                  |
| -                | -         | -                                  | -                           | -      | -                                  | -                                      | -      | -                                  |
| 753,286          | 693,038   | (60,248)                           | -                           | -      | -                                  | -                                      | -      | -                                  |
| -                | -         | -                                  | -                           | -      | -                                  | -                                      | -      | -                                  |
| -                | -         | -                                  | -                           | -      | -                                  | -                                      | -      | -                                  |
| -                | -         | -                                  | -                           | -      | -                                  | -                                      | -      | -                                  |
| 7,600            | 47,802    | 40,202                             | 2,300                       | 75,872 | 73,572                             | 70                                     | 562    | 492                                |
| -                | -         | -                                  | -                           | -      | -                                  | -                                      | -      | -                                  |
| 760,886          | 740,840   | (20,046)                           | 2,300                       | 75,872 | 73,572                             | 70                                     | 562    | 492                                |
| -                | -         | -                                  | -                           | -      | -                                  | -                                      | -      | -                                  |
| -                | -         | -                                  | -                           | -      | -                                  | -                                      | -      | -                                  |
| -                | -         | -                                  | -                           | -      | -                                  | -                                      | -      | -                                  |
| -                | -         | -                                  | -                           | -      | -                                  | -                                      | -      | -                                  |
| -                | -         | -                                  | -                           | -      | -                                  | -                                      | -      | -                                  |
| 4,307,726        | 949,600   | 3,358,126                          | -                           | -      | -                                  | -                                      | -      | -                                  |
| -                | -         | -                                  | -                           | -      | -                                  | -                                      | -      | -                                  |
| -                | -         | -                                  | -                           | -      | -                                  | -                                      | -      | -                                  |
| 4,307,726        | 949,600   | 3,358,126                          | -                           | -      | -                                  | -                                      | -      | -                                  |
| (3,546,840)      | (208,760) | 3,338,080                          | 2,300                       | 75,872 | 73,572                             | 70                                     | 562    | 492                                |
| -                | -         | -                                  | -                           | -      | -                                  | -                                      | -      | -                                  |
| -                | -         | -                                  | -                           | -      | -                                  | -                                      | -      | -                                  |
| -                | -         | -                                  | -                           | -      | -                                  | -                                      | -      | -                                  |
| \$ (3,546,840)   | (208,760) | \$ 3,338,080                       | \$ 2,300                    | 75,872 | \$ 73,572                          | \$ 70                                  | 562    | \$ 492                             |
| 2,429,712        |           |                                    | 3,556,304                   |        |                                    | 29,851                                 |        |                                    |
| \$ 2,220,952     |           |                                    | \$ 3,632,176                |        |                                    | \$ 30,413                              |        |                                    |

(Continued)

**City of Pittsburgh**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-Major Governmental Funds**  
**For the year ended June 30, 2023**

|                                             | CAPITAL PROJECTS                 |                   |                                    |                         |                     |                                    |
|---------------------------------------------|----------------------------------|-------------------|------------------------------------|-------------------------|---------------------|------------------------------------|
|                                             | COMMUNITY<br>CAPITAL IMPROVEMENT |                   |                                    | BAILEY ROAD MAINTENANCE |                     |                                    |
|                                             | Final<br>Budget                  | Actual            | Variance<br>Positive<br>(Negative) | Final<br>Budget         | Actual              | Variance<br>Positive<br>(Negative) |
| <b>REVENUES:</b>                            |                                  |                   |                                    |                         |                     |                                    |
| Franchise tax                               | \$ -                             | \$ -              | \$ -                               | \$ -                    | \$ -                | \$ -                               |
| Other taxes                                 | -                                | -                 | -                                  | -                       | -                   | -                                  |
| Intergovernmental revenues                  | -                                | -                 | -                                  | -                       | -                   | -                                  |
| Licenses, permits, and fees                 | -                                | -                 | -                                  | 100,000                 | 38,704              | (61,296)                           |
| Fines and forfeitures                       | -                                | -                 | -                                  | -                       | -                   | -                                  |
| Special assessments                         | -                                | -                 | -                                  | -                       | -                   | -                                  |
| Service fees                                | -                                | -                 | -                                  | -                       | -                   | -                                  |
| Use of money and property                   | 1,300                            | 7,378             | 6,078                              | 7,500                   | 34,420              | 26,920                             |
| Other revenues                              | -                                | -                 | -                                  | -                       | -                   | -                                  |
| <b>Total revenues</b>                       | <b>1,300</b>                     | <b>7,378</b>      | <b>6,078</b>                       | <b>107,500</b>          | <b>73,124</b>       | <b>(34,376)</b>                    |
| <b>EXPENDITURES:</b>                        |                                  |                   |                                    |                         |                     |                                    |
| Current:                                    |                                  |                   |                                    |                         |                     |                                    |
| General government                          | -                                | -                 | -                                  | -                       | -                   | -                                  |
| Finance and services                        | -                                | -                 | -                                  | -                       | -                   | -                                  |
| Community services                          | 288,985                          | 1,490             | 287,495                            | -                       | -                   | -                                  |
| Public safety                               | -                                | -                 | -                                  | -                       | -                   | -                                  |
| Public works - administration               | -                                | -                 | -                                  | -                       | -                   | -                                  |
| Public works - streets                      | -                                | -                 | -                                  | -                       | -                   | -                                  |
| Capital outlay and improvements             | -                                | -                 | -                                  | -                       | -                   | -                                  |
| Debt service:                               |                                  |                   |                                    |                         |                     |                                    |
| Principal retirement                        | -                                | -                 | -                                  | -                       | -                   | -                                  |
| Interest and fiscal charges                 | -                                | -                 | -                                  | -                       | -                   | -                                  |
| <b>Total expenditures</b>                   | <b>288,985</b>                   | <b>1,490</b>      | <b>287,495</b>                     | <b>-</b>                | <b>-</b>            | <b>-</b>                           |
| <b>REVENUES OVER (UNDER)</b>                |                                  |                   |                                    |                         |                     |                                    |
| <b>EXPENDITURES</b>                         | <b>(287,685)</b>                 | <b>5,888</b>      | <b>293,573</b>                     | <b>107,500</b>          | <b>73,124</b>       | <b>(34,376)</b>                    |
| <b>OTHER FINANCING SOURCES (USES):</b>      |                                  |                   |                                    |                         |                     |                                    |
| Transfers in                                | 155,000                          | 75,000            | (80,000)                           | -                       | -                   | -                                  |
| Transfers out                               | (5,000)                          | -                 | 5,000                              | -                       | -                   | -                                  |
| <b>Total other financing sources (uses)</b> | <b>150,000</b>                   | <b>75,000</b>     | <b>(75,000)</b>                    | <b>-</b>                | <b>-</b>            | <b>-</b>                           |
| <b>Net change in fund balances</b>          | <b>\$ (137,685)</b>              | <b>80,888</b>     | <b>\$ 218,573</b>                  | <b>\$ 107,500</b>       | <b>73,124</b>       | <b>\$ (34,376)</b>                 |
| <b>FUND BALANCES (DEFICITS):</b>            |                                  |                   |                                    |                         |                     |                                    |
| Beginning of year                           |                                  | 331,772           |                                    |                         | 1,804,894           |                                    |
| End of year                                 |                                  | <u>\$ 412,660</u> |                                    |                         | <u>\$ 1,878,018</u> |                                    |

| CAPITAL PROJECTS                               |              |                                    |                               |              |                                    |
|------------------------------------------------|--------------|------------------------------------|-------------------------------|--------------|------------------------------------|
| GAS TAX-ROAD<br>MAINTENANCE AND REHABILITATION |              |                                    | REGIONAL FREEWAY SECURITY FEE |              |                                    |
| Final<br>Budget                                | Actual       | Variance<br>Positive<br>(Negative) | Final<br>Budget               | Actual       | Variance<br>Positive<br>(Negative) |
| \$ -                                           | \$ -         | \$ -                               | \$ -                          | \$ -         | \$ -                               |
| -                                              | -            | -                                  | -                             | -            | -                                  |
| 1,562,000                                      | 1,683,529    | 121,529                            | -                             | -            | -                                  |
| -                                              | -            | -                                  | -                             | -            | -                                  |
| -                                              | -            | -                                  | -                             | -            | -                                  |
| -                                              | -            | -                                  | -                             | -            | -                                  |
| -                                              | -            | -                                  | -                             | -            | -                                  |
| 8,000                                          | 51,640       | 43,640                             | -                             | -            | -                                  |
| 1,451,303                                      | 112,631      | (1,338,672)                        | 418,323                       | 74,760       | (343,563)                          |
| 3,021,303                                      | 1,847,800    | (1,173,503)                        | 418,323                       | 74,760       | (343,563)                          |
| -                                              | -            | -                                  | -                             | -            | -                                  |
| -                                              | -            | -                                  | -                             | -            | -                                  |
| -                                              | -            | -                                  | -                             | -            | -                                  |
| -                                              | -            | -                                  | 152,639                       | 4,005        | 148,634                            |
| -                                              | -            | -                                  | -                             | -            | -                                  |
| 4,313,156                                      | 398,164      | 3,914,992                          | -                             | -            | -                                  |
| -                                              | -            | -                                  | -                             | -            | -                                  |
| -                                              | -            | -                                  | -                             | -            | -                                  |
| -                                              | -            | -                                  | -                             | -            | -                                  |
| 4,313,156                                      | 398,164      | 3,914,992                          | 152,639                       | 4,005        | 148,634                            |
| (1,291,853)                                    | 1,449,636    | 2,741,489                          | 265,684                       | 70,755       | (194,929)                          |
| 100,000                                        | 100,000      | -                                  | -                             | -            | -                                  |
| (200,000)                                      | (200,000)    | -                                  | -                             | -            | -                                  |
| (100,000)                                      | (100,000)    | -                                  | -                             | -            | -                                  |
| \$ (1,391,853)                                 | 1,349,636    | \$ 2,741,489                       | \$ 265,684                    | 70,755       | \$ (194,929)                       |
|                                                | 1,978,983    |                                    |                               | (205,121)    |                                    |
|                                                | \$ 3,328,619 |                                    |                               | \$ (134,366) |                                    |



**CITY OF PITTSBURG**  
*Annual Comprehensive Financial Report*  
*June 30, 2023*

# INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a reimbursement basis. There are seven funds as follows:

***Fleet Maintenance Fund*** – Used to account for the costs of operating, maintaining, and replacing automotive equipment used by other departments. Rental rates charged to the using departments include operating costs and equipment depreciation.

***Building Maintenance Fund*** – Used to account for the cost of maintaining all City governmental buildings.

***Insurance Fund*** – Used to account for revenues from charges to operating departments sufficient to provide adequate reserve for future claims.

***Information/Communication Services Fund*** – Used to account for the cost of operating, maintaining and replacing a data processing system. Rental rates charged to the using departments include operating cost and equipment depreciation.

***Fringe Benefits Fund*** – Used to allocate fringe costs to various departments.

***Other Post-Employment Benefits (OPEB) Fund*** – Used to reduce unfunded OPEB liabilities and to pay the City's portion of current year retiree medical expenses.

***115 Pension Trust Reserve Fund*** – Used to accumulate funds to pay down CalPERS Unfunded Accrued Liability.

**City of Pittsburg**  
**Combining Statement of Net Position**  
**Internal Service Funds**  
**June 30, 2023**

|                                                    | Fleet<br>Maintenance | Building<br>Maintenance | Insurance         |
|----------------------------------------------------|----------------------|-------------------------|-------------------|
| <b>ASSETS</b>                                      |                      |                         |                   |
| Current assets:                                    |                      |                         |                   |
| Cash and investments                               | \$ 2,966,051         | \$ 943,424              | \$ 1,082,415      |
| Restricted cash and investments                    | -                    | -                       | -                 |
| Receivables:                                       |                      |                         |                   |
| Accounts                                           | 13,912               | 5,478                   | -                 |
| Inventory                                          | 16,170               | 15,725                  | -                 |
| Prepaid items                                      | (820)                | 191                     | -                 |
| Total current assets                               | 2,995,313            | 964,818                 | 1,082,415         |
| Noncurrent assets:                                 |                      |                         |                   |
| Capital assets:                                    |                      |                         |                   |
| Depreciable assets, net                            | 1,589,353            | 410,538                 | -                 |
| Total noncurrent assets                            | 1,589,353            | 410,538                 | -                 |
| <b>Total Assets</b>                                | <b>4,584,666</b>     | <b>1,375,356</b>        | <b>1,082,415</b>  |
| <b>LIABILITIES</b>                                 |                      |                         |                   |
| Current liabilities:                               |                      |                         |                   |
| Accounts payable                                   | 95,010               | 109,166                 | 8,651             |
| Salaries payable                                   | -                    | -                       | -                 |
| Claims and judgments payable - due within one year | -                    | -                       | 109,700           |
| Compensated absences - due within one year         | 42,192               | 44,812                  | -                 |
| Long-term-debt - due within one year               | 294,907              | 21,329                  | -                 |
| Due to other funds                                 | -                    | -                       | -                 |
| Advance from other funds                           | -                    | 79,908                  | -                 |
| Total current liabilities                          | 432,109              | 255,215                 | 118,351           |
| Noncurrent liabilities:                            |                      |                         |                   |
| Compensated absences - due in more than one year   | 14,064               | 14,938                  | -                 |
| Long-term debt - due in more than one year         | 91,970               | 81,769                  | -                 |
| Total noncurrent liabilities                       | 106,034              | 96,707                  | -                 |
| <b>Total Liabilities</b>                           | <b>538,143</b>       | <b>351,922</b>          | <b>118,351</b>    |
| <b>NET POSITION</b>                                |                      |                         |                   |
| Net investment in capital assets                   | 1,202,476            | 307,440                 | -                 |
| Restricted                                         | -                    | -                       | -                 |
| Unrestricted                                       | 2,844,047            | 715,994                 | 964,064           |
| <b>Total Net Position</b>                          | <b>\$ 4,046,523</b>  | <b>\$ 1,023,434</b>     | <b>\$ 964,064</b> |



| Information /<br>Communication<br>Services | Fringe<br>Benefits | Other<br>Post<br>Employment<br>Benefits | 115 Pension<br>Trust Reserve<br>Fund | Total         |
|--------------------------------------------|--------------------|-----------------------------------------|--------------------------------------|---------------|
| \$ 1,316,339                               | \$ 1,076,281       | \$ 330,515                              | \$ -                                 | \$ 7,715,025  |
| -                                          | -                  | -                                       | 2,946,493                            | 2,946,493     |
| -                                          | (29)               | -                                       | -                                    | 19,361        |
| 405,284                                    | -                  | -                                       | -                                    | 437,179       |
| 3,575                                      | -                  | -                                       | -                                    | 2,946         |
| 1,725,198                                  | 1,076,252          | 330,515                                 | 2,946,493                            | 11,121,004    |
| 140,916                                    | -                  | -                                       | -                                    | 2,140,807     |
| 140,916                                    | -                  | -                                       | -                                    | 2,140,807     |
| 1,866,114                                  | 1,076,252          | 330,515                                 | 2,946,493                            | 13,261,811    |
| 57,186                                     | -                  | 782                                     | -                                    | 270,795       |
| -                                          | 846,966            | -                                       | (37)                                 | 846,929       |
| -                                          | -                  | -                                       | -                                    | 109,700       |
| 50,454                                     | -                  | -                                       | -                                    | 137,458       |
| -                                          | -                  | -                                       | -                                    | 316,236       |
| -                                          | -                  | -                                       | 972                                  | 972           |
| -                                          | -                  | -                                       | -                                    | 79,908        |
| 107,640                                    | 846,966            | 782                                     | 935                                  | 1,761,998     |
| 16,818                                     | -                  | -                                       | -                                    | 45,820        |
| -                                          | -                  | -                                       | -                                    | 173,739       |
| 16,818                                     | -                  | -                                       | -                                    | 219,559       |
| 124,458                                    | 846,966            | 782                                     | 935                                  | 1,981,557     |
| 140,916                                    | -                  | -                                       | -                                    | 1,650,832     |
| -                                          | -                  | -                                       | 2,945,558                            | 2,945,558     |
| 1,600,740                                  | 229,286            | 329,733                                 | -                                    | 6,683,864     |
| \$ 1,741,656                               | \$ 229,286         | \$ 329,733                              | \$ 2,945,558                         | \$ 11,280,254 |

**City of Pittsburgh**  
**Combining Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Internal Service Funds**  
**For the Year Ended June 30, 2023**

|                                          | Fleet<br>Maintenance | Building<br>Maintenance | Insurance         |
|------------------------------------------|----------------------|-------------------------|-------------------|
| <b>OPERATING REVENUES:</b>               |                      |                         |                   |
| Charges for services                     | \$ 4,472,001         | \$ 2,496,664            | \$ 3,070,757      |
| Other operating revenues                 | 67,292               | 19,335                  | -                 |
| <b>Total operating revenues</b>          | <b>4,539,293</b>     | <b>2,515,999</b>        | <b>3,070,757</b>  |
| <b>OPERATING EXPENSES:</b>               |                      |                         |                   |
| Salaries and wages                       | 309,338              | 411,969                 | -                 |
| Department supplies                      | 1,159,160            | 168,473                 | -                 |
| Rentals                                  | 41,447               | 3,332                   | -                 |
| Utilities                                | 16,691               | 463,186                 | -                 |
| Maintenance and operations               | 190,950              | 556,766                 | -                 |
| Depreciation and amortization            | 666,026              | 35,439                  | -                 |
| Insurance premiums                       | 34,304               | 453,828                 | 2,473,074         |
| Insurance deductible                     | 27,814               | 38,693                  | 144,879           |
| Fringe benefits                          | 277,233              | 380,000                 | -                 |
| Other operating expenses                 | 9,696                | 12,522                  | -                 |
| <b>Total operating expenses</b>          | <b>2,732,659</b>     | <b>2,524,208</b>        | <b>2,617,953</b>  |
| <b>OPERATING INCOME (LOSS)</b>           | <b>1,806,634</b>     | <b>(8,209)</b>          | <b>452,804</b>    |
| <b>NONOPERATING REVENUES (EXPENSES):</b> |                      |                         |                   |
| Gain on disposal of assets               | 81,682               | 2,151                   | -                 |
| Investment income (loss)                 | (24,095)             | -                       | -                 |
| <b>Total nonoperating revenues</b>       | <b>57,587</b>        | <b>2,151</b>            | <b>-</b>          |
| <b>INCOME (LOSS) BEFORE TRANSFERS</b>    | <b>1,864,221</b>     | <b>(6,058)</b>          | <b>452,804</b>    |
| <b>TRANSFERS:</b>                        |                      |                         |                   |
| Transfers in                             | -                    | 20,000                  | -                 |
| Transfers out                            | (13,296)             | (15,917)                | -                 |
| <b>Transfers in (out)</b>                | <b>(13,296)</b>      | <b>4,083</b>            | <b>-</b>          |
| <b>Change in net position</b>            | <b>1,850,925</b>     | <b>(1,975)</b>          | <b>452,804</b>    |
| <b>NET POSITION:</b>                     |                      |                         |                   |
| Beginning of year                        | 2,195,598            | 1,025,409               | 511,260           |
| End of year                              | <u>\$ 4,046,523</u>  | <u>\$ 1,023,434</u>     | <u>\$ 964,064</u> |

| Information /<br>Communication<br>Services | Fringe<br>Benefits | Other<br>Post<br>Employment<br>Benefits | 115 Pension<br>Trust Reserve<br>Fund | Total         |
|--------------------------------------------|--------------------|-----------------------------------------|--------------------------------------|---------------|
| \$ 2,005,096                               | \$ 1,506,696       | \$ 1,905,075                            | \$ 558,057                           | \$ 16,014,346 |
| 31,530                                     | 631,416            | -                                       | -                                    | 749,573       |
| 2,036,626                                  | 2,138,112          | 1,905,075                               | 558,057                              | 16,763,919    |
| 609,106                                    | -                  | -                                       | -                                    | 1,330,413     |
| 24,534                                     | -                  | -                                       | -                                    | 1,352,167     |
| -                                          | -                  | -                                       | -                                    | 44,779        |
| -                                          | -                  | -                                       | -                                    | 479,877       |
| 464,727                                    | 12,968             | 33,065                                  | -                                    | 1,258,476     |
| 133,065                                    | -                  | -                                       | -                                    | 834,530       |
| 31,752                                     | -                  | -                                       | -                                    | 2,992,958     |
| 50,343                                     | -                  | -                                       | -                                    | 261,729       |
| 442,274                                    | 2,517,951          | 2,375,053                               | -                                    | 5,992,511     |
| -                                          | -                  | -                                       | 13,711                               | 35,929        |
| 1,755,801                                  | 2,530,919          | 2,408,118                               | 13,711                               | 14,583,369    |
| 280,825                                    | (392,807)          | (503,043)                               | 544,346                              | 2,180,550     |
| -                                          | -                  | -                                       | -                                    | 83,833        |
| -                                          | -                  | -                                       | 159,031                              | 134,936       |
| -                                          | -                  | -                                       | 159,031                              | 218,769       |
| 280,825                                    | (392,807)          | (503,043)                               | 703,377                              | 2,399,319     |
| 50,000                                     | -                  | 500,000                                 | -                                    | 570,000       |
| -                                          | -                  | -                                       | -                                    | (29,213)      |
| 50,000                                     | -                  | 500,000                                 | -                                    | 540,787       |
| 330,825                                    | (392,807)          | (3,043)                                 | 703,377                              | 2,940,106     |
| 1,410,831                                  | 622,093            | 332,776                                 | 2,242,181                            | 8,340,148     |
| \$ 1,741,656                               | \$ 229,286         | \$ 329,733                              | \$ 2,945,558                         | \$ 11,280,254 |

**City of Pittsburg**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended June 30, 2023**

|                                                                                                       | Fleet<br>Maintenance | Building<br>Maintenance | Insurance         |
|-------------------------------------------------------------------------------------------------------|----------------------|-------------------------|-------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                                          |                      |                         |                   |
| Cash received from interfund services provided                                                        | \$ 4,497,225         | \$ 2,491,186            | \$ 3,070,757      |
| Cash payments to suppliers for goods and services                                                     | (1,449,739)          | (1,650,762)             | (2,639,524)       |
| Cash payments to employees for services                                                               | (573,541)            | (799,571)               | -                 |
| Other operating revenues (expenses)                                                                   | 67,292               | 19,335                  | -                 |
| <b>Net cash provided (used) by operating activities</b>                                               | <b>2,541,237</b>     | <b>60,188</b>           | <b>431,233</b>    |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>                                               |                      |                         |                   |
| Interfund receipts                                                                                    | -                    | -                       | -                 |
| Interfund payments                                                                                    | -                    | (25,847)                | -                 |
| Transfers in                                                                                          | -                    | 20,000                  | -                 |
| Transfers (out)                                                                                       | (13,296)             | (15,917)                | -                 |
| <b>Net cash provided (used) by noncapital financing activities</b>                                    | <b>(13,296)</b>      | <b>(21,764)</b>         | <b>-</b>          |
| <b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</b>                                                  |                      |                         |                   |
| Payments made on lease                                                                                | (342,737)            | (21,329)                | -                 |
| Proceeds from sale of capital assets                                                                  | 81,682               | 2,152                   | -                 |
| Acquisition of capital assets                                                                         | (833,066)            | -                       | -                 |
| <b>Net cash provided (used) by capital financing activities</b>                                       | <b>(1,094,121)</b>   | <b>(19,177)</b>         | <b>-</b>          |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                                          |                      |                         |                   |
| Interest revenue and change in market value of investments                                            | (24,095)             | -                       | -                 |
| <b>Net cash provided (used) by investing activities</b>                                               | <b>(24,095)</b>      | <b>-</b>                | <b>-</b>          |
| <b>Net increase (decrease) in cash and cash equivalents</b>                                           | <b>1,409,725</b>     | <b>19,247</b>           | <b>431,233</b>    |
| <b>CASH AND CASH EQUIVALENTS:</b>                                                                     |                      |                         |                   |
| Beginning of year                                                                                     | 1,556,326            | 924,177                 | 651,182           |
| End of year                                                                                           | \$ 2,966,051         | \$ 943,424              | \$ 1,082,415      |
| <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b> |                      |                         |                   |
| Operating income (loss)                                                                               | \$ 1,806,634         | \$ (8,209)              | \$ 452,804        |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: |                      |                         |                   |
| Depreciation                                                                                          | 666,026              | 35,439                  | -                 |
| Changes in operating assets and liabilities:                                                          |                      |                         |                   |
| Accounts receivable                                                                                   | 25,224               | (5,478)                 | -                 |
| Prepays                                                                                               | 1,989                | 4                       | -                 |
| Accounts payable                                                                                      | 28,334               | 46,034                  | (39,327)          |
| Salaries and wages payable                                                                            | -                    | -                       | -                 |
| Compensated absences                                                                                  | 13,030               | (7,602)                 | -                 |
| Insurance claims payable                                                                              | -                    | -                       | 17,756            |
| <b>Net cash provided (used) by operating activities</b>                                               | <b>\$ 2,541,237</b>  | <b>\$ 60,188</b>        | <b>\$ 431,233</b> |
| <b>NON-CASH TRANSACTIONS:</b>                                                                         |                      |                         |                   |
| Retirement of capital assets                                                                          | \$ -                 | \$ -                    | \$ -              |

| Information /<br>Communication<br>Services | Fringe<br>Benefits | Other<br>Post<br>Employment<br>Benefits | 115 Pension<br>Trust Reserve<br>Fund | Total         |
|--------------------------------------------|--------------------|-----------------------------------------|--------------------------------------|---------------|
| \$ 2,005,096                               | \$ 1,506,696       | \$ 1,905,075                            | \$ 558,057                           | \$ 16,034,092 |
| (582,189)                                  | -                  | (72,494)                                | (13,711)                             | (6,408,419)   |
| (1,041,200)                                | (2,216,153)        | (2,378,898)                             | (19)                                 | (7,009,382)   |
| 31,530                                     | 631,416            | 211                                     | -                                    | 749,784       |
| 413,237                                    | (78,041)           | (546,106)                               | 544,327                              | 3,366,075     |
| -                                          | -                  | -                                       | 99                                   | 99            |
| -                                          | -                  | -                                       | -                                    | (25,847)      |
| 50,000                                     | -                  | 500,000                                 | -                                    | 570,000       |
| -                                          | -                  | -                                       | -                                    | (29,213)      |
| 50,000                                     | -                  | 500,000                                 | 99                                   | 515,039       |
| -                                          | -                  | -                                       | -                                    | (364,066)     |
| -                                          | -                  | -                                       | -                                    | 83,834        |
| -                                          | -                  | -                                       | -                                    | (833,066)     |
| -                                          | -                  | -                                       | -                                    | (1,113,298)   |
| -                                          | -                  | -                                       | 159,031                              | 134,936       |
| -                                          | -                  | -                                       | 159,031                              | 134,936       |
| 463,237                                    | (78,041)           | (46,106)                                | 703,457                              | 2,902,752     |
| 853,102                                    | 1,154,322          | 376,621                                 | 2,243,036                            | 7,758,766     |
| \$ 1,316,339                               | \$ 1,076,281       | \$ 330,515                              | \$ 2,946,493                         | \$ 10,661,518 |
| \$ 280,825                                 | \$ (392,807)       | \$ (503,043)                            | \$ 544,346                           | \$ 2,180,550  |
| 133,065                                    | -                  | -                                       | -                                    | 834,530       |
| -                                          | -                  | 211                                     | -                                    | 19,957        |
| 3,575                                      | 4,506              | -                                       | -                                    | 10,074        |
| (14,408)                                   | 1,543              | (39,429)                                | -                                    | (17,253)      |
| -                                          | 308,717            | (3,845)                                 | (19)                                 | 304,853       |
| 10,180                                     | -                  | -                                       | -                                    | 15,608        |
| -                                          | -                  | -                                       | -                                    | 17,756        |
| \$ 413,237                                 | \$ (78,041)        | \$ (546,106)                            | \$ 544,327                           | \$ 3,366,075  |
| \$ -                                       | \$ -               | \$ -                                    | \$ -                                 | \$ -          |



**CITY OF PITTSBURG**  
*Annual Comprehensive Financial Report*  
*June 30, 2023*

# CUSTODIAL FUNDS

*Custodial Funds* are used to report resources, not in a trust, that are held by the City for other parties outside of the City's reporting entity.

*Assessment Districts Custodial Fund* accounts for the collection of property taxes and the payments to bondholders.

*Other Impact Fees Custodial Fund* accounts for the collection of developer fees on behalf of the Contra Costa Fire Protection District (CCFPD), Contra Costa Water District (CCWD) and the East Contra Costa Regional Fee and Finance Authority (ECCRFF).

*Vista Del Mar & San Marco CFD's Custodial Fund* accounts for funds used to construct and acquire certain public improvements, consisting of roadway, water and other infrastructure improvements necessary for the development of property within the district, as well as park improvements.

**City of Pittsburgh**  
**Combining Statement of Fiduciary Net Position**  
**Custodial Funds**  
**June 30, 2023**

|                                           | Assessment<br>Districts<br>Custodial Fund | Other Impact<br>Fees<br>Custodial Fund | Vista Del Mar &<br>San Marco CFD's<br>Custodial Fund | Total<br>Custodial Funds |
|-------------------------------------------|-------------------------------------------|----------------------------------------|------------------------------------------------------|--------------------------|
| <b>ASSETS</b>                             |                                           |                                        |                                                      |                          |
| Cash and investments                      | \$ 891,430                                | \$ 1,338,537                           | \$ 2,597,814                                         | \$ 4,827,781             |
| Cash and investments held by fiscal agent | 680,148                                   | -                                      | 785,315                                              | 1,465,463                |
| Assessment receivable                     | 988,100                                   | -                                      | -                                                    | 988,100                  |
| <b>Total Assets</b>                       | <b>2,559,678</b>                          | <b>1,338,537</b>                       | <b>3,383,129</b>                                     | <b>7,281,344</b>         |
| <b>LIABILITIES</b>                        |                                           |                                        |                                                      |                          |
| Accounts payable                          | 27,779                                    | 1,236,081                              | 52                                                   | 1,263,912                |
| Deferred assessments                      | 988,100                                   | 28,637                                 | -                                                    | 1,016,737                |
| <b>Total Liabilities</b>                  | <b>1,015,879</b>                          | <b>1,264,718</b>                       | <b>52</b>                                            | <b>2,280,649</b>         |
| <b>NET POSITION</b>                       |                                           |                                        |                                                      |                          |
| Restricted for bondholders                | 1,543,799                                 | 73,819                                 | 3,383,077                                            | 5,000,695                |
| <b>Total Net Position</b>                 | <b>\$ 1,543,799</b>                       | <b>\$ 73,819</b>                       | <b>\$ 3,383,077</b>                                  | <b>\$ 5,000,695</b>      |



**City of Pittsburgh**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Custodial Funds**  
**For the Year Ended June 30, 2023**

|                                      | Assessment<br>Districts<br>Custodial Fund | Other Impact<br>Fees<br>Custodial Fund | Vista Del Mar &<br>San Marco CFD's<br>Custodial Fund | Total<br>Custodial Funds |
|--------------------------------------|-------------------------------------------|----------------------------------------|------------------------------------------------------|--------------------------|
| <b>ADDITIONS</b>                     |                                           |                                        |                                                      |                          |
| Property tax and special assessments | \$ 1,040,879                              | \$ -                                   | \$ 2,390,653                                         | \$ 3,431,532             |
| Use of money and property            | 42,172                                    | 20,334                                 | 67,878                                               | 130,384                  |
| Total Additions                      | 1,083,051                                 | 20,334                                 | 2,458,531                                            | 3,561,916                |
| <b>DEDUCTIONS</b>                    |                                           |                                        |                                                      |                          |
| General administration               | 65,970                                    | -                                      | 1,539,399                                            | 1,605,369                |
| Payment to bond holders              | 4,127,751                                 | -                                      | 709,218                                              | 4,836,969                |
| Total Deductions                     | 4,193,721                                 | -                                      | 2,248,617                                            | 6,442,338                |
| Change in Net Position               | (3,110,670)                               | 20,334                                 | 209,914                                              | (2,880,422)              |
| <b>NET POSITION</b>                  |                                           |                                        |                                                      |                          |
| Beginning of Year                    | 4,654,469                                 | 53,485                                 | 3,173,163                                            | 7,881,117                |
| End of Year                          | \$ 1,543,799                              | \$ 73,819                              | \$ 3,383,077                                         | \$ 5,000,695             |



**CITY OF PITTSBURG**  
*Annual Comprehensive Financial Report*  
*June 30, 2023*

---

# STATISTICAL SECTION

---

This part of the City of Pittsburg's comprehensive annual financial report presents detailed information in a statistical format as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information is conveying about the City of Pittsburg's overall financial status.

The major points of emphasis are:

## **Financial Trends**

These schedules contain trend information to help the ACFR reader understand how the City of Pittsburg's financial performance and economic status have changed over time.

## **Revenue Capacity**

These schedules contain information to help the ACFR reader evaluate factors affecting the City of Pittsburg's ability to generate its property and sales taxes and other major revenues.

## **Debt Capacity**

These schedules present information to help the ACFR reader assess the affordability of the City of Pittsburg's current levels of outstanding debt and the City's ability to issue additional debt in the future.

## **Demographic and Economic Information**

These schedules offer demographic and economic indications to help the ACFR reader understand the environment within which the City of Pittsburg's financial activities occur.

## **Operating Information**

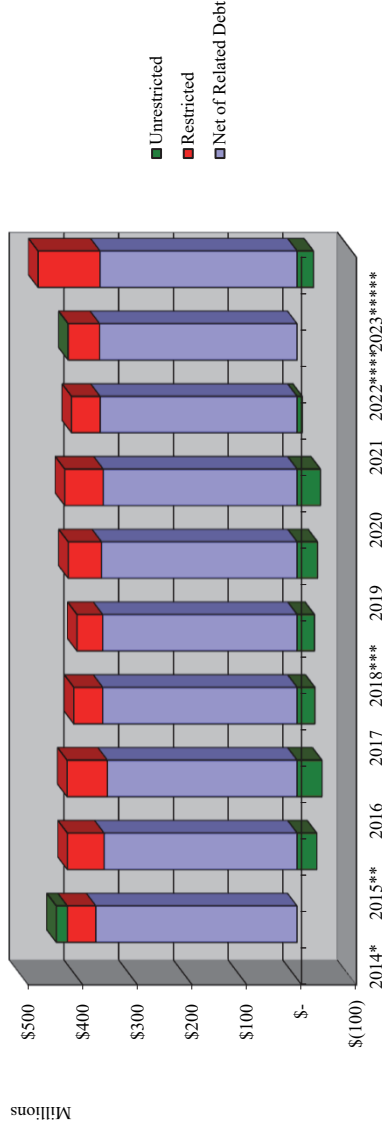
These schedules contain information about the City of Pittsburg's operations and resources to help the ACFR reader understand how the City's financial information relates to the services the City provides and the activities it performs.

\*Due to the State of California's adoption of ABx1 26 on June 28, 2011, and amended by AB1484 on June 27, 2012, which suspended all new redevelopment activities except for limited specified activities as of that date and dissolves redevelopment agencies as of January 31, 2012, there will be large variances between the fiscal years 2010-2011 and fiscal year 2011-2012 for some of the statistical references. The City of Pittsburg has assumed the responsibilities as the Successor Agency to administer all past activities for the former Pittsburg Redevelopment Agency.



**CITY OF PITTSBURG**  
*Annual Comprehensive Financial Report*  
*June 30, 2023*

**CITY OF PITTSBURGH**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**



**Governmental activities**

|                                            | 2014*          | 2015**         | 2016           | 2017           | 2018***        | 2019           | 2020           | 2021           | 2022****       | 2023*****      |
|--------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Net Investment in Capital Assets           |                |                |                |                |                |                |                |                |                |                |
| Restricted                                 | \$ 275,604,919 | \$ 268,580,073 | \$ 255,982,568 | \$ 253,993,565 | \$ 249,540,604 | \$ 248,811,743 | \$ 242,952,736 | \$ 238,477,548 | \$ 235,352,441 | \$ 230,934,582 |
| Unrestricted                               | 31,094,899     | 27,662,593     | 27,990,550     | 24,280,860     | 21,203,698     | 27,518,072     | 35,381,734     | 20,474,166     | 24,153,450     | 30,664,190     |
|                                            | 8,632,467      | (37,752,882)   | (39,107,180)   | (33,347,842)   | (34,066,754)   | (38,084,770)   | (46,713,289)   | (16,609,185)   | (10,047,468)   | 5,838,022      |
| Total governmental activities net position | \$ 315,332,285 | \$ 258,489,784 | \$ 244,865,938 | \$ 244,926,583 | \$ 236,677,548 | \$ 238,245,045 | \$ 231,621,181 | \$ 242,342,529 | \$ 249,458,423 | \$ 267,436,794 |

**Business-type activities**

|                                             | 2014*          | 2015**         | 2016           | 2017           | 2018***        | 2019           | 2020           | 2021           | 2022****       | 2023*****      |
|---------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Net Investment in Capital Assets            |                |                |                |                |                |                |                |                |                |                |
| Restricted                                  | \$ 92,058,482  | \$ 84,084,664  | \$ 90,569,824  | \$ 101,088,405 | \$ 105,621,313 | \$ 108,577,637 | \$ 111,213,656 | \$ 121,335,984 | \$ 125,448,931 | \$ 129,088,788 |
| Unrestricted                                | 21,038,895     | 39,342,518     | 45,659,407     | 28,553,531     | 25,743,990     | 33,305,962     | 34,914,919     | 31,637,948     | 33,206,836     | 82,586,630     |
|                                             | 11,513,401     | 1,768,289      | (6,475,018)    | 659,892        | 2,189,756      | 535,206        | 3,824,766      | 6,923,141      | 10,154,829     | (35,943,737)   |
| Total business-type activities net position | \$ 124,610,778 | \$ 125,195,471 | \$ 129,754,213 | \$ 130,301,828 | \$ 133,555,059 | \$ 142,418,805 | \$ 149,953,341 | \$ 159,897,073 | \$ 168,810,596 | \$ 175,731,681 |

**Primary government**

|                                       | 2014*          | 2015**         | 2016           | 2017           | 2018***        | 2019           | 2020           | 2021           | 2022****       | 2023*****      |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Net Investment in Capital Assets      |                |                |                |                |                |                |                |                |                |                |
| Restricted                            | \$ 367,663,401 | \$ 352,664,737 | \$ 346,552,392 | \$ 355,081,970 | \$ 355,161,917 | \$ 357,389,380 | \$ 354,166,392 | \$ 359,813,532 | \$ 360,801,372 | \$ 360,023,370 |
| Unrestricted                          | 52,133,794     | 67,005,111     | 73,649,957     | 52,834,391     | 46,947,688     | 60,824,034     | 70,296,653     | 52,112,114     | 57,360,286     | 113,250,820    |
|                                       | 20,145,868     | (35,984,593)   | (45,582,198)   | (32,687,950)   | (31,876,998)   | (37,549,564)   | (42,888,523)   | (9,686,044)    | 107,361        | (30,105,715)   |
| Total primary government net position | \$ 439,943,063 | \$ 383,685,255 | \$ 374,620,151 | \$ 375,228,411 | \$ 370,232,607 | \$ 380,663,850 | \$ 381,574,522 | \$ 402,239,602 | \$ 418,269,019 | \$ 443,168,475 |

\* FY 2013-2014 Fund balances had been restated as a result of reclass of Golf Course Fund from Enterprise Fund to Special Revenue Fund. See FY 2014-15 Note 9E for details.

\*\* FY 2014-15, The City adopted GASB 68 and 71. See FY 2014-15 Note 11 for details.

\*\*\* FY 2017-18, The City adopted GASB 75. See FY 2017-18 Note 12 for details.

\*\*\*\* FY 2021-22, The City adopted GASB 87. See FY 2021-22 Note 4 for details.

\*\*\*\*\* FY 2022-23, The City adopted GASB 96. See FY 2022-23 Note 4 for details.

**CITY OF PITTSBURG**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**

|                                              | 2014          | 2015           | 2016           | 2017           | 2018           | 2019           | 2020           | 2021           | 2022           | 2023           |
|----------------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Expenses</b>                              |               |                |                |                |                |                |                |                |                |                |
| Governmental Activities:                     |               |                |                |                |                |                |                |                |                |                |
| General Government                           | \$ 7,027,878  | \$ 10,232,271  | \$ 8,089,040   | \$ 6,933,634   | \$ 7,743,300   | \$ 7,382,598   | \$ 7,496,883   | \$ 7,962,196   | \$ 8,332,916   | \$ 8,465,919   |
| Public Safety                                | 22,683,125    | 24,833,843     | 26,746,601     | 25,990,472     | 28,241,337     | 30,371,957     | 34,581,759     | 32,746,859     | 29,208,631     | 34,581,128     |
| Public Works                                 | 16,305,801    | 18,213,277     | 19,237,901     | 15,776,982     | 14,832,846     | 14,998,964     | 16,632,134     | 16,286,229     | 14,071,228     | 18,364,834     |
| Community Development                        | 18,705,444    | 21,998,387     | 23,752,847     | 23,263,875     | 25,907,831     | 26,927,327     | 26,825,797     | 31,619,115     | 33,049,148     | 33,336,147     |
| Culture and Recreation                       | 806,965       | 862,068        | 1,012,670      | 1,019,460      | 1,238,030      | 1,206,786      | 1,259,446      | 973,336        | 1,513,337      | 2,318,079      |
| Interest on Long Term Debt                   | 1,574,056     | 4,074,415      | 4,476,644      | 4,378,265      | 4,031,806      | 3,374,537      | 4,354,271      | 3,361,276      | 3,739,936      | 3,285,129      |
| Total Governmental Activities Expenses       | 67,103,269    | 80,214,261     | 83,315,703     | 77,362,688     | 81,995,150     | 84,262,169     | 91,150,290     | 92,949,011     | 89,915,196     | 100,351,236    |
| Business-Type Activities:                    |               |                |                |                |                |                |                |                |                |                |
| Water                                        | 16,513,159    | 17,477,524     | 18,552,726     | 25,929,659     | 18,728,126     | 18,893,219     | 20,348,775     | 21,084,939     | 20,438,566     | 24,392,880     |
| Wastewater                                   | 2,490,191     | 2,264,022      | 2,583,101      | 3,176,015      | 3,027,448      | 3,175,703      | 2,931,682      | 3,019,946      | 3,002,251      | 3,403,437      |
| Marina                                       | 2,230,133     | 2,352,274      | 2,424,083      | 2,471,440      | 2,369,801      | 2,484,823      | 2,548,501      | 2,783,372      | 2,673,031      | 2,859,776      |
| Pittsburg Power*                             | 5,659,707     | 6,670,282      | 6,397,065      | 6,569,528      | 6,947,359      | 7,502,071      | 7,701,669      | 8,492,592      | 9,088,956      | 12,236,327     |
| Other-Non-Major Enterprise Funds             | 821,344       | 750,765        | 972,469        | 1,512,250      | 1,405,996      | 1,216,482      | 1,459,490      | 1,343,580      | 486,519        | 737,886        |
| Total Business-Type Activities Expenses      | 27,714,534    | 29,514,867     | 31,129,444     | 39,658,892     | 32,478,730     | 33,272,298     | 34,990,117     | 36,724,429     | 35,689,323     | 43,630,306     |
| Total Primary Government Expenses            | \$ 94,817,803 | \$ 109,729,128 | \$ 114,445,147 | \$ 117,021,580 | \$ 114,473,880 | \$ 117,534,467 | \$ 126,140,407 | \$ 129,673,440 | \$ 125,604,519 | \$ 143,981,542 |
| <b>Program Revenues</b>                      |               |                |                |                |                |                |                |                |                |                |
| Governmental Activities:                     |               |                |                |                |                |                |                |                |                |                |
| Charges for Services:                        |               |                |                |                |                |                |                |                |                |                |
| General Government                           | \$ 4,736,292  | \$ 7,595,331   | \$ 7,331,129   | \$ 7,079,265   | \$ 6,944,075   | \$ 8,334,058   | \$ 8,384,133   | \$ 8,692,831   | \$ 9,785,320   | \$ 10,822,092  |
| Public Safety                                | 1,072,098     | 1,206,225      | 1,472,062      | 1,793,282      | 3,333,157      | 3,926,464      | 3,031,297      | 2,242,981      | 2,238,825      | 2,195,555      |
| Public Works                                 | 905,135       | 524,555        | 772,724        | 668,273        | 768,170        | 2,114,166      | 2,043,942      | 4,224,955      | 4,769,838      | 3,543,685      |
| Community Development                        | 7,054,779     | 4,685,299      | 7,203,571      | 5,989,087      | 5,599,140      | 6,691,251      | 5,111,318      | 9,993,907      | 15,942,608     | 15,856,337     |
| Culture and Recreation                       | 762,357       | 733,235        | 834,970        | 911,855        | 990,982        | 972,829        | 972,829        | 825,802        | 1,410,536      | 1,517,661      |
| Operating Grants and Contributions           | 13,133,883    | 12,699,542     | 13,641,846     | 18,154,961     | 17,924,456     | 19,071,198     | 18,031,974     | 20,512,898     | 21,201,189     | 34,424,337     |
| Capital Grants and Contributions             | 979,706       | 48,709         | 545,127        | 3,705,925      | 1,132,855      | 897,177        | 822,332        | 1,442,355      | 1,332,359      | 1,800,489      |
| Total Government Activities Program Revenues | 28,644,250    | 27,492,896     | 31,801,429     | 38,302,648     | 36,692,835     | 42,007,143     | 38,397,825     | 47,935,729     | 56,680,675     | 70,160,156     |

Continued

**CITY OF PITTSBURG**  
**Changes in Net Position**  
 (continued)  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**

|                                                | 2014            | 2015            | 2016            | 2017            | 2018            | 2019            | 2020            | 2021            | 2022            | 2023            |
|------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>Business-Type Activities:</b>               |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Charges for Services:                          |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Water                                          | \$ 19,640,140   | \$ 18,979,002   | \$ 19,559,288   | \$ 20,352,786   | \$ 21,468,810   | \$ 23,240,951   | \$ 25,192,434   | \$ 29,104,815   | \$ 27,544,712   | \$ 26,731,846   |
| Wastewater                                     | 4,918,873       | 5,123,475       | 5,264,897       | 5,241,131       | 5,280,083       | 5,510,632       | 5,138,927       | 5,882,042       | 5,033,314       | 5,150,007       |
| Marina                                         | 2,020,396       | 2,071,214       | 1,931,707       | 2,011,270       | 2,046,221       | 2,156,979       | 2,286,801       | 2,015,817       | 2,254,835       | 2,383,616       |
| Pittsburg Power Co.*                           | 5,913,071       | 6,919,807       | 7,162,170       | 7,269,448       | 8,005,118       | 8,938,923       | 7,534,442       | 9,655,712       | 9,470,936       | 12,915,675      |
| WaterFront Operations**                        | -               | 863,297         | 1,408,172       | 1,458,623       | 1,490,811       | 1,541,154       | 1,579,620       | 1,632,918       | 871,163         | 826,296         |
| Other-Non-Major Enterprise Funds***            | 519,498         | -               | -               | -               | -               | -               | -               | -               | -               | -               |
| Operating Grants and Contributions             | 40,000          | -               | 270,931         | 200,127         | 139,465         | 179,686         | 109,206         | 167,980         | 125,191         | 92,841          |
| Capital Grants and Contributions               | 748,904         | 2,145,271       | 1,780,581       | 6,026,102       | -               | 53,000          | 27,347          | -               | 534,140         | -               |
| Total Business-Type Activities Program Revenue | 33,800,882      | 36,102,066      | 37,377,746      | 42,559,487      | 38,430,508      | 41,621,325      | 41,868,777      | 48,459,284      | 45,834,291      | 48,100,281      |
| Total Primary Government Program Revenues      | \$ 62,445,132   | \$ 63,594,962   | \$ 69,179,175   | \$ 80,862,135   | \$ 75,123,343   | \$ 83,628,468   | \$ 80,266,602   | \$ 96,395,013   | \$ 102,514,966  | \$ 118,260,437  |
| <b>Net (Expense)/Revenue</b>                   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Governmental Activities                        | \$ (38,459,019) | \$ (52,721,365) | \$ (51,514,274) | \$ (39,060,040) | \$ (45,302,315) | \$ (42,255,026) | \$ (52,752,465) | \$ (45,013,282) | \$ (33,234,521) | \$ (30,191,080) |
| Business-Type Activities                       | 6,086,348       | 6,587,199       | 6,248,302       | 2,900,595       | 5,951,778       | 8,349,027       | 6,878,660       | 11,734,855      | 10,144,968      | 4,469,975       |
| Total Primary Government Net Expense           | \$ (32,372,671) | \$ (46,134,166) | \$ (45,265,972) | \$ (36,159,445) | \$ (39,350,537) | \$ (33,905,999) | \$ (45,873,805) | \$ (33,278,427) | \$ (23,089,553) | \$ (25,721,105) |

\*Pittsburg Power Co. was reported as Non-Major Enterprise Funds prior to FY 2014.

\*\*Waterfront Operation was reported as Non-Major Enterprise Funds prior to FY 2015.

\*\*\*Golf Course was reported as Non-Major Enterprise Funds prior to FY 2014 and had been reclassified to Special Revenue Fund in FY 2015.

**CITY OF PITTSBURG**  
**Changes in Net Position**  
(continued)  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**

|                                                           | 2014            | 2015               | 2016               | 2017          | 2018           | 2019          | 2020           | 2021          | 2022          | 2023          |
|-----------------------------------------------------------|-----------------|--------------------|--------------------|---------------|----------------|---------------|----------------|---------------|---------------|---------------|
| <b>General Revenues and Other Changes in Net Position</b> |                 |                    |                    |               |                |               |                |               |               |               |
| Governmental Activities:                                  |                 |                    |                    |               |                |               |                |               |               |               |
| Taxes:                                                    |                 |                    |                    |               |                |               |                |               |               |               |
| Property Taxes                                            | \$ 2,613,321    | \$ 3,204,965       | \$ 3,300,776       | \$ 3,573,822  | \$ 3,972,711   | \$ 4,039,499  | \$ 4,082,582   | \$ 4,455,736  | \$ 4,895,005  | \$ 5,275,779  |
| Sales Taxes                                               | 12,563,378      | 11,745,524         | 13,112,880         | 13,372,246    | 13,616,195     | 14,446,467    | 15,771,436     | 20,565,598    | 20,597,815    | 22,221,452    |
| Motor Vehicle In-Lieu                                     | 3,795,560       | 4,169,031          | 4,422,099          | 4,544,316     | 4,825,687      | 5,152,948     | 5,374,375      | 5,720,207     | 5,863,791     | 6,590,985     |
| Business License taxes                                    |                 |                    |                    |               |                |               |                |               | 701,697       | 699,501       |
| Transient Occupancy Taxes                                 | 503,265         | 645,115            | 710,501            | 758,814       | 831,743        | 842,605       | 777,473        | 594,956       | 505,971       | 501,035       |
| Nonregulatory Franchise and Business                      | 4,063,561       | 4,327,160          | 4,638,074          | 4,706,887     | 4,928,647      | 5,118,174     | 5,401,845      | 5,559,335     | 5,854,635     | 6,219,587     |
| Interest Earnings                                         | 600,555         | 539,473            | 743,082            | 329,042       | 590,186        | 1,802,802     | 1,673,126      | 2,876,478     | (2,863,079)   | 2,005,445     |
| Other                                                     | 13,172,704      | 8,556,333          | 8,608,044          | 9,095,222     | 11,137,388     | 11,215,512    | 11,876,931     | 12,575,903    | 3,250,828     | 3,610,551     |
| Transfers                                                 | 2,342,747       | 2,677,386          | 2,354,972          | 2,774,890     | 1,544,688      | 1,204,516     | 1,170,833      | 2,214,798     | 1,543,752     | 983,816       |
| Gain (loss) on sale of assets                             | -               | -                  | -                  | (34,554)      | 15,950         | -             | -              | -             | -             | -             |
| Total Government Activities                               | 39,655,091      | 35,864,987         | 37,890,428         | 39,120,685    | 41,463,195     | 43,822,523    | 46,128,601     | 54,563,011    | 40,350,415    | 48,108,151    |
| Business-Type Activities:                                 |                 |                    |                    |               |                |               |                |               |               |               |
| Interest Earnings                                         | 129,786         | 440,462            | 665,412            | 325,437       | 373,857        | 1,719,235     | 1,826,709      | 423,675       | 312,307       | 3,434,926     |
| Transfers                                                 | (2,342,747)     | (2,677,386)        | (2,354,972)        | (2,774,890)   | (1,544,688)    | (1,204,516)   | (1,170,833)    | (2,214,798)   | (1,543,752)   | (983,816)     |
| Gain (loss) on sale of assets                             | 98,692          | 63,754             | -                  | 96,473        | 56,375         | -             | -              | -             | -             | -             |
| Total Business-Type Activities                            | (2,114,269)     | (2,173,170)        | (1,689,560)        | (2,352,980)   | (1,114,456)    | 514,719       | 655,876        | (1,791,123)   | (1,231,445)   | 2,451,110     |
| Total Primary Government                                  | \$ 37,540,822   | \$ 33,691,817      | \$ 36,200,868      | \$ 36,767,705 | \$ 40,348,739  | \$ 44,337,242 | \$ 46,784,477  | \$ 52,771,888 | \$ 39,118,970 | \$ 50,559,261 |
| <b>Change in Net Position</b>                             |                 |                    |                    |               |                |               |                |               |               |               |
| Governmental Activities                                   | \$ 1,196,072.00 | \$ (16,856,378.00) | \$ (13,623,846.00) | \$ 60,645.00  | \$ (3,839,120) | \$ 1,567,497  | \$ (6,623,864) | \$ 9,549,729  | \$ 7,115,894  | \$ 17,917,071 |
| Business-Type Activities                                  | 3,972,079       | 4,414,029          | 4,558,742          | 547,615       | 4,837,322      | 8,863,746     | 7,534,536      | 9,943,732     | 8,913,523     | 6,921,085     |
| Total Primary Government                                  | 5,168,151       | (12,442,349)       | (9,065,104)        | 608,260       | 998,202        | 10,431,243    | 910,672        | 19,493,461    | 16,029,417    | 24,838,156    |
| Prior Period Adjustment (See Note 9F)                     | -               | (44,258,992)       | -                  | -             | (5,994,006)    | -             | -              | 1,171,619     | -             | -             |
| Total Primary Government after adjustment                 | \$ 5,168,151    | \$ (56,701,341)    | \$ (9,065,104)     | \$ 608,260    | \$ (4,995,804) | \$ 10,431,243 | \$ 910,672     | \$ 20,665,080 | \$ 16,029,417 | \$ 24,838,156 |

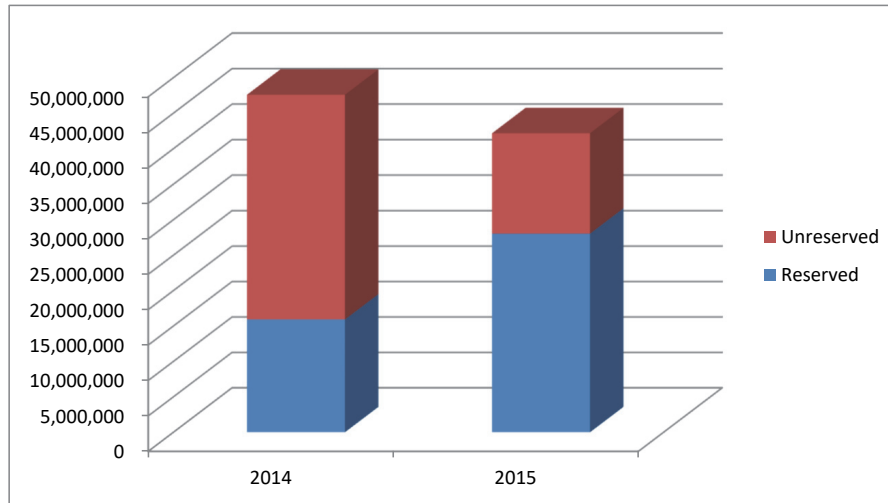
In FY 2014-15, implementation of GASB 68 & 71 resulted in prior period adjustments.

In FY 2017-18, implementation of GASB 75 resulted in prior period adjustments.

In FY 2020-21, due to Section 115 pension Trust account is reported as investments, resulted in a prior period adjustment

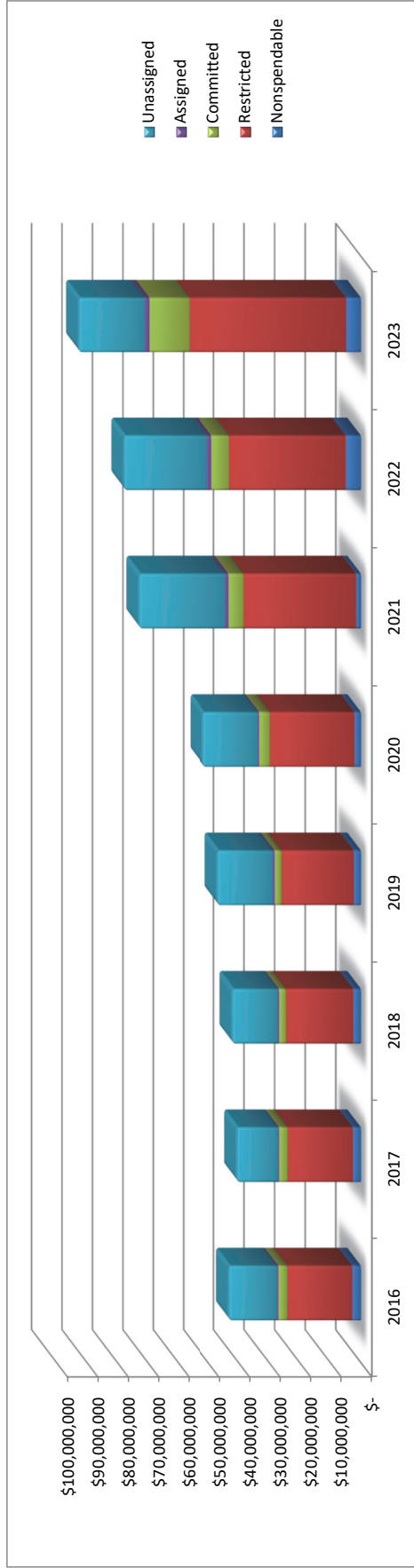


**CITY OF PITTSBURG**  
**Fund Balances of Governmental Funds**  
**First Two Fiscal Years**  
**(Modified Accrual Basis of Accounting)**  
**(Pre GASB 54 Implementation)**



|                                     | <b>Fiscal Year Ended June 30,</b> |                      |
|-------------------------------------|-----------------------------------|----------------------|
|                                     | <b>2014</b>                       | <b>2015</b>          |
| <b>General Fund</b>                 |                                   |                      |
| Reserved                            | \$ 4,428,602                      | \$ 3,442,272         |
| Unreserved                          | 16,185,068                        | 14,613,983           |
| Total General Fund                  | <u>20,613,670</u>                 | <u>18,056,255</u>    |
| <b>All Other Governmental Funds</b> |                                   |                      |
| Reserved                            | 11,495,750                        | 24,596,598           |
| Unreserved, designated              | 15,478,370                        | (486,548)            |
| Total all other governmental funds  | <u>26,974,120</u>                 | <u>24,110,050</u>    |
| <b>Total Government Funds</b>       |                                   |                      |
| Reserved                            | 15,924,352                        | 28,038,870           |
| Unreserved                          | 31,663,438                        | 14,127,435           |
| Total Government Funds              | <u>\$ 47,587,790</u>              | <u>\$ 42,166,305</u> |

**CITY OF PITTSBURG**  
**Fund Balances of Governmental Funds**  
**Last Eight Fiscal Years**  
**(Post GASB 54 FY2011 Implementation)**



|                                     | Fiscal Year Ended June 30, |               |               |               |               |               |               |               |
|-------------------------------------|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                     | 2016                       | 2017          | 2018          | 2019          | 2020          | 2021          | 2022          | 2023          |
| <b>General Fund</b>                 |                            |               |               |               |               |               |               |               |
| Nonspendable                        | \$ 2,642,564               | \$ 2,410,696  | \$ 2,300,328  | \$ 2,031,396  | \$ 1,817,088  | \$ 1,302,864  | \$ 1,248,860  | \$ 353,082    |
| Restricted                          |                            |               |               |               |               |               |               |               |
| Committed                           | 666,486                    | 434,778       | 528,077       | 802,151       | 573,069       | 1,190,087     | 1,509,170     | 1,607,087     |
| Unassigned                          | 15,957,212                 | 17,037,283    | 18,426,657    | 21,652,919    | 21,760,428    | 32,020,209    | 30,947,761    | 25,610,923    |
| Total General Fund                  | 19,266,262                 | 19,882,757    | 21,255,062    | 24,486,466    | 24,150,585    | 34,513,160    | 33,705,791    | 27,571,092    |
| <b>All Other Governmental Funds</b> |                            |               |               |               |               |               |               |               |
| Nonspendable                        | \$ 272,138                 | \$ 272,243    | \$ 263,123    | \$ 346,542    | \$ 336,049    | \$ 340,615    | \$ 3,794,789  | \$ 4,543,979  |
| Restricted                          | 21,194,534                 | 21,316,430    | 21,977,238    | 23,662,705    | 27,658,803    | 36,773,335    | 38,082,990    | 51,486,194    |
| Committed                           | 2,877,225                  | 2,756,478     | 2,240,940     | 2,161,973     | 3,473,472     | 4,939,883     | 5,836,570     | 13,114,840    |
| Assigned                            | 14,354                     | 29,349        | 42,127        | 3,586         | 37,090        | 64,160        | 54,207        | 62,236        |
| Unassigned                          | (455,164)                  | (3,745,132)   | (3,740,451)   | (3,755,741)   | (3,909,750)   | (3,781,016)   | (3,686,341)   | (4,097,837)   |
| Total all other governmental funds  | 23,903,087                 | 20,629,368    | 20,782,977    | 22,419,065    | 27,595,664    | 38,336,977    | 44,082,215    | 65,109,412    |
| <b>Total Government Funds</b>       |                            |               |               |               |               |               |               |               |
| Nonspendable                        | \$ 2,914,702               | \$ 2,682,939  | \$ 2,563,451  | \$ 2,377,938  | \$ 2,153,137  | \$ 1,643,479  | \$ 5,043,649  | \$ 4,897,061  |
| Restricted                          | 21,194,534                 | 21,316,430    | 21,977,238    | 23,662,705    | 27,658,803    | 36,773,335    | 38,082,990    | 51,486,194    |
| Committed                           | 2,877,225                  | 2,756,478     | 2,240,940     | 2,161,973     | 3,473,472     | 4,939,883     | 5,836,570     | 13,114,840    |
| Assigned                            | 680,840                    | 464,127       | 570,204       | 805,737       | 610,159       | 1,254,247     | 1,563,377     | 1,669,323     |
| Unassigned                          | 15,502,048                 | 13,292,151    | 14,686,206    | 17,897,178    | 17,850,678    | 28,239,193    | 27,261,420    | 21,513,086    |
| Total Fund Balances                 | \$ 43,169,349              | \$ 40,512,125 | \$ 42,038,039 | \$ 46,905,531 | \$ 51,746,249 | \$ 72,850,137 | \$ 77,788,006 | \$ 92,680,504 |

For additional detail on Fund Classifications, see Note 9 of Notes to Basic Financial Statements for fiscal years 2015-2021.  
For additional detail on Fund Classifications, see Note 10 of Notes to Basic Financial Statements for fiscal year 2022-2023.

# CITY OF PITTSBURG

## Changes in Fund Balance of Governmental Funds

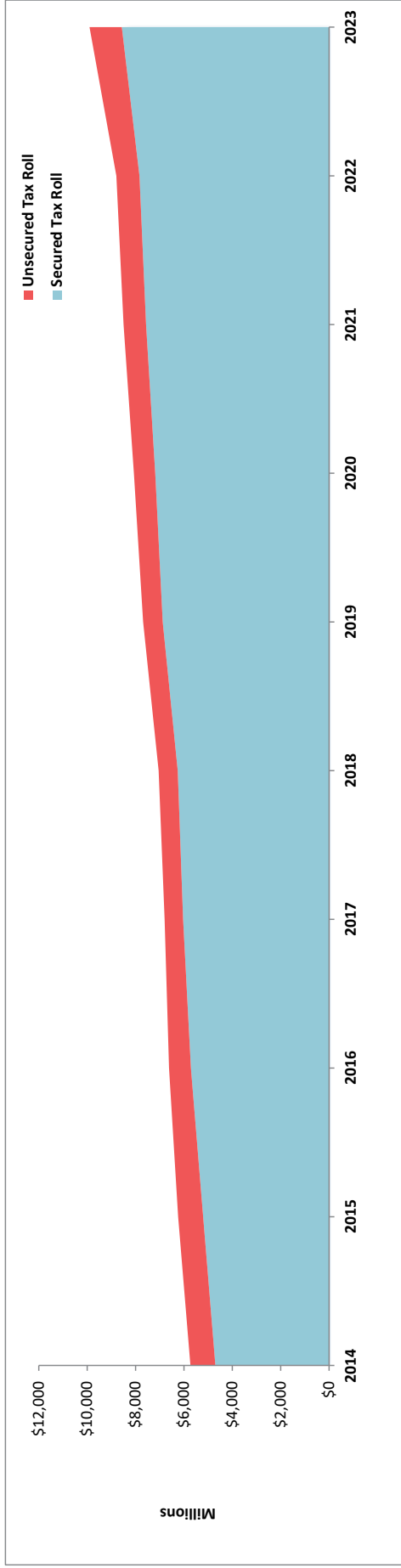
### Last Ten Fiscal Years

#### (Modified Accrual Basis of Accounting)

{in thousands}

|                                                           | 2014      | 2015       | 2016      | 2017       | 2018      | 2019      | 2020      | 2021      | 2022      | 2023      |
|-----------------------------------------------------------|-----------|------------|-----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>Revenues</b>                                           |           |            |           |            |           |           |           |           |           |           |
| Taxes                                                     | \$ 31,968 | \$ 32,648  | \$ 34,792 | \$ 31,624  | \$ 33,503 | \$ 34,437 | \$ 36,642 | \$ 42,390 | \$ 43,532 | \$ 45,434 |
| Licenses, permits and fees                                | 1,888     | 1,635      | 2,566     | 3,532      | 1,812     | 3,005     | 2,341     | 6,047     | 4,334     | 3,734     |
| Fines and forfeitures                                     | 187       | 172        | 325       | 308        | 433       | 415       | 561       | 486       | 430       | 438       |
| Use of money and property                                 | 615       | 542        | 743       | 329        | 590       | 1,670     | 1,600     | 2,871     | (2,226)   | 1,842     |
| Intergovernmental revenues                                | 16,060    | 14,135     | 15,455    | 24,098     | 25,854    | 29,460    | 28,300    | 35,975    | 33,736    | 50,111    |
| Charges for services                                      | 7,400     | 9,984      | 10,126    | 9,894      | 9,621     | 10,360    | 10,075    | 9,521     | 9,968     | 11,128    |
| Other                                                     | 3,432     | 3,027      | 4,019     | 3,957      | 4,907     | 7,570     | 4,459     | 7,544     | 5,880     | 4,514     |
| Total Revenues                                            | 61,550    | 62,143     | 68,026    | 73,742     | 76,720    | 86,917    | 83,978    | 104,834   | 95,654    | 117,201   |
| <b>Expenditures</b>                                       |           |            |           |            |           |           |           |           |           |           |
| Current:                                                  |           |            |           |            |           |           |           |           |           |           |
| General government                                        | 5,454     | 8,217      | 6,740     | 7,321      | 6,353     | 6,163     | 7,740     | 5,747     | 7,596     | 7,607     |
| Public safety                                             | 20,842    | 23,149     | 24,797    | 25,895     | 27,721    | 30,107    | 30,937    | 29,341    | 32,552    | 35,560    |
| Public works                                              | 7,371     | 8,469      | 7,107     | 7,859      | 8,102     | 9,256     | 8,094     | 11,178    | 11,005    | 11,449    |
| Community development                                     | 22,388    | 22,286     | 22,393    | 25,440     | 25,667    | 28,055    | 27,149    | 32,515    | 33,485    | 36,996    |
| Culture and recreation                                    | 733       | 700        | 862       | 1,019      | 807       | 1,013     | 1,238     | 1,259     | 973       | 2,318     |
| Capital outlay                                            | 813       | 3,474      | 2,738     | 6,600      | 3,429     | 3,959     | 1,078     | 1,060     | 2,346     | 4,221     |
| Debt service:                                             |           |            |           |            |           |           |           |           |           |           |
| Principal repayment                                       | 450       | 589        | 2,016     | 2,083      | 2,155     | 2,227     | 2,308     | 2,391     | 2,638     | 2,776     |
| Interest and fiscal charges                               | 1,588     | 2,890      | 2,315     | 2,264      | 1,999     | 1,982     | 1,919     | 1,815     | 1,801     | 1,824     |
| Total Expenditures                                        | 59,639    | 69,774     | 68,968    | 78,481     | 76,233    | 82,762    | 80,463    | 85,306    | 92,396    | 102,751   |
| Excess (deficiency) of revenues over (under) expenditures | 1,911     | (7,631)    | (942)     | (4,739)    | 487       | 4,155     | 3,515     | 19,528    | 3,258     | 14,450    |
| <b>Other Financing Sources (Uses)</b>                     |           |            |           |            |           |           |           |           |           |           |
| Transfers in                                              | 5,084     | 6,547      | 6,814     | 6,875      | 6,830     | 8,477     | 9,579     | 9,904     | 11,650    | 20,052    |
| Transfers (out)                                           | (3,169)   | (4,499)    | (4,869)   | (4,793)    | (5,808)   | (7,813)   | (8,253)   | (8,328)   | (10,504)  | (19,609)  |
| Refunding tax allocation bonds                            | -         | -          | -         | -          | -         | -         | -         | -         | -         | -         |
| Tax allocation bonds issued                               | -         | -          | -         | -          | -         | -         | -         | -         | -         | -         |
| Sale of capital assets                                    | 22        | 4          | -         | -          | 17        | 48        | -         | -         | 534       | -         |
| Total other financing sources (uses)                      | 1,937     | 2,052      | 1,945     | 2,082      | 1,039     | 712       | 1,326     | 1,576     | 1,680     | 443       |
| Net Change in fund balances before                        | \$ 3,848  | \$ (5,579) | \$ 1,003  | \$ (2,657) | \$ 1,526  | \$ 4,867  | \$ 4,841  | \$ 21,104 | \$ 4,938  | \$ 14,893 |
| Debt service as a percentage of noncapital expenditures   | 3.5%      | 5.2%       | 6.5%      | 6.0%       | 5.7%      | 5.3%      | 5.3%      | 5.0%      | 4.9%      | 4.7%      |

**CITY OF PITTSBURG**  
**Assessed and Estimated Actual**  
**Value of Taxable Property**  
**Last Ten Fiscal Years**



| Fiscal Year | Secured Tax Roll |                  |                   | Unsecured Tax Roll | GROSS Tax Roll   | LESS: Exemptions |                | NET Assessed Valuation *** | Total Direct Tax Rate **** |
|-------------|------------------|------------------|-------------------|--------------------|------------------|------------------|----------------|----------------------------|----------------------------|
|             | Land             | Improvements     | Personal Property |                    |                  | HOPTR *          | Others         |                            |                            |
| 2014        | \$ 1,244,373,590 | \$ 3,426,800,074 | \$ 29,431,527     | \$ 1,030,705,786   | \$ 5,731,310,977 | \$ 58,985,158    | \$ 184,163,403 | \$ 5,488,162,416           | 0.17411                    |
| 2015        | 1,431,988,767    | 3,744,776,351    | 29,751,906        | 1,033,971,545      | 6,240,488,569    | 57,725,918       | 187,268,875    | 5,995,493,776              | 0.14854 **                 |
| 2016        | 1,596,856,457    | 4,088,152,986    | 28,100,163        | 905,755,131        | 6,618,864,737    | 57,212,685       | 195,920,004    | 6,365,732,048              | 0.15020                    |
| 2017        | 1,734,578,352    | 4,271,018,852    | 31,382,377        | 763,128,074        | 6,800,107,655    | 56,350,900       | 203,066,563    | 6,540,690,192              | 0.15142                    |
| 2018        | 1,912,263,271    | 4,316,648,943    | 30,152,799        | 789,812,811        | 7,048,877,824    | 55,968,158       | 206,618,682    | 6,786,290,984              | 0.15305                    |
| 2019        | 2,097,264,749    | 4,752,331,104    | 29,396,436        | 808,915,163        | 7,687,907,452    | 55,103,121       | 206,894,237    | 7,425,910,094              | 0.15419                    |
| 2020        | 2,244,198,055    | 4,919,701,883    | 24,764,994        | 882,038,216        | 8,070,703,148    | 54,749,068       | 291,513,686    | 7,724,440,394              | 0.15451                    |
| 2021        | 2,430,265,323    | 5,114,403,543    | 23,294,582        | 931,043,622        | 8,499,007,070    | 54,039,947       | 293,711,372    | 8,151,255,751              | 0.15778                    |
| 2022        | 2,591,425,680    | 5,225,394,381    | 23,288,811        | 956,204,399        | 8,796,313,271    | 53,217,087       | 342,980,102    | 8,400,116,082              | 0.15585                    |
| 2023        | 2,918,316,115    | 5,627,562,103    | 23,777,465        | 1,333,934,749      | 9,903,590,432    | 52,009,128       | 374,728,335    | 9,476,852,969              | 0.13847                    |

\* Homeowners' Property Tax Relief

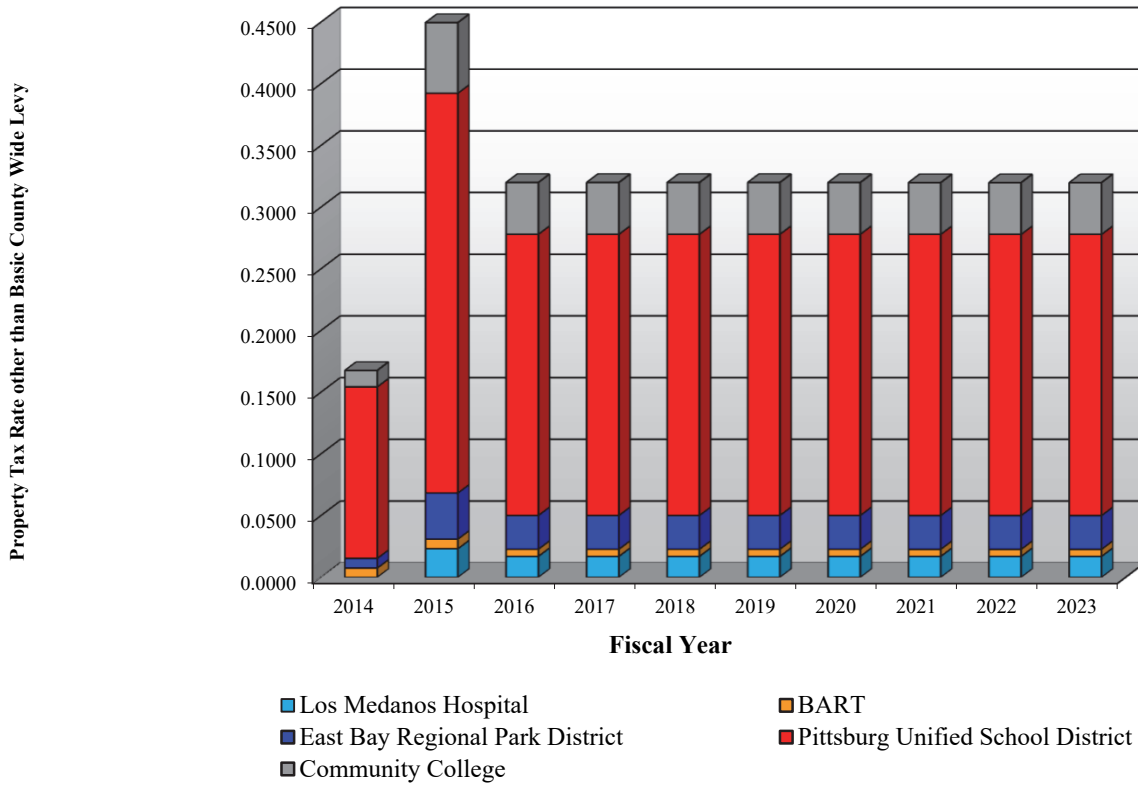
\*\* Direct Tax Rate for FY 14-15 has been updated to reflect the ABS adjustment for the first time on 2014-15 tax roll after ACFR was issued.

\*\*\* 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 over-rides. These values are considered to be full market values.

\*\*\*\* 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. Beginning in 2013/14 the total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. Challenges to recognized enforceable obligations are assumed to have been resolved during 2012/13. For the purposes of this report, residual revenue is assumed to be distributed to the City in the same proportions as general fund revenue.

Source: Contra Costa County Auditor Controller Office Certificate of Assessed Valuations

**CITY OF PITTSBURG**  
**Property Tax Rates**  
**All Overlapping Governments**  
**Last Ten Fiscal Years**



| Fiscal Year | Basic County Wide Levy | Pittsburg Direct Rate* | Los Medanos Hospital | Bay Area Rapid Transit | East Bay Regional Park District | Pittsburg Unified School District | Community College | Total  |
|-------------|------------------------|------------------------|----------------------|------------------------|---------------------------------|-----------------------------------|-------------------|--------|
| 2014        | 1.0000                 | 0.17411                | 0.0000               | 0.0075                 | 0.0078                          | 0.1391                            | 0.0133            | 1.3343 |
| 2015        | 1.0000                 | 0.14854                | 0.0231               | 0.0079                 | 0.0373                          | 0.3241                            | 0.0572            | 1.5902 |
| 2016        | 1.0000                 | 0.15020                | 0.0170               | 0.0058                 | 0.0273                          | 0.2280                            | 0.0419            | 1.4644 |
| 2017        | 1.0000                 | 0.15142                | 0.0170               | 0.0058                 | 0.0273                          | 0.2280                            | 0.0419            | 1.4656 |
| 2018        | 1.0000                 | 0.15305                | 0.0170               | 0.0058                 | 0.0273                          | 0.2280                            | 0.0419            | 1.4673 |
| 2019        | 1.0000                 | 0.15419                | 0.0170               | 0.0058                 | 0.0273                          | 0.2280                            | 0.0419            | 1.4684 |
| 2020        | 1.0000                 | 0.15451                | 0.0170               | 0.0058                 | 0.0273                          | 0.2280                            | 0.0419            | 1.4687 |
| 2021        | 1.0000                 | 0.15778                | 0.0170               | 0.0058                 | 0.0273                          | 0.2280                            | 0.0419            | 1.4719 |
| 2022        | 1.0000                 | 0.15585                | 0.0170               | 0.0058                 | 0.0273                          | 0.2280                            | 0.0419            | 1.4700 |
| 2023        | 1.0000                 | 0.13847                | 0.0170               | 0.0058                 | 0.0273                          | 0.2280                            | 0.0419            | 1.4526 |

\* Pittsburg Direct Rate = the weighted average of City's Share of 1% levy & Redevelopment Rate

Source: Contra Costa County Assessors Office & HdL Coren & Cone

**CITY OF PITTSBURG**  
**Principal Property Tax Payers**  
**Current Year and Nine Years Ago**

| <b>Taxpayer</b>               | <b>2022-23</b>                        |             |                                                                        | <b>2013-14</b>                        |             |                                                                        |
|-------------------------------|---------------------------------------|-------------|------------------------------------------------------------------------|---------------------------------------|-------------|------------------------------------------------------------------------|
|                               | <b>Taxable<br/>Assessed<br/>Value</b> | <b>Rank</b> | <b>Percentage<br/>of Total City<br/>Taxable<br/>Assessed<br/>Value</b> | <b>Taxable<br/>Assessed<br/>Value</b> | <b>Rank</b> | <b>Percentage<br/>of Total City<br/>Taxable<br/>Assessed<br/>Value</b> |
| Corteva Agriscience           | \$ 298,458,793                        | 1           | 3.13%                                                                  | \$ -                                  |             | 0.00%                                                                  |
| USS - Posco Industries        | 245,777,966                           | 2           | 2.58%                                                                  | 246,066,357                           | 4           | 4.44%                                                                  |
| Diablo Energy Storage LLC     | 233,489,362                           | 3           | 2.45%                                                                  | -                                     |             | 0.00%                                                                  |
| Calpine Corporation           | 227,100,000                           | 4           | 2.38%                                                                  | 321,240,000                           | 3           | 5.79%                                                                  |
| Delta Energy Center LLC       | 180,300,000                           | 5           | 1.89%                                                                  | -                                     |             | 0.00%                                                                  |
| K2 Pure Sol                   | 168,970,294                           | 6           | 1.77%                                                                  | 133,318,129                           | 6           | 2.40%                                                                  |
| KW Kirker Creek LLC           | 111,751,230                           | 7           | 1.17%                                                                  | 68,107,724                            | 9           | 1.23%                                                                  |
| Dow Chemical Company          | 103,558,859                           | 8           | 1.09%                                                                  | 327,316,210                           | 1           | 5.90%                                                                  |
| Sierra Pacific Apartments LLC | 97,682,017                            | 9           | 1.03%                                                                  | 101,404,796                           | 7           | 1.83%                                                                  |
| San Marco Properties LLC      | 87,210,686                            | 10          | 0.92%                                                                  | 54,312,194                            | 10          | 0.98%                                                                  |
| United Spiral LLC             | -                                     |             | 0.00%                                                                  | 135,562,535                           | 5           | 2.44%                                                                  |
| Diablo Energy Storage LLC     | -                                     |             | 0.00%                                                                  | 326,900,000                           | 2           | 5.89%                                                                  |
| Century Plaza Corporation     | -                                     |             | 0.00%                                                                  | 68,809,329                            | 8           | 1.24%                                                                  |
| Subtotal                      | <u>\$ 1,754,299,207</u>               |             | <u>18.41%</u>                                                          | <u>\$ 1,783,037,274</u>               |             | <u>27.71%</u>                                                          |

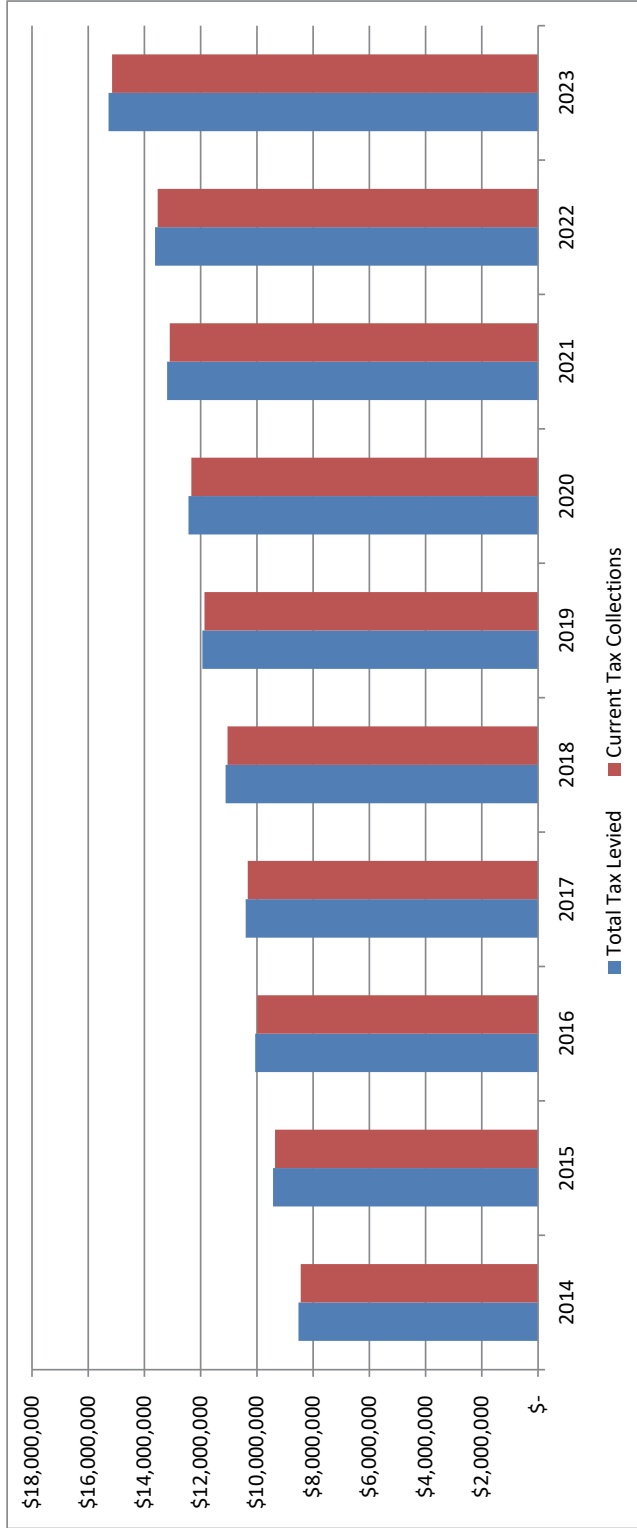
Total Net Assessed Valuation:

Fiscal Year 2022-23 \$9,528,862,097

Fiscal Year 2013-14 \$5,547,144,833

Source: HdL Coren & Cone

**CITY OF PITTSBURG**  
**Property Tax Levies and Collections June 30**  
**Last Ten Fiscal Years**



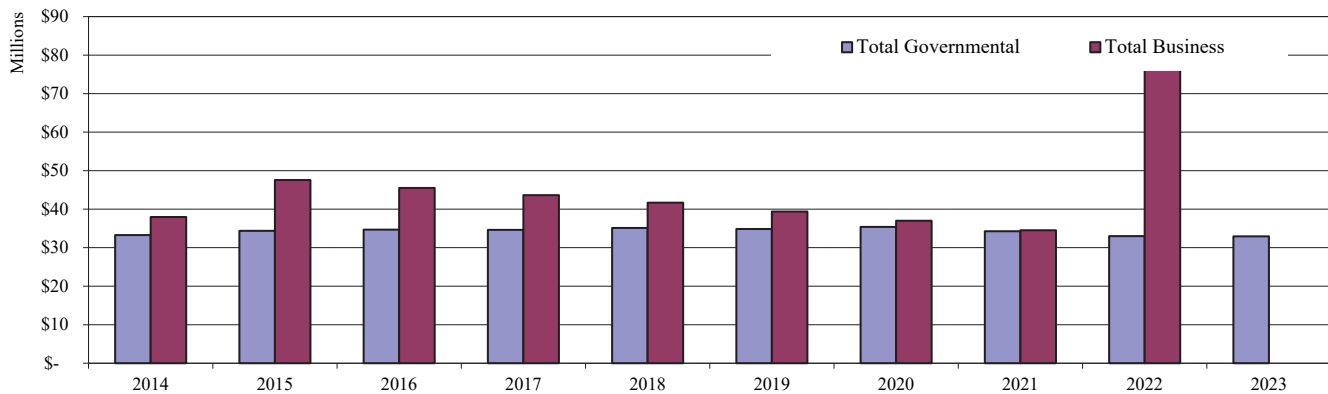
| Fiscal Year | Total Tax Levied | Current Tax Collections | Percent of County Collected * | Total Tax Collections | Percent of Total Tax Collections |            |
|-------------|------------------|-------------------------|-------------------------------|-----------------------|----------------------------------|------------|
|             |                  |                         |                               |                       | To Tax Levy                      | Delinquent |
| 2014        | \$ 8,520,700     | \$ 8,441,966            | 99.08%                        | \$ 8,441,966          | 99.08%                           | 0.92%      |
| 2015        | 9,425,580        | 9,353,530               | 99.24%                        | 9,353,530             | 99.24%                           | 0.76%      |
| 2016        | 10,060,215       | 9,991,126               | 99.31%                        | 9,991,126             | 99.31%                           | 0.72%      |
| 2017        | 10,398,911       | 10,327,316              | 99.31%                        | 10,327,316            | 99.31%                           | 0.69%      |
| 2018        | 11,112,284       | 11,044,802              | 99.39%                        | 11,044,802            | 99.39%                           | 0.61%      |
| 2019        | 11,939,625       | 11,862,801              | 99.36%                        | 11,862,801            | 99.36%                           | 0.64%      |
| 2020        | 12,432,680       | 12,331,075              | 99.18%                        | 12,331,075            | 99.18%                           | 0.82%      |
| 2021        | 13,194,874       | 13,100,993              | 99.29%                        | 13,100,993            | 99.29%                           | 0.71%      |
| 2022        | 13,622,228       | 13,526,931              | 99.30%                        | 13,526,931            | 99.30%                           | 0.70%      |
| 2023        | 15,275,224       | 15,150,953              | 99.19%                        | 15,150,953            | 99.19%                           | 0.81%      |

\* The County provides the City 100% of its tax levy under the "Teeter Plan", an agreement which allows the County to keep all interest and delinquency charges collected.

Source: CCC Auditor-Controller (Procedure 10-147)

# CITY OF PITTSBURG

## Ratio of Outstanding Debt by Type Last Ten Fiscal Years



### Governmental Activities

| Fiscal Year | Successor Agency Bonds | Pension Obligation Bonds | City Loans/Leases | Total         |
|-------------|------------------------|--------------------------|-------------------|---------------|
| 2014        | \$ -                   | \$ 33,157,051            | \$ 105,815        | \$ 33,262,866 |
| 2015        | -                      | 33,826,975               | 538,686           | 34,365,661    |
| 2016        | -                      | 34,036,850               | 646,382           | 34,683,232    |
| 2017        | -                      | 34,104,558               | 504,189           | 34,608,747    |
| 2018        | -                      | 34,030,018               | 1,089,735         | 35,119,753    |
| 2019        | -                      | 33,260,642               | 1,595,000         | 34,855,642    |
| 2020        | -                      | 33,422,178               | 1,955,024         | 35,377,202    |
| 2021        | -                      | 32,872,243               | 1,399,669         | 34,271,912    |
| 2022        | -                      | 32,153,097               | 854,041           | 33,007,138    |
| 2023        | -                      | 31,213,452               | 1,726,883         | 32,940,335    |

### Business-Type Activities

| Fiscal Year | 2016 Water Revenue Bonds | Sewer Revenue Bonds ** | I-Bank Loan | 2022A Water Revenue Bonds | Total         | Total Primary Government | Percentage of Personal Income *** | Per Capita *** |
|-------------|--------------------------|------------------------|-------------|---------------------------|---------------|--------------------------|-----------------------------------|----------------|
| 2014        | \$ 32,610,000            | \$ 5,342,000           | \$ -        | \$ -                      | \$ 37,952,000 | \$ 71,214,866            | 4.87%                             | 1,068          |
| 2015        | 31,575,000               | 4,601,000              | 11,387,398  | -                         | 47,563,398    | 81,929,059               | 5.29%                             | 1,202          |
| 2016        | 30,485,000               | 3,864,000              | 11,167,171  | -                         | 45,516,171    | 80,199,403               | 5.23%                             | 1,155          |
| 2017        | 29,605,000               | 3,111,000              | 10,939,216  | -                         | 43,655,216    | 78,263,963               | 4.92%                             | 1,107          |
| 2018        | 28,650,000               | 2,350,000              | 10,703,258  | -                         | 41,703,258    | 76,823,011               | 4.56%                             | 1,065          |
| 2019        | 27,335,000               | 1,578,000              | 10,459,018  | -                         | 39,372,018    | 74,227,660               | 3.99%                             | 1,025          |
| 2020        | 25,975,000               | 796,000                | 10,206,206  | -                         | 36,977,206    | 72,354,408               | 3.63%                             | 997            |
| 2021        | 24,570,000               | -                      | 9,944,520   | -                         | 34,514,520    | 68,786,432               | 3.21%                             | 900            |
| 2022        | 23,120,000               | -                      | 9,673,649   | 46,264,337                | 79,057,986    | 112,065,124              | 4.86%                             | 1,464          |
| 2023        | 21,620,000               | -                      | 9,393,270   | 46,191,525                | 77,204,795    | 110,145,130              | 4.44%                             | 1,420          |

Note : Debt amounts includes any premiums, discounts, or other amortization amounts.

\*\*Sewer Revenue Bond was fully defeased as of June 30, 2014. It has been replaced with a private placement debt.

\*\*\* See Schedule of Demographic and Economic Statistics for personal income and population data. FY2013-2020 numbers corrected for Personal Income and Capita

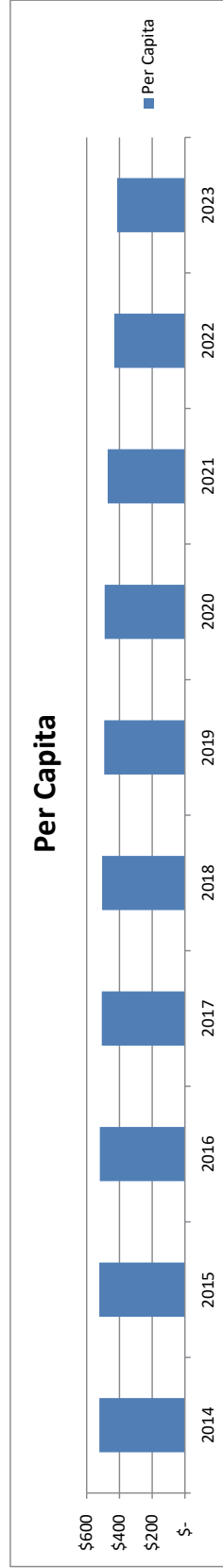
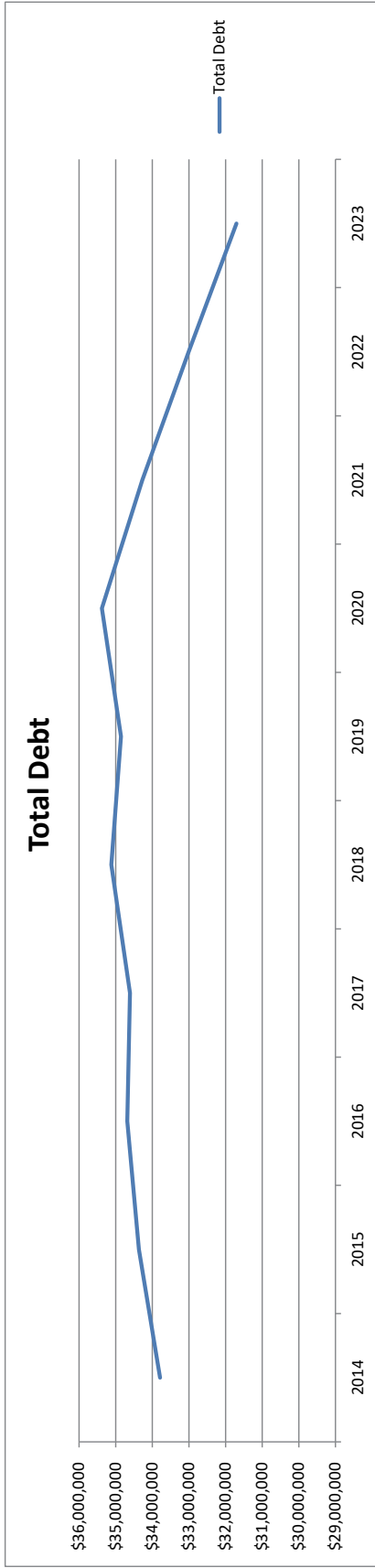
Please refer to Note 7 for further information for fiscal years 2013-2021.

Please refer to Note 8 for further information for fiscal year 2022.

Sources: City of Pittsburgh  
U.S. Department of commerce, Bureau of the Census (income and population)



**CITY OF PITTSBURG**  
**Ratio of General Government Debt Outstanding**  
**Last Ten Fiscal Years\***



**General Government Debt Outstanding**

| Fiscal Year | POB Bonds *   | Lease Street Sweeper |         | CEC Energy |         | PG&E Energy Efficient Retrofit |         | Lease VOIP System |         | Lease Fleet Vehicles/ Street Sweeper |         | Lease Fleet Equipment |         | Lease Vehicles/Equipment |         | Total Debt |            | Percentage of Total Gross Revenue |    | Per Capita | Debt Per Assessed Value |
|-------------|---------------|----------------------|---------|------------|---------|--------------------------------|---------|-------------------|---------|--------------------------------------|---------|-----------------------|---------|--------------------------|---------|------------|------------|-----------------------------------|----|------------|-------------------------|
|             |               |                      |         |            |         |                                |         |                   |         |                                      |         |                       |         |                          |         |            |            |                                   |    |            |                         |
| 2014        | \$ 33,157,051 | \$                   | 105,815 | \$         | 526,313 | \$                             | -       | \$                | -       | \$                                   | -       | \$                    | -       | \$                       | -       | \$         | 33,789,179 | 54.90%                            | \$ | 523        | 0.62%                   |
| 2015        | 33,826,975    |                      | 71,520  |            | 467,166 |                                | -       |                   | -       |                                      | -       |                       | -       |                          | -       |            | 34,365,661 | 55.30%                            |    | 523.36     | 0.57%                   |
| 2016        | 34,036,850    |                      | 240,114 |            | 406,268 |                                | -       |                   | -       |                                      | -       |                       | -       |                          | -       |            | 34,683,232 | 50.99%                            |    | 520.03     | 0.54%                   |
| 2017        | 34,104,558    |                      | 160,696 |            | 343,493 |                                | -       |                   | -       |                                      | -       |                       | -       |                          | -       |            | 34,608,747 | 47.27%                            | ** | 507.91     | 0.53%                   |
| 2018        | 34,030,018    |                      | 116,339 |            | 278,821 |                                | 209,740 |                   | 484,835 |                                      | -       |                       | -       |                          | -       |            | 35,119,753 | 46.11%                            | ** | 505.87     | 0.52%                   |
| 2019        | 33,260,642    |                      | 70,754  |            | 212,194 |                                | 188,411 |                   | 363,626 |                                      | 498,647 |                       | 261,368 |                          | -       |            | 34,855,642 | 40.10%                            |    | 493.15     | 0.47%                   |
| 2020        | 33,422,178    |                      | 23,907  |            | 143,568 |                                | 167,085 |                   | 242,417 |                                      | 395,018 |                       | 212,954 |                          | 770,075 |            | 35,377,202 | 40.70%                            |    | 490.39     | 0.46%                   |
| 2021        | 32,872,243    |                      | -       |            | 72,853  |                                | 145,756 |                   | 121,208 |                                      | 287,415 |                       | 162,683 |                          | 609,754 |            | 34,271,912 | 32.69%                            |    | 472.14     | 0.42%                   |
| 2022        | 32,153,097    |                      | -       |            | -       |                                | 124,427 |                   | -       |                                      | 175,684 |                       | 110,483 |                          | 443,447 |            | 33,007,138 | 31.49%                            |    | 431.94     | 0.39%                   |
| 2023        | 31,213,452    |                      | -       |            | -       |                                | 103,098 |                   | -       |                                      | 59,666  |                       | 56,281  |                          | 270,930 |            | 31,703,427 | 30.24%                            |    | 414.19     | 0.33%                   |

\* The 2006 Pension Obligation Bonds (POB) includes the accreted amount of Capital Appreciation Bonds.

\*\* FY 17 and 18 percent rates restated to reflect the correct revenue.

**CITY OF PITTSBURG**  
**Computation of Direct and Overlapping Debt**

**2022-23 Assessed Valuation: \$ 9,528,862,097**

| <u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u>                             | <u>Total Debt 6/30/23</u> | <u>% Applicable (1)</u> | <u>City's Share of Debt 6/30/23</u> |
|-------------------------------------------------------------------------|---------------------------|-------------------------|-------------------------------------|
| Bay Area Rapid Transit District                                         | \$ 2,484,285,000          | 1.000%                  | \$ 24,842,850                       |
| Contra Costa Community College District                                 | 649,015,000               | 3.789                   | 24,591,178                          |
| Antioch Unified School District SFID No. 1                              | 97,781,533                | 3.575                   | 3,495,690                           |
| Mt. Diablo Unified School District                                      | 388,584,259               | 4.279                   | 16,627,520                          |
| Mt. Diablo Unified School District Community Facilities District No. 1  | 3,170,000                 | 4.287                   | 135,898                             |
| Pittsburg Unified School District                                       | 379,320,926               | 98.804                  | 374,784,248                         |
| City of Pittsburg Community Facilities Districts No. 2005-2             | 7,080,000                 | 100.                    | 7,080,000                           |
| City of Pittsburg 1915 Act Bonds                                        | 5,996,484                 | 100.                    | 5,996,484                           |
| East Bay Regional Park District                                         | 175,955,000               | 1.584                   | 2,787,127                           |
| <b>TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT</b>                        |                           |                         | <b>\$ 460,340,995</b>               |
| <br><u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u>                    |                           |                         |                                     |
| Contra Costa County General Fund Obligations                            | \$ 193,515,000            | 3.777%                  | \$ 7,309,062                        |
| Antioch Unified School District General Fund Obligations                | 21,937,207                | 2.129                   | 467,043                             |
| Mt. Diablo Unified School District General Fund Obligations             | 11,350,000                | 4.279                   | 485,667                             |
| Pittsburg Unified School District Certificates of Participation         | 15,360,000                | 98.804                  | 15,176,294                          |
| <b>City of Pittsburg Pension Obligation Bonds</b>                       | <b>27,037,315</b>         | <b>100.</b>             | <b>27,037,315</b>                   |
| <b>TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT</b>             |                           |                         | <b>\$ 50,475,381</b>                |
| Less: Contra Costa County General Fund Obligations supported by revenue |                           |                         | 7,309,062                           |
| <b>TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT</b>               |                           |                         | <b>\$ 43,166,319</b>                |
| <br><u>OVERLAPPING TAX INCREMENT DEBT (Successor Agency):</u>           | <br>\$ 149,200,471        | <br>100.                | <br>\$ 149,200,471                  |
| <b>TOTAL DIRECT DEBT</b>                                                |                           |                         | <b>\$ 27,037,315</b>                |
| <b>TOTAL GROSS OVERLAPPING DEBT</b>                                     |                           |                         | <b>\$ 632,979,532</b>               |
| <b>TOTAL NET OVERLAPPING DEBT</b>                                       |                           |                         | <b>\$ 625,670,470</b>               |
| <b>GROSS COMBINED TOTAL DEBT</b>                                        |                           |                         | <b>\$ 660,016,847 (2)</b>           |
| <b>NET COMBINED TOTAL DEBT</b>                                          |                           |                         | <b>\$ 652,707,785</b>               |

(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, non-bonded capital lease obligations, and sales tax revenue bonds. Qualified Zone Academy Bonds are included based on principal due at maturity.

Ratios to 2022-23 Assessed Valuation:

|                                                            |              |
|------------------------------------------------------------|--------------|
| Total Direct and Overlapping Tax and Assessment Debt ..... | 4.83%        |
| <b>Direct Debt (\$27,037,315) .....</b>                    | <b>0.28%</b> |
| Gross Combined Total Debt .....                            | 6.93%        |
| Net Total Debt .....                                       | 6.85%        |

Ratios to Redevelopment Successor Agency Incremental Valuation

|                                      |                    |
|--------------------------------------|--------------------|
|                                      | \$ (6,492,099,216) |
| Overlapping Tax Increment Debt ..... | 2.30%              |

**CITY OF PITTSBURG**  
**Computation of Legal Bonded Debt Margin**  
**June 30, 2023**

ASSESSED VALUATION:

|                                                                     |                  |
|---------------------------------------------------------------------|------------------|
| Secured property assessed value, net of<br>exempt real property (a) | \$ 3,036,762,881 |
|---------------------------------------------------------------------|------------------|

|                                               |                |
|-----------------------------------------------|----------------|
| BONDED DEBT LIMIT (15% OF ASSESSED VALUE) (a) | \$ 455,514,432 |
|-----------------------------------------------|----------------|

AMOUNT OF DEBT SUBJECT TO LIMIT:

|                       |               |
|-----------------------|---------------|
| Total Bonded Debt (b) | \$ 99,024,977 |
|-----------------------|---------------|

Less:

|               |            |
|---------------|------------|
| Revenue Bonds | 67,811,525 |
|---------------|------------|

31,213,452

|                          |                |
|--------------------------|----------------|
| LEGAL BONDED DEBT MARGIN | \$ 424,300,980 |
|--------------------------|----------------|

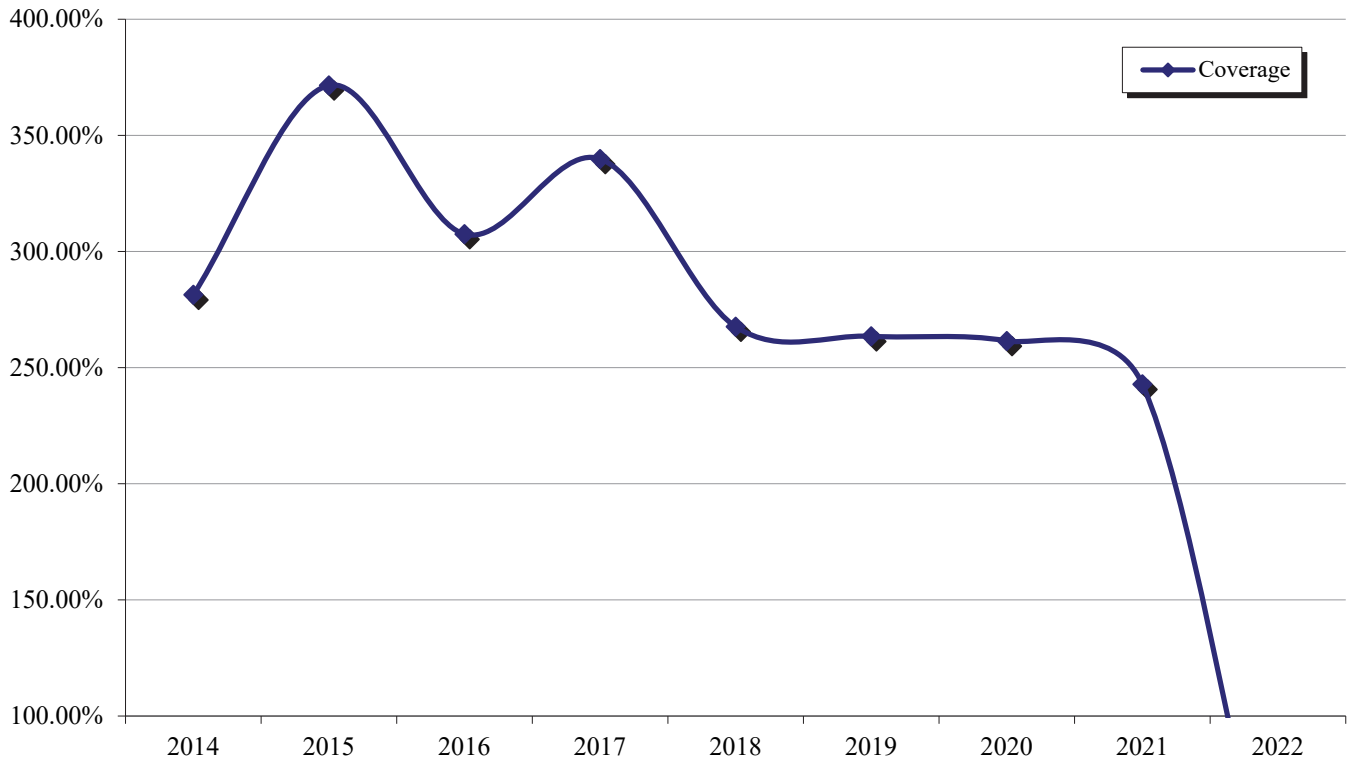
| Fiscal<br>Year | Debt<br>Limit  | Total Net Debt<br>Applicable to<br>Limit | Legal<br>Debt<br>Margin | Total net debt<br>applicable to the limit<br>as a percentage<br>of debt limit |
|----------------|----------------|------------------------------------------|-------------------------|-------------------------------------------------------------------------------|
| 2014           | \$ 291,468,534 | \$ 33,157,051                            | \$ 258,311,483          | 12.84%                                                                        |
| 2015           | 320,762,569    | 33,826,975                               | 286,935,594             | 11.79%                                                                        |
| 2016           | 335,737,855    | 34,036,850                               | 301,701,005             | 11.28%                                                                        |
| 2017           | 340,711,533    | 34,104,558                               | 306,606,975             | 11.12%                                                                        |
| 2018           | 361,299,502    | 34,030,018                               | 327,269,484             | 10.40%                                                                        |
| 2019           | 381,350,504    | 33,260,642                               | 348,089,862             | 9.56%                                                                         |
| 2020           | 394,631,565    | 33,422,178                               | 361,209,387             | 9.25%                                                                         |
| 2021           | 408,098,524    | 32,872,243                               | 375,226,281             | 8.76%                                                                         |
| 2022           | 416,499,016    | 32,153,097                               | 384,345,919             | 8.37%                                                                         |
| 2023           | 455,514,432    | 31,213,452                               | 424,300,980             | 7.59%                                                                         |

Source: City Finance Department

(a) California Government Code Section 43605 sets the limit at 15%.

(b) Upon the dissolution of the Redevelopment Agency - City of Pittsburgh effective January 31, 2012, a Successor Agency assumed the liabilities of the former Redevelopment Agency, therefore the total bonded debt and revenue bonds have decreased in all years for comparative purposes.

**CITY OF PITTSBURG**  
**Revenue Bond Coverage**  
**Wastewater Revenue Bonds**



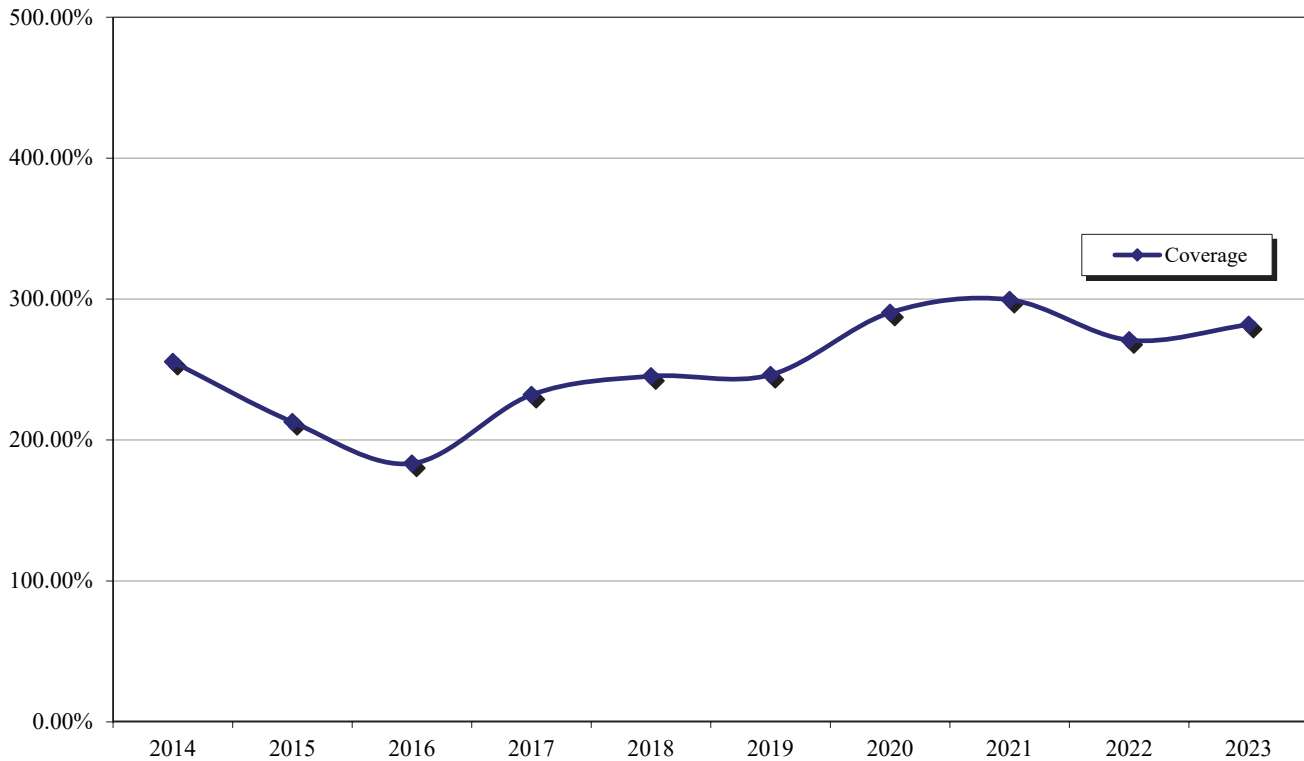
| Fiscal Year | Gross Revenue | Operating Expenses | Net Revenue Available for Debt Service | Debt Service Requirements |            |              | Coverage |
|-------------|---------------|--------------------|----------------------------------------|---------------------------|------------|--------------|----------|
|             |               |                    |                                        | Principal                 | Interest * | Total        |          |
| 2014        | \$ 4,917,728  | \$ 1,992,182       | \$ 2,925,546                           | \$ 640,000                | \$ 399,786 | \$ 1,039,786 | 2.81     |
| 2015        | 5,022,745     | 1,965,165          | 3,057,580                              | 741,000                   | 81,986     | 822,986      | 3.72     |
| 2016        | 5,024,185     | 2,547,410          | 2,476,775                              | 737,000                   | 68,464     | 805,464      | 3.07     |
| 2017        | 5,107,869     | 2,355,218          | 2,752,651                              | 753,000                   | 56,986     | 809,986      | 3.40     |
| 2018        | 5,168,294     | 3,011,303          | 2,156,991                              | 761,000                   | 44,922     | 805,922      | 2.68     |
| 2019        | 4,939,327     | 2,817,905          | 2,121,422                              | 772,000                   | 33,112     | 805,112      | 2.63     |
| 2020        | 4,950,030     | 2,851,197          | 2,098,833                              | 782,000                   | 20,657     | 802,657      | 2.61     |
| 2021        | 4,938,929     | 2,984,575          | 1,954,354                              | 796,000                   | 8,808      | 804,808      | 2.43     |
| 2022        | -             | -                  | -                                      | -                         | -          | -            | -        |
| 2023        | -             | -                  | -                                      | -                         | -          | -            | -        |

\* Interest is lowered due to the refunding of the 2004 Wastewater Bond (per Resolution 14-0270 dated 6/6/14). The City executed a private Installment Sale Agreement with Bank of the West for a lower interest rate of 1.55% per annum.

Note: Coverage requirements of a least 1.20 times higher than debt service for any fiscal year. Bond was paid in full Fiscal Year 2020-21

Source: City of Pittsburgh Annual Financial Statements as analyzed by Finance Division Revenue Manager

**CITY OF PITTSBURG**  
**Revenue Bond Coverage**  
**2016 (Refunded 1997, 2005, and 2008) Water Revenue Bonds**

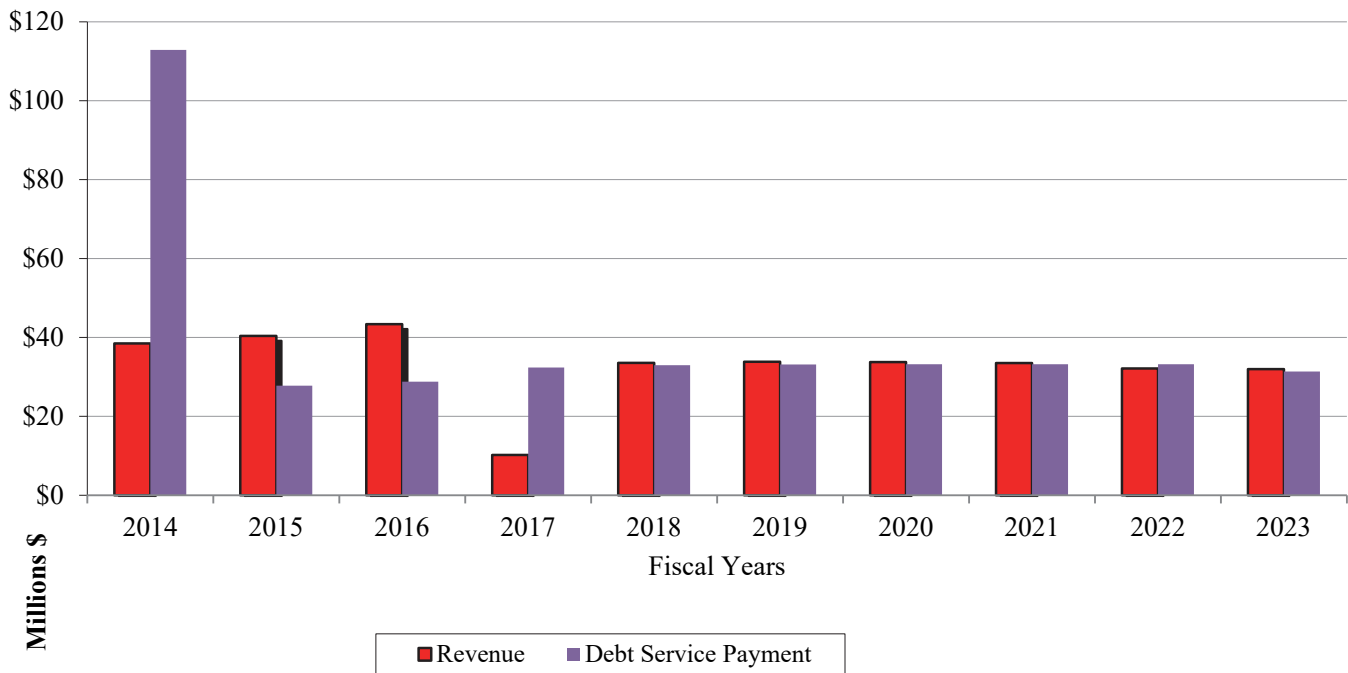


| Fiscal Year | Gross Revenue | Operating Expenses | Net Revenue Available for Debt Service | Debt Service Requirements |              |              | Coverage |
|-------------|---------------|--------------------|----------------------------------------|---------------------------|--------------|--------------|----------|
|             |               |                    |                                        | Principal                 | Interest     | Total        |          |
| 2014        | \$ 18,991,247 | \$ 12,777,146      | \$ 6,214,101                           | \$ 1,010,000              | \$ 1,421,992 | \$ 2,431,992 | 2.56     |
| 2015        | 18,272,979    | 12,379,283         | 5,893,696                              | 1,035,000                 | 1,734,374    | 2,769,374    | 2.13     |
| 2016        | 18,592,332    | 13,088,660         | 5,503,672                              | 1,310,226                 | 1,691,311    | 3,001,537    | 1.83     |
| 2017        | 19,331,187    | 12,933,557         | 6,397,630                              | 1,472,956                 | 1,283,708    | 2,756,664    | 2.32     |
| 2018        | 21,519,127    | 14,547,037         | 6,972,090                              | 1,190,958                 | 1,651,243    | 2,842,201    | 2.45     |
| 2019        | 23,369,888    | 15,605,367         | 7,764,521                              | 1,559,240                 | 1,594,020    | 3,153,260    | 2.46     |
| 2020        | 25,551,818    | 16,431,138         | 9,120,680                              | 1,612,812                 | 1,527,793    | 3,140,605    | 2.90     |
| 2021        | 26,935,506    | 17,482,817         | 9,452,689                              | 1,666,686                 | 1,489,069    | 3,155,755    | 3.00     |
| 2022        | 27,173,166    | 17,374,154         | 9,799,012                              | 1,786,510                 | 1,830,449    | 3,616,959    | 2.71     |
| 2023        | 28,357,310    | 20,271,676         | 8,085,634                              | 1,780,379                 | 1,088,328    | 2,868,707    | 2.82     |

Note: This schedule has been modified to reconcile to the Revenue Manager's analysis for annual Bond Disclosures.

Source: City of Pittsburgh Annual Financial Statements as Analyzed by the Finance Division Revenue Manager

**CITY OF PITTSBURG**  
**Successor Agency Bonded Debt Pledged Revenue Coverage**  
**Tax Allocation Bonds**  
**Last Ten Fiscal Years**



| Fiscal Year | Tax Increment Revenue | Debt Service Requirements |                 |                | Coverage |
|-------------|-----------------------|---------------------------|-----------------|----------------|----------|
|             |                       | Principal                 | Interest        | Total          |          |
| 2014        | \$ 38,486,428         | \$ 93,635,000             | * \$ 19,250,447 | \$ 112,885,447 | 0.34     |
| 2015        | 40,387,530            | 13,355,000                | ** 14,415,839   | 27,770,839     | 1.45     |
| 2016        | 43,371,250            | 16,655,000                | 12,113,046      | 28,768,046     | 1.51     |
| 2017        | 10,218,501            | 20,250,000                | 12,125,192      | 32,375,192     | 0.32     |
| 2018        | 33,553,848            | 21,310,000                | 11,652,527      | 32,962,527     | 1.02     |
| 2019        | 33,840,468            | 22,350,000                | 10,795,387      | 33,145,387     | 1.02     |
| 2020        | 33,758,927            | 23,365,000                | 9,853,554       | 33,218,554     | 1.02     |
| 2021        | 33,512,215            | 24,270,000                | 8,944,331       | 33,214,331     | 1.01     |
| 2022        | 32,146,744            | 25,225,000                | 7,987,046       | 33,212,046     | 0.97     |
| 2023        | 31,978,811            | 24,250,000                | 7,113,245       | 31,363,245     | 1.02     |

\* The 2014 Tax Allocation Refunding Bond was issued to fully refunded 2003A Bonds and partly refund the 1999 CIP portion. Refer to Note 14 for additional information on refunding for fiscal years 2013-2021.

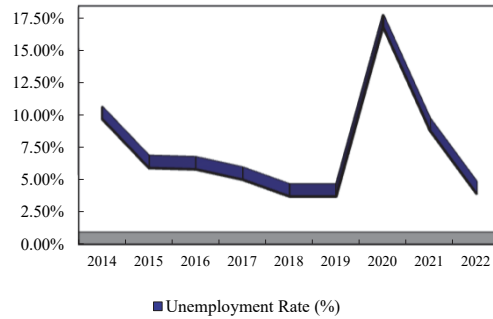
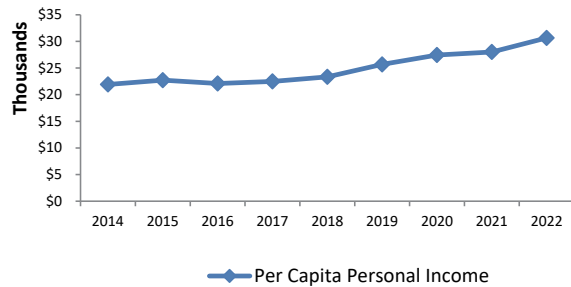
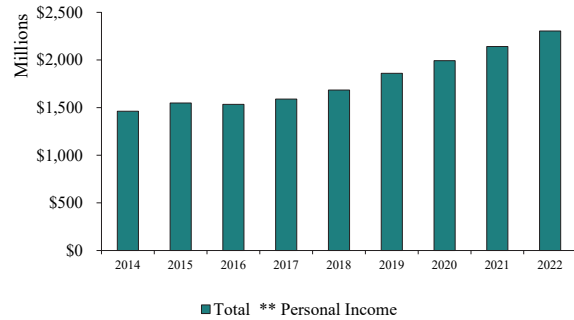
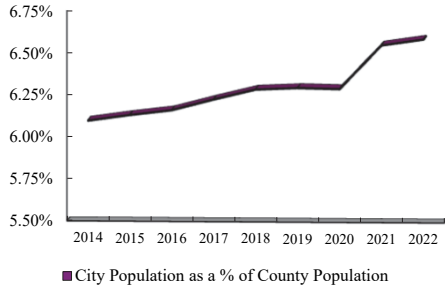
Refer to Note 15 for additional information on refunding for fiscal year 2022.

The 2016 Refunding Bond was excluded for trending purpose

\*\* The interest amount excludes the Letter of Credit fees and costs associated with 2016 bond refunding

Source: City of Pittsburgh Annual Financial Statements

**CITY OF PITTSBURG**  
**Demographic and Economic Statistics**  
**Last Ten Fiscal Years**



| Fiscal Year | City * Population | Total ** Personal Income | Per Capita Personal Income | Unemployment*** Rate (%) | Contra Costa * County Population | Pittsburg Population % of County |
|-------------|-------------------|--------------------------|----------------------------|--------------------------|----------------------------------|----------------------------------|
| 2014        | 66,695            | \$ 1,461,822,000         | \$ 21,918                  | 9.7%                     | 1,094,000                        | 6.10%                            |
| 2015        | 68,140            | 1,548,229,000            | 22,721                     | 5.9%                     | 1,111,339                        | 6.13%                            |
| 2016        | 69,424            | 1,534,225,000            | 22,099                     | 5.8%                     | 1,126,745                        | 6.16%                            |
| 2017        | 70,679            | 1,589,374,000            | 22,487                     | 5.0%                     | 1,135,127                        | 6.23%                            |
| 2018        | 72,141            | 1,684,104,000            | 23,345                     | 3.7%                     | 1,147,439                        | 6.29%                            |
| 2019        | 72,437            | 1,859,890,000            | 25,676                     | 3.7%                     | 1,150,215                        | 6.30%                            |
| 2020        | 72,588            | 1,991,949,000            | 27,442                     | 16.8%                    | 1,153,526                        | 6.29%                            |
| 2021        | 76,416            | 2,140,660,000            | 28,013                     | 8.8%                     | 1,165,927                        | 6.55%                            |
| 2022        | 76,544            | 2,303,530,000            | 30,649                     | 3.9%                     | 1,161,413                        | 6.59%                            |
| 2023        | 77,572            | 2,482,707,000            | 33,187                     | 4.3%                     | 1,156,966                        | 6.70%                            |

Source: \* www.census.gov  
 \*\* from HdL Coren Report  
 \*\*\* www.homefacts.com

**CITY OF PITTSBURG**  
**Principal Employers**  
**Current Year and Nine Years Ago**

| <b>Employer</b>                    | <b>2022-23 *</b>               |             |                                                    | <b>2013-14 **</b>              |             |                                                    |
|------------------------------------|--------------------------------|-------------|----------------------------------------------------|--------------------------------|-------------|----------------------------------------------------|
|                                    | <b>Number of<br/>Employees</b> | <b>Rank</b> | <b>Percentage<br/>of Total City<br/>Employment</b> | <b>Number of<br/>Employees</b> | <b>Rank</b> | <b>Percentage<br/>of Total City<br/>Employment</b> |
| Pittsburg Unified School District  | 1,271                          | 1           | 3.5%                                               | 1,172                          | 1           | 3.2%                                               |
| Los Medanos Community College      | 934                            | 2           | 2.6%                                               | 472                            | 3           | 1.3%                                               |
| Dow Chemical Company               | 370                            | 3           | 1.0%                                               | 350                            | 4           | 0.9%                                               |
| City of Pittsburg                  | 295                            | 4           | 0.8%                                               | 222                            | 6           | 0.6%                                               |
| Walmart                            | 250                            | 5           | 0.7%                                               | 250                            | 5           | 0.7%                                               |
| Ramar Foods                        | 198                            | 6           | 0.6%                                               | 132                            | 10          | 0.4%                                               |
| Target                             | 163                            | 7           | 0.5%                                               | -                              | -           | -                                                  |
| Home Depot                         | 153                            | 8           | 0.4%                                               | -                              | -           | -                                                  |
| WinCo Foods                        | 151                            | 9           | 0.4%                                               | 134                            | 9           | -                                                  |
| Safeway                            | 117                            | 10          | 0.3%                                               | -                              | -           | -                                                  |
| Angelica Corporation (Laundry)     | -                              | -           | -                                                  | 185                            | 7           | 0.5%                                               |
| USS - Posco Industries             | -                              | -           | -                                                  | 700                            | 2           | 1.9%                                               |
| Mi Pueblo Foods                    | -                              | -           | -                                                  | 137                            | 8           | 0.4%                                               |
| Subtotal                           | <u>3,902</u>                   |             | <u>10.9%</u>                                       | <u>3,754</u>                   |             | <u>10.5%</u>                                       |
| Employees in the City of Pittsburg | <u>35,879</u> ***              |             |                                                    | <u>37,098</u> **               |             |                                                    |

Source: \* Telephone Survey by Finance Staff

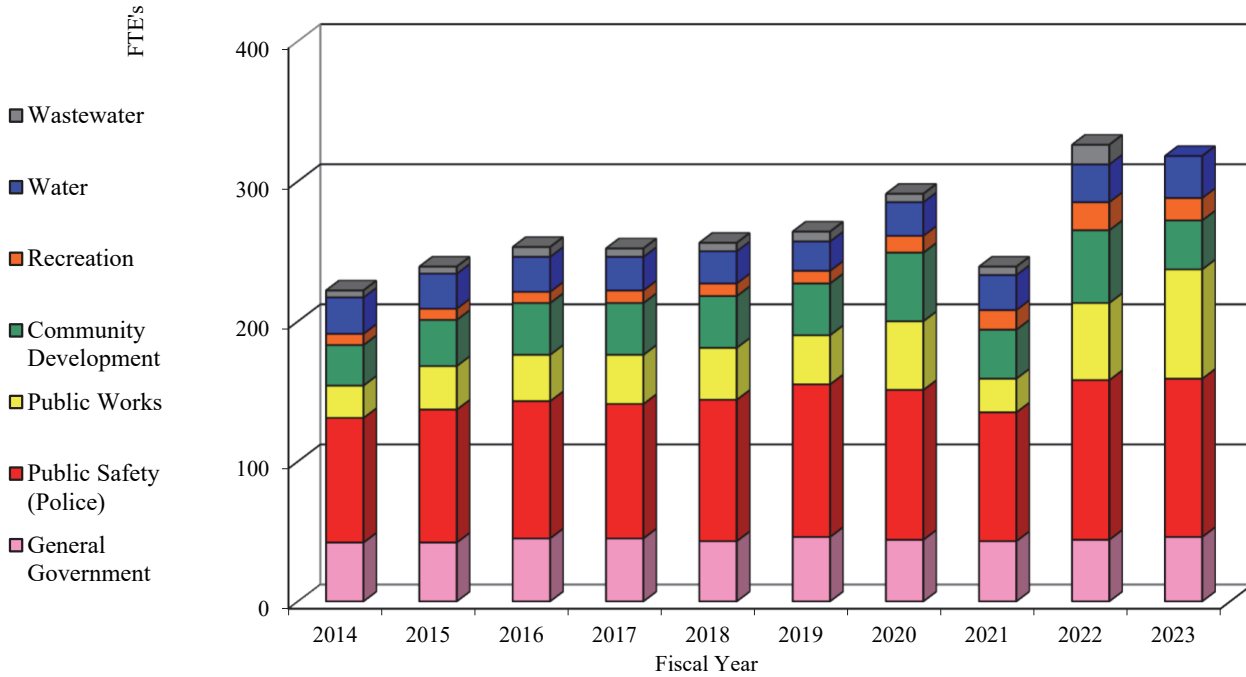
\*\*2013-14 data from CAFR

\*\*\* www.uscensusbureau.com



# CITY OF PITTSBURG

## Actual Full-Time Equivalent City Government Employees by Function Last Ten Fiscal Years



| Function               | 2014       | 2015       | 2016       | 2017       | 2018       | 2019       | 2020       | 2021       | 2022       | 2023       |
|------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| General Government     | 42         | 42         | 45         | 45         | 43         | 46         | 44         | 43         | 44         | 46         |
| Public Safety (Police) | 89         | 95         | 98         | 96         | 101        | 109        | 107        | 109        | 114        | 113        |
| Public Works           | 23         | 31         | 33         | 35         | 37         | 35         | 49         | 48         | 55         | 78         |
| Community Development  | 29         | 33         | 37         | 37         | 37         | 37         | 49         | 48         | 52         | 35         |
| Recreation             | 8          | 8          | 8          | 9          | 9          | 9          | 12         | 15         | 20         | 16         |
| Water                  | 26         | 25         | 25         | 24         | 23         | 21         | 24         | 27         | 27         | 30         |
| Wastewater             | 5          | 5          | 7          | 6          | 6          | 7          | 6          | 10         | 14         | 6          |
| <b>Total</b>           | <b>222</b> | <b>239</b> | <b>253</b> | <b>252</b> | <b>256</b> | <b>264</b> | <b>291</b> | <b>300</b> | <b>326</b> | <b>324</b> |

Source: City of Pittsburgh

**CITY OF PITTSBURG**  
**Operating Indicators by Function/Program**  
**Last Ten Fiscal Years**

|                                          |                                                                            | 2014      | 2015   | 2016        | 2017   |
|------------------------------------------|----------------------------------------------------------------------------|-----------|--------|-------------|--------|
| <b>Function/Program</b>                  |                                                                            |           |        |             |        |
| Public safety:                           |                                                                            |           |        |             |        |
| Police:                                  |                                                                            |           |        |             |        |
| ***                                      | Police calls for Service                                                   | 77,569    | 76,346 | 72,426      | 80,631 |
|                                          | Law violations:                                                            |           |        |             |        |
| ***                                      | Part I and Part II crimes                                                  | 7,725     | 7,729  | 7,286       | 7,663  |
| ***                                      | Physical arrests (adult and juvenile)                                      | 3,225     | 3,287  | 2,805       | 3,329  |
| ***                                      | Traffic violations (VC14601 & VC12500)                                     | 920       | 1,032  | 706         | 1,193  |
|                                          |                                                                            |           |        |             |        |
| (Fire Protection is Contra Costa County) |                                                                            |           |        |             |        |
| Public works                             |                                                                            |           |        |             |        |
|                                          | Street Re-surfacing (Miles)                                                | 13.41     | 1.55   | 0.80        | -      |
|                                          | Streets Repaired (square feet)                                             | 24,404    | 46,905 | 52,503      | 44,795 |
| Recreation Services:                     |                                                                            |           |        |             |        |
| **** *                                   | Aquatic Participants                                                       | 2,320     | 3,100  | 1,600 * * * | 2,379  |
|                                          | Sport Participants                                                         | 850       | 731    | 590         | 650    |
|                                          | Small World Park Gate Attendance                                           | 25,780    | 28,420 | 27,666      | 25,050 |
|                                          | Senior Services Participants                                               | 19,339 ** | 22,423 | 20,014      | 11,305 |
| Water                                    |                                                                            |           |        |             |        |
|                                          | Number of Meters Served                                                    | 17,880    | 18,094 | 18,359      | 18,574 |
|                                          | Water Main Breaks                                                          | 59        | 71     | 80          | 46     |
|                                          | Average Daily Consumption (millions of gallons)                            | 8.2       | 7.8    | 7.3         | 8.6    |
| Wastewater                               |                                                                            |           |        |             |        |
|                                          | Miles of Sewer Line (Excluding line operated by Delta Diablo District 7-A) | 177       | 171    | 176         | 178    |
| Solid Waste                              |                                                                            |           |        |             |        |
|                                          | Refuse Landfilled (tons per year)                                          | 53,753    | 51,564 | 63,500      | 59,559 |
|                                          | Recyclables Processed (tons per year)                                      | 44,213    | 39,313 | 48,500      | 48,500 |

\*\* FY 2014 Number corrected. Prior ACFR reported number of classes, updated to reflect number of Participants.

\*\*\* FY 2016 Numbers corrected.

\*\*\*\* For Public Safety effective FY2020 all numbers restated to calendar years to be in line with the DOJ - FBI Uniform Crime Report publication.

\*\*\*\*\* For Police effective 2022 the stats for Part I and II Crimes are no longer reported on the ACFR.

Source: City of Pittsburg Divisions & Prior Year ACFR's

| 2018   | 2019   | 2020       | 2021   | 2022     | 2023   |
|--------|--------|------------|--------|----------|--------|
| 80,133 | 87,517 | 75,865 *** | 74,050 | 70,794   | -      |
| 7,778  | 8,579  | 6,046 ***  | 6,309  | *****    | *****  |
| 2,808  | 4,127  | 2,382 ***  | 2,221  | 2,285.00 | -      |
| 908    | 1,754  | 1,339 ***  | 648    | 532      | -      |
| 0.97   | 0.25   | 0.25       | 1.50   | 5.57     | 14.82  |
| 48,305 | 40,028 | 70,890     | 60,514 | 66,095   | 87,388 |
| 2,301  | 2,335  | 6,042      | 12,129 | 29,307   | 31,040 |
| 616    | 750    | -          | 312    | 773      | 1,514  |
| 22,839 | 22,999 | 14,108     | -      | 12,558   | 18,449 |
| 16,000 | 17,210 | 36,344     | 11,420 | 10,566   | 13,450 |
| 18,759 | 18,767 | 19,028     | 19,233 | 19,733   | 19,459 |
| 32     | 27     | 44         | 60     | 49       | 42     |
| 8      | 8.1    | 8.1        | 8.9    | 8.4      | 8.7    |
| 179    | 180    | 180        | 180    | 172      | 175    |
| 70,982 | 94,092 | 80,347     | 90,570 | 83,021   | 80,225 |
| 42,811 | 54,940 | 50,306     | 58,462 | 52,794   | 47,818 |

**CITY OF PITTSBURG**  
**Capital Asset Statistics by Function/Program**  
**Last Ten Fiscal Years**

|                                        | 2014   | 2015   | 2016   | 2017   |
|----------------------------------------|--------|--------|--------|--------|
| <b>Function/Program</b>                |        |        |        |        |
| Public works                           |        |        |        |        |
| Miles of streets (Center Line)         | 165.35 | 163.79 | 164.63 | 169.90 |
| Street lights (Total)                  | 4,331  | 4,358  | 4,287  | 4,287  |
| Traffic Signals                        | 61     | 61     | 63     | 63     |
| Culture and recreation:                |        |        |        |        |
| Community services:                    |        |        |        |        |
| City Parks                             | 23     | 24     | 24     | 24     |
| City parks acreage                     | 145    | 147    | 147    | 147    |
| Roadway landscaping acreage            | 20     | 22     | 22     | 22     |
| Regional park acreage                  | 56     | 56     | 56     | 56     |
| Regional park facilities:              |        |        |        |        |
| Golf courses (18 holes)                | 1      | 1      | 1      | 1      |
| Marina Fuel Station                    | 1      | 1      | 1      | 1      |
| Community Civic Center                 | 1      | 1      | 1      | 1      |
| Senior centers                         | 1      | 1      | 1      | 1      |
| Swimming pools                         | 1      | 1      | 1      | 1      |
| Tennis courts                          | 3      | 3      | 3      | 3      |
| Water                                  |        |        |        |        |
| Storage capacity (millions of gallons) | 19.3   | 19.3   | 19.3   | 19.3   |
| Miles of Water Mains                   | 227    | 229    | 224 ** | 227    |
| Wastewater                             |        |        |        |        |
| Miles of Storm Drains                  | 95     | 101    | 101    | 103    |

Note: n/a denotes information is not available.

\*\* In 2016, the City remeasured all water lines using the new GIS System

Source: City of Pittsburgh Staff & Prior Year ACFR's

| 2018        | 2019        | 2020        | 2021        | 2022        | 2023        |
|-------------|-------------|-------------|-------------|-------------|-------------|
| 169.90      | 169.90      | 169.90      | 169.90      | 169.90      | 175         |
| 4,287<br>63 | 4,287<br>63 | 4,287<br>63 | 4,348<br>64 | 4,495<br>64 | 4,594<br>64 |
| 26<br>322   | 26<br>322   | 26<br>322   | 26<br>322   | 26<br>322   | 26<br>322   |
| 22<br>56    | 22<br>56    | 22<br>56    | 22<br>56    | 22<br>56    | 22<br>56    |
| 1           | 1           | 1           | 1           | 1           | 1           |
| 1           | 1           | 1           | 1           | 1           | 1           |
| 1<br>1      | 1<br>1      | 1<br>1      | 1<br>1      | 1<br>1      | 1<br>1      |
| 1<br>3      | 1<br>3      | 1<br>3      | 1<br>3      | 1<br>3      | 1<br>3      |
| 19.3<br>227 | 19.3<br>227 | 19.3<br>227 | 19.3<br>229 | 19.3<br>229 | 19.3<br>232 |
| 104         | 104         | 104         | 106         | 106         | 110         |



**CITY OF PITTSBURG**  
*Annual Comprehensive Financial Report*  
*June 30, 2023*

**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED UPON PROCEDURES FOR  
COMPLIANCE WITH THE PROPOSITION 111  
2023-2024 APPROPRIATIONS LIMIT INCREMENT**

Honorable Mayor and Members of the City Council  
City of Pittsburg, California

We have performed the procedures enumerated below on the Appropriations Limit Worksheet (Worksheet) of the City of Pittsburg, California, for the year ended June 30, 2024. The City's management is responsible for the Worksheet.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of these procedures, which were suggested by the League of California Cities and presented in their Article XIII B Appropriations Limitation Uniform Guidelines, were performed solely to assist you in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. 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 associated findings are as follows:

- A. We obtained the Worksheet and determined that the 2023-2024 Appropriations Limit of \$210,069,618 and annual adjustment factors were adopted by Resolution of the City Council. We also determined that the population and inflation options were selected by a recorded vote of the City Council.
- B. We recomputed the 2023-2024 Appropriations Limit by multiplying the 2022-2023 Prior Year Appropriations Limit by the Total Growth Factor. We recomputed the Total Growth Factor by multiplying the population option by the inflation option.
- C. For the Worksheet, we agreed the Per Capita Income Factor, City Population Factor and County Population Factor to California State Department of Finance Worksheets.

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, respectively, on the Worksheet. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might 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 management and the City Council and is not intended to be and should not be used by anyone other than those specified parties; however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink that reads 'Maze & Associates' in a cursive, flowing script.

Pleasant Hill, California  
March 25, 2024

**CITY OF PITTSBURG**  
**MEMORANDUM ON INTERNAL CONTROL**  
**FOR THE YEAR ENDED JUNE 30, 2023**



This Page Left Intentionally Blank

**CITY OF PITTSBURG  
MEMORANDUM ON INTERNAL CONTROL**

**For the Year Ended June 30, 2023**

**Table of Contents**

|                                             | <b><u>Page</u></b> |
|---------------------------------------------|--------------------|
| <i>Memorandum on Internal Control</i> ..... | 1                  |
| Status of Significant Deficiency.....       | 3                  |
| Schedule of Other Matters.....              | 5                  |

This Page Left Intentionally Blank

## MEMORANDUM ON INTERNAL CONTROL

To the City Council of  
the City of Pittsburg, California

In planning and performing our audit of the financial statements of the City of Pittsburg (City) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified a deficiency in internal control that we consider to be a significant deficiency.

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 City's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. We consider the deficiency in internal control included on the Schedule of Significant Deficiency to be a significant deficiency.

Included in the Schedule of Other Matters are recommendations not meeting the above definitions that we believe are opportunities for strengthening internal controls and operating efficiency.

*Government Auditing Standards* require the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying Schedule of Significant Deficiencies and Schedule of Other Matters. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

This communication is intended solely for the information and use of management, City Council, others within the organization, and agencies and pass-through entities requiring compliance with *Government Auditing Standards*, and is not intended to be and should not be used by anyone other than these specified parties.

*Maze & Associates*

Pleasant Hill, California  
March 25, 2024

**CITY OF PITTSBURG**  
**MEMORANDUM ON INTERNAL CONTROL**  
**SCHEDULE OF SIGNIFICANT DEFICIENCY**

**2023-01: Timely Bank Reconciliations**

**Criteria:** The City should ensure that bank reconciliations are prepared and reviewed in a timely matter, within 30 to 45 days after receipt of the respective month's bank statement.

**Condition:** During our fiscal year 2023 audit, we noted that the City's bank reconciliations for the months from October 2022 through June 2023 were not prepared and reviewed until December 2023 and January 2024, respectively.

**Cause:** Due to delays related to a new Housing software implementation that occurred during fiscal year 2023 combined with staff shortages within the Finance and Housing departments.

**Effect:** Without timely preparation and review of bank reconciliations, the risk of unauthorized transactions, errors, material misstatements or potential fraud increases.

**Recommendation:** We recommend that the City develop procedures to ensure that bank reconciliations are prepared and reviewed in a timely manner, within 30 to 45 days after receipt of the respective month's bank statement.

**Management's Response:** The City agrees with the finding and the recommendation for timely Bank Reconciliations. Management will review the internal control process and staffing allocations of duties to make sure Bank Reconciliations are completed, reviewed and approved on a timely matter, within 30-45days.

This Page Left Intentionally Blank

**CITY OF PITTSBURG  
MEMORANDUM ON INTERNAL CONTROL**

**SCHEDULE OF OTHER MATTERS**

**NEW GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE**

The following comment represents new pronouncements taking affect in the next few years. We cite them here to keep you informed of developments:

**EFFECTIVE FISCAL YEARS 2022, 2023 and 2024:**

**GASB 99 – Omnibus 2022**

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement are as follows:

- Classification and reporting of derivative instruments within the scope of Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument
- Clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives
- Clarification of provisions in Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset
- Clarification of provisions in Statement No. 96, *Subscription-Based Information Technology Arrangements*, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short term SBITA, and recognition and measurement of a subscription liability
- Extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt
- Accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP)
- Disclosures related to nonmonetary transactions
- Pledges of future revenues when resources are not received by the pledging government
- Clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements



**CITY OF PITTSBURG  
MEMORANDUM ON INTERNAL CONTROL**

**SCHEDULE OF OTHER MATTERS**

**GASB 99 – Omnibus 2022 (Continued)**

- Terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*
- Terminology used in Statement 53 to refer to resource flows statements.

**The Requirements of this Statement are Effective as Follows:**

The requirements in paragraphs 26–32 related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.

The requirements in paragraphs 11–25 related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

The requirements in paragraphs 4–10 related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

Earlier application is encouraged and is permitted by individual topic.

**How the Changes in This Statement Will Improve Financial Reporting**

The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to more easily locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

**CITY OF PITTSBURG  
MEMORANDUM ON INTERNAL CONTROL**

**SCHEDULE OF OTHER MATTERS**

**EFFECTIVE FISCAL YEAR 2023/24:**

**GASB 100 – Accounting for Changes and Error Corrections**

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

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

**CITY OF PITTSBURG**  
**MEMORANDUM ON INTERNAL CONTROL**

**SCHEDULE OF OTHER MATTERS**

**EFFECTIVE FISCAL YEAR 2024/25:**

**GASB 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.

*Recognition And Measurement*

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

*Notes To Financial Statements*

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

**CITY OF PITTSBURG  
MEMORANDUM ON INTERNAL CONTROL**

**SCHEDULE OF OTHER MATTERS**

**GASB 101 – Compensated Absences (Continued)**

***How the Changes in this Statement Will Improve Financial Reporting***

The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences.

This Page Left Intentionally Blank

**CITY OF PITTSBURG**  
**REQUIRED COMMUNICATIONS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

This Page Left Intentionally Blank

**CITY OF PITTSBURG  
REQUIRED COMMUNICATIONS**

**For The Year Ended June 30, 2023**

**Table of Contents**

|                                                                   | <b><u>Page</u></b> |
|-------------------------------------------------------------------|--------------------|
| <b><i>Required Communications</i></b> .....                       | 1                  |
| Significant Audit Matters:                                        |                    |
| Qualitative Aspects of Accounting Practices.....                  | 1                  |
| Difficulties Encountered in Performing the Audit.....             | 3                  |
| Corrected and Uncorrected Misstatements .....                     | 3                  |
| Disagreements with Management .....                               | 3                  |
| Management Representations.....                                   | 3                  |
| Management Consultations with Other Independent Accountants ..... | 4                  |
| Other Audit Findings or Issues .....                              | 4                  |
| Other Matters.....                                                | 4                  |



This Page Left Intentionally Blank

## REQUIRED COMMUNICATIONS

To the City Council of  
the City of Pittsburg, California

We have audited the basic financial statements of the City of Pittsburg for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information orally with the Mayor during our discussion on May 24, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Matters**

#### ***Qualitative Aspects of Accounting Practices***

*Accounting Policies* - Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year, except as follows:

#### **GASB 96 – Subscription Based Information Technology Arrangements**

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

The subscription term includes the period during which a government has a noncancelable right to use the underlying IT assets. The subscription term also includes periods covered by an option to extend (if it is reasonably certain that the government or SBITA vendor will exercise that option) or to terminate (if it is reasonably certain that the government or SBITA vendor will not exercise that option).

Under this Statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. A government should recognize the subscription liability at the commencement of the subscription term, —which is when the subscription asset is placed into service. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term.

Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

The subscription asset should be initially measured as the sum of (1) the initial subscription liability amount, (2) payments made to the SBITA vendor before commencement of the subscription term, and (3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. A government should recognize amortization of the subscription asset as an outflow of resources over the subscription term.

The pronouncement became effective, and as disclosed in Note 1S to the financial statements required a prior period restatement for the cumulative effect on the financial statements.

The following pronouncements became effective, but did not have a material effect on the financial statements:

- GASB 91 –     *Conduit Debt Obligations***
- GASB 94 –     *Public-Private and Public-Public Partnerships and Availability Payment Arrangements***
- GASB 99 –     *Omnibus 2022, paragraphs 11-25***

*Unusual Transactions, Controversial or Emerging Areas* - We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

*Accounting Estimates* - Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the City's financial statements were:

*Estimated Fair Value of Investments:* As of June 30, 2023, the City held approximately \$268.9 million of cash and investments as measured by fair value as disclosed in Note 2 to the financial statements. Fair value is essentially market pricing in effect as of June 30, 2023. These fair values are not required to be adjusted for changes in general market conditions occurring subsequent to June 30, 2023.

*Estimated Net Pension Liabilities and Pension-Related Deferred Outflows and Inflows of Resources:* Management's estimate of the net pension liabilities and deferred outflows/inflows of resources are disclosed in Note 12 to the financial statements and are based on accounting valuations determined by the California Public Employees Retirement System, which are based on the experience of the City. We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

*Estimated Net OPEB Liabilities and OPEB–Related Deferred Outflows and Inflows of Resources:* Management’s estimate of the net OPEB liabilities and deferred outflows/inflows of resources are disclosed in Note 13 to the financial statements and are based on actuarial studies determined by a consultant, which are based on the experience of the City. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

*Estimated Liability for Claims Payable:* Management’s estimate of the liability for claims payable is disclosed in Note 11 to the financial statements and is based on actuarial studies determined by a consultant, which is based on the claims experience of the City. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

*Estimate of Depreciation:* Management’s estimate of the depreciation is based on useful lives determined by management. These lives have been determined by management based on the expected useful life of assets as disclosed in Note 1 to the financial statements. We evaluated the key factors and assumptions used to develop the depreciation estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

*Disclosures* - The financial statement disclosures are neutral, consistent, and clear.

#### ***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management: to adjust GASB 75 OPEB related balances for all enterprise funds and to adjust accretion related to the 1999 Successor Agency Bonds at June 30, 2023.

Professional standards require us to accumulate all known and likely uncorrected misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We have no such misstatements to report to the City Council.

#### ***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 a management representation letter dated March 25, 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 City’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### ***Other Audit Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### **Other Matters**

We applied certain limited procedures to the required supplementary information that accompanies and supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on the required supplementary information.

We were engaged to report on the supplementary information that accompanies the financial statements, but is not required supplementary information. 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 required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

\*\*\*\*\*

This information is intended solely for the use of City Council and management and is not intended to be, and should not be, used by anyone other than these specified parties.



Pleasant Hill, California  
March 25, 2024



**OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR  
65 Civic Avenue  
Pittsburg, CA 94565**

**TO:** Mayor and Council Members

**FROM:** Garrett Evans, City Manager

**SUBJECT:** Receive and File Single Audit Report, for Fiscal Year Ended June 30, 2023

**MEETING DATE:** May 6, 2024

**EXECUTIVE SUMMARY**

The Single Audit is required for all recipients of federal financial assistance programs and focuses on compliance with federal funding guidelines described in the OMB Circular A-133 Compliance Supplement. The City of Pittsburg completed its Single Audit in March 2024 and has received an unqualified or “clean opinion” from the City’s audit firm, Maze and Associates, Certified Public Accountants (“Maze”) in March 2024.

**FISCAL IMPACT**

There is no fiscal impact to accept the Single Audit Report, report for fiscal year ended June 30, 2023.

**RECOMMENDATION**

Receive and file the Single Audit Report for fiscal year ended June 30, 2023.

**BACKGROUND**

The City completed its annual audit in March 2024. The Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2023, will be presented to the City Council at the May 6, 2024 meeting. The Single Audit is required for all recipients of federal financial assistance programs and focuses on compliance with federal funding guidelines. The Single Audit was concluded in March 2024.

In the audit of the City’s consolidated financial statements, Maze concluded that the consolidated financial statements were fairly presented, in all material respects, and is conformed with U.S. Generally Accepted Accounting Principles.

## **SUBCOMMITTEE FINDINGS**

This item was briefly mentioned during the April 26, 2024 Finance Management Subcommittee.

## **STAFF ANALYSIS**

Maze has conducted a compliance audit according to the OMB Circular A-133 supplement that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2023. The audit concluded that the City complied, in all material respects, with the compliance requirements in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133.

Two programs were audited in Fiscal Year 2022/23. The US Department of Treasury - American Rescue Plan Act, (ARPA) and The Department of Housing and Urban Development – Housing Choice Voucher program, (HCV). Maze has identified one significant deficiency in the Single Audit Report for the HCV program. A significant deficiency in internal control is less severe than material weakness, yet important enough to merit attention from those charged with governance.

During the current year, the City underwent a monitoring review by the grantor related to the Voucher Management System (VMS), data submitted by the City to HUD for the City's Housing Choice Voucher Program for the time period of December 1, 2021 through November 30, 2022. The purpose of the review was to validate the Unit Months leased (UML) and related Housing Assistance payment (HAP) certified as accurate by the Public Housing Authority (PHA).

The grantor issued a letter detailing the results of the review. Multiple HAP and unit months leased (UML) categories could not be validated, affecting validation of total HAP and total UML. This matter was attributed to understaffing at the Housing Authority during fiscal years 2022 and 2023. Furthermore, the Housing Authority converted its Housing software during fiscal year 2022 and the new software had systemic reporting errors that adversely impacted the reporting during fiscal year 2023.

City Management and staff will be reviewing and revising policies and procedures, where applicable, to ensure that all VMS reporting is in compliance with the grant requirements and CFR. In addition, City Management will ensure adequate staffing allocations for the HVC program for the VMS filing and staff will continue to work with HUD to ensure compliance.

ATTACHMENTS:      Single Audit Report for the Fiscal Year ended June 30, 2023

Report Prepared By: Laura Mendez, Finance Reporting Manager

Reviewed By:              Paul Rodrigues, Finance Director

**CITY OF PITTSBURG**  
**SINGLE AUDIT REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2023**



This Page Left Intentionally Blank

**CITY OF PITTSBURG**  
**SINGLE AUDIT REPORT**  
**For The Year Ended June 30, 2023**

**TABLE OF CONTENTS**

|                                                                                                                                                                                                                                       | <u>Page</u> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Schedule of Findings and Questioned Costs.....                                                                                                                                                                                        | 1           |
| Section I – Summary of Auditor’s Results .....                                                                                                                                                                                        | 1           |
| Section II – Financial Statement Findings .....                                                                                                                                                                                       | 2           |
| Section III – Federal Award Findings and Questioned Costs .....                                                                                                                                                                       | 2           |
| Schedule of Expenditures of Federal Awards.....                                                                                                                                                                                       | 4           |
| Notes to the Schedule of Expenditures of Federal Awards .....                                                                                                                                                                         | 5           |
| Independent Auditor’s Report on Internal Control Over Financial Reporting<br>and on Compliance and Other Matters Based on an Audit of Financial<br>Statements Performed in Accordance with <i>Government Auditing Standards</i> ..... | 7           |
| Independent Auditor's Report on Compliance for Each Major Program<br>and on Internal Control Over Compliance; and Report on the<br>Schedule of Expenditures of Federal Awards Required by the Uniform Guidance .....                  | 9           |

This Page Left Intentionally Blank

CITY OF PITTSBURG

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For The Year Ended June 30, 2023

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?            Yes   X   No
- Significant deficiency(ies) identified?   X   Yes            None Reported

Noncompliance material to financial statements noted?            Yes   X   No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified?            Yes   X   No
- Significant deficiency(ies) identified?   X   Yes            None Reported

Type of auditor’s report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?   X   Yes            No

Identification of major program(s):

| Assistance Listing Number(s) | Name of Federal Program or Cluster                                  |
|------------------------------|---------------------------------------------------------------------|
| <u>14.871</u>                | <u>Section 8 Housing Choice Voucher Cluster</u>                     |
| <u>21.027</u>                | <u>COVID-19 – Coronavirus State and Local Fiscal Recovery Funds</u> |

Dollar threshold used to distinguish between type A and type B programs: \$1,076,658

Auditee qualified as low-risk auditee?   X   Yes            No

## SECTION II – FINANCIAL STATEMENT FINDINGS

Our audit disclosed a significant deficiency, but no material weaknesses or instances of noncompliance material to the basic financial statements. We have also issued a separate Memorandum on Internal Control dated March 25, 2024 which is an integral part of our audits and should be read in conjunction with this report.

## SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Our audit disclosed the following findings and questioned costs required to be reported in accordance with Uniform Guidance.

**Finding SA2023-001: *Department of Housing and Urban Development Voucher Management System (VMS) Monitoring Review Findings***

**Assistance Listing Number: 14.871**

**Assistance Listing Title:** Section 8 Housing Choice Vouchers Cluster

**Name of Federal Agency:** Department of Housing and Urban Development

**Federal Award Identification Number and Year:** CA060VO (2023)

**Criteria:** 24 CFR Section 982 requires recipients of Section 8 Housing Choice Vouchers to submit data on monthly leasing activities and costs for the program via mandatory Public Housing Authority (PHA) reporting through the Voucher Management System (VMS). The Department of Housing and Urban Development (HUD) reviews VMS data and uses the data for a variety of major functions, including budget formulation, utilization analysis and funding allocations.

**Condition:** During the current year, the City underwent a monitoring review by the grantor related to the VMS data submitted by the City to HUD for the City's Section 8 Housing Choice Voucher Program (Program) for the time period of December 1, 2021 through November 30, 2022. The purpose of the review was to validate the Unit Months Leased (UML) and related Housing Assistance Payment (HAP) expenses certified as accurate by the PHA. The grantor issued a letter dated March 6, 2023 detailing the results of the review.

The monitoring review results included one finding and three concerns:

- **Finding 1:** Multiple HAP and unit months leased (UML) categories could not be validated, adversely affecting validation of total HAP and total UML.
- **Concern 1:** The portable vouchers administered UML and HAP could not be validated.
- **Concern 2:** Vouchers issued but not under HAP contract on the last day of the month could not be validated.
- **Concern 3:** The PHA did not report the number of project-based vouchers (PBVs) under an agreement to enter into a HAP contract and not under a HAP contract.
- **Concern 4:** The number of PBVs under HAP contract and leased/not leased; and the total PBV HAP expenses could not be validated.

**Effect:** The Housing Authority is not in compliance with the requirements set forth by 24 CFR Section 982 regarding VMS reporting.

### **SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)**

#### **Finding SA2023-001: *Department of Housing and Urban Development Voucher Management System (VMS) Monitoring Review Findings (Continued)***

**Cause:** The above was due to understaffing at the Housing Authority during fiscal years 2022 and 2023. Furthermore, the Housing Authority converted its Housing software during fiscal year 2022 and the new Housing software had systemic reporting errors that adversely impacted the reporting during fiscal year 2023.

**Recommendation:** Although the City responded to the findings in its April 6, 2023 letter to the grantor with corrective action plans, the City should revise its policies and procedures, where applicable, to ensure that all VMS reporting is in compliance with the grant requirements and CFR. In addition, the City should continue to work with HUD to ensure compliance with all goals identified in the corrective action plan provided to HUD.

**View of Responsible Officials and Planned Corrective Actions:** Please see Corrective Action Plan separately prepared by the City.

## CITY OF PITTSBURG

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Fiscal Year Ended June 30, 2023

| Federal Grantor/<br>Pass-Through Grantor/Program or Cluster Title        | Federal<br>Assistance<br>Listing<br>Number | Pass-Through<br>Identifying<br>Number | Pass-Through To<br>Subrecipients | Federal<br>Expenditures |
|--------------------------------------------------------------------------|--------------------------------------------|---------------------------------------|----------------------------------|-------------------------|
| <b>US Department of Housing &amp; Urban Development Direct Programs:</b> |                                            |                                       |                                  |                         |
| Community Development Block Grants/Entitlement Grants Cluster            | 14.218                                     |                                       |                                  |                         |
| Entitlement Program                                                      |                                            |                                       |                                  | \$118,056               |
| Subgrants                                                                |                                            |                                       | \$500,970                        | 500,970                 |
| COVID-19 - CDBG-CV                                                       |                                            |                                       |                                  | 180,529                 |
| Subtotal Community Development Block Grants/Entitlement Grants Cluster   |                                            |                                       |                                  | 799,555                 |
| Housing Voucher Cluster                                                  |                                            |                                       |                                  |                         |
| Section 8 Housing Choice Voucher Program                                 | 14.871                                     |                                       |                                  | 23,276,273              |
| Total Department of Housing and Urban Development                        |                                            |                                       |                                  | 24,075,828              |
| <b>Department of Justice Direct Program:</b>                             |                                            |                                       |                                  |                         |
| Edward Byrne Memorial Justice Assistance Grant Program                   | 16.738                                     |                                       |                                  | 33,623                  |
| Total Department of Justice                                              |                                            |                                       |                                  | 33,623                  |
| <b>Department of Transportation Pass-Through Programs From:</b>          |                                            |                                       |                                  |                         |
| California Department of Transportation                                  |                                            |                                       |                                  |                         |
| Highway Planning and Construction Program (Federal-Aid Highway Program)  |                                            |                                       |                                  |                         |
| 2019-01 Traffic Signal Improvements                                      | 20.205                                     | HSIPL-5127(037)                       |                                  | 130,378                 |
| Stoneman Avenue Intersection Improvements                                | 20.205                                     | HSIPL-5127(034)                       |                                  | 154,409                 |
| Metropolitan Transportation Commission                                   |                                            |                                       |                                  |                         |
| One Bay Area Grants (OBAG) Program                                       |                                            |                                       |                                  |                         |
| 2018-03 BART Pedestrian & Bicycle Connectivity                           | 20.205                                     | CML-5127(036)                         |                                  | 29,994                  |
| Pavement Improvement/Rehabilitation Program                              | 20.205                                     | STPL-5127(041)                        |                                  | 61,069                  |
| Subtotal Highway Planning and Construction Program                       |                                            |                                       |                                  | 375,850                 |
| State of California-Office of Traffic Safety                             |                                            |                                       |                                  |                         |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated     |                                            |                                       |                                  |                         |
| Selective Traffic Enforcement Program                                    | 20.608                                     | PT22056                               |                                  | 72,532                  |
| Total Department of Transportation                                       |                                            |                                       |                                  | 448,382                 |
| <b>US Department of Homeland Security Pass-Through Program From:</b>     |                                            |                                       |                                  |                         |
| California Governor's Office of Emergency Services                       |                                            |                                       |                                  |                         |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters)  | 97.036                                     | FEMA-4482-DR-CA                       |                                  | 32,781                  |
| <b>Department of the Treasury Direct Program:</b>                        |                                            |                                       |                                  |                         |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds               | 21.027                                     |                                       |                                  | 11,049,215              |
| <b>US Environmental Protection Agency Direct Programs:</b>               |                                            |                                       |                                  |                         |
| Brownfields Assessment and Cleanup Cooperative Agreements                | 66.818                                     |                                       |                                  | 45,389                  |
| Brownfields Multi-Purpose Cooperative Program                            | 66.818                                     |                                       |                                  | 203,380                 |
| Subtotal US Environmental Protection Agency Direct Program               |                                            |                                       |                                  | 248,769                 |
| Total Expenditures of Federal Awards                                     |                                            |                                       | \$500,970                        | \$35,888,598            |

See Accompanying Notes to Schedule of Expenditures of Federal Awards

## **CITY OF PITTSBURG**

### **NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended June 30, 2023**

#### **NOTE 1 – REPORTING ENTITY**

The Schedule of Expenditure of Federal Awards (the Schedule) includes expenditures of federal awards for the City of Pittsburg, California (City) and its component units as disclosed in the notes to the Basic Financial Statements.

The City was incorporated under the General Laws of the State of California and enjoys all the rights and privileges pertaining to such “General Law” cities. The City uses the Council/Manager form of government. The financial reporting entity consists of (a) the primary government, the City, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the primary government’s exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

The following component units are included in the basic financial statements of the City:

- Housing Authority
- Public Infrastructure Financing Authority
- Pittsburg Power Company
- Pittsburg Arts & Community Foundation
- Southwest Pittsburg GHAD II

#### **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of accounting refers to *when* revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. The proprietary and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Expenditures of Federal Awards reported on the Schedule are recognized when incurred.

#### **NOTE 3 – INDIRECT COST ELECTION**

The City has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.



**CITY OF PITTSBURG**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended June 30, 2023**

**NOTE 4 – LOAN AND/OR LOAN GUARANTEE PROGRAM**

The following loan program balance and transaction relating to these programs are included in City's basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balance of loans outstanding at June 30, 2023 consists of the following:

| Assistance<br>Listing<br>Number | Program Name                                         | Outstanding<br>Balance<br>at June 30, 2023 |
|---------------------------------|------------------------------------------------------|--------------------------------------------|
| 14.218                          | Community Development Block Grant/Entitlement Grants | \$235,800                                  |

**INDEPENDENT AUDITOR'S REPORT ON  
INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Members of the City Council  
City of Pittsburg, 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 Pittsburg as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 25, 2024. Our report included an emphasis of a matter paragraph disclosing the implementation of new accounting principles.

***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 the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City'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. We identified certain deficiency in internal control that we consider to be a significant deficiency as listed on the Schedule of Significant Deficiencies included as part of our separately issued Memorandum on Internal Control dated March 25, 2024, which is an integral part of our audit and should be read in conjunction with this report.

### ***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 financial statements. 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*.

We have also issued a separate Memorandum on Internal Control dated March 25, 2024, which is an integral part of our audit and should be read in conjunction with this report.

### ***City's Response to Findings***

*Government Auditing Standards* require the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in our separately issued Memorandum on Internal Control dated March 25, 2024, which is an integral part of our audit and should be read in conjunction with this report.

The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### ***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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Pleasant Hill, California  
March 25, 2024

**INDEPENDENT AUDITOR'S REPORT  
ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE;  
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Members of the City Council  
City of Pittsburg, California

***Report on Compliance for Each Major Federal Program***

***Opinion on Each Major Federal Program***

We have audited City of Pittsburg's (City) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2023. The City's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item SA2023-001. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* require the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### ***Report on Internal Control Over Compliance***

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item SA2023-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* require the auditor to perform limited procedures on the City's response to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### ***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining funds information of the City as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 25, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 auditing standards generally accepted in the United States of America.

In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects in relation to the basic financial statements as a whole.

*Maze & Associates*

Pleasant Hill, California  
March 25, 2024



**OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR  
65 Civic Avenue  
Pittsburg, CA 94565**

**TO:** Mayor and Council Members

**FROM:** Garrett Evans, City Manager

**SUBJECT:** Adoption of a City Council Resolution Accepting Project 5080 – HDPE Water Main Reducer Emergency Repair as Complete and Authorizing the City Engineer to File a Notice of Completion

**MEETING DATE:** May 6, 2024

**EXECUTIVE SUMMARY**

Project 5080 - HDPE Water Main Reducer Emergency Repair (the “Project”) repaired a section of water main pipe that failed at the intersection of Buchanan Road and Quercus Lane. This resolution will accept the construction contract as complete and authorize the City Engineer to file a Notice of Completion.

**FISCAL IMPACT**

The Project was funded with \$110,000 of Water Operations Funds (Fund 501) (Resolutions No. 23-14318 and 23-14401) for a total approved budget of \$110,000.

After payment of all expenditures for design, construction, release of retention, and project close out, the total anticipated expenditures for the Project are \$110,000.

An estimated Project Budget Summary is attached.

**RECOMMENDATION**

Staff recommends that the City Council adopt the attached resolution accepting the Project as complete and authorizing the City Engineer to execute a Notice of Completion.

**BACKGROUND**

On August 25, 2023, proposals for construction of the Project were received, and Gold Coast Pipelines, Inc. was the lowest, most qualified bidder with a base bid in the amount of \$84,810.



On June 19, 2023, the City Council adopted Resolution No. 23-14318 adopting the Five-Year Capital Improvement Program for Fiscal Years 2023/24 through 2027/28 allocating \$65,300 from Fund 501 to the Project.

On November 6, 2023, the City Council adopted Resolution No. 23-14401 allocating \$44,700 from Fund 501 to the Project, accepting the plans and specifications, and awarding a construction contract to Gold Coast Pipelines, Inc. in the amount of \$84,810.

On February 22, 2024, the contractor reached substantial completion.

### **SUBCOMMITTEE FINDINGS**

This item was not reviewed by a subcommittee.

### **STAFF ANALYSIS**

The Project was critical to repair a failed section of the City's water service. The segment of pipe that was replaced included a reducer which transitions the water main from a 20-inch diameter pipe to an 18-inch diameter pipe.

During construction, there was a total of one contract change order issued in the amount of \$18,189.14 for a total contract amount of \$102,999.14.

ATTACHMENTS:      Resolution  
                             Budget Summary

Report Prepared by: Gabriel Piña, Associate Engineer

**Budget Summary****Project 5080 — HDPE Water Main Reducer Emergency Repair****Project Funding**

|                                       |                  |
|---------------------------------------|------------------|
| Water Operations Fund (Reso 23-14318) | \$65,300         |
| Water Operations Fund (Reso 23-14401) | \$44,700         |
| <b>Funding Total</b>                  | <b>\$110,000</b> |

**Project Expenditures:**

|             |                          |         |
|-------------|--------------------------|---------|
| (Code 2122) | <u>Design Consultant</u> | \$4,375 |
|             | Subtotal                 | \$4,375 |

## Miscellaneous:

|             |                    |     |
|-------------|--------------------|-----|
| (Code 1399) | <u>Advertising</u> | \$0 |
|             | Subtotal           | \$0 |

|               |                     |           |
|---------------|---------------------|-----------|
| Construction: | <u>Construction</u> | \$103,000 |
|               | Subtotal            | \$103,000 |

## Staff Time:

|             |                    |         |
|-------------|--------------------|---------|
| (Code 1101) | <u>Staff Costs</u> | \$2,533 |
|             | Subtotal           | \$2,533 |

## Admin:

|             |                       |      |
|-------------|-----------------------|------|
| (Code 2372) | <u>Overhead Costs</u> | \$92 |
|             | Subtotal              | \$92 |

**Estimated Total Expenditures                      \$110,000**

BEFORE THE CITY COUNCIL OF THE CITY OF PITTSBURG

In the Matter of:

Accepting Project 5080 - HDPE Water )  
Main Reducer Emergency Repair As )  
Complete and Authorizing the City )  
Engineer to File a Notice of Completion )

RESOLUTION NO. 24-

WHEREAS, Project 5080 - HDPE Water Main Reducer Emergency Repair (the "Project") replaced a failed section of water main pipe at the intersection of Buchanan Road and Quercus Lane; and

WHEREAS, on August 25, 2023, proposals for construction of the Project were received, and Gold Coast Pipelines, Inc. was the lowest, most qualified bidder with a base bid in the amount of \$84,810; and

WHEREAS, on June 19, 2023, the City Council adopted Resolution No. 23-14318 adopting the Five-Year Capital Improvement Program for Fiscal Years 2023/24 through 2027/28, allocating \$65,300 of Water Operations Funds (Fund 501) to the Project; and

WHEREAS, on November 6, 2023, the City Council adopted Resolution No. 23-14401, allocating \$44,700 from Fund 501 to the Project, accepting the plans and specifications, and awarding a construction contract to Gold Coast Pipelines, Inc. in the amount of \$84,810; and

WHEREAS, there was one contract change order in the amount of \$18,189.14 for a total contract amount of \$102,999.14; and

WHEREAS, on February 22, 2024, the contractor reached substantial completion; and

WHEREAS, the total anticipated expenditures for the Project, including design, construction, and staff costs are \$110,000.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Pittsburg hereby accepts the Project as complete and authorizes the City Engineer to execute a Notice of Completion and file said document with the Office of the Recorder of the County of Contra Costa, State of California, within 10 days from the date hereof.

PASSED AND ADOPTED by the City Council of the City of Pittsburg at a regular meeting on the 6<sup>th</sup> day of May 2024, by the following vote:

AYES:

NOES:

ABSTAINED:

ABSENT:

---

Juan Antonio Banales, Mayor

ATTEST BY:

---

Alice E. Evenson, City Clerk



**OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR  
65 Civic Avenue  
Pittsburg, CA 94565**

**TO:** Mayor and Council Members

**FROM:** Garrett Evans, City Manager

**SUBJECT:** Adoption of a City Council Resolution Directing the City Engineer to Prepare and File an Annual Report for Citywide Landscaping and Lighting Assessment District 1988-01 for FY 2024/25

**MEETING DATE:** May 6, 2024

**EXECUTIVE SUMMARY**

Directing the City Engineer as the Engineer of Work to prepare and file the Engineer's Report is the first of three steps in the annual renewal process for the Citywide Landscaping and Lighting Assessment District 1988-01. Upon receipt and approval of the Engineer's Report, the City Council may order assessments to be placed on the county tax roll. Revenue collected through this district is necessary to fund citywide landscaping and lighting operations.

**FISCAL IMPACT**

The fiscal impact of levying FY 2024/25 assessments will be determined during the Engineer's Report review.

**RECOMMENDATION**

City Council approve the attached resolution directing the City Engineer to prepare and file the FY 2024/25 report for Citywide Landscaping and Lighting Assessment District 1988-01.

**BACKGROUND**

In June 1988, the City Council confirmed the Engineer's Report, ordered improvements, and levied the first annual assessment for District 1988-01.

The funds collected annually support landscaping and lighting operations citywide. Services include the following:

- Street median and right-of-way landscaping maintenance;
- Park and street tree maintenance;
- Sidewalk repair related to street tree damage; and
- Streetlight maintenance and energy costs.

### **SUBCOMMITTEE FINDINGS**

This item was not reviewed by a subcommittee.

### **STAFF ANALYSIS**

State statute mandates an annual renewal of assessments in District 1988-01. The first step is for the City Council to direct the City Engineer to prepare and file an annual report. The report will be submitted for City Council consideration in June.

Following preparation of the annual Engineer's Report, the City Council will consider adoption of a resolution of intention to levy and collect assessments within the district. In July, the City Council will hold a public hearing prior to considering confirming the district and levying the annual assessments.

ATTACHMENTS: Resolution

Report Prepared By: Sharon Paz, Administrative Analyst II

BEFORE THE CITY COUNCIL OF THE CITY OF PITTSBURG

In the Matter of:

|                                            |   |                   |
|--------------------------------------------|---|-------------------|
| Directing the City Engineer to Prepare     | ) |                   |
| and File an Annual Report for the Citywide | ) | RESOLUTION NO.24- |
| Landscaping and Lighting Assessment        | ) |                   |
| <u>District 1988-01 for FY 24/25</u>       | ) |                   |

WHEREAS, in June 1988, the City Council adopted Resolution No. 88-7324, accepting the Engineer's Report, ordering improvements, and levying the first annual assessment for the Citywide Landscaping and Lighting District 1988-01; and

WHEREAS, the funds collected annually support landscaping and lighting operations throughout the city. Services include street median and right-of-way landscaping maintenance, park and street tree maintenance, sidewalk repair related to street tree damage, street light maintenance and energy costs; and

WHEREAS, Section 22622 of the California Streets and Highways Code requires the City Council to annually adopt a resolution generally describing proposed new improvements or any substantial changes in existing improvements to be included for the determination of annual assessments levied for any existing assessment district created under the Landscaping and Lighting Act of 1972; and

WHEREAS, Section 22622 further requires that the City Council order the preparation of an Engineer's Report prior to declaring their intention to levy annual assessments for any district.

NOW, THEREFORE, BE IT RESOLVED that the City Council hereby directs John Samuelson, City Engineer, to prepare and file with the City Clerk an annual report in accordance with Section 22622 of the Act.

PASSED AND ADOPTED by the City Council of the City of Pittsburg at a regular meeting on the 6th day of May 2024, by the following vote:

AYES:  
NOES:  
ABSTAINED:  
ABSENT:

\_\_\_\_\_  
Juan Antonio Banales, Mayor

ATTEST:

\_\_\_\_\_  
Alice E. Evenson, City Clerk



**OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR  
65 Civic Avenue  
Pittsburg, CA 94565**

**TO:** Mayor and Council Members

**FROM:** Garrett Evans, City Manager

**SUBJECT:** Adoption of a City Council Resolution Directing the City Engineer to Prepare and File an Annual Report for the Oak Hills Landscaping and Lighting Assessment District 1988-02 for FY 2024/25

**MEETING DATE:** May 6, 2024

**EXECUTIVE SUMMARY**

Directing the City Engineer as the Engineer of Work to prepare and file the Engineer's Report is the first of three steps in the annual renewal process for the Oak Hills Landscaping and Lighting Assessment District 1988-02. Upon receipt and approval of the Engineer's Report, the City Council may order assessments to be placed on the county tax roll. Revenue collected through this district is necessary to fund landscaping and lighting operations in the Oak Hills area.

**FISCAL IMPACT**

The fiscal impact of levying Fiscal Year (FY) 2024/25 assessments will be determined during the Engineer's Report review.

**RECOMMENDATION**

City Council approve the attached resolution directing the City Engineer to prepare and file the FY 2024/25 report for the Oak Hills Landscaping and Lighting Assessment District 1988-02.

**BACKGROUND**

In June 1988, the City Council adopted Reso. No. 88-7322, accepting the Engineer's Report, ordering improvements, and levying the first annual assessment for the Oak Hills Landscaping and Lighting District 1988-02.



Services include the following:

- Street median and right-of-way landscaping maintenance;
- Park and street tree maintenance;
- Sidewalk repair related to street tree damage; and
- Street light maintenance and energy costs.

### **SUBCOMMITTEE FINDINGS**

This item was not reviewed by a subcommittee.

### **STAFF ANALYSIS**

State statute mandates an annual renewal of assessments in District 1988-02. The first step is for the City Council to direct the City Engineer to prepare and file an annual report. A preliminary report will be submitted for City Council consideration in June.

Following presentation of the annual Engineer's Report, the City Council will consider adoption of a resolution of intention to levy and collect assessments within the district. In July, the City Council will hold a public hearing prior to considering confirming the district and levying the annual assessments.

ATTACHMENTS: Resolution

Report Prepared By: Sharon Paz, Administrative Analyst II

BEFORE THE CITY COUNCIL OF THE CITY OF PITTSBURG

In the Matter of:

Directing the City Engineer to Prepare )  
and File an Annual Report for the Oak Hills ) RESOLUTION NO.24-  
Landscaping and Lighting Assessment )  
District 1988-02 for FY 2024/25 )

WHEREAS, in June 1988, the City Council adopted Resolution No. 88-7322, accepting the Engineer's Report, ordering improvements, and levying the first annual assessment for the Oak Hills Landscaping and Lighting District 1988-02; and

WHEREAS, the funds collected annually support landscaping and lighting operations in the Oak Hills District. Services include street median and right-of-way landscaping maintenance, park and street tree maintenance, sidewalk repair related to street tree damage, street light maintenance and energy costs; and

WHEREAS, Section 22622 of the California Streets and Highways Code requires the City Council to annually adopt a resolution generally describing proposed new improvements or any substantial changes in existing improvements to be included for the determination of annual assessments levied for any existing assessment district created under the Landscaping and Lighting Act of 1972; and

WHEREAS, there are no proposed new improvements or any substantial changes in the existing improvements to the Oak Hills Landscaping and Lighting Assessment District 1988-02; and

WHEREAS, Section 22622 further requires that the City Council order the preparation of an Engineer's Report prior to declaring their intention to levy annual assessments for any district.

NOW, THEREFORE, BE IT RESOLVED that the City Council hereby directs John Samuelson, City Engineer, to prepare and file with the City Clerk an annual report in accordance with Section 22622 of the Act.

PASSED AND ADOPTED by the City Council of the City of Pittsburgh at a regular meeting on the 6th day of May 2024, by the following vote:

AYES:  
NOES:  
ABSTAINED:  
ABSENT:

Juan Antonio Banales, Mayor

ATTEST:

Alice E. Evenson, City Clerk



**OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR  
65 Civic Avenue  
Pittsburg, CA 94565**

**TO:** Mayor and Council Members

**FROM:** Garrett Evans, City Manager

**SUBJECT:** Adoption of a City Council Resolution Authorizing the Execution of a Memorandum of Agreement Between the City of Pittsburg and the San Francisco Bay Area Transit District

**MEETING DATE:** May 6, 2024

**EXECUTIVE SUMMARY**

As part of Project 2019 – BART Pedestrian & Bicycle Connectivity Project, the City and the San Francisco Bay Area Transit District (BART) have developed an agreement regarding the parking area located on California Avenue. Terms of the agreement include allowing BART to utilize the Treasury Dedicated Parking Area to collect revenue from the Pittsburg Center BART Station. Staff recommends the City Council adopt the Memorandum of Agreement (MOA) as part of the project.

**FISCAL IMPACT**

No fiscal impact with this action.

**RECOMMENDATION**

City Council approve the attached resolution to authorize the City Manager or his designee to execute the MOA.

**BACKGROUND**

The City and the San Francisco Bay Area Transit District (BART) prepared a MOA to designate the Treasury Dedicated Parking Area to BART. Project 2019 - BART Pedestrian & Bicycle Connectivity, identified in the MOA, is for the construction of pedestrian and bicycle trails and bicycle lanes around the Pittsburg Center BART Station to provide better access.

Once the Project is completed, the City will allow the Treasury Dedicated Parking Area to be utilized by BART.

Staff requests that the City Council authorize the City Manager or his designee to authorize the execution of the MOA.

### **SUBCOMMITTEE FINDINGS**

This item was not presented to a subcommittee.

### **STAFF ANALYSIS**

California Department of Transportation (Caltrans) will be fully relinquishing part of their right-of-way to the City of Pittsburg as part of Project 2019 - BART Pedestrian & Bicycle Connectivity. Part of the relinquishment includes the Treasury Dedicated Parking Area located on California Avenue.

The MOA establishes that upon completion of the Project, the City will continue to maintain and allow BART to utilize the Treasury Dedicated Parking Area located on California Avenue. Adoption of this resolution will authorize the execution of the MOA between BART and the City.

ATTACHMENTS:      Resolution  
                            Memorandum of Agreement

Report Prepared By: Khristin Labao, Associate Engineer

**MEMORANDUM OF AGREEMENT BETWEEN  
THE SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT  
AND  
THE CITY OF PITTSBURG  
FOR BART PITTSBURG CENTER STATION  
TREASURY DEPARTMENT DEDICATED PARKING AREA**

This Memorandum of Agreement (“Agreement”) Between the City of Pittsburg, a municipal corporation (“City”), and San Francisco Bay Area Rapid Transit District, a transit district (“BART”) is made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2024 by and between BART and the City (individually, “Party” or collectively, “Parties”).

### **RECITALS**

- A. The BART Pedestrian and Bicycle Connectivity Project consists of a Class I multipurpose path and a buffered Class II pedestrian and bicycle pathway.
  - a. The Class I multipurpose path is anticipated to be constructed at the following areas:
    - i. South side of California Avenue between Railroad Avenue and Harbor Street.
    - ii. West side of Railroad Avenue between Delta De Anza Regional Trail and State Route 4.
    - iii. North of adjacent properties on Bliss Avenue between Railroad Avenue and BART Pittsburg Center parking lot, adjacent to State Route 4.
  - b. The buffered Class II will be constructed on Railroad Avenue from California Avenue to E 17<sup>th</sup> Street.
- B. The City of Pittsburg, with federal/state grants and local funding, intends to fund the construction of the BART Pedestrian & Bicycle Connectivity Project and Treasury Department Parking Area. The dedicated parking area will be visually designated as BART employee reserved parking (Special Sign “BART OFFICIAL PARKING ONLY”).
- C. The Treasury Department Dedicated Parking Area is intended to be established on property Caltrans will be fully relinquishing to the City of Pittsburg consisting of a Class I bikeway south of California Avenue between Railroad Avenue and Harbor Street and subjected to a forty (40) foot wide Pacific Gas & Electrical Corporation (“PG&E”) utility easement as shown in Exhibit A once the project has been completed.

### **AGREEMENT**

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

#### **SECTION I: CITY AGREEMENTS**

- A. The City agrees to allow BART to utilize the Treasury Department Dedicated Parking Area to collect revenue from the Pittsburg Center Station.

## SECTION II: BART AGREEMENTS

- A. The Treasury Dedicated Parking Area shall be used and occupied by BART Treasury Department employees only and exclusively for the purpose of a BART vehicle parking and for no other purpose whatsoever without obtaining prior written consent from the City.

## SECTION III: MUTUAL AGREEMENTS

- A. This Memorandum of Agreement shall remain in effect for a period of five (5) years from the date of the signed agreement and can be renewed if both parties agree.
- B. No amendment, alteration, or variation of the terms of this Agreement shall be valid unless made in writing and signed by the Parties hereto, and no oral understanding or agreement not incorporated herein shall be binding on any of the Parties hereto.
- C. Any notice or communications that may be required under this Agreement shall be in writing. They shall be hand delivered as well as electronically delivered to each Party to this Agreement as follows:

### **CITY**

John Samuelson, City Engineer

City of Pittsburg

65 Civic Avenue

Pittsburg, CA 94565

Office Phone: (925) 252-4930

Email: jsamuelson@pittsburgca.gov

### **BART**

Joseph Basuino, Director

Real Estate & Property  
Management

2150 Webster Street, 9<sup>th</sup> Fl.

Oakland, CA 94612

Office Phone: (510) 464-6852

Email: jbasuin@bart.gov

- D. The Recitals set forth above are incorporated herein as part of the Agreement as if fully set forth herein.
- E. Entire Agreement. This Agreement contains the entire agreement of the Parties with respect to the matters addressed herein and supersedes any prior negotiations. All prior or contemporaneous agreements, understandings,

representation, and statements are merged into this Agreement and are of no further force or effect. Every provision of this Agreement is held invalid, illegal or unenforceable by a court of competent jurisdiction, the validity, legality, and enforceability of the remaining provisions shall not be affected or impaired.

- F. BART shall indemnify, defend, and hold harmless City, its elected representatives, officers, employees, agents, and volunteers from and against any and all claims, demands, actions, losses, liabilities, damages, and costs, including payment of reasonable attorney's fees, arising out of or resulting from the construction of the BART Pedestrian and Bicycle Connectivity Project, or other duties required by this Agreement, caused in whole or in part by any negligent or intentional act of omission of BART, its officers, directors, agents, employees, subcontractors, volunteers or anyone directly or indirectly acting on behalf of BART, except to the extent that such liability is caused in whole or in part by an negligent or intentional act or omission of the City, its elected representatives, officers, employees, agents, and volunteers, including contractors and any subcontractor, employee, agent, or anyone directly or indirectly acting on their behalf.
- G. Upon completion of the Work, the Treasury Department Dedicated Parking Area shall be owned and maintained by the City.

This Agreement is made and entered into as of the date set forth above.



**CITY OF PITTSBURG**

By: \_\_\_\_\_

John Samuelson, Public Works Director/City Engineer

**SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT**

By: \_\_\_\_\_

Joseph M. Basuino, Director, Real Estate and Property Management

Approved as to form:

By: \_\_\_\_\_

Office of General Counsel

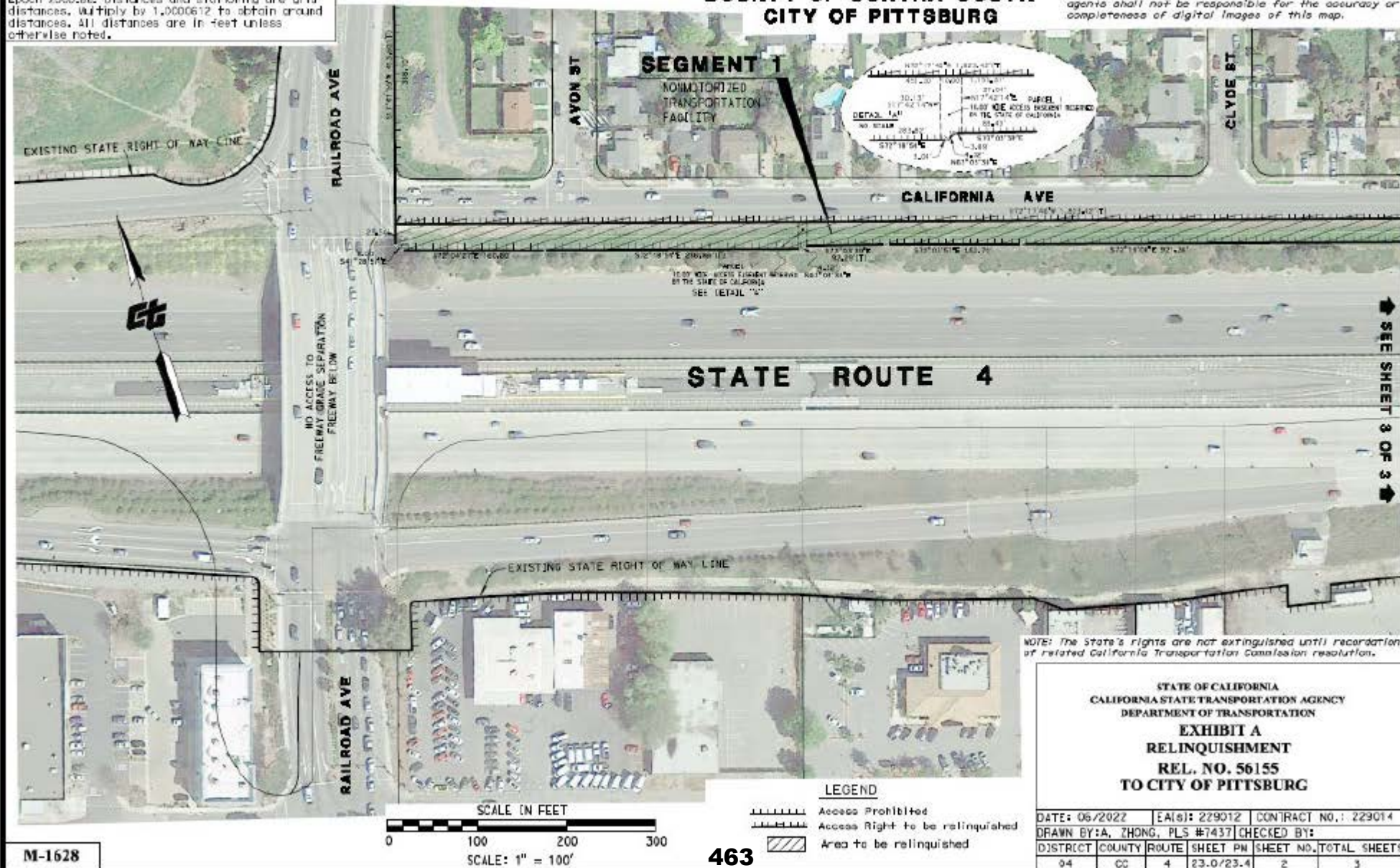
.

# EXHIBIT A

Coordinates and bearings are on CDS 1983, Zone 3, Epoch 2000.BE. Distances and stationing are grid distances. Multiply by 1.0000612 to obtain ground distances. All distances are in feet unless otherwise noted.

# COUNTY OF CONTRA COSTA CITY OF PITTSBURG

NOTE: The State of California or its officers or agents shall not be responsible for the accuracy or completeness of digital images of this map.

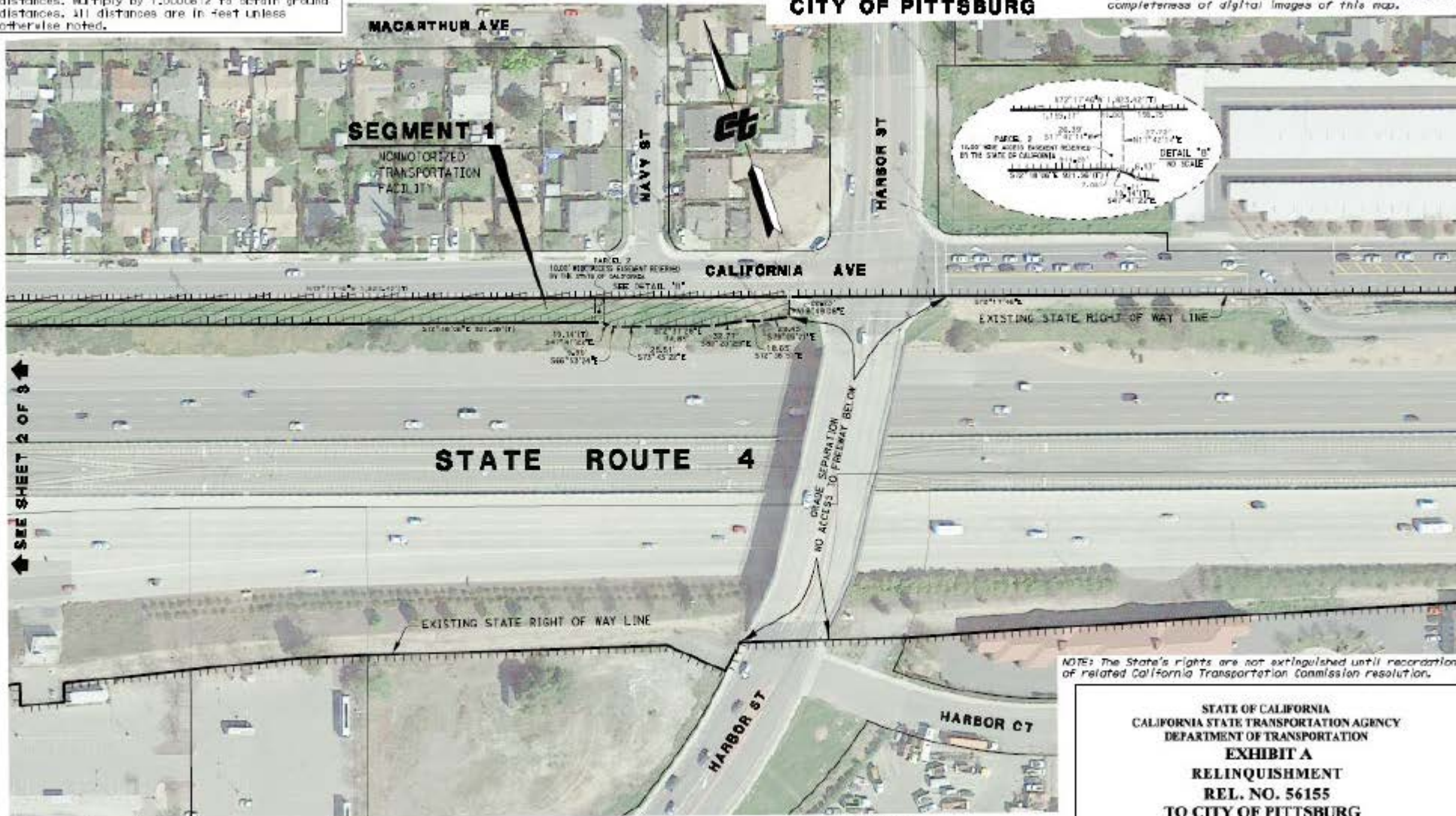




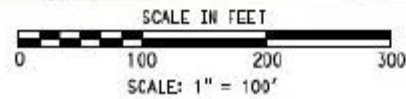
Coordinates and bearings are on CDS 1983, Zone 3, Epoch 2000.86. Distances and stationing are grid distances. Multiply by 1.0000612 to obtain ground distances. All distances are in feet unless otherwise noted.

# COUNTY OF CONTRA COSTA CITY OF PITTSBURG

NOTE: The State of California or its officers or agents shall not be responsible for the accuracy or completeness of digital images of this map.



SEE SHEET 2 OF 3



## LEGEND

- Access Prohibited
- Access Right to be relinquished
- Area to be relinquished

NOTE: The State's rights are not extinguished until recordation of related California Transportation Commission resolution.

STATE OF CALIFORNIA  
CALIFORNIA STATE TRANSPORTATION AGENCY  
DEPARTMENT OF TRANSPORTATION  
**EXHIBIT A**  
**RELINQUISHMENT**  
**REL. NO. 56155**  
**TO CITY OF PITTSBURG**

|                                                       |              |                      |
|-------------------------------------------------------|--------------|----------------------|
| DATE: 07/2022                                         | EAL#: 229012 | CONTRACT NO.: 229014 |
| DRAWN BY: A. ZHONG, PLS #7437                         | CHECKED BY:  |                      |
| DISTRICT COUNTY ROUTE SHEET PM SHEET NO. TOTAL SHEETS |              |                      |
| 04 CC 4 23.0/23.4                                     | 3            | 3                    |

M-1628

BEFORE THE CITY COUNCIL OF THE CITY OF PITTSBURG

In the Matter of:

Authorizing the Execution of a )  
Memorandum of Agreement )  
Between the City of Pittsburg and )  
The San Francisco Bay Area )  
Transit District )

RESOLUTION NO. 24-

WHEREAS, the City of Pittsburg and the San Francisco Bay Area Transit District (“BART”) prepared a Memorandum of Agreement (MOA) to designate the Treasury Dedicated Parking Area to BART; and

WHEREAS, Project 2019 - BART Pedestrian & Bicycle Connectivity (the “Project”), identified in the MOA, is for the construction of pedestrian and bicycle trails and bicycle lanes around the Pittsburg Center BART Station to provide better access; and

WHEREAS, once the Project is completed, the City will allow the Treasury Dedicated Parking Area to be utilized by BART; and

WHEREAS, the City and BART have developed an MOA which defines the roles and responsibilities of each party regarding the Treasury Dedicated Parking Area; and

WHEREAS, staff requests that the City Council authorize the City Manager or his designee to authorize the execution of the MOA.

NOW, THEREFORE, BE IT RESOLVED that the City Council hereby authorizes the City Manager or his designee be authorized to execute an MOA between the City and BART.

PASSED AND ADOPTED by the City Council of the City of Pittsburg at a regular meeting on the 6<sup>th</sup> of May 2024, by the following vote:

AYES:

NOES:

ABSTAINED:

ABSENT:

\_\_\_\_\_  
Juan Banales, Mayor

ATTEST:

\_\_\_\_\_  
Alice E. Evenson, City Clerk



**OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR  
65 Civic Avenue  
Pittsburg, CA 94565**

**TO:** Mayor and Council Members

**FROM:** Garrett Evans, City Manager

**SUBJECT:** Adoption of a City Council Resolution Accepting Project 3333 – California Theater Marquee and Below Stage Modification Phase I as Complete and Authorizing the City Engineer to File a Notice of Completion

**MEETING DATE:** May 6, 2024

**EXECUTIVE SUMMARY**

Project 3333 - California Theater Marquee and Below Stage Modification Phase I (the "Project") replaced the existing marquee sign at the California Theater with a new digital marquee sign. This resolution will accept the construction contract as complete and authorize the City Engineer to file a Notice of Completion.

**FISCAL IMPACT**

The Project was funded by a \$400,000 California Natural Resources Agency Grant (Resolution No. 21-14033) for a total approved budget of \$400,000.

After payment of all expenditures for staff time, construction, release of retention, and project close out, the total anticipated expenditures for the Project are \$151,000. Any unspent funds should remain in the project account for the construction of Phase II of the Project.

An estimated Project Budget Summary is attached.

**RECOMMENDATION**

Staff recommends that the City Council adopt the attached resolution accepting the Project as complete and authorizing the City Engineer to file a Notice of Completion.

**BACKGROUND**

On December 20, 2021, City Council adopted Resolution No. 21-14033 accepting the \$400,000 California Natural Resources Agency Grant.

On August 24, 2023, the City received proposals for project construction, and Square Signs LLC was the lowest, most qualified bidder with a base bid in the amount of \$95,051.75.

On October 2, 2023, City Council adopted Resolution No. 23-14381 accepting the plans and specifications and awarding a construction contract to Square Signs LLC in the amount of \$95,051.75.

During construction, there was a total of one contract change order issued in the amount of \$48,910.25 for a total contract amount of \$143,962.

On March 22, 2024, the contractor reached substantial completion.

### **SUBCOMMITTEE FINDINGS**

This item was not reviewed by a subcommittee.

### **STAFF ANALYSIS**

Phase I of the Project was for the upgrade of an existing theater marquee sign. The new marquee sign improves the aesthetic of the theater façade and draws the attention of citizens passing by. The new marquee sign will increase interest in shows at the California Theater and will increase ticket sales.

City staff is working on a feasibility study for Phase II of the project, which would be the installation of an ADA compliant restroom backstage.

ATTACHMENTS:      Resolution  
                             Budget Summary

Report Prepared by: Gabriel Piña, Associate Engineer

**Budget Summary**  
**Project 3333 — California Theater Marquee Sign**

**Project Funding**

|                                           |                  |
|-------------------------------------------|------------------|
| California Natural Resources Agency Grant | \$400,000        |
| <b>Funding Total</b>                      | <b>\$400,000</b> |

**Project Expenditures:**

|                        |          |     |
|------------------------|----------|-----|
| Design:<br>(Code 2122) | Design   | \$0 |
|                        | Subtotal | \$0 |

|                               |             |     |
|-------------------------------|-------------|-----|
| Miscellaneous:<br>(Code 1399) | Advertising |     |
|                               | Subtotal    | \$0 |

|                              |              |           |
|------------------------------|--------------|-----------|
| Construction:<br>(Code 2281) | Construction | \$143,962 |
|                              | Subtotal     | \$143,962 |

|                            |             |         |
|----------------------------|-------------|---------|
| Staff Time:<br>(Code 1101) | Staff Costs | \$3,519 |
|                            | Subtotal    | \$3,519 |

|                       |                |         |
|-----------------------|----------------|---------|
| Admin:<br>(Code 2372) | Overhead Costs | \$3,519 |
|                       | Subtotal       | \$3,519 |

**Estimated Total Expenditures                      \$151,000**



BEFORE THE CITY COUNCIL OF THE CITY OF PITTSBURG

In the Matter of:

Accepting Project 3333 – California )  
Theater Marquee and Below Stage )  
Modification Phase I As Complete and )  
Authorizing the City Engineer to File a )  
Notice of Completion )

RESOLUTION NO. 24-

WHEREAS, Project 3333 - California Theater Marquee and Below Stage Modification Phase I (the "Project") replaced the existing marquee sign at the California Theater with a new digital marquee sign; and

WHEREAS, on December 20, 2021, City Council adopted Resolution No. 21-14033 accepting the \$400,000 California Natural Resources Agency Grant; and

WHEREAS, on August 24, 2023, the City received proposals for project construction, and Square Signs LLC was the lowest, most qualified bidder with a base bid in the amount of \$95,051.75; and

WHEREAS, on October 2, 2023, City Council adopted Resolution No. 23-14381 accepting the plans and specifications and awarding a construction contract to Square Signs LLC in the amount of \$95,051.75; and

WHEREAS, there was one contract change order in the amount of \$48,910.25 for a total contract amount of \$143,962; and

WHEREAS, on March 22, 2024, the contractor reached substantial completion; and

WHEREAS, the total anticipated expenditures for the Project, including design, construction, and staff costs are \$151,000, and the estimated remaining balance will remain in the project account for the construction of Phase II of the Project.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Pittsburgh hereby accepts the Project as complete and authorizes the City Engineer to file a Notice of Completion and file said document with the Office of the Recorder of the County of Contra Costa, State of California, within 10 days from the date hereof.

PASSED AND ADOPTED by the City Council of the City of Pittsburg at a regular meeting on the 6<sup>th</sup> day of May 2024, by the following vote:

AYES:

NOES:

ABSTAINED:

ABSENT:

---

Juan Antonio Banales, Mayor

ATTEST BY:

---

Alice E. Evenson, City Clerk



**OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR  
65 Civic Avenue  
Pittsburg, CA 94565**

**TO:** Mayor and Council Members

**FROM:** Garrett Evans, City Manager

**SUBJECT:** Adoption of a City Council Resolution Authorizing the City to Participate in the Green Empowerment Zone for the Northern Waterfront Area of Contra Costa County

**MEETING DATE:** May 6, 2024

**EXECUTIVE SUMMARY**

Assembly Bill (AB) 844 authorized the establishment of the Green Empowerment Zone (GEZ) for the Northern Waterfront area of Contra Costa County. As a member city pursuant to AB 844, the City must adopt a resolution authorizing participation in the GEZ, and shall appoint a representative to a two-year term.

**FISCAL IMPACT**

There is no fiscal impact associated with this action.

**RECOMMENDATION**

City Council adopt a resolution authorizing the City to participate in the Green Empowerment Zone for the Northern Waterfront Area of Contra Costa County.

**BACKGROUND**

AB 844, authored by Assembly Member Timothy Grayson and signed into law in 2021, authorized the establishment of the GEZ for the Northern Waterfront area of Contra Costa County. The geography of the GEZ extends to the territory of the City of Pittsburg, as well as the cities of Antioch, Benicia, Brentwood, Concord, Hercules, Martinez, Oakley, and Vallejo, and the unincorporated areas of Contra Costa County north of State Route 4.

The GEZ Board has met two times to date. The first meeting was held on December 7, 2023. At this meeting, Contra Costa County Supervisor John Gioia, as elected Chair of the Governing Board, bylaws were adopted and the regular meeting schedule was set for the third Friday of every other month at 9:30 am (which may change as needed). The second meeting was held on February 16, 2024, at which time, two Deputy Chairs were elected, and the City of Richmond was added as a participating jurisdiction.

## **SUBCOMMITTEE FINDINGS**

This item was not presented to a subcommittee.

## **STAFF ANALYSIS**

The purpose of the GEZ is to build upon the comparative advantage provided by the regional concentration of highly skilled energy industry workers by prioritizing access to tax incentives, grants, loan programs, workforce training programs, and private investment in the renewable energy sector.

If authorized, the City would occupy one seat on the GEZ Governing Board for the duration of the GEZ's existence. Staff would return at a future meeting with an item requesting appointment of a City Councilmember to the two-year term, as well as an alternate.

ATTACHMENTS:      Resolution

Report prepared by: Jordan Davis, Director of Community and Economic Development

BEFORE THE CITY COUNCIL OF THE CITY OF PITTSBURG

In the Matter of:

Authorizing the City to Participate in the Green )  
Empowerment Zone for the Northern )  
Waterfront Area of Contra Costa County )

RESOLUTION NO. 24-

WHEREAS, Assembly Bill (AB) 844 authorized the establishment of the Green Empowerment Zone for the Northern Waterfront area of Contra Costa County; and

WHEREAS, the purpose of the Green Empowerment Zone is to build upon the comparative advantage provided by the regional concentration of highly skilled energy industry workers by prioritizing access to tax incentives, grants, loan programs, workforce training programs, and private investment in the renewable energy sector; and

WHEREAS, the geography of the Green Empowerment Zone extends to the territory of the City of Pittsburg, as well as the cities of Antioch, Benicia, Brentwood, Concord, Hercules, Martinez, Oakley, and Vallejo, and the unincorporated areas of Contra Costa County north of State Route 4; and

WHEREAS, Government Code section 7599.100 authorizes these cities to participate in the Green Empowerment Zone upon the adoption of a resolution by the legislative body of each city.

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of Pittsburg hereby authorizes the City of Pittsburg to participate in the Green Empowerment Zone; and

BE IT FURTHER RESOLVED that the City's representative and an alternate member shall be appointed as the City's representative on the Green Empowerment Zone Board of Directors, pursuant to Government Code section 7599.101(b)(1), by a separate minute order.

PASSED AND ADOPTED by the City Council of the City of Pittsburg at a regular meeting on the 6<sup>th</sup> day of May 2024, by the following vote:

AYES:

NOES:

ABSTAINED:

ABSENT:

---

Juan Antonio Banales, Mayor

ATTEST:

---

Alice E. Evenson, City Clerk



**OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR  
65 Civic Avenue  
Pittsburg, CA 94565**

**TO:** Mayor and Council Members

**FROM:** Garrett Evans, City Manager

**SUBJECT:** Authorizing City Manager to Execute Consulting Services Agreement with Badawi & Associates

**MEETING DATE:** May 6, 2024

**EXECUTIVE SUMMARY**

It is common practice among municipalities to solicit requests for proposals from audit firms every few years for the purpose of fee comparison or acquiring a different accounting and financial perspective, and for the varied audit experience and approach. A rotational policy applied to audit firms can also increase management's confidence with the City's internal control practices, financial systems and procedures. To that end, after going through the proposal process and interviews, it is recommended that a contract be executed with Badawi & Associates for the City's audits for the next three (3) fiscal years with an option for an additional two (2) years.

**FISCAL IMPACT**

Badawi & Associates come in with proposed a total fee of \$257,090 for the Fiscal Years 2023/24 through 2025/26 and \$184,55 for the extended option years, fiscal years 2026/27 and 2027/28. Their fees were reasonable compared to the rest of the bids. These total fees are inclusive of the citywide audit, the Transit Review Report (TDA), the audit of Federal Awards audit (Single Audit), Gann Limit Report audit and the three State Controllers Reports. Funds for the audit services will be allocated accordingly in the upcoming budget year 2024/25 operating budget.

**RECOMMENDATION**

Staff recommends that the City Council approve the services of Badawi & Associates for financial audit and consulting services for the three fiscal years ending June 30, 2024, June 2025 and June 30, 2026, with the option to renew during the next two consecutive years.

## **BACKGROUND**

For the past nine years, the audit firm Maze and Associates has provided professional municipal audit services to the City of Pittsburgh. It is common practice among municipalities to explore changing audit firms every few years for the purpose of reducing costs or acquiring a different accounting and financial perspective. A rotational policy applied to audit firms can also increase management's confidence with the City's internal control practices, financial systems and procedures.

## **SUBCOMMITTEE FINDINGS**

This item was briefly presented during the April 26, 2024 Finance Management Subcommittee.

## **STAFF ANALYSIS**

In January 2024, staff posted on the City's website requests for proposals (RFP) for audit services, which were due to the City by 5:00 pm on February 29, 2024. Six solicited firms responded with proposals. Out of the six (6), one (1) proposal was postmarked late and thus disqualified. The remaining five (5) responders were evaluated based upon the requirements in the RFP. City staff along with the City Treasurer reviewed and evaluated the proposals and determined that two (2) firms will be asked to participate in the interview process. The panel consisted of the Finance Director and two (2) finance managers using standardized questions.

Based on the panel members evaluations, Badawi & Associates had the best overall presentation and was determined to be the most qualified applicant, along with their offer was reasonable priced as compared to the rest of the proposals with a cost savings of \$140,105 as compared to the highest bidder for the first three (3) fiscal years.

Badawi & Associates is a local audit firm that is located in Berkely, California. Badawi & Associates has over 25 years of experience in auditing governmental agencies such as cities, special district, and authorities.

Staff recommends the City Council approve the attached resolution and award the contract to Badawi & Associates.

ATTACHMENTS:      Resolution  
                         Consulting Services Agreement between the City of Pittsburgh and  
                         Badawi & Associates

Report Prepared By: Laura Mendez, Finance Reporting Manager  
Paul Rodrigues, Finance Director

BEFORE THE CITY COUNCIL OF THE CITY OF PITTSBURG

In the Matter of:

Authorizing City Manager to Execute     )  
Consulting Services Agreement with     )  
Badawi & Associates                             )

RESOLUTION NO. 24-

WHEREAS, the contract with Maze and Associates the City's financial auditors expired after the Fiscal Year 2022/23 audit was completed and issued; and

WHEREAS, on January 22, 2024, staff issued a Request for Proposals (RFP) for professional auditing services with a deadline of February 29, 2024; and

WHEREAS, six (6) responsive service providers submitted proposals to the City for consideration, one (1) firm was disqualified due to late postmark; and

WHEREAS, five firms (5) were elevated based on the criteria in the RFP and two (2) firms were asked to participate in an interview process; and

WHEREAS, after careful review of all the proposals, staff recommend the City Council award the contract to Badawi & Associates for a period of three (3) years with two (2) one-year options to extend the contract.

NOW, THEREFORE, BE IT RESOLVED that the City Council hereby authorizes the City Manager to execute the agreement for the Financial Auditing Services.

PASSED AND ADOPTED by the City Council of the City of Pittsburgh at a regular meeting on the 6th day of May 2024, by the following vote:

AYES:

NOES:

ABSTAINED:

ABSENT:

\_\_\_\_\_  
Juan Antonio Banales, Mayor

ATTEST:

\_\_\_\_\_  
Alice E. Evenson, City Clerk



**CONSULTING SERVICES AGREEMENT BETWEEN  
THE CITY OF PITTSBURG AND  
BADAWI & ASSOCIATES**

THIS Agreement ("Agreement") for consulting services is made by and between the City of Pittsburgh ("City") and Badawi & Associates, a California ("Consultant") (together referred to as the "Parties") as of May 6, 2024 (the "Effective Date").

**Section 1. SERVICES.** Subject to the terms and conditions set forth in this Agreement, Consultant shall provide to City the services described in the Scope of Work attached as Exhibit A, and incorporated herein, at the time and place and in the manner specified therein.

- 1.1 Term of Services.** The term of this Agreement shall begin on the Effective Date and shall end on June 30, 2027 or the date the Consultant completes the services specified in Exhibit A, whichever occurs first, unless the term of the Agreement is otherwise terminated or extended, as referenced herein.
- 1.2 Standard of Performance.** Consultant shall perform all services required pursuant to this Agreement according to the standards observed by a competent practitioner of the profession in which Consultant is engaged.
- 1.3 Assignment of Personnel.** Consultant shall assign only competent personnel to perform services pursuant to this Agreement. In the event that City, in its sole discretion, at any time during the term of this Agreement, requests in writing the reassignment of any such persons to ensure Consultant performs services in accordance with the Standard of Performance, Consultant shall, immediately upon receiving City's request, reassign such persons.
- 1.4 Time.** Consultant shall devote such time to the performance of services pursuant to this Agreement as may be reasonably necessary to meet the standard of performance provided herein above and to satisfy Consultant's obligations hereunder.

**Section 2. COMPENSATION.** City hereby agrees to pay Consultant a sum not to exceed Four Hundred Forty Thousand and Six Hundred Forty Five Dollars \$(441,645), as set forth in Exhibit B, attached hereto and incorporated herein for services to be performed and reimbursable expenses incurred under this Agreement. This dollar amount is not a guarantee that the City will pay that full amount to the Consultant, but is merely a limit of potential City expenditures under this Agreement.

Consultant and City acknowledge and agree that compensation paid by City to Consultant under this Agreement is based upon Consultant's estimated costs of providing the services required hereunder, including salaries and benefits of employees and subcontractors of Consultant. Consequently, the parties further agree that compensation hereunder is intended to include the costs of contributions to any pensions and/or annuities to which Consultant and its employees, agents, and subcontractors may be eligible. City therefore has no responsibility for such contributions beyond compensation required under this Agreement.

**2.1 Invoices.** Consultant shall submit invoices, not more often than once a month during the term of this Agreement, based on the cost for services performed and reimbursable costs incurred prior to the invoice date. Invoices shall contain the following information, unless waived by the City Manager, or his or her designee:

- Serial identifications of progress bills; i.e., Progress Bill No. 1 for the first invoice, etc.;
- The beginning and ending dates of the billing period;
- A Task Summary containing the original contract amount, the amount of prior billings, the total due this period, the balance available under the Agreement, and the percentage of completion;
- At City's option, for each work item in each task, a copy of the applicable time entries or time sheets shall be submitted showing the name of the person doing the work, the hours spent by each person, a brief description of the work, and each reimbursable expense;
- The total number of hours of work performed under the Agreement by Consultant and each employee, agent, and subcontractor of Consultant performing services hereunder;
- The Consultant's signature.

**2.2 Monthly Payment.** City shall make monthly payments, based on invoices received, for services satisfactorily performed, and for authorized reimbursable costs incurred. City shall pay undisputed invoices that comply with the above requirements within 30 days from the receipt of the invoice.

**2.3 Final Payment.** Consultant shall submit its final invoice within 60 days of completing its services. Consultant's failure to submit its final invoice within this 60 day period shall constitute Consultant's waiver of any further billings to, or payments from, City.

**2.4 Reimbursable Expenses.** Reimbursable expenses, if any, are specified in Exhibit B and included in the total compensation referenced in Section

2. Expenses not listed in Exhibit B are not chargeable to, or reimbursable by, City.

**2.5 Payment of Taxes.** Consultant is solely responsible for the payment of all federal, state and local taxes, including employment taxes, incurred under this Agreement.

**2.6 Authorization to Perform Services.** The Consultant is not authorized to perform any services or incur any costs whatsoever under the terms of this Agreement until receipt of a written authorization from the City Manager, or his or her designee.

**Section 3. FACILITIES AND EQUIPMENT.** Except as set forth herein, Consultant shall, at its sole cost and expense, provide all facilities and equipment that may be necessary to perform the services required by this Agreement

**Section 4. INSURANCE REQUIREMENTS.** Before beginning any services under this Agreement, Consultant, at its own cost and expense, shall procure the types and amounts of insurance specified herein and maintain that insurance throughout the term of this Agreement. The cost of such insurance shall be included in the Consultant's bid or proposal. Consultant shall be fully responsible for the acts and omissions of its subcontractors or other agents.

**4.1 Workers' Compensation.** Consultant shall, at its sole cost and expense, maintain Statutory Workers' Compensation Insurance and Employer's Liability Insurance for any and all persons employed directly or indirectly by Consultant in the amount required by applicable law. The requirement to maintain Statutory Workers' Compensation and Employer's Liability Insurance may be waived by the City upon written verification that Consultant is a sole proprietor and does not have any employees and will not have any employees during the term of this Agreement.

**4.2 Commercial General and Automobile Liability Insurance.**

**4.2.1 General requirements.** Consultant, at its own cost and expense, shall maintain commercial general and automobile liability insurance for the term of this Agreement in an amount not less than \$2,000,000 per occurrence and \$4,000,000 aggregate, combined single limit coverage for risks associated with the work contemplated by this Agreement.

**4.2.2 Minimum scope of coverage.** Commercial general coverage shall be at least as broad as Insurance Services Office Commercial General Liability occurrence form CG 0001 (most recent edition) covering comprehensive General Liability on an "occurrence" basis.

Automobile coverage shall be at least as broad as Insurance Services Office Automobile Liability form CA 0001 (most recent edition) covering any auto (Code 1), or if Consultant has no owned autos, hired (code 8) and non-owned autos (Code 9). No endorsement shall be attached limiting the coverage.

**4.2.3 Additional requirements.** Each of the following shall be included in the insurance coverage or added as a certified endorsement to the policy:

- a. The Commercial General and Automobile Liability Insurance shall cover on an occurrence basis.
- b. City, its officers, officials, employees, agents, and volunteers shall be covered as additional insureds for liability arising out of work or operations on behalf of the Consultant, including materials, parts, or equipment furnished in connection with such work or operations; or automobiles owned, leased, hired, or borrowed by the Consultant. Coverage can be provided in the form of an endorsement to the Consultant's insurance at least as broad as CG 20 10 11 85, or both CG 20 10 10 01 and CG 20 37 10 01.
- c. For any claims related to this Agreement or the work hereunder, the Consultant's insurance covered shall be primary insurance as respects the City, its officers, officials, employees, agents, and volunteers. Any insurance or self-insurance maintained by the City, its officers, officials, employees, agents or volunteers shall be excess of the Consultant's insurance and non-contributing.
- d. The policy shall cover inter-insured suits and include a "separation of Insureds" or "severability" clause which treats each insured separately.
- e. Consultant agrees to give at least 30 days prior written notice to City before coverage is canceled or modified as to scope or amount.

**4.3 Professional Liability Insurance.**

**4.3.1 General requirements.** Consultant, at its own cost and expense, shall maintain for the period covered by this Agreement professional liability insurance for licensed professionals performing work pursuant to this Agreement in an amount not less than

\$1,000,000 per occurrence or claim covering the Consultant's errors and omissions.

**4.3.2 Claims-made limitations.** The following provisions shall apply if the professional liability coverage is written on a claims-made form:

- a. The retroactive date of the policy must be shown and must be before the date of the Agreement.
- b. Insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of the Agreement or the work.
- c. If coverage is canceled or not renewed and it is not replaced with another claims-made policy form with a retroactive date that precedes the date of this Agreement, Consultant must purchase an extended period coverage for a minimum of five (5) years after completion of work under this Agreement.
- d. A copy of the claim reporting requirements must be submitted to the City for review prior to the commencement of any work under this Agreement.

#### **4.4 All Policies Requirements.**

**4.4.1 Submittal Requirements.** Consultant shall submit the following to City prior to beginning services:

- a. Certificate of Liability Insurance in the amounts specified in this Agreement; and
- b. Additional Insured Endorsement as required for the General Commercial and Automobile Liability Policies.

**4.4.2 Acceptability of Insurers.** All insurance required by this Agreement is to be placed with insurers with a Bests' rating of no less than A:VII.

**4.4.3 Deductibles and Self-Insured Retentions.** Insurance obtained by the Consultant shall have a self-insured retention or deductible of no more than \$100,000.

**4.4.4 Wasting Policies.** No policy required herein shall include a "wasting" policy limit (i.e. limit that is eroded by the cost of defense).

**4.4.5 Waiver of Subrogation.** Consultant hereby agrees to waive subrogation which any insurer or contractor may require from Consultant by virtue of the payment of any loss. Consultant agrees to obtain any endorsements that may be necessary to effect this waiver of subrogation, but this provision applies regardless of whether or not the City has received a waiver of subrogation endorsement from the insurer.

The Workers' Compensation policy shall be endorsed with a waiver of subrogation in favor of the City for all work performed by the Consultant, its employees, agents, and subcontractors.

**4.4.6 Subcontractors.** Consultant shall include all subcontractors as insureds under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverages for subcontractors shall be subject to all of the requirements stated herein, and Consultant shall ensure that City, its officers, officials, employees, agents, and volunteers are covered as additional insured on all coverages.

**4.4.7 Excess Insurance.** If Consultant maintains higher insurance limits than the minimums specified herein, City shall be entitled to coverage for the higher limits maintained by the Consultant.

**4.5 Remedies.** In addition to any other remedies City may have if Consultant fails to provide or maintain any insurance policies or policy endorsements to the extent and within the time herein required, City may, at its sole option: 1) obtain such insurance and deduct and retain the amount of the premiums for such insurance from any sums due under the Agreement; 2) order Consultant to stop work under this Agreement and withhold any payment that becomes due to Consultant hereunder until Consultant demonstrates compliance with the requirements hereof; and/or 3) terminate this Agreement.

## **Section 5. INDEMNIFICATION AND CONSULTANT'S RESPONSIBILITIES.**

**5.1 General Requirement.** To the fullest extent permitted by law, Consultant shall indemnify, defend with counsel acceptable to City, and hold harmless City and its officers, officials, employees, agents and volunteers (collectively, "Indemnitees") from and against any and all liability, loss, damage, claims, expenses, and costs, including without limitation, attorney's fees, costs and fees of litigation, (collectively, "Liability") of every nature arising out of or in connection with Consultant's performance of the services under this Agreement, or its failure to comply with any of its obligations contained in this Agreement, or its failure to comply with any

applicable law or regulation, except such Liability caused by the sole negligence or willful misconduct of City.

Acceptance by City of insurance certificates and endorsements required under this Agreement does not relieve Consultant from liability under this indemnification and hold harmless clause. This indemnification and hold harmless clause shall apply to any damage or claims for damages whether or not such insurance policies shall be determined to apply.

- 5.2 PERS Indemnification.** In the event that Consultant or any employee, agent, or subcontractor of Consultant providing services under this Agreement is determined by a court of competent jurisdiction or the California Public Employees Retirement System (PERS) to be eligible for enrollment in PERS as an employee of City, Consultant shall indemnify, defend, and hold harmless City for the payment of any employee and/or employer contributions for PERS benefits on behalf of Consultant or its employees, agents, or subcontractors, as well as for the payment of any penalties and interest on such contributions, which would otherwise be the responsibility of City.

## **Section 6. STATUS OF CONSULTANT.**

- 6.1 Independent Contractor.** At all times during the term of this Agreement, Consultant shall be an independent contractor and shall not be an employee of City.
- 6.2 Consultant Not an Agent.** Except as City may specify in writing, Consultant shall have no authority, express or implied, to act on behalf of City in any capacity whatsoever as an agent. Consultant shall have no authority, express or implied, pursuant to this Agreement to bind City to any obligation whatsoever.

## **Section 7. LEGAL REQUIREMENTS.**

- 7.1 Governing Law.** The laws of the State of California shall govern this Agreement.
- 7.2 Compliance with Applicable Laws.** Consultant and any subcontractors shall comply with all laws applicable to the performance of the work hereunder. Consultant shall also, to the extent required by the California Labor Code, pay not less than the latest prevailing wage rates as determined by the California Department of Industrial Relations.
- 7.3 Licenses and Permits.** Consultant represents and warrants to City that Consultant and its employees, agents, and any subcontractors have, and

will maintain at their sole cost and expense, all licenses, permits, qualifications, and approvals of whatsoever nature that are legally required to practice their respective professions. In addition to the foregoing, Consultant and any subcontractors shall obtain and maintain during the term of this Agreement valid business licenses from City.

- 7.4 Nondiscrimination and Equal Opportunity.** Consultant shall not discriminate, on the basis of a person's race, religion, color, national origin, age, physical or mental handicap or disability, medical condition, genetic information, marital status, sex, sexual orientation, gender or gender identity, against any employee, applicant for employment, subcontractor, bidder for a subcontract, or participant in, recipient of, or applicant for any services or programs provided by Consultant under this Agreement. Consultant shall comply with all applicable federal, state, and local laws, policies, rules, and requirements related to equal opportunity and nondiscrimination in employment, contracting, and the provision of any services that are the subject of this Agreement, including but not limited to the satisfaction of any positive obligations required of Consultant thereby.

## **Section 8. TERMINATION AND MODIFICATION.**

- 8.1 Termination.** Upon ten days' prior written notice, City may cancel this Agreement at any time and without cause upon such written notification to Consultant. In the event of termination, Consultant shall be entitled to compensation for services performed to the effective date of termination; City, however, may condition payment of such compensation upon Consultant delivering to City any or all documents, photographs, computer software, video and audio tapes, and other materials provided to Consultant or prepared by or for Consultant or the City in connection with this Agreement.
- 8.2 Amendments.** The parties may amend this Agreement only by a writing signed by the parties hereto.
- 8.3 Assignment and Subcontracting.** City and Consultant recognize and agree that this Agreement contemplates personal performance by Consultant and is based upon a determination of Consultant's unique personal competence, experience, and specialized personal knowledge. Moreover, a substantial inducement to City for entering into this Agreement was and is the professional reputation and competence of Consultant. Consultant may not assign this Agreement or any interest therein without the prior written approval of the City Manager, or his or her designee. Consultant shall not subcontract any portion of the performance contemplated and provided for herein, other than to the



subcontractors noted in the proposal, without prior written approval of the City Manager, or his or her designee.

**8.4 Survival.** All obligations arising prior to the termination of this Agreement and all provisions of this Agreement allocating liability between City and Consultant, including but not limited to the provisions of Section 5, shall survive the termination of this Agreement.

**8.5 Options upon Breach by Consultant.** If Consultant materially breaches any of the terms of this Agreement, City's remedies shall include, but not be limited to, the following:

**8.5.1** Immediately terminate the Agreement;

**8.5.2** Retain the plans, specifications, drawings, reports, design documents, and any other work product prepared by Consultant pursuant to this Agreement;

**8.5.3** Retain a different consultant to complete the work described in Exhibit A not finished by Consultant; or

**8.5.4** Charge Consultant the difference between the cost to complete the work described in Exhibit A that is unfinished at the time of breach and the amount that City would have paid Consultant pursuant to Section 2 if Consultant had completed the work.

**8.5.5** The remedies mentioned in this Agreement are not exclusive of any other right, power or remedy permitted by law. The City's failure or delay in exercising any remedy shall not constitute a waiver of such remedy or preclude the further exercise of City's rights.

## **Section 9. KEEPING AND STATUS OF RECORDS.**

**9.1 Records Created as Part of Consultant's Performance.** All final versions of reports, data, maps, models, charts, studies, surveys, photographs, memoranda, plans, studies, specifications, records, files, or any other documents or materials, in electronic or any other form, that Consultant prepares or obtains pursuant to this Agreement and that relate to the matters covered hereunder shall be the property of the City. Consultant hereby agrees to deliver those documents to the City upon termination of the Agreement, and the City may use, reuse or otherwise dispose of the documents without Consultant's permission. It is understood and agreed that the documents and other materials, including but not limited to those described above, prepared pursuant to this Agreement are prepared specifically for the City and are not necessarily

suitable for any future or other use. City and Consultant agree that, until final approval by City, all data, plans, specifications, reports and other documents are confidential drafts and will not be released to third parties by Consultant without prior written approval of City.

- 9.2 Consultant's Books and Records.** Consultant shall maintain any and all records or documents evidencing or relating to charges for services or expenditures and disbursements charged to the City under this Agreement for a minimum of 3 years, or for any longer period required by law, from the date of final payment to the Consultant to this Agreement. All such records shall be maintained in accordance with generally accepted accounting principles and shall be made available for inspection, audit, and/or copying at any time during regular business hours, upon oral or written request of the City. Pursuant to Government Code Section 8546.7, the Agreement may be subject to the examination and audit of the State Auditor for a period of 3 years after final payment under the Agreement.

## **Section 10 MISCELLANEOUS PROVISIONS.**

- 10.1 Attorneys' Fees.** If a party to this Agreement brings any action, including an action for declaratory relief, to enforce or interpret the provision of this Agreement, the prevailing party shall be entitled to reasonable attorneys' fees in addition to any other relief to which that party may be entitled. The court may set such fees in the same action or in a separate action brought for that purpose.
- 10.2 Venue.** In the event that either party brings any action against the other under this Agreement, the parties agree that trial of such action shall be vested exclusively in the state courts of California in Contra Costa County or in the United States District Court for the Northern District of California.
- 10.3 Severability.** If a court of competent jurisdiction finds or rules that any provision of this Agreement is invalid, void, or unenforceable, the provisions of this Agreement not so adjudged shall remain in full force and effect. The invalidity in whole or in part of any provision of this Agreement shall not void or affect the validity of any other provision of this Agreement.
- 10.4 No Implied Waiver of Breach.** The waiver of any breach of a specific provision of this Agreement does not constitute a waiver of any other breach of that term or any other term of this Agreement.
- 10.5 Successors and Assigns.** The provisions of this Agreement shall inure to the benefit of and shall apply to and bind the successors and assigns of the parties.

- 10.6 Conflict of Interest.** Consultant may serve other clients, but none whose activities within the corporate limits of City or whose business, regardless of location, would place Consultant in a “conflict of interest,” as that term is defined in the Political Reform Act, codified at California Government Code Section 81000 *et seq.*

Consultant shall not employ any City official in the work performed pursuant to this Agreement. No officer or employee of City shall have any financial interest in this Agreement that would violate California Government Code Sections 1090 *et seq.*

- 10.7 Solicitation.** Consultant agrees not to solicit business at any meeting, focus group, or interview related to this Agreement, either orally or through any written materials.

- 10.8 Notices.** Any notice, demand, request, consent or approval that either party is required to give the other pursuant to this Agreement, shall be in writing and may be given by either (i) personal service, or (ii) certified United States mail, postage prepaid, return receipt requested. Notice shall be effective upon personal delivery or delivery to the addresses specified below, as reflected on the receipt of delivery or return receipt, as applicable.

Consultant : Badawi & Associates  
Certified Public Accountants  
2855 Telegraph Avenue, Suite 312  
Berkely, CA 94705  
Attn: Ahmed Badawi, CPA

City: City of Pittsburg  
65 Civic Avenue  
Pittsburg, CA 94565  
ATTN: City Manager

- 10.9 Professional Seal.** Where applicable in the determination of the City Manager, or his or her designee, the first page of a technical report, first page of design specifications, and each page of construction drawings shall be stamped/sealed and signed by the licensed professional responsible for the report/design preparation. The stamp/seal shall be in a block entitled “Seal and Signature of Registered Professional with report/design responsibility.”

- 10.10 Integration.** This Agreement, including the scope of work attached hereto and incorporated herein as Exhibits A and B represents the entire and integrated agreement between City and Consultant and supersedes all

prior negotiations, representations, or agreements, either written or oral. To the extent there are any inconsistencies between this Agreement, the Exhibits, and Consultant's proposal, the Agreement shall control. To the extent there are any inconsistencies between the Exhibits and the Consultant's Proposal, the Exhibits shall control.

Exhibit A      Scope of Services  
Exhibit B      Compensation Schedule

- 10.11 Counterparts.** This Agreement may be executed in multiple counterparts, each of which shall be an original and all of which together shall constitute one agreement.
- 10.12 Construction of Agreement.** Each party hereto has had an equivalent opportunity to participate in the drafting of the agreement and/or to consult with legal counsel. Therefore, the usual construction of an agreement against the drafting party shall not apply hereto.
- 10.13 No Third Party Beneficiaries.** This Agreement is made solely for the benefit of the parties hereto, with no intent to benefit any third parties.

The Parties have executed this Agreement as of the Effective Date.

**CITY OF PITTSBURG**

**CONSULTANT**

\_\_\_\_\_  
Garrett Evans, City Manager

\_\_\_\_\_  
**Ahmed Badawi, CPA**

Approved as to Form:

\_\_\_\_\_  
Donna Mooney, City Attorney

## **EXHIBIT A**

### **SCOPE OF SERVICES**

The City of Pittsburg requires Financial Statements for the City of Pittsburg to be prepared by the independent auditor and be fully compliant with current GASB requirements for each year of the agreement with the City.

The selected independent auditor will be required to perform the following tasks for each fiscal year:

The audit firm shall perform an audit of all of the funds of the City of Pittsburg. The City's Financial Statement shall be prepared and processed by the audit firm. The audit firm shall render their auditor's report on the basic financial statement which will include both Government-wide Financial Statements and Fund Financial Statements. The audit firm shall also apply limited audit procedures to Management's Discussion and Analysis (MD&A) and required supplementary information pertaining to the General Fund and each major fund of the City.

The audit firm shall perform a single audit on the expenditures of federal grants in accordance with OMB Circular A-133.

The audit firm shall perform agreed-upon auditing procedures pertaining to the City's GANN Limit (Appropriation Limit) and render a letter annually to the City regarding compliance.

The audit firm shall issue a separate "management letter" that includes recommendations for improvements in internal control, accounting procedures and other significant observations that are considered to be non-reportable conditions. Management letters shall be addressed to the City Manager.

**In addition, the audit firm shall prepare Financial Statements for the following:**

- **ACFR and Management Letter (including report preparation), including Successor Agency and Housing Activities included in the ACFR**
- **Transportation Development Act Report**
- **Single Audit (3 Programs as directed by City)**
- **GANN Limit Review (Proposition 4 Appropriations Limit Increment, as modified by Proposition 111)**
- **Annual SCO Cities Report and other SCO reports as necessary (up to three additional reports)**

The audit firm shall prepare and edited all required reports. The audit firm will also be responsible for the printing and binding of at least **25** copies of each of the aforementioned reports. In addition, the audit firm will provide an electronic version and a camera ready pdf version of each report.

#### **B. Auditing Standards**

The audit shall be performed in accordance with all applicable and generally accepted auditing standards including but not limited to:

1. Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants;
2. The standards applicable to financial audits contained in *Government Auditing Standards* , issued by the Comptroller General of the United States;
3. The provisions of the Single Audit Act as amended; and
4. The provisions of U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of State and Local Governments and Non-Profit Organizations*.

#### **C. Working Paper Retention**

All working papers and reports must be retained at the auditor's expense for a minimum of seven (7) years, unless the firm is notified in writing by the City of a longer retention period. The auditor shall make working papers available to the City or to other government agencies included in the audit of federal grants upon request from the City. In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

#### **D. Irregularities and Illegal Acts**

Auditors shall make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties: City Manager; City Attorney; and the Assistant City Manager.

**EXHIBIT B**

**COMPENSATION SCHEDULE**

| <b>Service</b>                                                 | <b>2023-24</b>    | <b>2024-25</b>    | <b>2025-26</b>    | <b>Optional<br/>Year<br/>2026-27</b> | <b>Optional<br/>Year<br/>2027-28</b> |
|----------------------------------------------------------------|-------------------|-------------------|-------------------|--------------------------------------|--------------------------------------|
| City Audit and Related Reports                                 | \$87,825          | \$87,640          | \$89,220          | \$91,060                             | \$91,940                             |
| Single Audit Act Report                                        | \$10,625          | \$10,770          | \$10,915          | \$10,685                             | \$11,015                             |
| Appropriations Limit Review                                    | \$950             | \$1,005           | \$1,050           | \$1,100                              | \$1,145                              |
| TDA Report                                                     | \$3,075           | \$3,280           | \$3,290           | \$3,445                              | \$3,595                              |
| City's State Controllers Report                                | \$6,800           | \$6,930           | \$6,860           | \$7,180                              | \$7,345                              |
| City of Pittsburg Financing Authority State Controllers Report | \$3,725           | \$3,840           | \$3,805           | \$3,590                              | \$3,750                              |
| Pittsburg Power State Controllers Report                       | \$3,725           | \$3,840           | \$3,840           | \$3,590                              | \$3,750                              |
| <b>Total</b>                                                   | <b>\$116,725</b>  | <b>\$117,305</b>  | <b>\$118,965</b>  | <b>\$120,650</b>                     | <b>\$122,540</b>                     |
| <b>Discount</b>                                                | <b>(\$33,565)</b> | <b>(\$31,635)</b> | <b>(\$30,705)</b> | <b>(\$29,735)</b>                    | <b>(\$28,900)</b>                    |
| <b>Total for Fiscal Year (not-to exceed)</b>                   | <b>\$83,160</b>   | <b>\$85,670</b>   | <b>\$88,260</b>   | <b>\$90,915</b>                      | <b>\$93,640</b>                      |

## **CERTIFICATE OF COMPLIANCE WITH LABOR CODE § 3700**

I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of the work of this contract.

CONSULTANT

By: \_\_\_\_\_

Title: \_\_\_\_\_

2784980.1