

DUE DECEMBER 31 Pursuant to Public Resources Code § 6306

Fiscal/Calendar Year: 2021-2022

Grantee Name: City of Pittsburg

Contact Person: Sara Bellafronte

Mailing Address: 65 Civic Avenue Pittsburg, CA 94565

1. Funds

a. Is a separate fund maintained for trust assets, liabilities, revenues and expenditures?

YES NO

If “Yes”, please list the name(s) of the fund(s).

Waterfront Fund 540 (operations expenses & revenues), Waterfront Special Revenues Fund 541, and Marina Fund 551 (dredging and infrastructure maintenance expenses)

If “No”, under what fund are they accounted for?

b. Are separate financial statements prepared for the trust?

YES NO

If “Yes,” describe the organization of the separate financial statement.

If “No,” in which financial statements are they included? (Name of the document(s) and the applicable page number(s)).

Attachment 1. Pittsburg Granted Lands Annual Report and Attachments 2-6 as named in questions 2b and 3b below

2. Revenue

a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year?

\$3,514,964.92. This includes Fund 540 and Fund 531 revenue only, as Fund 551 revenues are not generated on trust lands or by trust lands assets. This number is inflated in FY 22 due to a one time Tidelands Lease termination payment of \$2,629,103.88.

b. Please list all sources of revenue and the amount of revenue generated from each source (e.g., permits, rentals, percentage of lease, etc.).

Please see Attachments: 1. Pittsburg Granted lands Annual Report, 2. Fund 540 Eden Revenue Report, and 3. Fund 541 Eden Revenue Report

3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year?

\$1,669,436.05. This includes Fund 540, Fund 541, and Fund 551 expenses.

- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended.

Please see Attachments: 1. Pittsburg Granted Lands Annual Report, 4. Fund 540 Expense Report, 5. Fund 541 Revenue Report, 6. Fund 551 Eden Expenditure Report, and 7. Photo of Dredge Project Area 45/55 split

- c. Have there been any capital improvements over \$250,000 within the current fiscal year? Are any capital improvements over \$250,000 expected in the next fiscal year?

No, Fund 541, Fund 551 (formerly Project 5400, 2017-2027 Marina Maintenance Dredging Project) and Fund 540 did not incur CIP expenditures over \$250,000 in FY 2022 as shown by Attachments 1, 4, 5, and 6. Potential capital expenses over \$250,000 are expected in FY 2022-2023 as the City has prepared design documents for a FY2023 marina and channel maintenance dredging project.

- d. Describe any other disposition of trust funds or assets or any other disposition of the trust lands or trust assets themselves. Include any internal funds that were transferred to other grantees, to the management of entity or under the management of another political subdivision of the grantee under an agreement, settlement, or memorandum of understanding.

Not applicable.

4. Beginning and Ending Balance

Please list the beginning and ending balances for the tidelands trust fund(s) for this past fiscal year.

Starting Fund Balance as of July 1, 2021 \$448,393.56

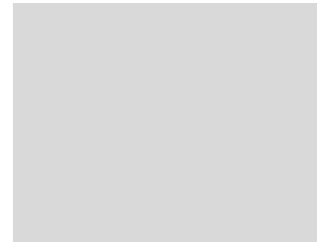
Ending Fund Balance as of June 30, 2022: \$2,293,922.43

Account Number		Year-to-date Revenues
Fund 540	41140	Water Front Division Operating Revenues
	41140-5504	Special Events - \$1,740.00
	41140-5701	Investment Earnings - LAIF \$2,886.47
	41140-5702	Investment Earnings - Others \$8,138.74
	41140-5711	Rental Income \$840,493.60
	41140-5713	Other Rents & Concessions \$27,460.18
	41140-5831	Donations \$500.00
	41140-5819	Reimbursements-other \$969.37
		Total Water Front Division Operating Revenues 882,188.36
Fund 540	49991	Transfers In
	49991-5996	-
		Total Water Front Transfers-In 0
Fund 540	41354	Waterfront CIP Improvements - Other
	41354-5159	3,672.68
		Total Waterfront CIP Improvements - Other Revenues 3,672.68
Fund 541	Water Front Special Revenues	
	49991	NRG Lease Termination Payment
	541-49991-5711	2,629,103.88
		Total Water Front Special Revenues 2,629,103.88
		GRAND Total Waterfront Revenues 3,514,964.92
		DEDUCT Non-Reportable Revenues -
		-
		Total Reportable Revenues 3,514,964.92

Account Number		Year-to-date Expenditures
Fund 540	41140 Water Front Division Operating Expenses	
	41140-1101 Salaries and Wages	\$239,368.83
	41140-1105 Salary Stipend	\$2,050.00
	41140-1141 Salaries- Overtime	\$1,951.09
	41140-1201 Retirement Miscellaneous	\$18,469.90
	41140-1205 Retirement - Pension Bonds	\$58,934.04
	41140-1211 Health Insurance - Employees	\$42,337.63
	41140-1219 CalPERS Unfunded Liability - Non Sworn	\$42,721.00
	41140-1222 Additional CalPERS Pension Contribution	1,539.78
	41140-1231 Life Insurance	\$469.60
	41140-1241 Dental Insurance	\$4,569.76
	41140-1242 Vision - Employee	\$397.35
	41140-1251 Workers' Compensation	\$7,955.50
	41140-1252 Unemployment Insurance	\$1,410.35
	41140-1253 Disability Insurance	\$758.58
	41140-1261 F I C A & Medicare	\$17,146.43
	41140-1271 Deferred Compensation - Employer	\$5,270.37
	41140-1275 Vac Buy-Bk/Empl Termination	\$8,157.96
	41140-1276 Pension 115 Trust	\$5,043.00
	41140-1277 Retiree OPEB Costs	\$23,202.00
	41140-1301 Office Supplies & Materials	\$115.40
	41140-1321 Postage	\$495.68
	41140-1331 Misc Equip & Furniture < \$5,000	\$545.17
	41140-2001 Telephone - Regular	\$115.92
	41140-2003 Membership Dues & Subscriptions	\$352.12
	41140-2004 Travel, Training & Conferences	\$3.98
	41140-2025 Insurance - Alloc Chgs	\$27,542.96
	41140-2101 Outside Counsel - Projects	\$1,422.00
	41140-2199 Other Contractual & Professional Service	\$67,353.79
	41140-2203 Advertising & Promotion	\$3,444.66
	41140-2210 Festival & Events	\$5,711.41
	41140-2219 Maintenance & Repairs	\$169.12
	41140-2231 Equipment Rental	\$62.40
	41140-2234 Lease Payments	\$288,142.79
	41140-2243 Information Systems Alloc Chgs	\$12,240.00
	41140-2362 Other fees	\$0.00
	41140-2372 Admin Overhead	\$57,828.96
	41140-2398 Prior Year Expenditures	\$44.97
	41140-4586 Attrition savings -GF	\$0.00
	Total Water Front Division Operating Expenditures	947,344.50
Fund 540	41354 Waterfront (non-Marina) CIP Improvements	
	Total Non-Marina Waterfront CIP Expenditures	-
Fund 540	49999 Transfers In/Out	-
	49999-4058 Transfer-out to OPEB Fund	13,343.04
	Total Transfers In/Out	13,343.04
Fund 551	Fund 551, Marina Dredge & Infrastructure Maintenance (formerly CIP Project 5400 2017-2027 Marina Maintenance Dredging)	
	41131-2199 Other Contractual & Professional Service	66,888.97
	41131-2362 Other Fees	-
	41132-3005 Capital Equipment & Furniture	-
	Subtotal Marina CIP Improvements Expenditures	66,888.97
	DEDUCT Non-Reportable expenses from Marina CIP Improvements 55% of CIP expenditures are funded by non-granted lands revenues	(36,788.93)
	Total Marina CIP Improvement Expenditures	30,100.04
	DEDUCT Non-Reportable Transfers-Out	-
Fund 541	49991 Water Front Special Revenue Expenses	
	49991-1399	20,235.00
	49991-2234	658,413.47
	Total Water Front Special Revenue Expenses	678,648.47
	Total Reportable Expenditures	1,669,436.05

The dredge and marina areas are approximately 55% not in granted lands and 45% in granted lands. They are funded by both granted lands revenues and non-granted lands revenues. Therefore staff is considering expenditure rates of marina project revenues to

cost associated with project at termintaed lease site
20% payment for lease termination fee collected



2020-2021 Beg	448,393.56	(From FY 21 SLC Report)
Rev	3,514,964.92	
Exp	1,669,436.05	
End	2,293,922.43	(Combined balance of Fund 540 and Fund 541 Special Revenue)

Revenue Status Report

City Of Pittsburg
 7/1/2021 through 6/30/2022

540 Water Front Operations

<u>Account Number</u>	<u>Adjusted Estimate</u>	<u>Revenues</u>	<u>Year-to-date Revenues</u>	<u>Balance</u>	<u>Prct Rcvd</u>
41140 Water Front Division					
41140-5504 Special Events -	1,740.00	1,740.00	1,740.00	0.00	100.00
41140-5701 Investment Earnings - LAIF	1,500.00	2,886.47	2,886.47	-1,386.47	192.43
41140-5702 Investment Earnings - Others	10,000.00	8,138.74	8,138.74	1,861.26	81.39
41140-5711 Rental Income	854,248.00	840,493.60	840,493.60	13,754.40	98.39
41140-5713 Other Rents & Concessions	90,426.17	27,460.18	27,460.18	62,965.99	30.37
41140-5819 Reimbursements-other	969.00	969.37	969.37	-0.37	100.04
41140-5831 Donations	500.00	500.00	500.00	0.00	100.00
Total Water Front Division	959,383.17	882,188.36	882,188.36	77,194.81	91.95
41354 Waterfront CIP Improvements - Other					
41354-5159 Other Federal Grants	654,000.00	3,672.68	3,672.68	650,327.32	0.56
Total Waterfront CIP Improvements - Other	654,000.00	3,672.68	3,672.68	650,327.32	0.56
41994 Investment Earnings-NON-Departmental					
Total Investment Earnings-NON-Departmental	0.00	0.00	0.00	0.00	0.00
49999 Transfers In/Out					
Total Transfers In/Out	0.00	0.00	0.00	0.00	0.00
51140 *** Title Not Found ***					
Total *** Title Not Found ***	0.00	0.00	0.00	0.00	0.00
Total Water Front Operations	1,613,383.17	885,861.04	885,861.04	727,522.13	54.91

Revenue Status Report

City Of Pittsburg
7/1/2021 through 6/30/2022

Grand Total	1,613,383.17	885,861.04	885,861.04	727,522.13	54.91
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Revenue Status Report

City Of Pittsburg
 7/1/2020 through 6/30/2021

541 Waterfront Special Revenues

<u>Account Number</u>	<u>Adjusted Estimate</u>	<u>Revenues</u>	<u>Year-to-date Revenues</u>	<u>Balance</u>	<u>Prct Rcvd</u>
49991 Non-Departmental					
49991-5711 Rental Income	0.00	2,629,103.88	2,629,103.88	-2,629,103.88	0.00
Total Waterfront Special Revenue	0.00	2,629,103.88	2,629,103.88	-2,629,103.88	0.00
Grand Total	0.00	2,629,103.88	2,629,103.88	-2,629,103.88	0.00

Expenditure Status Report

City Of Pittsburg
 7/1/2021 through 6/30/2022

540 Water Front Operations

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
41140 Water Front Division						
41140-1101 Salaries and Wages	237,313.25	239,368.83	239,368.83	0.00	-2,055.58	100.87
41140-1105 Salary Stipend	1,550.00	2,050.00	2,050.00	0.00	-500.00	132.26
41140-1141 Salaries- Overtime	3,075.00	1,951.09	1,951.09	0.00	1,123.91	63.45
41140-1201 Retirement Miscellaneous	18,100.47	18,469.90	18,469.90	0.00	-369.43	102.04
41140-1205 Retirement - Pension Bonds	58,934.00	58,934.04	58,934.04	0.00	-0.04	100.00
41140-1211 Health Insurance - Employees	45,324.00	42,337.63	42,337.63	0.00	2,986.37	93.41
41140-1219 CalPERS Unfunded Liability - Non Sworn	42,721.00	42,721.00	42,721.00	0.00	0.00	100.00
41140-1222 Additional CalPERS Pension Contribution	498.00	1,539.78	1,539.78	0.00	-1,041.78	309.19
41140-1231 Life Insurance	470.00	469.60	469.60	0.00	0.40	99.91
41140-1241 Dental Insurance	4,632.00	4,569.76	4,569.76	0.00	62.24	98.66
41140-1242 Vision - Employee	405.00	397.35	397.35	0.00	7.65	98.11
41140-1251 Workers' Compensation	7,676.33	7,955.50	7,955.50	0.00	-279.17	103.64
41140-1252 Unemployment Insurance	1,365.34	1,410.35	1,410.35	0.00	-45.01	103.30
41140-1253 Disability Insurance	820.00	758.58	758.58	0.00	61.42	92.51
41140-1261 F I C A & Medicare	17,911.93	17,146.43	17,146.43	0.00	765.50	95.73
41140-1271 Deferred Compensation - Employer	4,812.00	5,270.37	5,270.37	0.00	-458.37	109.53
41140-1275 Vac Buy-Bk/Empl Termination	8,158.00	8,157.96	8,157.96	0.00	0.04	100.00
41140-1276 Pension 115 Trust	5,043.00	5,043.00	5,043.00	0.00	0.00	100.00
41140-1277 Retiree OPEB Costs	23,202.00	23,202.00	23,202.00	0.00	0.00	100.00
41140-1301 Office Supplies & Materials	200.00	115.40	115.40	0.00	84.60	57.70
41140-1321 Postage	100.00	495.68	495.68	0.00	-395.68	495.68
41140-1331 Misc Equip & Furniture < \$5,000	10,000.00	545.17	545.17	0.00	9,454.83	5.45
41140-2001 Utilities - Telephone Service	100.00	115.92	115.92	0.00	-15.92	115.92
41140-2003 Membership Dues & Subscriptions	59.00	352.12	352.12	0.00	-293.12	596.81
41140-2004 Travel, Training & Conferences	4.00	3.98	3.98	0.00	0.02	99.50
41140-2025 Insurance - Alloc Chgs	27,543.00	27,542.96	27,542.96	0.00	0.04	100.00
41140-2101 Outside Counsel - Projects	4,996.00	1,422.00	1,422.00	0.00	3,574.00	28.46
41140-2199 Other Contractual & Professional Service	182,380.24	67,353.79	67,353.79	0.00	115,026.45	36.93
41140-2203 Advertising & Promotion	8,580.00	3,444.66	3,444.66	0.00	5,135.34	40.15
41140-2210 Festival & Events	27,305.00	5,711.41	5,711.41	0.00	21,593.59	20.92
41140-2219 Maintenance & Repairs	86.00	169.12	169.12	0.00	-83.12	196.65

Expenditure Status Report

City Of Pittsburg
 7/1/2021 through 6/30/2022

540 Water Front Operations

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
41140-2231 Equipment Rental	39.00	62.40	62.40	0.00	-23.40	160.00
41140-2234 Lease Payments	286,756.00	288,142.79	288,142.79	0.00	-1,386.79	100.48
41140-2243 Information Systems Alloc Chgs	12,240.00	12,240.00	12,240.00	0.00	0.00	100.00
41140-2362 Other fees	515.00	0.00	0.00	0.00	515.00	0.00
41140-2372 Admin Overhead	57,829.00	57,828.96	57,828.96	0.00	0.04	100.00
41140-2398 Prior year Expenditures	0.00	44.97	44.97	0.00	-44.97	0.00
41140-4586 Attrition Savings - General Fund	-6,953.00	0.00	0.00	0.00	-6,953.00	0.00
Total Water Front Division	1,093,790.56	947,344.50	947,344.50	0.00	146,446.06	86.61
41354 Waterfront CIP Improvements - Other						
41354-1101 Salaries and Wages	14,681.00	0.00	0.00	0.00	14,681.00	0.00
41354-1399 Miscellaneous Services & Supplies	17,000.00	0.00	0.00	0.00	17,000.00	0.00
41354-2122 Design	47,092.00	0.00	0.00	0.00	47,092.00	0.00
41354-2281 Construction	467,000.00	0.00	0.00	0.00	467,000.00	0.00
41354-2372 Admin Overhead	14,554.00	0.00	0.00	0.00	14,554.00	0.00
Total Waterfront CIP Improvements - Other	560,327.00	0.00	0.00	0.00	560,327.00	0.00
49999 Transfers In/Out						
49999-4058 Transfer-Out to OPEB Fund	13,343.00	13,343.04	13,343.04	0.00	-0.04	100.00
Total Transfers In/Out	13,343.00	13,343.04	13,343.04	0.00	-0.04	100.00
55555 CIP - FY 2021-2022						
Total CIP - FY 2021-2022	0.00	0.00	0.00	0.00	0.00	0.00
Total Water Front Operations	1,667,460.56	960,687.54	960,687.54	0.00	706,773.02	57.61
Grand Total	1,667,460.56	960,687.54	960,687.54	0.00	706,773.02	57.61

Expenditure Status Report

City Of Pittsburg
 7/1/2021 through 6/30/2022

541 US EPA Grants

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
49991 Non-Departmental						
49991-1399 Miscellaneous Services & Supplies	0.00	20,235.00	20,235.00	0.00	-20,235.00	0.00
49991-2234 Lease Payments	657,276.00	658,413.47	658,413.47	0.00	-1,137.47	100.17
Total US EPA Grants	657,276.00	678,648.47	678,648.47	0.00	-21,372.47	103.25
Grand Total	657,276.00	678,648.47	678,648.47	0.00	-21,372.47	103.25

Expenditure Status Report

City Of Pittsburg
 7/1/2021 through 6/30/2022

551 Marina Dredging & Infrastructure Improve

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
41131 Dredging						
41131-2199 Other Contractual & Professional Service	279,389.42	66,888.97	66,888.97	0.00	212,500.45	23.94
41131-2362 Other fees	4,500.00	0.00	0.00	0.00	4,500.00	0.00
Total Dredging	283,889.42	66,888.97	66,888.97	0.00	217,000.45	23.56
41132 Infrastructure & Maintenance Improvemts						
41132-3005 Capital Equip & Furniture (NON-VEHICLE)	16,000.00	0.00	0.00	0.00	16,000.00	0.00
Total Infrastructure & Maintenance Improvemts	16,000.00	0.00	0.00	0.00	16,000.00	0.00
49999 Transfers In/Out						
Total Transfers In/Out	0.00	0.00	0.00	0.00	0.00	0.00
55555 CIP - FY 2021-2022						
Total CIP - FY 2021-2022	0.00	0.00	0.00	0.00	0.00	0.00
Total Marina Dredging & Infrastructure Improve	299,889.42	66,888.97	66,888.97	0.00	233,000.45	22.30
Grand Total	299,889.42	66,888.97	66,888.97	0.00	233,000.45	22.30

Tidelands Boundary



Total Area ~ 533,445 sq. ft.

313213 sq. ft

444176 sq. ft

8366 sq. ft

89402 sq. ft

Trust Land Boundary

23978 sq. ft

187888 sq. ft

Total Area ~ 1,175,993 sq. ft.

273897 sq. ft

368521 sq. ft

0 0.0325 0.065 0.13 Miles