

**OVERVIEW
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FISCAL YEAR 2017-18**

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CITY OF PIEDMONT CALIFORNIA

May 1, 2017

Mayor and City Councilmembers
City of Piedmont
120 Vista Avenue
Piedmont, CA 94611

Budget Message for 2017-18 Proposed Budget

OVERVIEW / STATE OF THE CITY

I am pleased to submit the 2017-18 Proposed City Budget for your review and consideration. The Budget outlines the City's financial plan and work program for the upcoming fiscal year; provides a comprehensive statement of the City's organization, operations, projected revenues and estimated expenditures; and serves as a strategic tool in communicating, implementing, and monitoring City Council direction related to City operations.

As has been the case in recent years, expenditures are well contained and revenue projections are conservatively projected. In balancing the budget, no "one-time" revenues are used to support on-going operations and only a small draw-down in General Fund reserves is proposed.

While not in a financial position to consider adding new programs, the City remains in a sound and stable position. On the whole, this can be credited to consistent and predictable property related revenues; savings associated with employee sharing in retirement and medical benefit costs and with revised retirement benefit formulas for new hires; the impact of refinancing the CalPERS Side Fund in 2014; and on-going prudent and judicious financial management by all departments. Relative to the impact of the benefit cost-sharing agreements negotiated with employees, together with creation of new tiers of retirement benefits, the City will realize a projected savings of \$1,430,000 in this budget year alone. This represents a net increase of \$226,500 over 2016-17.

The Proposed Budget projects an Operating Net Income (i.e. total income net of total expenditures and transfers out) of \$1,022,796 in the General Fund for 2017-18. Net Income, after proposed Capital Transfers of \$1,200,000, amounts to (\$177,204) and leaves an ending Fund Balance of \$4,091,227 in the General Fund, or 18% of operating expenditures.

The City continues to benefit from an active real estate market. Secured property tax revenue is projected to increase, reflecting a 5% increase in assessed valuation over

2016-17 levels. While Real Property Transfer Tax (RPTT) revenue continues to be projected at \$2,800,000 in 2017-18, it should be understood that this projection is conservative when compared to average annual receipts of \$3,300,000 over the last 5-years. However, the projection is fully in line with the average annual revenue generated over the last 10-years. Given the volatile nature of the RPTT, it is prudent to utilize a 10 year rolling average for budgeting purposes and to continue following the Budget Advisory and Financial Planning Committee's advice of treating this revenue source in a conservative manner. I would note that, as a general practice, in any year when revenues exceed budget estimates, the City Council prudently treats the excess as "one-time" revenue and has directed the funds to facility maintenance, equipment replacement, and unfunded liabilities funds.

Given the stability of our revenue sources and controls over expenditures, this budget ensures continued delivery of the full range and quality of services that our community is known for. It also maintains a reasonable unappropriated ending balance in the General Fund to address unforeseen and emergency circumstances.

While the City has consistently appropriated funds for facility maintenance, equipment replacement, and unfunded liabilities, there is a clear need to apply added focus and attention to deferred maintenance issues at City facilities. In addition to on-going and deferred maintenance, there is an acknowledged "best-practice" to, whenever possible, set aside reserves to support future anticipated maintenance and capital replacement needs. As such, I am proposing an allocation of \$800,000 from the General Fund to the Facilities Maintenance Fund, an increase of \$350,000 over the 2016-17 appropriation of \$450,000.

While this transfer is insufficient to fully address the need, it is nonetheless significant and signals a commitment to work toward developing an appropriately funded Facility Maintenance program. For perspective relative to maintenance needs, a survey of just four City buildings concluded that the estimated cost to address the known backlog of basic deferred maintenance needs is in the range of \$4,000,000. This estimate does not account for anticipated seismic, ADA, and electrical system issues which are likely to add many more millions in expenses.

Relative to infrastructure maintenance, the City has traditionally focused its attention on buildings and park improvements. In this fiscal year, and in future years, it would be prudent to expand consideration of facilities maintenance to include street paving and sidewalk repair. On a scale of 1 to 100, Piedmont's streets have been rated by the Metropolitan Transportation Commission at an average Pavement Condition Index (PCI) of 63 (PCI of 70 or greater = Very Good to Excellent, PCI of 50 to 69 = good, PCI of 25 to 49 = Poor).

While this rating may be favorable in comparison to neighboring jurisdictions, it is not where the City should be - particularly considering that 40 street segments in the City have a PCI of less than 40. The cost to address the poor condition of just these 40

segments alone is estimated at approximately \$8,000,000. If the City were to prevent further deterioration, with a goal of maintaining all streets at the current PCI of 63, it would require an estimated annual paving expenditure of \$1,100,000. In past years, our annual paving budget has been in the range of \$500,000. With recent passage of SB1 by the state legislature, our annual paving budget may be in the range of \$700,000, approximately \$300,000 to \$400,000 short of the investment required to maintain conditions at the status quo.

Apart from streets, the City's sidewalks would also benefit from substantial annual investment. Sidewalks are significantly impacted by our street trees and dense urban forest. Approximately \$200,000 is appropriated annually for sidewalk repair work. This level of funding is meager and allows for repair of only the most hazardous conditions. To address both streets and sidewalks, the City has traditionally relied almost exclusively on county and state revenue sources which, by their nature, have no nexus or relation to actual conditions or need.

This discussion of City facilities, inclusive of streets and sidewalks - let alone sanitary and storm sewers, is not intended to dampen what is otherwise a positive budget and a comparatively healthy financial condition. Instead, it is meant simply to bring attention to the fact that, while the City enjoys a high quality of life - with robust programs and responsive services, we have significantly underinvested in the maintenance of our civic infrastructure. Going forward, whenever the budget can support it, additional investment in the upkeep of our buildings, recreational facilities, streets and sidewalks should be considered a priority.

Given this broad overview of the proposed budget and considering accomplishments and progress made over the last year I am happy to report that the State of the City is strong and healthy.

As to accomplishments and progress we have a number of items, large and small, that are worth celebrating. Of note, the Hampton Park renovation project was completed and supported with very generous donations by residents and community organizations; investigative work to support improving Linda Beach Playfield, the Recreation Center, Veterans Hall, and Coaches Field was initiated; Jeremy Bowers was appointed to succeed Rikki Goede as Chief of Police; implementation of the IT Strategic Plan is moving forward and making a difference; the Linda Kingston Triangle was completed; a renewed and expanded Municipal Services (Parcel) Tax was supported by 71% of Piedmont voters; Chapter 17 of the City Code was revised and adopted; the Community Hall interior was refurbished; purchasing policies have been revised and adopted; this year's extreme weather conditions were met with outstanding emergency management and response by City staff; the RFP for waste collection services was completed and issued; and temporary repairs to Cavendish Lane were completed.

Piedmont enjoys a talented work force, engaged and supportive residents, and enlightened, dedicated political leadership. That combination of assets serve Piedmont

well and will help ensure that our City maintains its reputation as an attractive, service-oriented, well-functioning, and engaging community.

GENERAL FUND REVENUES

The City is anticipating General Fund revenues in 2017-18 of \$25,529,864, a total of \$1,633,100 more than the 2016-17 budget. The major sources of this revenue, accounting for \$24,156,700 or 95% of the General Fund total, are as follows:

Property Taxes

Property-related taxes are the City's primary revenue source and account for \$17,572,400 or 70% of General Fund revenues. This amount is an increase of \$1,307,300 over the projected amounts in the 2016-17 budget. The 2017-18 Proposed Budget projects these revenues as follows:

- Property Tax revenues at \$12,580,000. The main component is secured property taxes (real property), and represents an increase of \$854,900 over the current fiscal year.
- Real Property Transfer Tax revenue at \$2,800,000.
- Parcel Tax revenue, based on the measure approved by 71% of voters in June 2016, is estimated at \$2,192,400, an increase of \$452,400 over 2016-2017. The additional funds in 2017-18 are directed to repairing and upgrading the City's aging infrastructure and modernizing outdated IT systems.

The housing market continues to be strong and is a key factor in maintaining the stability of City revenues. The table below indicates that real property transfer tax receipts have been near projections through the first eight months of the fiscal year, with the historically high revenue months still to come.

Yearly Summary of Real Property Transfer Tax Revenue

Fiscal Year	No. Sold	Average Sales Price	Real Prop Tfr Tax Revenue
2007-08	95	1,486,625	1,973,888
2008-09	99	1,376,505	1,711,738
2009-10	100	1,421,017	1,843,651
2010-11	151	1,312,972	2,628,921
2011-12	148	1,341,700	2,700,925
2012-13	155	1,582,243	3,186,001
2013-14	168	1,839,248	4,001,012
2014-15	154	1,971,270	3,901,252
2015-16	120	1,836,197	3,117,999
2016-17 (through March 2017)	64		2,047,524

Other Taxes & Franchises

Other Taxes and Franchises revenue relates to Business License, Sales and Utility Users taxes, and Franchise fees. These revenues are budgeted at \$2,250,000, a decrease of \$50,000 over the 2016-17 budget due to a decrease in Business Tax receipts.

Revenues from Other Agencies

Revenues from Other Agencies is revenue received from state and regional agencies. These funds are unrestricted, except for limited revenue directed to public safety purposes, and are allocated for General Fund use. The budget projects revenues of \$1,418,000, the largest component of which is Motor Vehicle License fees projected at \$1,100,000.

Charges for Current Services

Charges for Current Services, projected at \$2,936,330 in 2017-18, are revenues derived from fees generated by Recreation, Planning and Plan Check services, and Ambulance Service charges. Of this total, Planning and Plan Check fees are projected at \$475,000, Recreation revenue is projected at \$2,075,000 (no change from the 2016-17 budget), and Ambulance Service charges are projected at \$275,000 (an increase of \$50,000 from the 2016-17 budget, based on the City Council approved increase in the Ambulance User fee). While not part of the General Fund, it should be noted that revenues in the Schoolmates program, accounted for in the Schoolmates Fund, are projected at \$652,300, which is \$267,700 lower than the amount received in 2016-17 based on PUSD implementation of extended day kindergarten.

GENERAL FUND EXPENDITURE

The City is budgeting \$23,836,144 in General Fund expenditures (Departmental, Capital Outlay, and Non-Departmental). In developing the Proposed Budget, the City continues efforts to control and contain operating costs in all departments. The following is a summary by cost categories.

General Fund Budget by Expenditure Category

Category	\$ Budget	% of Budget
Personnel Costs	\$16,810,360	71%
Maintenance & Operations	\$ 5,308,313	22%
Capital Outlay	\$ 19,000	0%
Non-Departmental	\$ 1,698,471	7%
Total Budget	\$23,836,144	100%

Personnel Costs

Two additional full-time positions are proposed in this budget. One is a new, non-sworn Records Clerk in the Police Department and the second is a Recreation Coordinator, filling and replacing the long vacant position of Recreation Supervisor in the Recreation Department. Personnel related costs are the largest overall expenditure in the General Fund at \$16,810,360. As the table above shows, salary and benefit costs make up 71% of the total 2017-18 General Fund budget. This personnel cost share of the budget is characteristic of municipal service agencies. The table below summarizes projected personnel costs by department, with the public safety departments accounting for 65% of the total budget.

Personnel Budget by Department

Department	Personnel Budget	% of Total
Administration	\$1,438,275	9%
Public Works	\$2,725,350	16%
Recreation	\$1,875,585	10%
Police	\$5,462,150	33%
Fire	\$5,309,000	32%
Total	\$16,810,360	100%

Comparing the current 2016-17 budget to the 2017-18 Proposed Budget, the most significant changes in personnel costs are as follows:

- The addition of a Police Records Clerk increases Police Department personnel costs \$90,400. The Recreation Coordinator adds \$99,900 in personnel costs to the Recreation Department. In the case of the Police Department, new legislatively mandated data collection and reporting requirements, next Generation 911, and the data generated by ALPR technology have moved records retention and processing responsibilities beyond the capacity of existing personnel to manage.

With respect to the Recreation Department, one of three Recreation Supervisors retired in 2014, shortly after Sara Lillevand was hired as the new Director. At Ms. Lillevand's request we held off filling the vacant position to allow sufficient time to study and fully understand the on-going and future needs of the Department. With the experience of the previous two years, it is now proposed that the Recreation Supervisor position be filled at the lower Recreation Coordinator level. Key responsibilities of the position will be focused on Facility Operations and Reservations, Game Day Operations, and working with the Piedmont Unified School District to schedule facilities in support of recreation programming for students and the general community.

- Salaries. A 2% employee wage adjustment for all full-time employees, effective July 1, is included as a place-holder pending conclusion of negotiations with bargaining units on employment and benefit terms beyond June 30, 2017. Total budgeted regular salaries amount to \$9,993,300, an increase of \$529,500 in 2017-18. Part-time salaries decrease by \$217,000. This decrease is driven largely by the fact that two Part-time positions, one in Public Works and one in Recreation, were reclassified to Full-time.
- Retirement benefits. Employee retirement benefit costs total \$2,408,700, an increase of \$161,650 compared to the 2016-17 budget. After a 4-year phased approach to benefit cost sharing, all City employees have now assumed the full cost of their "Employee Contribution". Assumption of these costs by employees result in savings to the City of \$280,450 in 2017-18. Employee cost-sharing of the "Employer Contribution" amounts to an additional savings to the City of \$591,400. Overall, the CalPERS Employer rates for the various City retirement plans (Miscellaneous and Safety, across three tiers) increased between 1 and 1.5 percentage points.
- Medical benefits. Employee health benefit costs amount to \$2,279,035 in 2017-18, no change from 2016-17. Premiums next change on January 1, 2018 and any increase above the established baseline will be shared equally between the City and employees.

To control the costs of retirement plans for City employees, the City Council took action in 2012 to establish lower benefit formulas for new employees. Shortly after the City Council took that action, the state legislature enacted a law to standardize pension benefit levels for new employees across the state. These two changes will save the City an estimated \$440,000 in 2017-18. Additionally, employee cost sharing of both retirement and medical benefits amount to a savings to the City of \$990,000 in 2017-18. Absent the cost sharing agreements and the changes to retirement benefits for new hires, City retirement benefit costs would have been \$1,310,000 higher and medical benefits \$120,000 higher than the amounts budgeted for in the 2017-18 Proposed Budget.

Maintenance and Operations

Maintenance and operations costs are budgeted at \$5,308,313, amounting to 22% of the 2017-18 General Fund budget. The 2017-18 budget for Maintenance and Operations is \$500,739 more than the 2016-17 budget. Maintenance and Operations include costs for Personnel Expenses (conferences, meetings, and training), Department Supplies (office supplies, uniforms), Equipment Maintenance (vehicle maintenance, fuel), Contract Services (City Attorney, crossing guards), Other Expenses (emergency preparedness, Recreation classes, street patching) and other services, maintenance, and operations line items. The following summarizes maintenance and operations costs by department:

Operations and Maintenance Budget by Department

Department	\$ Budget	% of Maintenance & Operations
Administration	\$1,420,810	27%
Public Works	\$1,576,013	30%
Recreation	\$1,083,400	19%
Police	\$ 826,340	16%
Fire	\$ 401,750	8%
Total	\$5,308,313	100%

The most significant increases in Maintenance and Operations costs in the 2017-18 Proposed Budget from 2016-17 are as follows:

- Information Services, Administration (\$152,800): Includes the additional component of IT consultant staffing for network maintenance in accordance with the Information Technology Strategic Plan.
- Other Expense, Recreation (\$136,800): Includes higher independent contractor payments related to middle school enrichment and pre-school programs. It should be noted that these costs are largely offset by associated revenue.
- Personnel Expenses, Police (\$60,000): Includes higher costs for undertaking Marijuana Training for officers. The training expenditure is offset by grant revenue received in 2016-17.

Non Departmental

Non-Departmental costs are budgeted at \$1,698,471, comprising 7% of the 2017-18 General Fund budget. This covers costs, unchanged from 2016-17, related to premiums for General Liability (\$384,000) and Workers Compensation (\$365,500), other self-insured claim costs for General Liability (\$60,000) and Workers Compensation (\$206,500), payment to the City of Oakland for library services (\$350,471), and a General Fund transfer to the OPEB Trust (\$312,000).

GENERAL FUND BALANCE

The 2017-18 Proposed Budget projects an Operating Net Income of \$1,022,796. Beyond operating costs, a \$1,200,000 transfer is proposed for essential capital needs (\$800,000 to the Facilities Maintenance Fund and \$400,000 to the Equipment Replacement Fund). The General Fund, following these transfers, will have a Net Income of (\$177,204) and an ending Fund Balance at \$4,091,227, 18% of Operating Expenses compared with 20% in 2016-17.

An updated Seven-Year Projection is included in the 2017-18 Proposed Budget document. The forecast of revenues and expenditures (and increasing level of transfers) assist in identifying long range issues and inform future planning and decision making through 2023-24. The following table shows details of the forecast through the next budget period in 2018-19.

Fund Balance 2016-17 through 2018-19

	2016-17 Budget (Projected)	2017-18 Budget (Proposed)	2018-19 Budget (Estimated)
GF Beginning Balance	\$4,717,679	\$4,268,431	\$4,091,228
GF Revenue	\$24,059,064	\$25,259,864	\$26,399,000
GF Operating Expenditures	\$21,457,926	\$22,137,673	\$23,231,645
GF Non Dept Expense	\$1,804,651	\$1,698,471	\$1,730,854
Net Operating Transfers	(\$395,736)	(\$400,923)	(\$428,373)
Capital Transfers	\$850,000	\$1,200,000	\$1,200,000
Net Operating Income	(\$449,249)	(\$177,203)	(\$191,872)
Ending GF Balance	\$4,268,431	\$4,091,228	\$3,899,356
% Operating Expenditures	20%	18%	17%

The Seven-Year Projection incorporates salary and benefit adjustments established by current Memoranda of Understanding and employment resolutions for the various bargaining groups through June 30, 2017. The projection assumes that the terms of current agreements remain unchanged into the future. Operating expenses, other than personnel costs, are projected to grow at a rate of 2% per year.

Property values are projected to increase 5% in 2017-18 and in future years. The projection assumes that Real Property Transfer tax revenue continues to be conservatively budgeted and that the recently approved parcel tax continues at the adjusted higher rate.

The CalPERS Board of Administration approved lowering the CalPERS discount rate assumption, the long term rate of return, from 7.5% to 7% over three years beginning in 2018-19. This increases the City's, as well as other public agencies', Employer Contribution costs. Lowering the discount rate means plans will see increases in both the normal costs and accrued liabilities. The City's change in Employer Contribution as

a result of the adjusted discount rate have been incorporated in the Seven-Year Projection beginning in 2018-19.

OTHER FUNDS

In addition to the General Fund, the City maintains a number of major Funds to provide for long-term capital needs of the organization.

Equipment Replacement Fund

The Equipment Replacement Fund sets aside funds in anticipation of the orderly replacement of City vehicles, heavy equipment, general equipment, as well as IT infrastructure. A replacement schedule has been developed including the replacement year(s) and an estimated replacement cost.

The Equipment Replacement Fund is estimated to have a Fund Balance of \$3,622,523 as of June 30, 2017. The following is a detail of proposed Equipment Replacement expenditures for 2017-18 totaling \$988,800.

Equipment Replacement Expenditure Detail

Category	Date Acquired	Replacement Budget
Video Equipment Upgrade, KCOM		\$30,000
Flatbed Pickup Truck, Public Works, No. 24	2003	\$60,000
Flatbed Pickup Truck, Public Works, No. 22	2003	\$60,000
Pickup Truck, Public Works		\$55,000
Patrol Car, Police (2)		\$100,000
Traffic Motorcycle, Police	2010	\$35,000
Automated License Plate Reader		\$40,000
Ambulance, Fire	2007	\$220,000
PC Computer Upgrade	annual	\$70,000
iPads	2012	\$3,000
Applications and Departmental Systems	IT Plan	\$220,000
IT Infrastructure	IT Plan	\$80,800
Telecommunications (IT)	2011	\$15,000
		\$988,800

The fund balance at the end of 2017-18 is projected at \$3,024,223, with an unrestricted fund balance of \$2,424,223 and a restricted balance of \$600,000. The restriction is the City Council approved system rehabilitation loan to the Sewer Fund. The proposed General Fund transfer in 2017-18 amounts to \$400,000.

Facilities Maintenance Fund

The City Council established the Facilities Maintenance Fund in 2013 to provide a long-term plan for addressing City-owned facilities. In 2014, responsibility for facilities was transferred from the Recreation Department to the Public Works Department. Since that time staff has been working to develop a thorough and well-documented plan that addresses deferred maintenance, routine and on-going maintenance and repair, and, importantly, the desire to build reserves to address long-term, life-cycle maintenance and replacement costs. While advances have been made in refining the plan since 2013, it should be viewed as a work in progress and will continue to evolve and improve as facility investigations present new, more detailed data.

The Facilities Maintenance Fund is estimated to have a Fund Balance of \$1,879,528 as of June 30, 2017. The proposed General Fund transfer in 2017-2018 is \$800,000.

The fund balance at the end of 2017-18 is estimated at \$1,432,428, with an unrestricted fund balance of \$932,428 and a restricted balance of \$500,000. The restriction is the City Council-approved loan to the Sewer Fund for system rehabilitation and the Facility Maintenance Scheduled Reserve.

Capital Improvement Projects Fund

The Capital Improvement Fund is used to account for resources that are restricted and committed to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Historically, prior to creation of the Facilities Maintenance Fund and the Equipment Replacement Fund, the Capital Improvement Projects fund was used to account for a very wide range of projects and activities.

Appropriation of resources to this Fund will be considered following a receipt of a report on projects recommended by the Capital Improvement Projects Review Committee. The Committee, on an annual basis, initiates a process to solicit community input, conduct site visits, analyze the merits of potential projects, and make recommendations to the City Council as to which projects should be funded.

The Capital Improvement Projects Review Committee is currently evaluating projects to be presented to Council for consideration. Based on City Council direction, the Capital Improvement Project Fund may be adjusted to incorporate new projects and initiatives.

Capital Improvement Fund Overview

Project/Plan	Project Appropriations as of June 30, 2017	New Project Appropriation
Coaches Field Feasibility Plan	\$25,000	
Linda Beach Playfield Access/Landscape Plan	\$7,334	
Corporation Yard Vehicle Storage Structure Project	\$139,000	
Linda Beach Playfield Master Plan	\$35,000	
Total	\$206,334	\$0

The Capital Improvement Fund has an estimated balance of \$157,124 as of June 30, 2017. After a proposed transfer of \$50,000 from the Gas Tax Fund and after anticipated expenditures of \$206,334, an ending balance of \$790 is projected for 17-18.

2014 Taxable Pension Obligation Fund

In May 2014, the City Council authorized issuing \$7,305,000 in Taxable Pension Obligation Bonds to refinance the CalPERS Side Fund debt with an annual interest rate of 2.79%. The bonds mature on March 30, 2020.

In 2003, CalPERS required pension plans with less than 100 active members to be assigned to risk sharing pools with other agencies offering similar benefits. The City's Miscellaneous and Safety plans had small numbers of active members and CalPERS assigned these plans to risk pools and established Side Fund debt equal to the unfunded accrued liability for the plans. CalPERS amortized the obligation over a fixed period and charged interest at 7.5%.

The debt refinancing saves the City approximately \$1,194,099 over the 7-year life of the bonds, with annual savings of approximately \$170,586. This Fund was established to account for the annual principle and interest payments. In the 2017-18 Proposed Budget, the total payment is \$1,387,924.

Sewer Fund

The Sewer Fund is used to account for the sanitary sewer and storm sewer system in the City. In July 2014, the City and other East Bay jurisdictions entered into a Consent Decree (CD) mandated by the U.S. Environmental Protection Agency which requires the City to complete a rehabilitation of the sewer system and to establish a

comprehensive monitoring of system performance. With the CD finalized, and all of the mandated improvement measures identified, the City is positioned to establish definitive plans to achieve full compliance.

To this end, the City Council approved loans totaling \$800,000 to the Sewer Fund from the Equipment Replacement Fund and the Facilities Maintenance Fund. These loans made the need for increasing the Sewer Tax or Property Transfer Tax unnecessary and provided the resources needed to initiate the next phase of required sewer rehabilitation.

With the approval of a low-interest loan by the State Water Resources Control Board (SWRCB), construction of Phase V of the sewer rehabilitation project will begin in 2017-18. All phases of rehabilitation are projected to be completed over the next decade, ahead of the schedule established under the CD.

Sewer Fund Balances for 2016-17 and 2017-18

	2016-17 Budget (Projected)	2017-18 Budget (Proposed)
Sewer Beginning Fund Balance	\$801,035	\$883,509
Sewer Service Charges/Interest	\$2,332,100	\$2,394,371
Loan Proceeds	\$0	\$4,300,000
Total Revenue	\$2,332,100	\$6,694,371
Operating Costs	\$1,512,658	\$1,542,599
Capital Costs	\$179,005	\$6,498,679
Debt Service	\$557,963	\$557,963
Total Expenditures	\$2,249,626	\$5,753,679
Revenues over Expenditures	\$82,474	\$195,692
Sewer Ending Fund Balance	\$883,509	\$1,079,202

In addition to the construction of rehabilitation projects, the Sewer Fund reimburses the General Fund for sewer related expenses charged to the General Fund. Public Works and Finance have refined expense estimates and capture actual costs related to personnel, supplies and services. Based on the data collected, the proposed transfer for 2017-18 is projected at \$745,000.

CONCLUSION

The implementation of benefit cost sharing with employees combined with a healthy regional economy and recent approval by Piedmont voters of a renewal and increase in the Parcel Tax, has sustained the City's ability to continue the provision of a high level of services to our residents and has positioned the City to make needed investments in Information Technology, City-owned facilities, sewer infrastructure, and equipment replacement.

Maintaining a stable financial position and promoting a strong, resilient City into the future, requires constant focus and agility. Essential facilities and infrastructure, as noted throughout this message, require significant additional investment and on-going attention. Additionally, our need to attract and retain talented, top-quality employees is critical. To our good fortune, we have an outstanding workforce, committed and forward-thinking political leadership, and residents who are supportive and engaged in the community. This reality is one that not many cities enjoy and will serve us well into the future.

In closing, I want to thank the residents of Piedmont whose volunteerism and on-going financial support enables the City to sustain the provision of responsive and high level of service. I also want to acknowledge the City's management team for their service and for diligently managing Departmental budgets. Lastly, I want to particularly recognize the City's Finance team—Interim Finance Director Jim O'Leary, Accountant Ken Lee and Human Resources Administrator Stacy Jennings for their focus and dedication in preparing this budget.

Piedmont is a special place. I am honored to serve as your City Administrator and I look forward to working together with you, City staff, and the residents of Piedmont over the years ahead.



Paul Benoit
City Administrator

**CITY OF PIEDMONT
FY 2017-18 BUDGET SUMMARY**

City of Piedmont
Proposed 2017 - 18 Budget

Financial Summaries

OPERATING BUDGET

	Current Budget 16/17	Estimated Expenditures 16/17	Proposed Budget 17/18	Budget % Change
Expenditures:				
Administration	\$2,756,188	\$2,492,858	\$2,859,085	3.73%
Public Works	4,222,161	4,161,161	4,301,363	1.88%
Recreation	2,745,500	2,780,591	2,977,985	8.47%
Police	6,139,816	6,188,966	6,288,490	2.42%
Fire	5,518,350	5,834,350	5,710,750	3.49%
Non-Departmental	1,698,471	1,804,651	1,698,471	0.00%
TOTAL General Fund	23,080,485	23,262,577	23,836,144	3.27%
Other Operating Funds				
Aquatics Fund	698,650	623,500	690,150	-1.22%
Schoolmates Fund	873,275	878,275	744,750	-14.72%
Workers Compensation Fund	572,000	631,067	572,000	0.00%
Liability Insurance Fund	444,000	491,113	444,000	0.00%
TOTAL Other Operating Expenditures	2,587,925	2,623,955	2,450,900	-5.29%
Total Operating Expenditures	\$25,668,410	\$25,886,532	\$26,287,044	2.41%

OTHER FUNDS BUDGET

	Current Budget 16/17	Estimated Expenditures 16/17	Proposed Budget 17/18	Budget % Change
Expenditures:				
Special Revenue Funds				
Athletic Facility Preservation Fund	35,000	35,000	35,000	0.00%
Gas Tax Fund	0	194,800	120,000	N/A
Measure B Fund	465,609	427,933	445,308	-4.36%
Measure BB Fund	401,000	360,000	439,517	9.61%
Measure D Fund	21,000	21,000	21,000	0.00%
Measure F - VRF	45,000	44,000	29,130	-35.27%
Sidewalk Repair Fund	3,000	3,000	3,000	0.00%
Total Special Revenue Funds	970,609	1,085,733	1,092,955	12.61%
Capital Project Funds				
Capital Improvement Fund	363,820	329,000	206,334	-43.29%
Urban County CDBG Fund	90,000	0	35,085	-61.02%
Equipment Replacement Fund	485,750	503,366	1,048,800	115.91%
Facility Maintenance Fund	2,934,670	2,934,670	1,248,000	-57.47%
Total Capital Project Funds	3,874,240	3,767,036	2,538,219	-34.48%
Debt Service Fund				
2014 Pension Obligation Fund	1,346,736	1,346,736	1,387,924	3.06%
Total Debt Service Fund	1,346,736	1,346,736	1,387,924	3.06%
Enterprise Fund				
Sewer Fund	1,521,626	1,521,626	5,753,679	278.13%
Total Enterprise Fund	1,521,626	1,521,626	5,753,679	278.13%
Internal Service Fund				
Employee Benefit Fund	1,400,000	1,400,000	1,400,000	0.00%
Total Internal Service Fund	1,400,000	1,400,000	1,400,000	0.00%
TOTAL Other Funds	\$9,113,210	\$9,121,131	\$12,172,777	33.57%
Grand Total	\$ 34,781,621	\$ 35,007,662	\$ 38,459,821	10.58%

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OPERATING BUDGET

ALL OPERATING DEPARTMENTS

	Budget 16/17	Estimated Expenditures 16/17	Proposed Expenditures 1718	Proposed % Change
SALARIES	12,370,500	12,501,200	12,703,800	3%
FRINGE BENEFITS	5,085,525	5,073,325	5,245,960	3%
PERSONNEL EXPENSES	338,285	328,105	339,710	0%
SUPPLIES & SERVICES	5,088,129	4,985,071	5,243,603	3%
CAPITAL EXPENDITURES	71,500	72,000	39,500	-45%
OTHER	2,714,471	2,926,831	2,714,471	0%
TOTAL - ALL DEPARTMENTS	25,668,410	25,886,532	26,287,044	2%
EXPENDITURE DETAIL:				
SALARIES				
Regular Salaries	9,864,000	9,670,000	10,388,300	5%
Part Time Salaries	1,888,000	1,833,000	1,593,000	-16%
Overtime Salaries	618,500	998,200	722,500	17%
Subtotal	12,370,500	12,501,200	12,703,800	3%
FRINGE BENEFITS				
Health Insurance	2,401,545	2,385,345	2,393,485	0%
Retirement	2,374,950	2,374,950	2,535,000	7%
Other Benefits	309,030	313,030	317,475	3%
Subtotal	5,085,525	5,073,325	5,245,960	3%
PERSONNEL EXPENSES				
Memberships/Conferences/Training	338,285	328,105	339,710	0%
SUPPLIES & SERVICES				
Department Supplies	445,450	435,200	467,450	5%
Utilities/Telephone/Radio	539,680	533,980	530,400	-2%
Equipment/Maintenance/Gas/Oil	260,050	269,950	265,450	2%
Contract Services	2,091,599	2,023,849	2,108,253	1%
Buildings/Grounds Maintenance	75,000	75,000	75,000	0%
Other Expenses	1,038,250	1,132,141	1,121,050	8%
Information Services	638,100	514,951	676,000	6%
Subtotal	5,088,129	4,985,071	5,243,603	3%
CAPITAL EXPENDITURES				
Capital Outlay	71,500	72,000	39,500	-45%
OTHER				
General Fund Non Departmental	1,698,471	1,804,651	1,698,471	0%
Workers Comp Fund	572,000	631,067	572,000	0%
Liability Insurance Fund	444,000	491,113	444,000	0%
Subtotal	2,714,471	2,926,831	2,714,471	0%
TOTAL - ALL DEPARTMENTS	\$25,668,410	\$25,886,532	\$26,287,044	2%

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GENERAL FUND BUDGET SUMMARY				
Expenditures and Sources				
FUND USES			Difference	
	Proposed	Estimated		
	17/18	16/17	%	\$
EXPENDITURES				
Administration	\$2,859,085	\$2,492,858	14.69%	\$366,227
Public Works	4,301,363	4,161,161	3.37%	140,202
Recreation	2,977,985	2,780,591	7.10%	197,394
Police	6,288,490	6,188,966	1.61%	99,524
Fire	5,710,750	5,834,350	-2.12%	(123,600)
Non-Departmental	1,698,471	1,804,651	-5.88%	(106,180)
TOTAL Expenditures	23,836,144	23,262,577	2.47%	573,567
TRANSFER OUT:				
2014 Pension Obligation Fund	1,387,924	1,346,736	3.06%	41,188
Equipment Replacement Fund	400,000	400,000	0.00%	-
Aquatics	130,000	130,000	0.00%	-
Facility Maintenance	800,000	450,000	77.78%	350,000
TOTAL Transfer Out	2,717,924	2,326,736	16.81%	391,188
TOTAL Expenditures/Transfer Out	\$26,554,068	\$25,589,313	3.77%	\$964,755
FUND SOURCES			Difference	
	Proposed	Estimated		
	17/18	16/17	%	\$
REVENUE				
Property Tax	12,580,000	\$11,725,100	7.29%	\$854,900
Property Transfer Tax & Parcel Tax	4,992,400	4,489,000	11.21%	503,400
Other Taxes and Franchises	2,230,000	2,280,000	-2.19%	(50,000)
Licenses and Permits	448,500	448,500	0.00%	0
Use of Money and Property	579,634	564,134	2.75%	15,500
Revenue from Other Agencies	1,418,000	1,663,000	-14.73%	(245,000)
Charges for Current Services	2,936,330	2,814,330	4.33%	122,000
Other	75,000	75,000	0.00%	-
TOTAL Revenue	25,259,864	24,059,064	4.99%	1,200,800
TRANSFER IN:				
Private Contribution Fund	5,000	5,000	0.00%	-
Traffic Safety Fund	50,000	50,000	0.00%	-
State Gas Tax Fund	300,000	250,000	20.00%	50,000
Sewer Fund	745,000	728,000	2.34%	17,000
Measure D Fund	17,000	17,000	0.00%	-
Schoolmates Program Fund	0	31,000	-100.00%	(31,000)
TOTAL Transfer In	1,117,000	1,081,000	3.33%	36,000
TOTAL Revenue/Transfer In	\$26,376,864	\$25,140,064	4.92%	\$1,236,800
Excess: Revenues over Expenditures	(177,204)	(449,249)		
Beginning Fund Balance:	4,268,430	4,717,679		
Estimated Ending Fund Balance:	\$4,091,226	\$4,268,430		

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GENERAL FUND
2013-14 to 2017-18

	Actual 2013-14	Actual 2014-15	Actual 2015-16	Estimated 2016-17	Proposed 2017-18
General Fund Beginning Balance	\$ 4,198,390	\$ 4,489,854	\$4,617,679	\$4,717,679	\$4,268,431
Revenues					
Property Taxes	\$10,148,610	\$10,846,057	\$11,922,775	\$11,725,100	\$12,580,000
Real Property Transfer Tax	4,001,012	3,901,252	3,117,999	2,800,000	2,800,000
Parcel Tax	1,606,229	1,647,223	1,628,601	1,689,000	2,192,400
Other Taxes and Franchises	2,361,098	2,359,212	2,384,439	2,280,000	2,230,000
License and Permits	474,389	516,580	585,132	448,500	448,500
Revenue from Use of Money or Property	424,733	547,512	528,814	564,134	579,634
Revenue from Other Agencies	1,294,976	1,477,124	1,525,353	1,663,000	1,418,000
Charges for Current Services	2,771,554	2,869,845	3,155,372	2,814,330	2,936,330
Other Revenue	125,772	139,506	1,201,344	75,000	75,000
	\$23,208,373	\$24,304,311	\$26,049,829	\$24,059,064	\$25,259,864
Operating Transfers in					
Sewer Fund Reimbursement	\$900,000	\$780,000	724,000	\$728,000	\$745,000
Traffic Safety Fund Reimbursement	59,600	-	50,000	50,000	50,000
EECBG Reimbursement	-	5,459	-	-	-
Schoolmates Fund Reimbursement	-	46,436	47,122	31,000	-
Private Contribution Fund	-	3,347	36,392	5,000	5,000
Gas Tax Supplement	300,000	320,000	250,000	250,000	300,000
COPS	-	8,980	6,823	-	-
Urban County CDBG	30,123	-	-	-	-
Measure D Reimbursement	14,356	17,737	37,951	17,000	17,000
	\$1,304,079	\$1,181,959	\$1,152,289	\$1,081,000	\$1,117,000
Total Income	\$24,512,452	\$25,486,270	\$27,202,117	\$25,140,064	\$26,376,864
Departmental Expenditures					
Administration	\$2,465,103	\$2,239,446	\$2,271,092	\$2,492,858	\$2,859,085
Public Works	4,144,867	3,928,797	3,895,930	4,161,161	4,301,363
Recreation	2,440,384	2,331,245	2,604,778	2,762,591	2,958,985
Police	5,224,978	5,530,746	5,517,402	6,188,966	6,288,490
Fire	4,956,822	4,988,747	5,326,749	5,834,350	5,710,750
	\$19,232,154	\$19,018,980	\$19,615,951	\$21,439,926	\$22,118,673
Operating Capital Outlay	\$82,476	\$22,385	\$8,895	18,000	19,000
Non Departmental Expenditures					
Library	\$350,471	\$350,471	\$350,471	\$350,471	\$350,471
Unemployment Insurance	4,693	28,844	12,966	20,000	20,000
Workers Compensation	525,000	1,126,875	572,000	631,067	572,000
Liability Insurance	410,000	425,000	444,000	491,113	444,000
Other Expense	-	66,608	-	-	-
OPEB	916,504	913,875	776,399	312,000	312,000
	\$2,206,667	\$2,911,673	\$2,155,836	\$1,804,651	\$1,698,471
Operating Transfers-out					
Aquatics	160,000	120,000	-	130,000	130,000
2014 Pension Obligation Fund	100,984	1,231,658	1,338,248	1,346,736	1,387,924
	\$260,984	\$1,351,658	\$1,338,248	\$1,476,736	\$1,517,924
Total Expenditures and Transfers-out	\$21,782,281	\$23,304,696	\$23,118,931	\$24,739,313	\$25,354,068
Operating Net Income	\$2,730,171	\$2,181,574	\$4,083,187	\$400,751	\$1,022,796
Capital Transfers-out					
Facility Maintenance	1,219,353	1,051,875	2,770,488	450,000	800,000
Equipment Replacement Fund	1,219,353	1,001,875	1,212,698	400,000	400,000
Total Capital Transfers	\$2,438,706	2,053,750	\$3,983,186	\$850,000	\$1,200,000
Net Income after Capital Transfers	\$291,465	\$127,824	\$100,000	(\$449,249)	(\$177,204)
General Fund Ending Fund Balance	\$4,489,854	\$4,617,679	\$4,717,679	\$4,268,431	\$4,091,227
Fund Balance as % of Operating Exp	23%	24%	24%	20%	18%
Fund Balance as % of Exp & Debt	21%	20%	20%	17%	16%

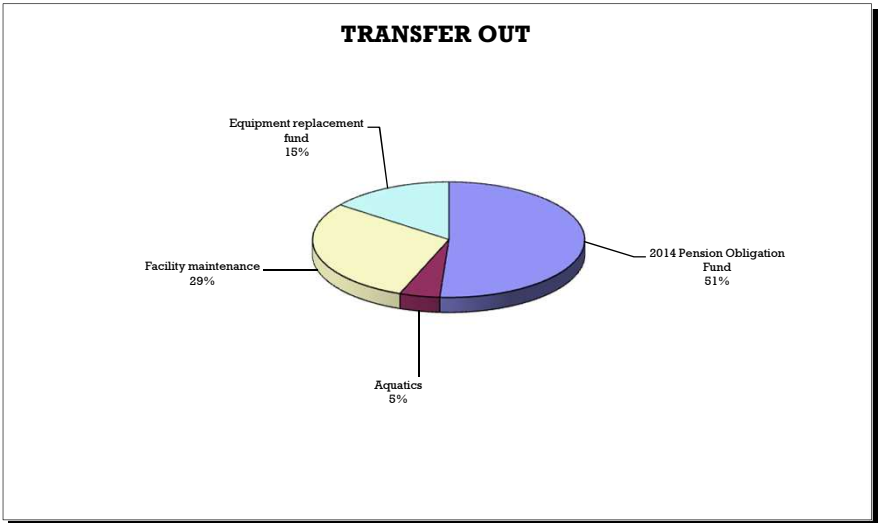
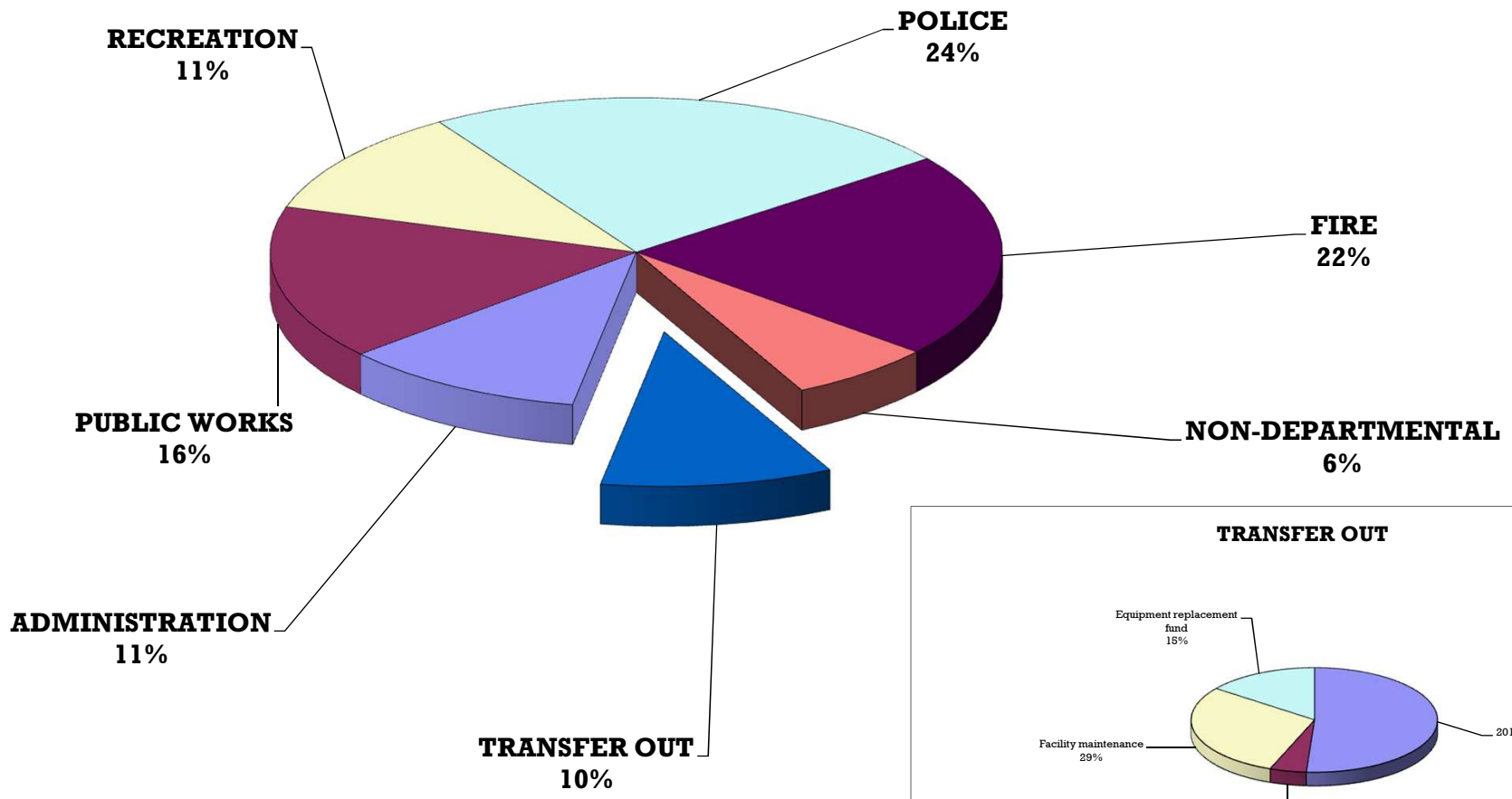
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GENERAL FUND SUMMARY

	<u>Proposed Budget FY 2017-18</u>	<u>% of Budget</u>
<u>Administration (Total)</u>	<u>\$2,859,085</u>	<u>10.77%</u>
Personal Services	1,438,275	5.42%
Maintenance & Operations	1,420,810	5.35%
Capital Outlay	0	0.00%
<u>Public Works (Total)</u>	<u>4,301,363</u>	<u>16.20%</u>
Personal Services	2,725,350	10.26%
Maintenance & Operations	1,576,013	5.94%
Capital Outlay	0	0.00%
<u>Recreation (Total)</u>	<u>2,977,985</u>	<u>11.21%</u>
Personal Services	1,875,585	7.06%
Maintenance & Operations	1,083,400	4.08%
Capital Outlay	19,000	0.07%
<u>Police (Total)</u>	<u>6,288,490</u>	<u>23.68%</u>
Personal Services	5,462,150	20.57%
Maintenance & Operations	826,340	3.11%
Capital Outlay	0	0.00%
<u>Fire (Total)</u>	<u>5,710,750</u>	<u>21.51%</u>
Personal Services	5,309,000	19.99%
Maintenance & Operations	401,750	1.51%
Capital Outlay	0	0.00%
Non-Departmental (Total)	1,698,471	6.40%
Transfer Out (Total)	<u>2,717,924</u>	<u>10.24%</u>
General Fund: Expenditures/Transfers Out	<u><u>\$26,554,068</u></u>	<u><u>100.00%</u></u>

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**CITY OF PIEDMONT
GENERAL FUND
PROPOSED EXPENDITURES AND TRANSFERS 2017-18**



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CITY OF PIEDMONT

SUMMARY OF FUND TYPES

GENERAL FUND – The City’s primary operating fund and accounts for all financial resources of the City, except those required to be accounted for in another fund.

OTHER FUND TYPES

SPECIAL REVENUE FUNDS – Funds to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than Debt Service or Capital Projects.

CAPITAL PROJECTS FUNDS – Funds used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

DEBT SERVICE FUND – Fund used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

ENTERPRISE FUNDS – Funds used to report any activity for which a fee is charged to external users for good or services.

INTERNAL SERVICE FUNDS – Funds used to report activity that provides goods or services to other funds, departments, or agencies of the primary government or other governments on a cost reimbursement basis.

TRUST FUNDS – Funds used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefits, or other employee benefit plans.

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FUND BALANCE SUMMARY
Fiscal Years 2009-2018

FUND	2008-09 Actual Fund Balance	2009-10 Actual Fund Balance	2010-11 Actual Fund Balance	2011-12 Actual Fund Balance	2012-13 Actual Fund Balance	2013-14 Actual Fund Balance	2014-15 Actual Fund Balance	2015-16 Actual Fund Balance	2016-17 Estimated Fund Balance	2017-18 Proposed Fund Balance
GENERAL FUND	\$ 2,715,526	\$ 2,194,122	\$ 3,101,066	\$ 4,007,291	\$ 4,198,390	\$ 4,489,854	\$ 4,617,678	\$ 4,717,679	\$ 4,268,430	\$ 4,091,226
SPECIAL REVENUE FUNDS										
Abandoned Vehicle	64,842	47,210	51,645	55,948	35,278	39,843	41,911	45,472	50,972	19,972
Athletic Facility Preservation	-	-	-	-	32,166	28,570	129,574	25,016	78,016	96,016
COPS	-	-	-	234,333	152,504	213,466	297,881	283,216	414,116	545,066
EECBG	-	-	3,405	5,459	5,459	5,459	-	-	-	-
Gas Tax	250,738	137,396	207,622	370,419	441,668	489,279	495,332	498,212	227,222	110,372
Measure B Sales Tax	410,886	316,887	680,945	420,534	558,322	396,135	117,959	84,666	1,045	100
Measure BB Sales Tax	-	-	-	-	-	-	79,133	23,751	24,751	3,227
Measure D	145,504	107,329	136,385	150,099	148,491	142,723	86,781	48,227	45,227	42,227
Measure F	-	-	-	49,408	94,409	141,877	30,452	3,184	184	15,387
Private Contribution	205,774	56,961	100,098	219,555	241,567	129,396	141,151	46,548	923,533	953,533
Schoolmates Program	441,796	393,362	195,298	78,091	93,108	226,979	316,387	344,698	342,623	250,173
Sidewalk Repair	67,227	40,520	42,363	59,087	62,515	47,907	54,860	60,231	60,231	60,231
Traffic Congestion Relief	71,551	195,260	-	-	-	-	-	-	-	-
Traffic Safety	4,676	4,676	4,576	4,020	7,292	15	51,394	8,876	6,876	12,876
Urban County CDBG	90,000	-	-	-	30,123	3,543	1,791	1,791	1,791	1,791
TOTAL SPECIAL REVENUE FUNDS	1,752,994	1,299,601	1,422,337	1,646,953	1,902,902	1,865,193	1,844,606	1,473,888	2,176,586	2,110,970
CAPITAL PROJECT FUNDS										
Capital Improvement	2,962,708	2,063,671	1,743,257	1,072,137	1,195,023	493,334	475,216	330,437	157,124	790
Equipment Replacement	2,213,505	2,188,165	2,282,991	2,017,019	2,173,174	2,861,650	2,958,928	3,702,889	3,622,523	3,024,223
Signal @ Grand, Arroyo	9,057	24,692	24,692	-	-	-	-	-	-	-
Facilities Maintenance	306,312	286,760	282,516	139,907	918,655	2,114,247	2,123,889	4,375,941	1,879,528	1,432,428
TOTAL CAPITAL PROJECT FUNDS	5,491,582	4,563,288	4,333,456	3,229,063	4,286,852	5,469,231	5,558,033	8,409,267	5,659,175	4,457,441
DEBT SERVICE FUND										
2014 Taxable Pension Obligation	-	-	-	-	-	-	-	-	0	0
ENTERPRISE FUNDS										
Aquatics	-	-	48,951	(124,650)	(72,477)	12,763	43,188	28,741	95,241	85,091
Sewer	1,062,651	1,185,722	1,174,710	1,203,721	1,153,481	680,087	1,296,051	801,035	883,509	1,079,201
TOTAL ENTERPRISE FUNDS	1,062,651	1,185,722	1,223,661	1,079,071	1,081,004	692,850	1,339,240	829,777	978,751	1,164,293
INTERNAL SERVICE FUNDS										
Employee Benefits	-	(1,152,107)	(2,328,650)	(3,212,055)	(3,852,737)	(3,874,525)	(4,135,522)	(4,135,522)	(4,823,522)	(5,511,522)
PERS Medical	1,606,308	16,866	16,866	-	-	-	-	-	-	-
Liability Insurance	314,573	214,573	214,573	214,573	265,151	282,171	292,863	287,106	245,993	245,993
Workers Compensation	735,829	335,829	335,829	328,829	257,623	328,447	586,435	745,568	686,501	686,501
TOTAL INTERNAL SERVICE FUNDS	2,656,710	(584,839)	(1,761,382)	(2,668,653)	(3,329,963)	(3,263,907)	(3,256,223)	(3,102,848)	(3,891,028)	(4,579,028)
TOTAL FUNDS	\$ 13,679,463	\$ 8,657,894	\$ 8,319,138	\$ 7,293,725	\$ 8,139,185	\$ 9,253,221	\$ 10,103,334	\$ 12,327,762	\$ 9,191,914	\$ 7,244,902
TRUST FUNDS										
Police & Fire Pension Fund	\$ 7,579,825	\$ 8,230,357	\$ 9,418,154	\$ 8,967,953	\$ 10,164,732	\$ 11,719,273	\$ 11,645,257	\$ 10,853,164	\$ 11,233,817	\$ 11,533,817
OPEB Fund	-	1,761,610	2,446,826	3,052,875	3,427,173	4,353,290	5,530,561	6,194,988	6,859,415	7,671,415
TOTAL TRUST FUNDS	\$ 7,579,825	\$ 9,991,967	\$ 11,864,980	\$ 12,020,828	\$ 13,591,905	\$ 16,072,563	\$ 17,175,819	\$ 17,048,152	\$ 18,093,233	\$ 19,205,233

FUND BALANCE DETAIL
2016 - 17

Fund Type	Fund Name	7/1/2016	2016-17		2016-17		6/30/2017
		Actual	2016-17	2016-17	Transfer	Transfer	Estimated
		Fund Balance	Estimated Revenue	Estimated Expenditures	In	Out	Fund Balance
GENERAL FUND	General Fund	\$ 4,717,679	\$24,059,064	\$ 23,262,577	\$ 1,081,000	\$ 2,326,736	\$ 4,268,430
SPECIAL REVENUE FUNDS	Abandoned Vehicle	45,472	5,500	-	-	-	50,972
	Athletic Facility Preservation	25,016	88,000	35,000	-	-	78,016
	COPS	283,216	130,900	-	-	-	414,116
	Gas Tax	498,212	223,150	194,800	-	299,340	227,222
	Measure B	84,666	400,000	427,933	-	55,689	1,045
	Measure BB	23,751	361,000	360,000	-	-	24,751
	Measure D	48,227	35,000	21,000	-	17,000	45,227
	Measure F	3,184	41,000	44,000	-	-	184
	Grant Fund	-	-	-	-	-	-
	Private Contribution	46,548	920,000	-	-	43,015	923,533
	Schoolmates Program	344,698	907,200	878,275	-	31,000	342,623
	Sidewalk Repair	60,231	3,000	3,000	-	-	60,231
Traffic Safety	8,876	56,000	-	-	58,000	6,876	
CAPITAL PROJECT FUNDS	Capital Improvement	330,437	-	329,000	155,687	-	157,124
	Urban County CDBG	1,791	-	-	-	-	1,791
	Equipment Replacement	3,702,889	15,000	503,366	408,000	-	3,622,523
	Facilities Maintenance	4,375,941	900	2,934,670	450,000	12,643	1,879,528
DEBT SERVICE FUND	2014 Taxable Pension Oblig.	(0)	-	1,346,736	1,346,736	-	0
ENTERPRISE FUNDS	Aquatics	28,741	560,000	623,500	130,000	-	95,241
	Sewer	801,035	2,332,100	1,521,626	-	728,000	883,509
INTERNAL SERVICE FUNDS	Employee Benefits	(4,135,522)	712,000	1,400,000	-	-	(4,823,522)
	Liability Insurance	287,106	450,000	491,113	-	-	245,993
	Workers Compensation	745,568	572,000	631,067	-	-	686,501
TOTAL		\$ 12,327,762	\$ 31,871,814	\$ 35,007,662	\$ 3,571,423	\$ 3,571,423	\$ 9,191,914

**ESTIMATED FUND BALANCE DETAIL
2017 - 18**

	Fund	6/30/2017 Estimated Fund Balance	2017 - 18 Estimated Revenue	2017 - 18 Estimated Expenditures	Transfer In	Transfer Out	6/30/2018 Estimated Fund Balance
GENERAL FUND	General Fund	\$4,268,430	\$25,259,864	\$23,836,144	\$1,117,000	\$2,717,924	\$4,091,226
SPECIAL REVENUE FUNDS	Abandoned Vehicle	50,972	4,000	-	-	35,000	19,972
	Athletic Facility Preservation	78,016	53,000	35,000	-	-	96,016
	COPS	414,116	130,950	-	-	-	545,066
	Gas Tax	227,222	353,150	120,000	-	350,000	110,372
	Measure B	1,045	444,363	445,308	-	-	100
	Measure BB	24,751	417,993	439,517	-	-	3,227
	Measure D	45,227	35,000	21,000	-	17,000	42,227
	Measure F	184	44,333	29,130	-	-	15,387
	Private Contribution	923,533	35,000	-	-	5,000	953,533
	Schoolmates Program	342,623	652,300	744,750	-	-	250,173
	Sidewalk Repair	60,231	3,000	3,000	-	-	60,231
Traffic Safety	6,876	56,000.00	-	-	50,000	12,876	
CAPITAL PROJECT FUNDS	Capital Improvement	157,124	-	206,334	50,000	-	790
	Urban County CDBG	1,791	35,085	35,085	-	-	1,791
	Equipment Replacement	3,622,523	15,500	1,048,800	435,000	-	3,024,223
	Facilities Maintenance	1,879,528	900	1,248,000	800,000	-	1,432,428
DEBT SERVICE FUND	2014 Taxable Pension Oblig.	0	-	1,387,924	1,387,924	-	0
ENTERPRISE FUNDS	Aquatics	95,241	550,000	690,150	130,000	-	85,091
	Sewer	883,509	6,694,371	5,753,679	-	745,000	1,079,201
INTERNAL SERVICE FUNDS	Employee Benefits Fund	(4,823,522)	712,000	1,400,000	-	-	(5,511,522)
	Liability Insurance	245,993	444,000	444,000	-	-	245,993
	Workers Compensation	686,501	572,000	572,000	-	-	686,501
TOTAL		\$9,191,914	\$36,512,809	\$38,459,821	\$3,919,924	\$3,919,924	\$7,244,902

**GENERAL FUND REVENUE ANALYSIS
2017 - 18**

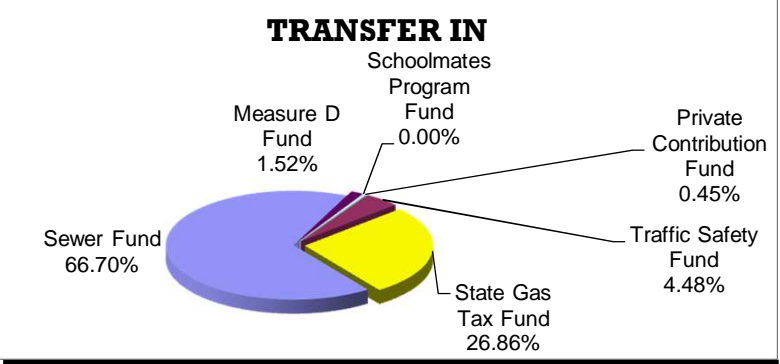
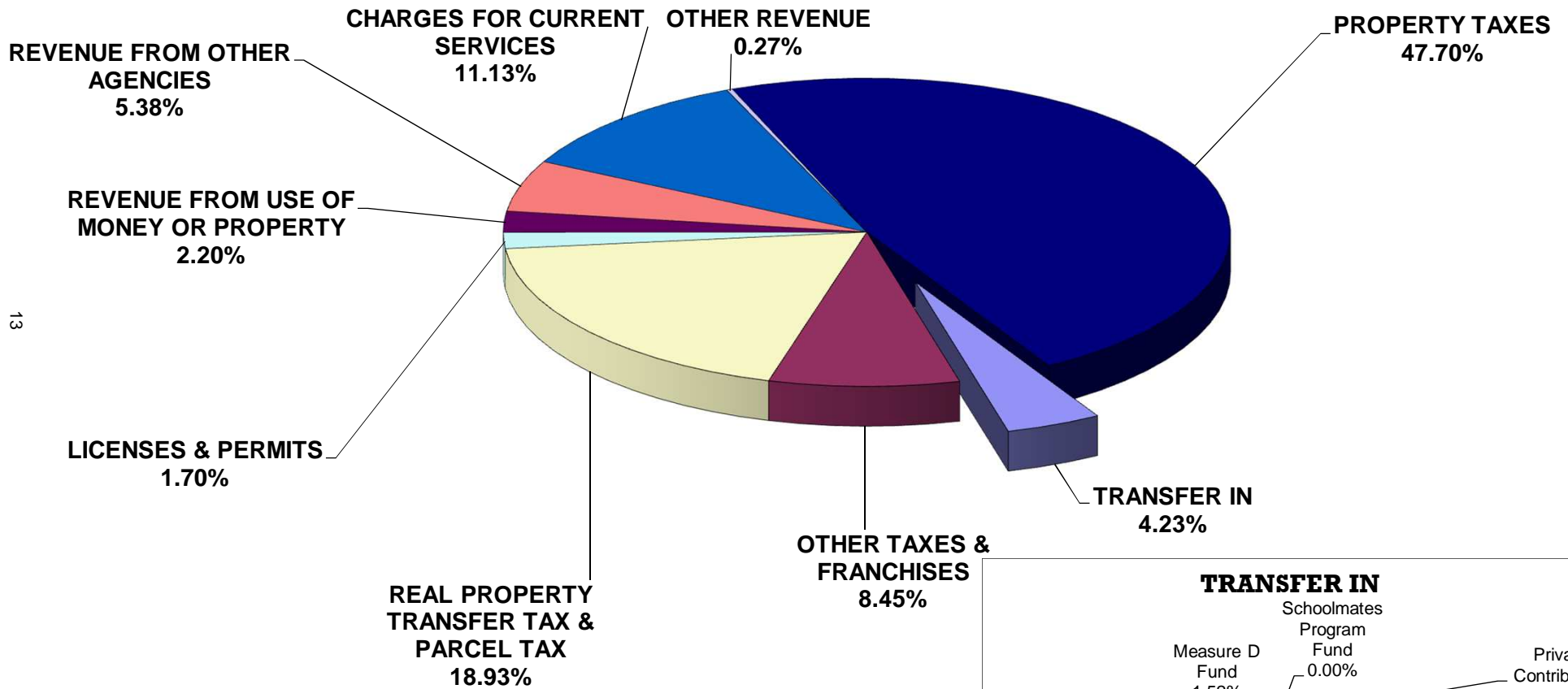
	Actual Revenue 2014-15	Actual Revenue 2015-16	Estimated Revenue 2016-17	Proposed Revenue 2017-18
PROPERTY TAXES				
Property Tax - Secured	\$9,947,967	11,003,014	10,985,100	11,790,000
Property Tax - Unsecured	575,113	585,269	560,000	585,000
Supplemental Assessment	315,514	331,354	175,000	200,000
Delinquent Taxes & Penalties	7,463	3,138	5,000	5,000
TOTAL Property Taxes	10,846,057	11,922,775	11,725,100	12,580,000
PROPERTY TRANSFER TAX & PARCEL TAX				
Real Property Transfer Tax	3,901,252	3,117,999	2,800,000	2,800,000
Parcel Tax	1,647,223	1,628,601	1,689,000	2,192,400
TOTAL Transfer Tax and Parcel Tax	5,548,475	4,746,600	4,489,000	4,992,400
OTHER TAXES & FRANCHISES				
Other Taxes				
Sales & Use Tax	260,223	197,333	200,000	200,000
Business License Tax	511,611	557,842	475,000	425,000
TOTAL Other Taxes	771,834	755,176	675,000	625,000
Franchises				
Gas & Electric	84,509	67,178	70,000	70,000
Waste Management/Republic	152,169	166,680	150,000	150,000
Cable Television /Comcast	208,912	217,103	190,000	190,000
TOTAL Franchises	445,589	450,961	410,000	410,000
Utility Users Tax				
Gas & Electric	721,258	756,122	750,000	750,000
Telephone	375,407	378,714	400,000	400,000
Water	45,125	43,466	45,000	45,000
TOTAL Utility Users Tax	1,141,789	1,178,303	1,195,000	1,195,000
TOTAL Other Taxes & Franchises	2,359,212	2,384,439	2,280,000	2,230,000
LICENSES & PERMITS				
Dog License	17,191	25,397	20,000	20,000
Building Permits	469,551	522,086	400,000	400,000
Other Permits	19,172	22,274	20,000	20,000
Fines & Forfeitures	10,666	15,375	8,500	8,500
TOTAL Licenses & Permits	516,580	585,132	448,500	448,500

**GENERAL FUND REVENUE ANALYSIS
2017 - 18**

	Actual Revenue 2014-15	Actual Revenue 2015-16	Estimated Revenue 2016-17	Proposed Revenue 2017-18
REVENUE FROM USE OF MONEY OR PROPERTY				
Interest Earnings	14,420	27,164	28,500	29,000
Community Hall Rental	383,154	334,419	375,000	390,000
Veterans' Building	77,352	91,817	90,000	90,000
Piedmont Post	-	678	634	634
City Hall Rental (Telecommunications)	72,587	74,735	70,000	70,000
TOTAL Revenue from Use of Money or Property	547,512	528,814	564,134	579,634
REVENUE FROM OTHER AGENCIES				
State of California				
Forestry & Fire Protection	64,438	72,161	210,000	0
Homeowner's Property Tax Relief	85,567	86,183	87,000	87,000
POST Fund	15,534	15,812	10,000	10,000
Mandated Costs/ State & County Grants/ Misc.	88,127	30,456	66,000	1,000
Motor Vehicle License Fees	1,017,941	1,101,511	1,070,000	1,100,000
1/2 Cent Sales Tax (Public Safety)	78,461	87,844	80,000	80,000
TOTAL State of California	1,350,069	1,393,966	1,523,000	1,278,000
County of Alameda				
County of Alameda-FRALS	57,638	64,521	70,000	70,000
County Paramedic Tax	69,418	66,865	70,000	70,000
TOTAL County of Alameda	127,056	131,387	140,000	140,000
TOTAL Revenue from Other Agencies	1,477,124	1,525,353	1,663,000	1,418,000
CHARGES FOR CURRENT SERVICES				
Planning Fees	298,960	315,477	235,000	245,000
Plan Check Fees	258,609	288,194	230,000	230,000
Emeryville Animal Control	93,421	93,421	92,700	92,700
Ambulance Service Charges	290,931	372,301	250,000	275,000
Recreation	1,849,686	2,040,542	1,987,900	2,075,000
Police Services	77,688	43,547	18,100	18,000
Variance Appeal	550	1,890	630	630
TOTAL Charges for Current Services	2,869,845	3,155,372	2,814,330	2,936,330
OTHER REVENUE				
Sale of Property	12,094	40,229	5,000	5,000
Other Revenue	127,412	1,161,115	70,000	70,000
TOTAL Other Revenue	139,506	1,201,344	75,000	75,000
TOTAL GENERAL FUND REVENUE	\$24,304,311	\$26,049,829	\$24,059,064	\$25,259,864

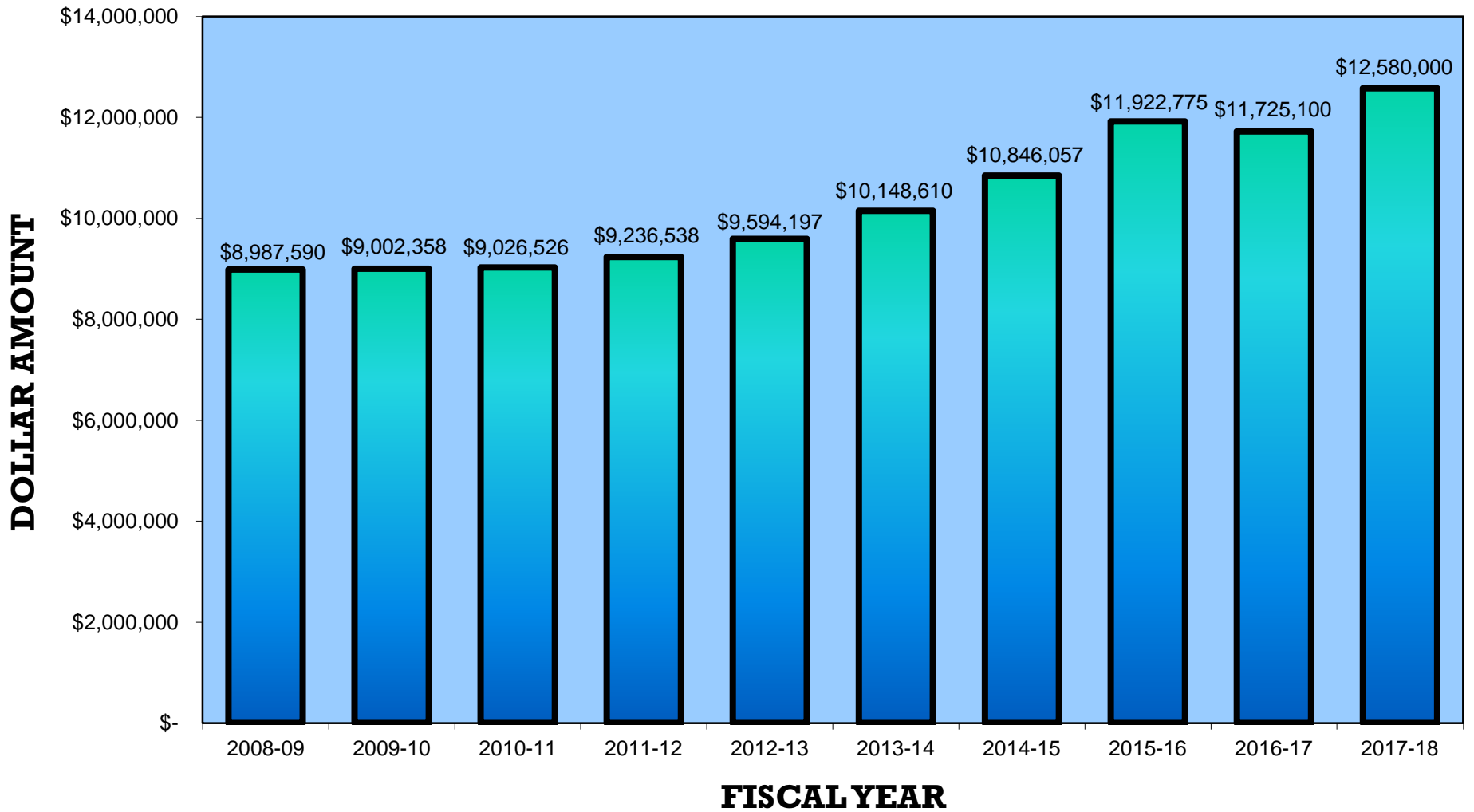
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**CITY OF PIEDMONT
GENERAL FUND
PROPOSED REVENUES AND TRANSFERS 2017-18**



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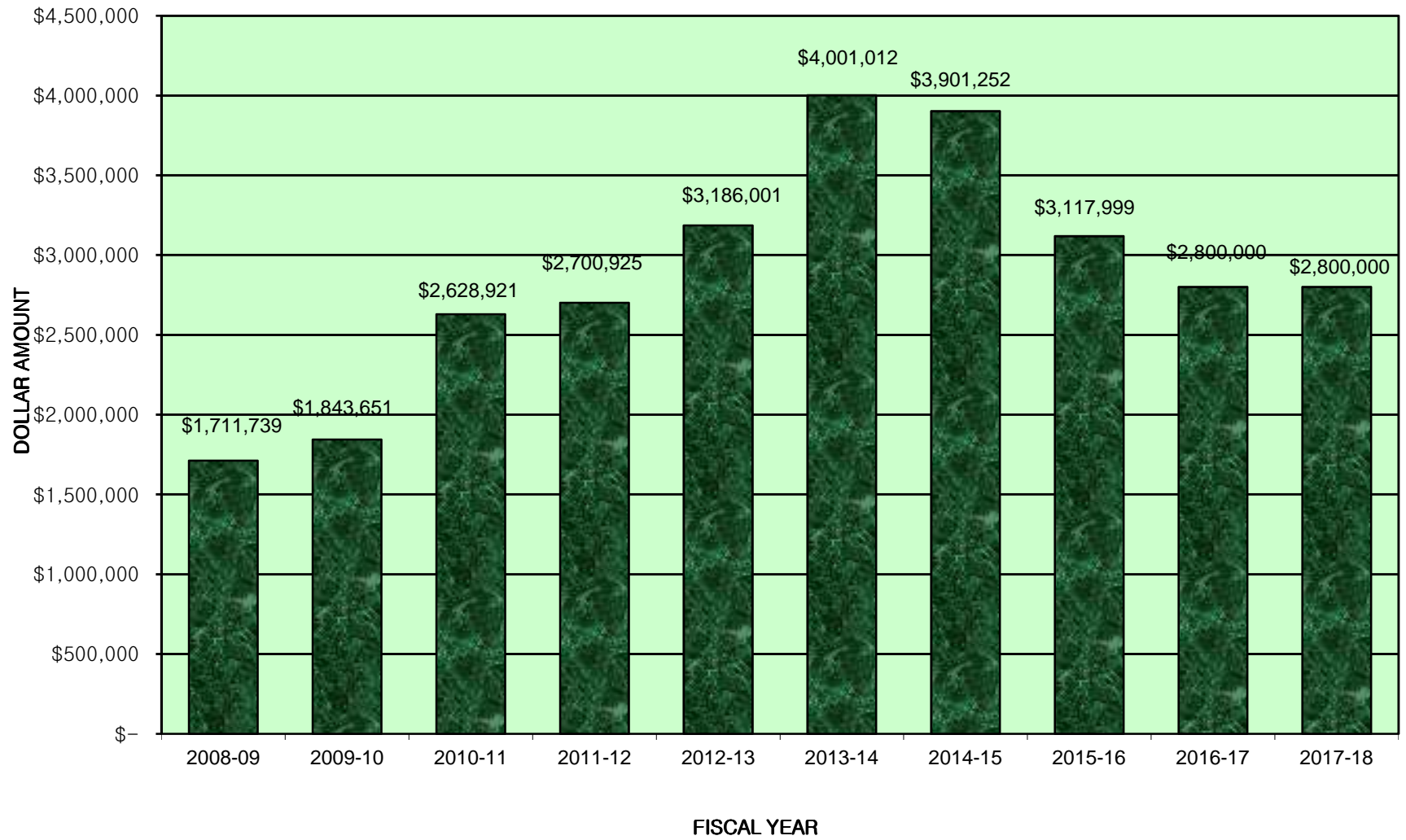
CITY OF PIEDMONT PROPERTY TAXES



**City of Piedmont
Real Property Transfer Tax
Ten Fiscal Years**

	2007-08	2008-09	2009-10	2010-11	2011-12
July	184,145	214,942	99,888	292,883	346,451
August	214,569	130,553	152,118	283,252	262,314
September	33,554	267,657	228,103	168,918	190,768
October	373,655	127,836	193,907	140,902	128,329
November	203,380	53,825	217,641	296,296	160,968
December	32,204	87,146	71,255	154,638	169,509
Sub-total	1,041,506	881,958	962,911	1,336,889	1,258,338
January	15,014	68,776	79,730	52,712	48,948
February	120,430	131,690	35,609	103,050	98,522
March	154,606	101,260	139,353	194,488	176,668
April	74,049	142,345	148,690	384,022	271,789
May	330,241	120,247	240,016	244,519	281,138
June	238,043	265,462	237,342	313,241	565,523
Sub-total	932,382	829,780	880,740	1,292,032	1,442,587
Total	1,973,888	1,711,738	1,843,651	2,628,921	2,700,925
	2012-13	2013-14	2014-15	2015-16	2016-17
July	425,855	332,328	288,813	282,328	350,398
August	368,287	302,523	487,629	221,679	267,712
September	221,180	185,428	282,242	240,762	319,329
October	294,937	251,647	362,364	427,046	228,809
November	242,797	146,917	235,333	197,250	174,900
December	206,659	108,217	139,080	80,553	244,380
Sub-total	1,759,714	1,327,059	1,795,460	1,449,618	1,585,528
January	101,154	336,347	126,810	34,158	72,959
February	166,443	151,898	232,870	17,334	124,214
March	143,241	383,419	322,464	280,635	264,823
April	290,244	497,929	553,675	586,053	
May	389,425	972,438	429,821	410,247	
June	335,781	331,923	440,152	339,954	
Sub-total	1,426,287	2,673,953	2,105,792	1,668,381	461,996
Total	3,186,001	4,001,012	3,901,252	3,117,999	2,047,524

**CITY OF PIEDMONT
REAL PROPERTY TRANSFER TAX**



**OTHER FUNDS REVENUE ANALYSIS
2017 - 18**

	Actual Revenue 2014-15	Actual Revenue 2015-16	Estimated Revenue 2016-17	Proposed Revenue 2017-18
<u>SPECIAL REVENUE FUNDS</u>				
<u>ABANDONED VEHICLE ABATEMENT FUND</u>				
Alameda County	4,663	3,561	5,500	4,000
TOTAL	4,663	3,561	5,500	4,000
<u>ATHLETIC FACILITY PRESERVATION FUND</u>				
Facility Fee/Contributions	130,584	107,670	88,000	53,000
TOTAL	130,584	107,670	88,000	53,000
<u>COPS</u>				
State of California	113,164	114,618	130,000	130,000
Interest	525	830	900	950
TOTAL	113,689	115,449	130,900	130,950
<u>GAS TAX FUND</u>				
HUT 2103 Allocation	119,164	58,326	35,000	47,000
HUT 2105 Allocation	66,758	63,654	62,000	59,000
HUT 2106 Allocation	48,056	45,320	43,000	40,000
HUT 2107 Allocation	85,968	81,765	80,000	74,000
HUT 2107.5 Allocation	6,000	3,700	3,000	3,000
SB1 RMRP	-	-	-	130,000
Interest	106	114	150	150
TOTAL	326,053	252,879	223,150	353,150
<u>MEASURE B SALES TAX FUND</u>				
ACTC/Interest	467,572	446,244	400,000	444,363
TOTAL	467,572	446,244	400,000	444,363
<u>MEASURE BB SALES TAX FUND</u>				
ACTC	79,133	415,369	361,000	417,993
TOTAL	79,133	415,369	361,000	417,993
<u>MEASURE D FUND</u>				
Measure D Allocation/Mitigation Fees/Int Recycling Funds	37,721	21,797	30,000	30,000
	-	-	5,000	5,000
TOTAL	37,721	21,797	35,000	35,000
<u>MEASURE F FUND</u>				
ACTC/Interest	48,676	48,329	41,000	44,333
TOTAL	48,676	48,329	41,000	44,333
<u>PRIVATE CONTRIBUTION FUND</u>				
Miscellaneous	16,203	293,142	920,000	35,000
TOTAL	16,203	293,142	920,000	35,000
<u>SCHOOLMATES PROGRAM FUND</u>				
Interest Income	923	2,095	2,200	2,300
Schoolmates Fees	912,533	901,017	905,000	650,000
TOTAL	913,456	903,111	907,200	652,300
<u>SIDEWALK REPAIR FUND</u>				
Miscellaneous	6,953	5,372	3,000	3,000
TOTAL	6,953	5,372	3,000	3,000

**OTHER FUNDS REVENUE ANALYSIS
2017 - 18**

	Actual Revenue 2014-15	Actual Revenue 2015-16	Estimated Revenue 2016-17	Proposed Revenue 2017-18
TRAFFIC SAFETY FUND				
State of California	51,379	57,482	56,000	56,000
TOTAL	51,379	57,482	56,000	56,000
<u>CAPITAL PROJECT FUNDS</u>				
URBAN COUNTY CDBG FUND				
Alameda County	32,428	-	-	35,085
TOTAL	32,428	-	-	35,085
EQUIPMENT REPLACEMENT FUND				
Interest	9,788	17,440	15,000	15,500
TOTAL	9,788	17,440	15,000	15,500
FACILITIES MAINTENANCE FUND				
Contributions/Interest	282	3,733	900	900
TOTAL	282	3,733	900	900
<u>ENTERPRISE FUNDS</u>				
AQUATICS				
Charge for Service	525,874	584,488	560,000	550,000
TOTAL	525,874	584,488	560,000	550,000
SEWER FUND				
Sewer Service Charges	2,270,835	2,245,450	2,321,000	2,382,971
Sewer Loan Proceeds	800,000	-	-	4,300,000
Interest	5,443	6,358	11,100	11,400
TOTAL	3,076,279	2,251,809	2,332,100	6,694,371
<u>INTERNAL SERVICE FUNDS</u>				
Employee Benefits Fund				
Non Departmental Revenue	601,875	464,399	712,000	712,000
TOTAL	601,875	464,399	712,000	712,000
LIABILITY INSURANCE				
Non Departmental Revenue	425,000	444,000	450,000	444,000
TOTAL	425,000	444,000	450,000	444,000
WORKERS COMPENSATION				
Non Departmental Revenue	1,126,875	572,000	572,000	572,000
TOTAL	1,126,875	572,000	572,000	572,000
TOTAL REVENUE - OTHER FUNDS	7,994,482	7,235,049	7,812,750	11,252,945
TOTAL REVENUE - ALL FUNDS	\$32,298,794	\$33,284,877	31,871,814	36,512,809

**CITY OF PIEDMONT
Roster of Authorized
Full-Time Positions**

	<u>2016-17</u>	<u>2017-18</u>
<u>ADMINISTRATION</u>		
City Administrator	1	1
City Clerk/MIS Director	1	1
Finance Director	1	1
Accountant	1	1
Administrative Assistant	1	1
Administrative Services Technician II	1	1
Human Resources Administrator	1	1
Television Station Manager	1	1
	<u>8</u>	<u>8</u>
<u>POLICE</u>		
Police Chief	1	1
Captain	1	1
Support Services Commander	1	1
Administrative Assistant	1	1
Animal Control Officer	2	2
Dispatcher	5	5
Police Officer	13	13
Records Clerk	0	1
Sergeant	4	4
	<u>28</u>	<u>29</u>
<u>FIRE</u>		
Fire Chief	1	1
Captain	2	2
Captain/Paramedic	1	1
Lieutenant	1	1
Lieutenant/Paramedic	2	2
Firefighter	4	4
Firefighter/Paramedic	11	11
Fire Engineer	3	3
Fiscal Services Technician (40% Fire - 60% Recreation)	0.4	0.4
	<u>25.4</u>	<u>25.4</u>
<u>PUBLIC WORKS</u>		
Public Works Director	1	1
Planning Director	1	1
Administrative Assistant	2	2
Assistant Planner	2	2
Building Official	1	1
Maintenance Worker I	1	1
Maintenance Worker II	4	4
Parks & Project Manager	1	1
Planning Technician I	1	1
Plans Examiner	1	1
Public Works Maintenance Supervisor	1	1
Senior Maintenance Worker	2	2
Senior Planner	1	1
	<u>19</u>	<u>19</u>

	<u>2016-17</u>	<u>2017-18</u>
RECREATION		
Recreation Director	1	1
Administrative Assistant	2	2
Assistant Childcare Site Coordinator (a)	2	2
Childcare Site Coordinator	3	3
Fiscal Services Technician (40% Fire - 60% Recreation)	0.6	0.6
Pool Manager	1	1
Recreation Coordinator	0	1
Recreation Supervisor	2	2
Sports Coordinator	1	1
	<u>12.6</u>	<u>13.6</u>
TOTAL	<u>93</u>	<u>95</u>
Part-Time Positions with Benefits *		
Public Works: Administrative Assistant	1	1
Recreation: Assistant Pool Manager	1	1
	<u>2</u>	<u>2</u>
*Employees who work over 1,000 hours, but aren't classified	<u>2</u>	<u>2</u>

CITY OF PIEDMONT
MONTHLY SALARIES
as of July 1, 2017

PUBLIC WORKS - LOCAL 1021

Contract expired 6/30/17 This salary effective as of: 7/1/16 - 6/30/17	# of EEs	First Step	Last Step	Top Step Annual Salary	Subject to O/T
Maintenance Worker I & Class B License	1	4,020	4,886	58,632	•
Maintenance Worker II	1	0	4,982	59,784	•
Maintenance Worker II/ w/ CWEA, PACP & Class B License	3	0	5,603	67,236	•
Sr. Maintenance Worker w/CWEA & PACP	1	5,029	6,106	73,272	•
Sr. Maintenance Worker w/ CWEA, Arborist & Class B License	1	5,179	6,288	75,456	•
	<u>7</u>				

GENERAL - LOCAL 1021

Contract expired 6/30/17 This salary effective as of: 7/1/16 - 6/30/17	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Animal Control Officer	0	4,192	5,093	61,116	•
Animal Control Officer w/ 1% EDU	1	4,233	5,143	61,716	•
Animal Control Officer w/ 2% EDU	1	4,275	5,195	62,340	•
Dispatcher	0	5,341	6,488	77,856	•
Dispatcher with 2% POST & Shift Diff.	2	5,665	6,883	82,602	•
Dispatcher with 2% POST Certificate	3	5,448	6,619	79,425	•
Records Clerk	1		to be determined		
	<u>8</u>				

FIRE

Contract expired 6/30/17 This salary effective as of: 7/1/16 - 6/30/17	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Lieutenant	0		9,380	112,560	•
Lieutenant with 5% FOC	1		9,848	118,176	•
Lieutenant with 12% Paramedic	0		10,505	126,060	•
Lieutenant with FO & Paramedic	2		11,031	132,372	•
Firefighter	3	7,141	8,202	98,424	•
Firefighter with 5% FOC	1	7,498	8,612	103,344	•
Firefighter with 12% Paramedic	7	7,998	9,187	110,244	•
Firefighter with FO & Paramedic	4	8,398	9,646	115,752	•
Engineer	0	7,498	8,612	103,344	•
Engineer with 5% FOC	2	7,873	9,042	108,504	•
Engineer with 5% FOC & Paramedic	1	8,818	10,127	121,528	•
	<u>21</u>				

POLICE

Contract expired 6/30/17 This salary effective as of: 7/1/16 - 6/30/17	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Sergeant with 7% POST	1		10,661	127,932	•
Sergeant with 7% POST + Supv Cert	1		10,875	130,500	•
Sergeant with 7% POST, Supv Cert + SD	2		11,307	135,684	•
Police Officer	0	6,946	8,382	100,584	•
Police Officer + Shift Differential	0	7,224	8,718	104,616	•
Police Officer with 5% POST	2	7,293	8,802	105,624	•
Police Officer with 5% POST + SD	2	7,586	9,154	109,848	•
Police Officer with 7% POST	3	7,432	8,969	107,628	•
Police Officer with 7% POST + SD	3	7,730	9,329	111,948	•
Detective with 7% POST	1	7,805	9,417	113,004	•
Traffic Officer with 7% POST	1	7,805	9,417	113,004	•
Traffic Officer with 5% POST	1	7,659	9,241	110,892	•
	17				

CONFIDENTIAL

Contract expired 6/30/17 This salary effective as of: 7/1/16 - 6/30/17	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Accountant w/ 2% EDU	1	6,525	7,932	95,184	•
Administrative Assistant	4	4,919	5,981	71,772	•
Administrative Assistant w/ 1% EDU	1	4,968	6,042	72,504	•
Administrative Assistant w/ 2% EDU	1	5,019	6,104	73,248	•
Administrative Services Technician II	1	6,396	7,778	93,336	•
Fiscal Services Technician w/ 2% EDU	1	5,478	6,654	79,848	•
Television Station Mgr. w/ 2% EDU	1	6,525	7,932	95,184	•
	10				

CHILDCARE

Contract expired 6/30/17 This salary effective as of: 7/1/16 - 6/30/17	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Assistant Site/Recreation Program Coord	2	3,439	4,604	55,248	•
Childcare Site/Recreation Program Coord	3	3,980	5,334	64,008	•
Pool Manager/Recreation Program Coord	1	3,980	5,334	64,008	•
Sports Coordinator	1		to be determined		
	7				

PROFESSIONAL/TECHNICAL/ SUP.

Contract expired 6/30/17 This salary effective as of: 7/1/16 - 6/30/17	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Assistant Planner	2	5,663	6,883	82,602	
Human Resources Administrator	1	6,848	8,326	99,912	
Planning Technician I	1	4,172	5,070	60,840	•
Planning Technician II	0	4,589	5,577	66,924	•
Public Works Maint. Supv + Arb/Pest/PACP	1	7,337	8,921	107,052	
Recreation Coordinator	1		to be determined		
Recreation Supervisor	2	5,541	6,738	80,856	
Senior Planner	1	6,719	8,167	98,004	
	9				

MID-MANAGEMENT

Contract expired 6/30/17 This salary effective as of: 7/1/16 - 6/30/17	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Fire Captain w/5% FOC	1	9,370	11,385	136,620	•
Fire Captain w/ 6% FOC	1	9,461	11,493	137,916	•
Fire Captain w/FOC & Paramedic	1	10,596	12,871	154,452	•

Contract expired 6/30/17

This salary effective as of: 7/1/16 - 6/30/17

Police Captain with 6% POST	1	11,751	14,282	171,384
Support Services Commander	1	-	10,761	129,132

Contract expired 6/30/17

This salary effective as of: 7/1/16 - 6/30/17

Building Official	1		9,613	115,356
Parks & Projects Manager	1	9,090	11,043	132,516
Plans Examiner	1		to be determined	
	8			

MANAGEMENT

			Last Step	Top Step Annual Salary
City Administrator	Effective 7/1/2016	1	17,682	212,180
City Clerk	Effective 7/1/2016	1	10,432	125,186
Finance Director	Effective 5/18/2016	1	14,000	168,000
Fire Chief	Effective 7/1/2016	1	15,007	180,081
Planning Director	Effective 7/18/2016	1	11,250	135,000
Police Chief	Effective 7/1/2016	1	16,197	194,366
Public Works Director	Effective 7/1/2016	1	13,717	164,600
Recreation Director	Effective 7/1/2016	1	13,261	159,135
		8		

Number of Employees & Open Positions 95