

CITY OF PIEDMONT



2013 - 2014 BUDGET

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FISCAL YEAR 2013-14**

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**CITY OF PIEDMONT
FY 2013-14 BUDGET**

CITY COUNCIL

John Chiang, Mayor

Margaret J. Fujioka, Vice Mayor

Garrett Keating, Councilmember

Jeffrey Wieler, Councilmember

Robert McBain, Councilmember

Geoffrey L. Grote, City Administrator

John Tulloch

City Clerk

Erick Cheung

Finance Director

Warren D. McLaren

Fire Chief

Richelle Goede

Police Chief

Chester Gene Nakahara

Public Works Director

Mark Delventhal

Recreation Director

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City Administrator's Budget Message

OVERVIEW

The City of Piedmont is in financially good shape and will have a positive net income of \$641,387 in Fiscal Year (FY) 2013-14 and an estimated General Fund balance of \$4,036,575 at the end of the year. Going forward, the City is projected to keep a fund balance over \$4,000,000 due to the parcel tax being renewed last November and strong revenue from real property transfer tax. The housing market appears to be at levels prior to the recession and is evident in our Real Property Transfer Tax as we are estimating revenues of \$2,900,000 for FY 2012-13. The last time we saw revenues this high was in FY 2006-07 of \$2,930,086. As Real Property Transfer Tax revenue is very unstable, we have continued to follow the recommendation of the Budget Advisory and Financial Planning Committee and put that extra money aside to fund equipment replacement, facilities maintenance, and retiree medical liability.

The budget has a key assumption for personnel costs which will have an impact on the bottom line. The proposed budget assumes no changes to the current salary and benefit structure. The City's Memorandum of Understanding (MOUs) with all of its bargaining units will have expired as of June 30, 2013. The City Council has begun negotiations with the labor bargaining groups and hopefully come to a conclusion beneficial to the City and staff. As the outcomes become clear, we will amend the budget at midyear.

The core mission of the City of Piedmont is to provide public safety for its residents. The City is always looking for ways to improve public safety. The Police Department has reviewed its staffing needs, which includes allowing for over hire of police officers when we anticipate departures and/or retirements. The budget includes bringing in a non-sworn police position to handle some of the essential administrative functions. This non-sworn position will replace one of the two Captain positions. As part of updating equipment, the City purchased five new police vehicles in FY 2012-13 to replace an aging fleet and is considering license plate readers. The budget proposes purchasing a new Aerial Fire Truck since we struggle to find parts for the existing one.

REVENUES

Property Tax

The City of Piedmont is budgeting revenues of \$21,471,508 in the General Fund with property related tax revenues accounting for nearly 2/3:

- Secured property taxes, based upon assessed valuation, are expected to grow 4.0% in FY 2013-14.
- Real property transfer tax, estimated to generate \$2,900,000 in revenues for FY 2012-13 and budgeted at FY 2013-14 for \$2,800,000. (Both of these estimates are as of Late April 2013. By the time the Council considers the final adoption of

the budget, actual revenues for April, May and the first half of June will be known and estimates adjusted accordingly.)

- Parcel tax revenues of \$1,630,000 are included in the FY 2013-14 budget. In November of 2012, the voters of the City passed the parcel tax for an additional four years.

The housing market continues to be a strength for the City of Piedmont. As shown in the table below the real property transfer tax has remained strong through nine months of the fiscal year with the strongest months historically still to come. It also shows the average sales prices of homes are near \$1,600,000 this fiscal year. By comparison, in FY 2005-06 the average sales price was \$1,678,000 which resulted in real property transfer tax of \$3,349,732.

Fiscal Year	# Sold	Average Sales Price	Real Property Transfer Tax
2005-06	156	1,678,389	3,349,732
2006-07	158	1,430,421	2,930,089
2007-08	95	1,486,625	1,973,888
2008-09	99	1,376,505	1,711,739
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
<i>2012-13 thru March</i>	<i>109</i>	<i>1,597,664</i>	<i>2,170,736</i>

The conservative nature remains in our budgeting for the coming year related to real property transfer tax. The estimate of \$2,800,000 assumes the housing market remains strong, but uncertain that there will be sufficient inventory of homes for sale.

Charges for Current Services

Revenues from charges for current services category has included in the past year the City of Albany's portion of the Fire Chief and the ambulance service charges for approximately \$134,000 and \$250,000, respectively. This upcoming year will see the elimination of City of Albany's contribution as well as reduced revenues from ambulance service charges. The City of Piedmont and City of Albany have shared a Fire Chief for approximately two years in order to share the cost of the position. This has also allowed the two fire departments to have a larger presence in the safety community. While there have been benefits, the reality of a Fire Chief working for non-adjacent cities has caused an undue workload burden. Also, the Fire Chief was spending less than half his time in each City once one accounts for the meetings away from the office and time off. Based on these facts the City decided to end the relationship effective May 31, 2013. As mentioned above, this means the City will no longer be receiving the \$134,000 in revenue on an annual basis.

The ambulance service charges have decreased dramatically over the last couple of years from a high of \$283,205 to an estimated \$65,000 for FY 2013-14. During FY 2009-10, Oakland ambulance calls represented 82% of the ambulance calls received outside Piedmont and generated \$212,185 in total revenue. The County of Alameda worked with its provider to improve service, and has resulted in one call this fiscal year. The chart below shows ambulance calls for the current and three prior years.

Fiscal Year	Oakland Calls	Total Calls	Oakland %	Total Annual Ambulance Service Charges
2009-10	138	168	82%	\$212,185
2010-11	94	138	68%	\$283,205
2011-12	49	94	52%	\$187,215
2012-13 thru March	1	57	2%	\$54,399

PERSONNEL COSTS

Personnel related costs remain the largest expenditure category and represent more than 70% of the FY 13-14 budget. The City has gone through some major changes in FY 2012-13 with the hiring of a new Police Chief and Finance/Human Resources Director. There is a currently a search for a new Fire Chief. The budget assumes no changes to the current salary and benefit structure as negotiations with the respective bargaining units continue. The only changes are related to pension costs as the City addressed some of its long-term financial issues. The City approved new pension tiers on new hires and those new tiers were then, in part, superseded by Assembly Bill 340 - Public Employees Pension Reform Act. New hires whether lateral or new to CalPERS will be based on the revised retirement plans, which result in a lower contribution by the City to those employees. A summary of the new tiers is shown below:

GROUPS	CURRENT EMPLOYEES PRIOR TO AMENDMENTS	CURRENT EMPLOYEES AFTER AMENDMENTS (MISC 8/21/2012 & SAFETY 12/15/12)	AB 340 - NEW EMPLOYEES (HIRED AFTER 1/1/2013)
MISCELLANEOUS	3% @ 60	2% @ 60	2% @ 62
SAFETY	3% @ 50	2.7% @ 55	2.7% @ 57

The budget does assume the following staffing:

- Budgeted for a Non-Sworn police position to deal with essential administrative duties of the police department.
- Budgeted on a short term basis for the over hire of four police officers for known retirements and/or departures.
- Budgeted an additional part-time, benefited assistant pool manager for the aquatics division.

Any changes based on labor negotiations will be updated in the Mid-Year Fiscal Report.

GENERAL FUND BALANCE

The proposed budget for FY 13-14 projects positive operating net income of \$641,387. However, the FY 13-14 is projected transfer of \$800,000 for capital needs will result in a deficit net income of \$158,613. At the end of FY 12-13, we expect a General Fund balance of \$4,195,188, and at the end of FY 13-14, we expect a balance of \$4,036,575.

A five year snapshot of the projected General Fund is as follows:

	Estimated FY 13-14	Estimated FY 14-15	Estimated FY 15-16	Estimated FY 16-17	Estimated FY 17-18
General Fund Beginning Balance	\$ 4,195,188	\$4,036,575	\$4,049,510	\$4,097,356	\$4,235,085
General Fund Revenues	21,471,508	22,138,000	22,842,000	23,614,000	24,445,000
<i>Growth rate of revenues</i>		3.10%	3.18%	3.38%	3.52%
General Fund Expenditures	20,371,650	20,736,594	21,405,682	21,987,800	22,588,429
<i>Growth rate of expenditures</i>		1.79%	3.23%	2.72%	2.73%
Net operating transfers	(458,471)	(588,471)	(588,471)	(588,471)	(588,471)
Operating net income	641,387	812,935	847,847	1,037,729	1,268,100
<i>Growth rate of operating income</i>		26.75%	4.29%	22.40%	22.20%
Capital Transfers	800,000	800,000	800,000	900,000	900,000
Net income	(158,613)	12,935	47,847	137,729	368,100
Ending General Fund Balance	\$4,036,575	\$4,049,510	\$4,097,356	\$4,235,085	\$4,603,185
Fund balance as a % of expenditures	19.81%	19.53%	19.14%	19.26%	20.38%

The above five year projections major assumptions are:

- Property tax revenues will increase at 4% over the next four years
- Parcel tax was approved last November for FY 2013-14 through FY 2016-17 and assumed would continue for the fifth year.
- Salaries are frozen for one year and then a 2% increase for each of the next four years consistent with the prior year forecast.
- Benefits are based on the current Memorandums of Understanding with the various bargaining groups.
- Operating expenses, other than personnel costs, are expected to grow at 2% per year.

CAPITAL PROJECTS

In addition to operations, the City maintains of a number of funds to provide for its long-term capital needs.

Equipment Replacement Fund

The equipment replacement fund is estimated to have reserves of \$2,171,983 at June 30, 2013. The following are the budgeted expenditures for FY 13-14:

Description	Amount
PC Computer Upgrade (Administration)	\$15,000
Server 1 (Athena) Records Mgmt (Administration)	15,000
Server 2 (Zeus) Shared Application (Administration)	15,000
iPads (Administration)	2,500
GMC Dump Truck 3500 H/D (#22) (Public Works)	60,000
Computer System/Software (Recreation)	30,000
Car-Chief's Unit (Police)	35,000
Fire Truck #2-Aerial (#2842) (Fire)	995,000
Total	<u>\$1,167,500</u>

As mentioned earlier the largest cost relates to replacing an Aerial Fire Truck with a cost of \$995,000. The current Aerial Fire Truck is 25 years old and parts either do not exist or very difficult to get.

Capital Improvement Fund

CIP Funding Overview (not including Blair)	
Fund Balance at 7/1/12	<u>\$1,072,137</u>
Total Funding	1,072,137
Projects earmarked for expenditures	
Fire Hydrant Replacement	\$22,532
Tree Removals	8,663
Ronada Ramon intersection	74,222
Courtyard Stucco Wall	15,000
Community Hall Painting	4,401
Crocker Park Garage	25,779
Beach Access / Landscape Plan	30,000
Rose/Kingston	5,000
Total	<u>\$185,597</u>
Remaining funds	\$886,540

There are no newly funded projects in the FY 13-14 budget; only the remaining projects with prior council approval that have been appropriated. The remaining \$886,540 is currently available for new projects and could be spent on the proposed license plate readers.

Facilities Maintenance Fund

The City Council implemented another recommendation of the Municipal Tax Review Committee by restructuring the facilities maintenance program with a long-term view similar to the City’s equipment replacement program. This allows for planning of facilities maintenance with the funding in place to cover the costs in the current fiscal year and future years. Furthermore, it would allow for prioritization of projects based on available funding for the various projects, especially for ones that would span over more than one fiscal year.

FY 2013-14 Facility Maintenance Fund	
	Amount
Fund Balance, July 1, 2012	\$139,907
Estimated Transfers In 2012-13	650,000
Estimated Expenditures 2012-13	(50,000)
Estimated Fund Balance, June 30, 2013	<u>\$739,907</u>
Estimated Transfers In 2013-14	400,000
Estimated Expenditures 2013-14*	(200,000)
Estimated Fund Balance, June 30, 2014	<u>\$939,907</u>

* No decisions on expenditures have been made, the \$200,000 figure is for illustrative purposes only.

The Facilities Maintenance Program (FMP) draft is coming to City Council as part of the budget review in June. The City Council and public will prioritize the projects in the Facilities Maintenance Fund.

SEWER FUND

The Sewer Fund financial outlook remains similar to a year ago. With the defeat of Measure A in early 2012, there are not sufficient funds to finish replacing the system. Based on the current revenues, system replacement of mainline sanitary sewer pipe has been limited to emergencies and overflows. The City is currently in negotiations with the United States Environmental Protection Agency (EPA) on a Consent Decree which is expected to be completed later this calendar year.

SEWER FUND	PROJECTED				
	2012-13	2013-14	2014-15	2015-16	2016-17
Beginning Fund Balance	\$1,203,722	\$897,501	\$622,797	\$374,860	(\$145,722)
Revenues					
Current Revenues					
Interest	4,162	4,204	4,246	4,288	4,331
General Fund Transfer					
Sewer Service Charge	2,153,417	2,200,792	2,249,209	2,298,692	2,349,263
Total Revenue	2,157,579	2,204,996	2,253,455	2,302,980	2,353,594
Expenditures					
Operating Costs					
General Fund	900,000	900,000	919,800	940,036	960,717
Equipment Maintenance	66,000	66,000	67,452	68,936	70,453
EPA Compliance	284,100	300,000	300,000	300,000	300,000
Major Equipment Purchases				300,000	
General Sewer Projects/Emergency Repairs	640,000	640,000	640,000	640,000	640,000
County Clean Water Program	20,000	20,000	20,440	20,890	21,350
Total Operating Costs	1,910,100	1,926,000	1,947,692	2,269,862	1,992,520
Debt Service					
Phase I Loan	144,342	144,342	144,342	144,342	144,342
Phase II Loan	141,780	141,780	141,780	141,780	141,780
Phase III Loan	161,513	161,513	161,513	161,513	161,513
Phase IV Loan (Paid off FY2031-32)	106,065	106,065	106,065	106,065	106,065
Total Debt Service	553,700	553,700	553,700	553,700	553,700
Total Expenditure	2,463,800	2,479,700	2,501,392	2,823,562	2,546,220
Excess of Revenues over Expenditures	(306,221)	(274,704)	(247,937)	(520,582)	(192,626)
Ending Fund Balance	\$897,501	\$622,797	\$374,860	(\$145,722)	(\$338,348)

At the current revenue levels, the Sewer Fund remains headed for a deficit in FY 2015-16 without additional funding. In addition, it does not factor in expenses that may be contained in the Consent Decree.

CONCLUSION

While the City of Piedmont has weathered the storm of the recession and has been able to build a respectable fund balance over the last couple of fiscal years. There are significant issues the City must deal with including labor negotiations and the sewer fund.

I look forward to working with the City Council and the community during the next two months to create a final budget for FY 2013-14.

As always, I would like to thank all of the department heads who serve this city for their dedicated work on this budget and on the day-to-day operations of their departments especially the new City Finance Director Erick Cheung and his dedicated staff.



Geoffrey L. Grote
City Administrator

CITY OF PIEDMONT
Budget Summary
Fiscal Year 2013-14

OPERATING BUDGET

Expenditures:	Budget 12/13	Actual Expenditures 12/13	Adopted Budget 13/14	Budget % Change
Administration	2,517,690	2,287,904	2,531,170	0.54%
Public Works	4,104,902	3,875,590	4,256,390	3.69%
Recreation	2,541,026	2,526,935	2,584,392	1.71%
Police	5,694,765	5,049,006	5,685,349	-0.17%
Fire	5,318,880	5,176,463	5,430,800	2.10%
Non-Departmental	366,148	358,024	366,471	0.09%
TOTAL General Fund	20,543,411	19,273,922	20,854,571	1.51%
Schoolmates Fund	776,630	772,367	807,880	4.02%
Aquatics Fund	681,786	612,148	732,870	7.49%
Workers Compensation Fund	510,000	621,206	525,000	2.94%
Liability Insurance Fund	440,000	399,422	400,000	-9.09%
TOTAL Operating Expenditures	22,951,827	21,679,065	23,320,321	1.61%

CAPITAL IMPROVEMENT BUDGET

Expenditures:	Budget 12/13	Actual Expenditures 12/13	Adopted Budget 13/14	Budget % Change
Equipment Replacement Fund	765,493	645,017	1,167,500	52.52%
Sewer Fund	1,563,800	1,334,090	1,579,963	1.03%
Capital Improvement Fund	218,729	57,114	638,596	191.96%
TDA Fund	22,600	0	0	-100.00%
Urban County CDBG Fund	89,000	2,097	25,000	-71.91%
Measure B - Alameda Co. Sales Tax Fund	500,000	278,689	500,000	0.00%
Measure F - VRF	0	0	89,000	N/A
Athletic Facility Preservation	0	21,200	30,000	N/A
Measure D Fund	74,300	25,554	44,953	-39.50%
COPS	45,000	185,524	100,000	122.22%
Sidewalk Repair Fund	3,000	0	3,000	0.00%
Facility Maintenance Fund	243,485	21,252	200,000	-17.86%
TOTAL Capital Projects	3,525,407	2,570,537	4,378,012	24.18%
Grand Total	26,477,234	24,249,602	27,698,333	4.61%

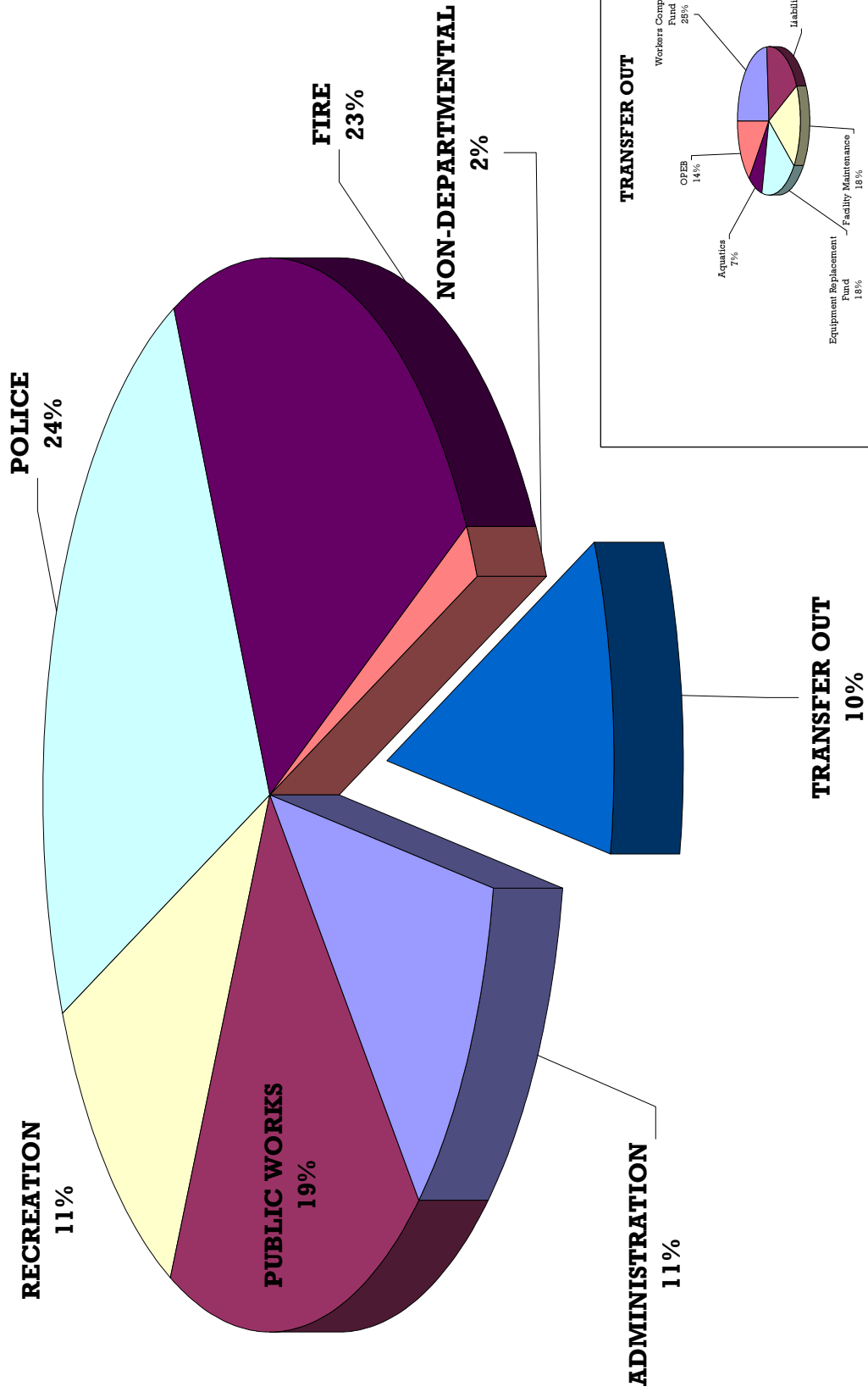
CITY OF PIEDMONT				
General Fund Budget Summary				
Expenditures & Sources				
Fiscal Year 2013-14				
FUND USES			Difference	
	Adopted	Actual	%	\$
	13/14	12/13		
EXPENDITURES				
Administration	2,531,170	2,287,904	10.63%	243,266
Public Works	4,256,390	3,875,590	9.83%	380,800
Recreation	2,584,392	2,526,928	2.27%	57,464
Police	5,685,349	5,049,006	12.60%	636,344
Fire	5,430,800	5,176,463	4.91%	254,337
Non-Departmental	366,471	358,024	2.36%	8,447
TOTAL Expenditures	20,854,571	19,273,915	8.20%	1,580,657
TRANSFER OUT:				
Workers Compensation Fund	525,000	550,000	-4.55%	(25,000)
Liability Insurance Fund	400,000	450,000	-11.11%	(50,000)
Equipment Replacement Fund	400,000	625,000	-36.00%	(225,000)
Aquatics	160,000	138,156	15.81%	21,844
Facility Maintenance	400,000	800,000	-50.00%	(400,000)
OPEB Fund	312,000	512,000	-39.06%	(200,000)
TOTAL Transfer Out	2,197,000	3,225,156	-31.88%	(1,028,156)
TOTAL Expenditures/Transfer Out	23,051,571	22,499,071	2.46%	552,501
FUND SOURCES			Difference	
	Adopted	Actual	%	\$
	13/14	12/13		
REVENUE				
Property Tax	10,089,000	9,594,197	5.16%	494,803
Other Taxes and Franchises	6,680,000	7,063,089	-5.42%	(383,089)
Licenses and Permits	401,500	427,115	-6.00%	(25,615)
Use of Money and Property	402,000	496,624	-19.05%	(94,624)
Revenue from Other Agencies	1,252,008	1,215,028	3.04%	36,980
Charges for Current Services	2,557,000	2,598,322	-1.59%	(41,322)
Other	90,000	91,895	-2.06%	(1,895)
TOTAL Revenue	21,471,508	21,486,270	-0.07%	(14,762)
TRANSFER IN:				
Private Contribution Fund	30,000	4,725	534.92%	25,275
Traffic Safety Fund	60,000	50,000	20.00%	10,000
State Gas Tax Fund	200,000	200,000	0.00%	0
Sewer Fund	900,000	900,000	0.00%	0
COPS	100,000	36,875	171.19%	63,125
Measure D Fund	15,000	12,296	21.99%	2,704
TOTAL Transfer In	1,305,000	1,203,896	8.40%	101,104
TOTAL Revenue/Transfer In	22,776,508	22,690,166	0.38%	86,342
Excess: Revenues over Expenditures	(275,063)	191,096		
Beginning Fund Balance:	4,198,387	4,007,291		
Estimated Ending Fund Balance:	3,923,323	4,198,387		

	FY 09/10	FY 10/11	FY 11/12	FY 12/13	Adopted FY 13/14
General Fund Beginning Balance	\$ 2,715,526	\$ 2,194,122	\$ 3,101,067	\$ 4,007,294	\$ 4,198,390
Revenues					
Property Taxes	\$9,002,358	\$9,026,526	\$9,236,538	\$9,594,197	\$10,089,000
Real Property Transfer Tax	1,843,650	2,628,921	2,700,925	3,186,001	2,800,000
Parcel Tax	1,496,780	1,537,381	1,560,040	1,606,178	1,630,000
Other Taxes and Franchises	2,334,834	2,321,714	2,330,563	2,270,909	2,250,000
License and Permits	353,050	426,092	386,995	427,115	401,500
Revenue from Use of Money or Property	367,970	362,363	377,567	496,624	402,000
Revenue from Other Agencies	1,279,616	1,302,958	1,222,365	1,215,028	1,252,008
Charges for Current Services	2,458,743	2,632,880	2,717,404	2,598,322	2,557,000
Other Revenue	88,930	99,629	175,447	91,895	90,000
	\$19,225,931	\$20,338,464	\$20,707,844	\$21,486,270	\$21,471,508
Operating Transfers in					
Reimbursement from sewer fund	\$950,000	\$900,000	\$900,000	\$900,000	\$900,000
Traffic safety ticket revenue	66,497	70,000	60,000	50,000	60,000
Reimbursement from schoolmates fund	52,500	55,125	0	0	0
Revenues from private contribution fund	42,950	25,000	0	4,725	30,000
State gas tax supplement for public works	300,000	159,114	200,000	200,000	200,000
Signal@Grand,Arroyo	0	0	24,692	0	0
COPS	0	0	28,930	36,875	100,000
Traffic Congestion Relief Fund	0	40,886	0	0	0
Measure D reimbursement	30,000	15,000	13,627	12,296	15,000
	\$1,441,947	\$1,265,125	\$1,227,249	\$1,203,896	\$1,305,000
Total income	\$20,667,878	\$21,603,589	\$21,935,093	\$22,690,166	\$22,776,508
Expenditures					
Administration	\$2,772,455	\$2,193,609	\$2,008,568	\$2,261,203	\$2,513,920
Public Works	3,832,685	3,867,794	3,824,674	3,875,590	4,216,390
Recreation	2,423,349	2,343,152	2,439,164	2,524,705	2,580,392
Police	4,840,322	4,925,994	4,963,021	5,049,006	5,685,349
Fire	5,113,091	4,751,105	5,067,432	5,161,463	5,371,800
	\$18,981,902	\$18,081,654	\$18,302,859	\$18,871,967	\$20,367,850
Operating Capital Outlay	\$0	\$469	\$196,457	\$43,924	\$120,250
Operating transfers-out					
Library	\$350,471	\$350,471	\$350,471	\$350,471	\$350,471
Unemployment insurance	21,715	21,436	26,926	7,553	16,000
Workers compensation	458,202	796,425	526,696	550,000	525,000
Liability insurance	361,571	436,189	390,713	450,000	400,000
COPS	0	0	168,250	0	0
Aquatics	0	110,000	0	138,156	160,000
Private Contribution	0	0	5,121	0	0
Other Post-Employment Benefits Fund	310,589	200,000	349,730	512,000	312,000
	\$1,502,548	\$1,914,521	\$1,817,907	\$2,008,180	\$1,763,471
Total expenditures and transfers-out	\$20,484,450	\$19,996,644	\$20,317,223	\$20,924,071	\$22,251,571
Operating net income	\$183,428	\$1,606,945	\$1,617,870	\$1,766,096	\$524,937
Capital transfer-out					
Capital improvement fund	\$ 200,000	\$ 400,000	\$0	\$150,000	\$0
Facility maintenance	0	0	135,961	800,000	400,000
Piedmont Hills Undergrounding	504,832	0	0	0	0
Sewer fund	0	0	275,682	0	0
Equipment replacement fund	0	300,000	300,000	625,000	400,000
Total capital transfers	\$704,832	\$700,000	\$711,643	\$1,575,000	\$800,000
Net income after capital transfers	(\$521,404)	\$906,945	\$906,227	\$191,096	(\$275,063)
General Fund Ending Fund Balance	\$2,194,122	\$3,101,067	\$4,007,294	\$4,198,390	\$3,923,326
Fund balance as % of expenditures	11.56%	17.15%	21.89%	22.25%	19.26%

CITY OF PIEDMONT
General Fund Budget Summary
Fiscal Year 2013-14

	Adopted Budget FY 13/14	% of Budget
<u>Administration (Total)</u>	<u>\$2,531,171</u>	<u>10.98%</u>
Personal Services	1,380,951	5.99%
Maintenance & Operations	1,132,970	4.91%
Capital Outlay	17,250	0.07%
<u>Public Works (Total)</u>	<u>4,256,390</u>	<u>18.46%</u>
Personal Services	2,617,930	11.36%
Maintenance & Operations	1,598,460	6.93%
Capital Outlay	40,000	0.17%
<u>Recreation (Total)</u>	<u>2,584,392</u>	<u>11.21%</u>
Personal Services	1,646,642	7.14%
Maintenance & Operations	933,750	4.05%
Capital Outlay	4,000	0.02%
<u>Police (Total)</u>	<u>5,685,349</u>	<u>24.66%</u>
Personal Services	5,096,599	22.11%
Maintenance & Operations	588,750	2.55%
Capital Outlay	0	0.00%
<u>Fire (Total)</u>	<u>5,430,800</u>	<u>23.56%</u>
Personal Services	4,996,550	21.68%
Maintenance & Operations	375,250	1.63%
Capital Outlay	59,000	0.26%
Non-Departmental (Total)	366,471	1.59%
Transfer Out (Total)	<u>2,197,000</u>	<u>9.53%</u>
General Fund: Expenditures/Transfers Out	<u><u>\$23,051,573</u></u>	<u><u>100.00%</u></u>

**CITY OF PIEDMONT
GENERAL FUND
APPROVED EXPENDITURES AND TRANSFERS 2013-14**



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City of Piedmont				
FY 2012-13 Appropriation Increases				
Through June 30, 2013				
		2012-13	2012-13	Appropriation
		Adopted Budget	Revised Budget	Increase
	101			
Administration	400	2,196,560	2,326,260	129,700
KCOM	401	189,430	191,430	2,000
		2,385,990	2,517,690	131,700
Public Works	402	4,104,902	4,104,902	-
Recreation	404	2,321,716	2,370,716	49,000
Community Hall	405	104,915	104,915	-
Veterans' Hall	406	65,395	65,395	-
Recreation Total		2,492,026	2,541,026	49,000
Police	408	5,423,020	5,694,765	271,745
Firefighters	411	4,822,200	4,828,520	6,320
Paramedics	412	490,360	490,360	-
Fire Total		5,312,560	5,318,880	6,320
Non-Departmental	419	366,148	366,148	-
General Fund Total		20,084,646	20,543,411	458,765
Workers' Compensation	105	510,000	510,000	-
Liability Insurance	108	440,000	440,000	-
Equipment Replacement	110	684,000	765,493	81,493
Equipment Replacement Total	110	684,000	765,493	81,493
Schoolmates	114	764,630	776,630	12,000
Aquatics	117	681,786	681,786	-
Sewer	124	1,563,800	1,563,800	-
CIP Prior Yrs. Carryover	127	185,597	218,729	33,132
CIP Total	127	185,597	218,729	33,132
TDA	128	22,600	22,600	-
CDBG	129	89,000	89,000	-
Measure B Sales Tax	131	500,000	500,000	-
Measure D	134	74,300	74,300	-
Sidewalk Repair	135	3,000	3,000	-
Facilities Maintenance	137	200,000	248,485	48,485
* Facilities Maintenance Prior Yrs. C	137	2,464,470	2,464,470	-
Facilities Maintenance	137	2,664,470	2,712,955	48,485
Total Other Funds		8,183,183	8,358,293	175,110
Grand Total		28,267,829	28,901,704	633,875
Appropriation Increases by City Council Resolution				
		FY 2012-13		Appropriation
Department	Resolution #	Account #		Increase
Admin: 400				
Legal Expense	110-12	101-0400-054-001		50,000
Legal Expense	20-13	101-0400-054-006		26,700
Internal Announcement Systems	25-13	101-0400-081-040		15,000
Memberships & Meetings	44-13	101-0400-031-001		5,000
Civil Service	44-13	101-0400-056-001		33,000
KCOM Contract Services	44-13	101-0401-054-001		1,500
KCOM Information Services	44-13	101-0401-060-002		500
Total Admin				\$131,700
Public Works: 402				
Total Public Works				\$0
Recreation: 404,405,406				
Contract Maintenance	44-13	101-0404-054-002		37,000
Contract Services	44-13	101-0404-054-001		6,000
Auto Expense	44-13	101-0404-031-002		6,000
Total Recreation				\$49,000
Police: 408				
Police Overtime-COPS	19-13	101-0408-010-003		27,227.00
Police Parttime	25-13	101-0408-010-002		64,518.00
Police Overtime	25-13	101-0408-010-003		180,000.00
Total Police				\$271,745.00
Fire: 411 and 412				
Software-Code Red	25-13	101-0411-060-002		\$6,320
Total Fire				\$6,320

Fund 110				
COPS Equipment	19-13	110-0437-012-000	40,841.33	
Communication Equipment (COPS)	25-13	110-0437-009-001	40,652.00	
Total Fund 110			\$81,493	
Fund 114				
Part Time Salaries	44-13	114-0415-010-002	12,000.00	
Total Fund 114			\$12,000	
Fund 117				
Total Fund 117			\$0	
Fund 127				
Ronada Ramon Intersection	35-13	127-0432-042-000	\$33,132	
Total Fund 127			\$33,132	
Fund 137				
Engineer SVC.-Coastland	7-13	137-0433-044-000	42,485.00	
Tennis Ct. Resurf. - Hampton	30-13	137-0433-008-000	6,000.00	
Total Fund 137			\$48,485	
FY 2012-13 Appropriation Increases			\$633,875	
* These are projects carried over from prior year's CIP as they are facilities maintenance related.				
These will be amended as part of the Facilities Maintenance Program after Council's approval.				

CITY OF PIEDMONT
Fund Balance Summary
Fiscal Years 2005-2014

Fund	6/30/2005		6/30/2006		6/30/2007		6/30/2008		6/30/2009		6/30/2010		6/30/2011		6/30/2012		6/30/2013		6/30/2014	
	Actual Fund Balance	Estimated Fund Balance	Actual Fund Balance	Estimated Fund Balance	Actual Fund Balance	Estimated Fund Balance	Actual Fund Balance	Estimated Fund Balance	Actual Fund Balance	Estimated Fund Balance	Actual Fund Balance	Estimated Fund Balance	Actual Fund Balance	Estimated Fund Balance	Actual Fund Balance	Estimated Fund Balance	Actual Fund Balance	Estimated Fund Balance	Actual Fund Balance	Estimated Fund Balance
General	3,385,691		5,053,075		3,169,794		2,776,471		2,715,526		2,194,122		3,101,066		4,007,291		4,198,380		3,923,316	
Abandoned Vehicle	47,037		51,514		55,999		61,638		64,842		47,210		51,645		55,948		35,278		38,278	
Athletic Facility Preservation	0		0		0		0		0		0		0		0		32,166		57,166	
Aquatics	0		0		0		0		0		0		48,951		80,704		109,660		111,789	
Capital Improvement	1,191,908		1,678,199		3,902,469		3,084,229		2,962,708		2,063,671		1,743,257		1,072,137		1,195,023		556,427	
COPS	0		0		0		0		0		0		0		234,333		152,504		153,104	
EECBG	0		0		0		0		0		0		3,405		5,459		5,459		5,459	
Equipment Replacement	1,868,517		1,974,604		2,711,464		2,866,770		2,213,505		2,188,165		2,282,991		2,017,019		2,173,174		1,419,674	
Facilities Maintenance	0		0		0		264,183		306,312		286,760		282,516		139,907		918,655		1,118,655	
Gas Tax	475,775		49,892		258,442		163,137		250,738		137,396		207,622		370,419		441,668		519,369	
Liability Insurance	316,423		316,422		337,162		310,938		314,573		214,573		214,573		214,573		265,151		265,151	
Measure B Sales Tax	111,187		22,235		160,572		186,701		410,886		316,887		680,945		420,534		558,322		470,322	
Measure D	208,729		195,550		218,571		120,250		145,504		107,329		136,385		150,099		148,491		124,738	
Measure F	0		0		0		0		0		0		0		49,408		94,409		45,409	
OPEB Fund	0		0		0		0		0		1,761,610		2,446,826		3,052,875		3,427,173		3,939,173	
PERS Medical	819,597		1,029,749		1,262,818		1,498,309		1,606,308		16,866		16,866		0		0		0	
Private Contribution	46,654		57,014		68,751		88,098		205,774		56,961		100,098		219,555		241,567		236,567	
Proposition 1B	0		0		0		400,000		0		0		0		0		0		0	
Schoolmates Fund Program	479,540		513,291		523,373		477,155		441,796		393,362		195,298		78,091		93,108		66,628	
Sewer	2,435,898		2,192,836		2,506,507		2,221,890		1,062,651		1,185,722		1,174,710		1,203,721		1,314,902		1,091,139	
Sidewalk Repair	73,081		66,785		72,374		78,977		67,227		40,520		42,363		59,087		62,515		62,515	
Signal @ Grand, Arroyo	0		0		0		0		9,057		24,692		24,692		0		0		0	
TDA Grant	0		1,950		0		0		0		0		0		0		0		0	
Traffic Congestion Relief	0		49,657		0		0		71,551		195,260		0		0		0		0	
Traffic Safety	0		176		6,755		554		4,676		4,676		4,576		4,020		7,292		17,292	
Urban County CDBG	0		0		0		0		90,000		0		0		0		30,123		30,123	
Workers Compensation	198,810		222,584		554,855		734,856		735,829		335,829		335,829		328,829		257,623		257,623	
TOTAL	11,658,847		13,475,534		15,809,906		15,334,156		13,679,463		11,571,611		13,094,614		13,764,009		15,762,642		14,509,918	

CITY OF PIEDMONT
Fund Balance Detail
Based on Actual Revenues and Expenditures
Period Ending June 30, 2013

Fund	7/1/2012	2012-13 Actual Revenue	2012-13 Actual Expenditures	Transfer In	Transfer Out	6/30/2013
	Actual Fund Balance					Actual Fund Balance
General	4,007,291	21,486,270	19,273,915	1,203,896	3,225,156	4,198,387
Abandoned Vehicle	55,948	4,330	-	-	25,000	35,278
Athletic Facility Preservation	-	53,366	21,200	-	-	32,166
Aquatics	80,704	502,948	612,148	138,156	-	109,660
Capital Improvement	1,072,137	-	57,114	180,000	-	1,195,023
COPS	234,333	103,695	-	-	185,524	152,504
EECBG	5,459	-	-	-	-	5,459
Equipment Replacement	2,017,019	2,524	645,017	798,649	-	2,173,174
Facilities Maintenance	139,907	-	21,252	800,000	-	918,655
Gas Tax	370,419	271,249	-	-	200,000	441,668
Liability Insurance	214,573	-	399,422	450,000	-	265,151
Measure B Sales Tax	420,534	416,477	278,689	-	-	558,322
Measure D	150,099	36,243	25,554	-	12,296	148,491
Measure F	49,408	45,001	-	-	-	94,409
OPEB Fund	2,486,280	428,893	-	512,000	-	3,427,173
Private Contribution	219,555	56,737	-	-	34,725	241,567
Schoolmates Program	78,091	787,385	772,367	-	-	93,108
Sewer	1,365,145	2,183,847	1,334,090	-	900,000	1,314,902
Sidewalk Repair	59,087	3,428	-	-	-	62,515
TDA Grant	-	-	-	-	-	-
Traffic Safety	4,020	53,272	-	-	50,000	7,292
Urban County CDBG	-	32,220	2,097	-	-	30,123
Workers Compensation	328,829	-	621,206	550,000	-	257,623
TOTAL	13,358,838	26,467,882	24,064,071	4,632,701	4,632,701	15,762,649

CITY OF PIEDMONT
Estimated Fund Balance Detail
Based on Estimated Revenues and Expenditures
Period Ending June 30, 2014

Fund	7/1/2013 Actual Fund Balance	2013-14 Proposed Revenue	2013-14 Adopted Expenditures	Transfer In	Transfer Out	6/30/2014 Estimated Fund Balance
General	4,198,387	21,471,508	20,854,571	1,305,000	2,197,000	3,923,323
Abandoned Vehicle	35,278	3,000	-	-	-	38,278
Athletic Facility Preservation	32,166	55,000	30,000	-	-	57,166
Aquatics	109,660	575,000	732,870	160,000	-	111,789
Capital Improvement	1,195,023	-	638,596	-	-	556,427
COPS	152,504	100,600	-	-	100,000	153,104
EECBG	5,459	-	-	-	-	5,459
Equipment Replacement	2,173,174	14,000	1,167,500	400,000	-	1,419,674
Facilities Maintenance	918,655	-	200,000	400,000	-	1,118,655
Gas Tax	441,668	277,701	-	-	200,000	519,369
Liability Insurance	265,151	-	400,000	400,000	-	265,151
Measure B Sales Tax	558,322	412,000	500,000	-	-	470,322
Measure D	148,491	36,200	44,953	-	15,000	124,738
Measure F	94,409	40,000	89,000	-	-	45,409
OPEB Fund	3,427,173	200,000	-	312,000	-	3,939,173
Private Contribution	241,567	25,000	-	-	30,000	236,567
Schoolmates Program	93,108	781,400	807,880	-	-	66,628
Sewer	1,314,902	2,256,200	1,579,963	-	900,000	1,091,139
Sidewalk Repair	62,515	3,000	3,000	-	-	62,515
TDA Grant	-	-	-	-	-	-
Traffic Safety	7,292	70,000	-	-	60,000	17,292
Urban County CDBG	30,123	25,000	25,000	-	-	30,123
Workers Compensation	257,623	-	525,000	525,000	-	257,623
TOTAL	<u>15,762,649</u>	<u>26,345,609</u>	<u>27,598,334</u>	<u>3,502,000</u>	<u>3,502,000</u>	<u>14,509,925</u>

CITY OF PIEDMONT
General Fund Revenue Analysis
Fiscal Year 2013-14

	Actual Revenue 2010-11	Actual Revenue 2011-12	Actual Revenue 2012-13	Proposed Revenue 2013-14
PROPERTY TAXES				
Property Tax - Secured	8,406,275	8,588,149	8,968,778	9,464,000
Property Tax - Unsecured	504,230	539,077	496,750	520,000
Supplemental Assessment	112,593	105,292	125,049	100,000
Delinquent Taxes & Penalties	3,428	4,020	3,621	5,000
TOTAL Property Taxes	9,026,526	9,236,538	9,594,197	10,089,000
OTHER TAXES & FRANCHISES				
Other Taxes				
Sales & Use Tax	131,467	171,727	167,402	150,000
Real Property Transfer Tax	2,628,921	2,700,925	3,186,001	2,800,000
Parcel Tax: Measure W	1,537,381	1,560,040	1,606,178	1,630,000
Business License Tax	434,897	438,794	476,279	440,000
TOTAL Other Taxes	4,732,666	4,871,486	5,435,860	5,020,000
Franchises				
Gas & Electric	76,590	95,298	72,429	80,000
Waste Management/Republic	138,605	142,118	140,899	145,000
Cable Television /Comcast	178,761	180,198	145,025	180,000
TOTAL Franchises	393,956	417,614	358,353	405,000
Utility Users Tax				
Gas & Electric	832,281	818,418	802,410	800,000
Telephone	483,980	438,889	421,320	410,000
Water	45,133	45,121	45,145	45,000
TOTAL Utility Users Tax	1,361,394	1,302,428	1,268,875	1,255,000
TOTAL Other Taxes & Franchises	6,488,016	6,591,528	7,063,089	6,680,000
LICENSES & PERMITS				
Dog License	18,569	17,499	20,171	20,000
Building Permits	383,643	338,336	382,983	350,000
Other Permits	20,048	22,305	17,332	23,000
TOTAL Licenses & Permits	422,260	378,140	420,485	393,000
FINES & FORFEITURES				
Licenses & Permits/Fines & Penalties	3,832	8,855	6,630	8,500
TOTAL Fines & Forfeitures	3,832	8,855	6,630	8,500
REVENUE FROM USE OF MONEY OR PROPERTY				
Interest Earnings	28,768	16,742	11,655	17,000
Community Hall Rental	223,313	241,062	258,611	250,000
Veterans' Building	57,970	65,825	82,197	75,000
Other Rentals	52,312	53,938	144,161	60,000
TOTAL Revenue from Use of Money or Property	362,363	377,567	496,624	402,000

	Actual Revenue 2010-11	Actual Revenue 2011-12	Actual Revenue 2012-13	Proposed Revenue 2013-14
REVENUE FROM OTHER AGENCIES				
State of California				
Avoid 21 Grant	11,320	10,180	5,521	11,000
Forestry & Fire Protection	0	0	9,560	0
Homeowner's Property Tax Relief	84,084	85,978	86,063	85,000
Trailer coach in Lieu	9	9	9	8
POST Fund	3,756	38,651	8,983	40,000
Mandated Costs/ State and County Grants/ Misc.	-3,530	0	424	1,000
Motor Vehicle License Fees	912,195	885,586	919,580	920,000
1/2 Cent Sales Tax (Public Safety)	64,929	78,252	69,940	75,000
COPS Grant	100,000	0	0	0
TOTAL State of California	1,172,763	1,098,656	1,100,081	1,132,008
County of Alameda				
County of Alameda-FRALS	60,765	54,298	45,500	50,000
County Paramedic Tax	69,429	69,411	69,447	70,000
TOTAL County of Alameda	130,194	123,709	114,947	120,000
TOTAL Revenue from Other Agencies	1,302,957	1,222,365	1,215,028	1,252,008
CHARGES FOR CURRENT SERVICES				
Planning Fees	223,205	201,009	220,480	210,000
Plan Check Fees	228,887	198,125	217,953	210,000
Emeryville Animal Control	80,000	89,415	89,415	100,000
Albany Fire Chief	29,639	133,956	124,653	0
Ambulance Service Charges	283,205	187,215	115,108	65,000
Recreation	1,770,294	1,881,932	1,807,374	1,950,000
Other	17,650	25,752	23,339	22,000
TOTAL Charges for Current Services	2,632,880	2,717,404	2,598,322	2,557,000
OTHER REVENUE				
Sale of Property	4,322	13,346	35,956	15,000
Other Revenue	95,306	162,101	55,940	75,000
TOTAL Other Revenue	99,628	175,447	91,895	90,000
TOTAL GENERAL FUND REVENUE	20,338,462	20,707,844	21,486,270	21,471,508

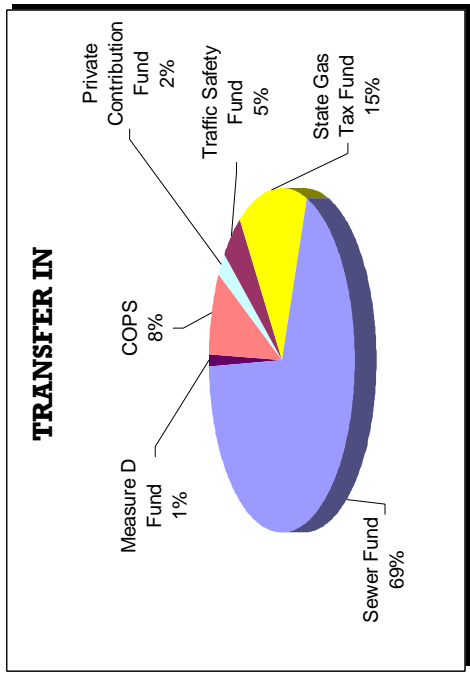
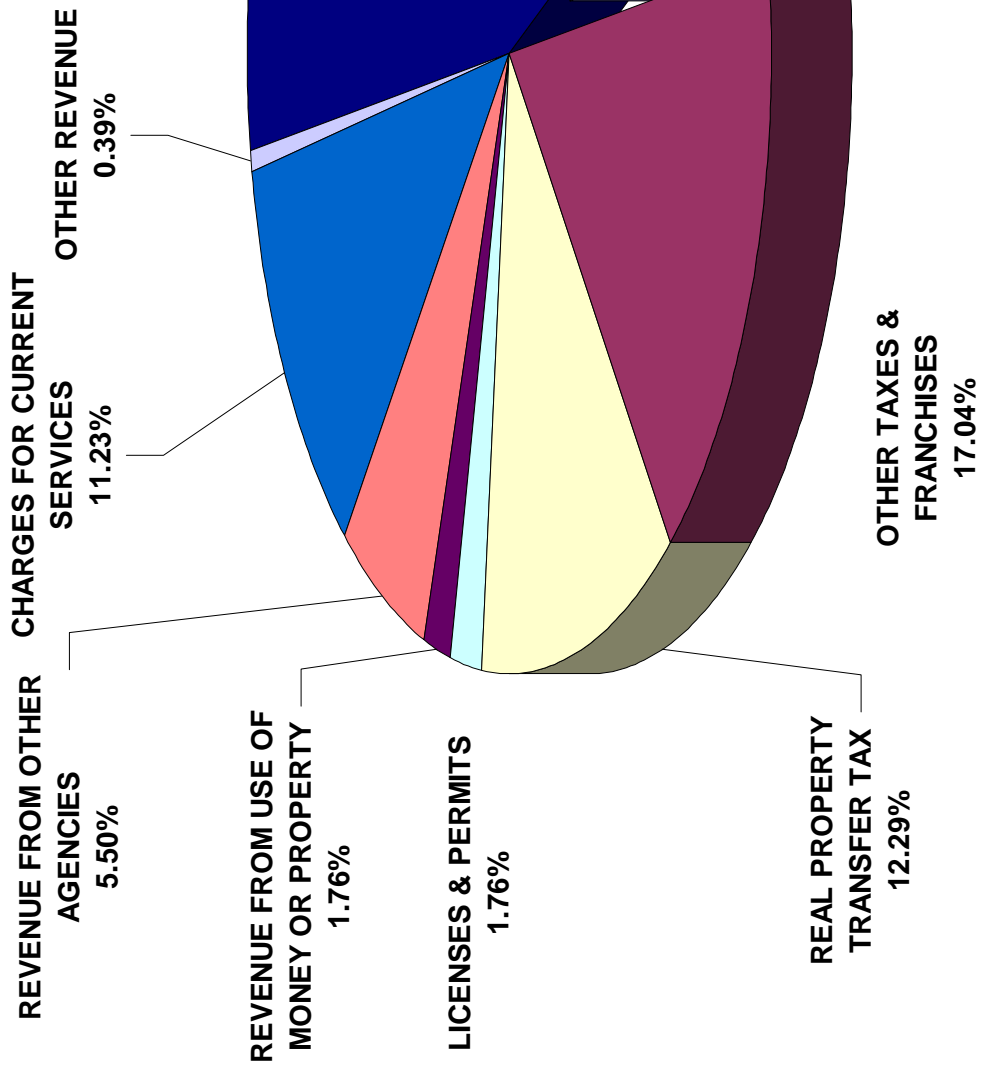
CITY OF PIEDMONT
Other Funds Revenue Analysis
Fiscal Year 2013-14

	Actual Revenue 2010-11	Actual Revenue 2011-12	Actual Revenue 2012-13	Proposed Revenue 2013-14
<u>103 - PRIVATE CONTRIBUTION FUND</u>				
Miscellaneous	93,137	262,300	56,737	25,000
TOTAL	93,137	262,300	56,737	25,000
<u>106 - TRAFFIC SAFETY FUND</u>				
TOTAL	69,900	59,444	53,272	70,000
<u>109 - COPS</u>				
Interest/Grant from Alameda County	0	100,540	103,695	100,600
TOTAL	0	100,540	103,695	100,600
<u>110 - EQUIPMENT REPLACEMENT FUND</u>				
Interest	10,237	4,271	2,524	14,000
TOTAL	10,237	4,271	2,524	14,000
<u>113 - ATHLETIC FACILITY PRESERVATION FUND</u>				
TOTAL	0	0	53,366	55,000
<u>114 - SCHOOLMATES PROGRAM FUND</u>				
Interest Income	1,926	567	207	600
Schoolmates Fees	698,154	655,870	787,177	780,800
TOTAL	700,080	656,437	787,385	781,400
<u>117 - AQUATICS</u>				
SERVICE REVENUE	37,364	696,379	502,948	575,000
TOTAL	37,364	696,379	502,948	575,000
<u>119- ABANDONED VEHICLE ABATEMENT FUND</u>				
TOTAL	4,435	4,303	4,330	3,000
<u>121 - GAS TAX FUND</u>				
HUT 2103 Allocation	0	0	97,943	100,000
HUT 2105 Allocation	145,067	201,818	49,516	55,000
HUT 2106 Allocation	43,963	40,637	42,260	41,500
HUT 2107 Allocation	79,742	76,457	78,530	78,200
HUT 2107.5 Allocation	1,453	3,000	3,000	3,000
Interest	0	0	0	1
TOTAL	270,225	321,912	271,249	277,701
<u>124 - SEWER FUND</u>				
Sewer Service Charges	2,072,726	2,103,329	2,170,620	2,252,000
Interest	1,929	10,938	13,227	4,200
Other: Sewer Loan	1,276,715	0	0	0
TOTAL	3,351,370	2,114,267	2,183,847	2,256,200

	Actual Revenue 2010-11	Actual Revenue 2011-12	Actual Revenue 2012-13	Proposed Revenue 2013-14
129 - URBAN COUNTY CDBG FUND				
TOTAL	0	0	32,220	25,000
131 - MEASURE B SALES TAX FUND				
Allocation	364,058	388,467	416,477	412,000
TOTAL	364,058	388,467	416,477	412,000
134 - MEASURE D FUND				
Measure D Allocation/Mitigation Fees/Interest	52,234	39,827	31,243	36,200
Recycling Funds	0	5,000	5,000	0
TOTAL	52,234	44,827	36,243	36,200
135 - SIDEWALK REPAIR FUND				
TOTAL	2,169	19,158	3,428	3,000
139 - EECBG				
TOTAL	3,405	54,964	0	0
143 - MEASURE F FUND				
TOTAL	0	49,408	45,001	40,000
156 - OPEB FUND				
TOTAL	485,216	239,454	428,893	200,000
TOTAL REVENUE - OTHER FUNDS	5,443,830	5,016,131	4,981,612	4,874,101
TOTAL REVENUE - ALL FUNDS	25,782,292	25,723,975	26,467,882	26,345,609

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**CITY OF PIEDMONT
GENERAL FUND
PROPOSED REVENUES AND TRANSFERS 2013-14**



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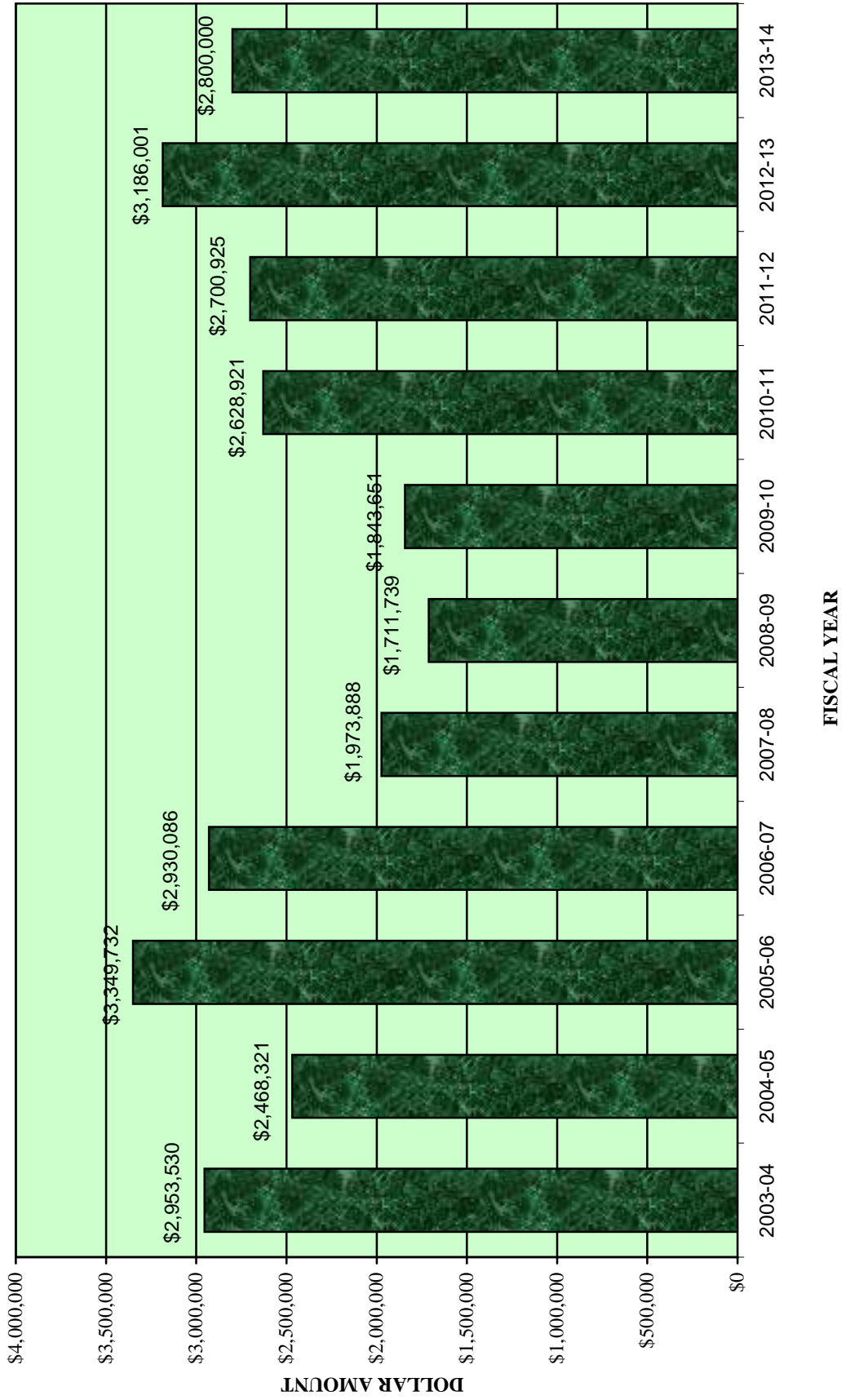
**City of Piedmont
Real Property Transfer Tax**

	2004-05	2005-06	2006-07	2007-08	2008-09
July	380,943	350,754	246,436	184,145	214,942
August	250,088	332,243	219,965	214,569	130,553
September	107,121	337,117	305,677	33,554	267,657
October	250,867	178,518	204,390	373,655	127,836
November	129,614	339,619	123,055	203,380	53,825
December	233,673	254,845	256,447	32,204	87,146
Sub-total	1,352,305	1,793,096	1,355,970	1,041,506	881,958
January	87,387	108,068	93,428	15,014	68,776
February	98,496	144,701	142,414	120,430	131,690
March	232,786	250,486	269,060	154,606	101,260
April	174,234	135,403	226,403	74,049	142,345
May	211,240	223,138	455,832	330,241	120,247
June	311,875	694,840	386,983	238,043	265,462
Sub-total	1,116,016	1,556,636	1,574,119	932,382	829,780
Total	2,468,321	3,349,732	2,930,089	1,973,888	1,711,738

	2009-10	2010-11	2011-12	2012-13	2013-14
July	99,888	292,883	346,451	425,855	332,328
August	152,118	283,252	262,314	368,287	302,523
September	228,103	168,918	190,768	221,180	185,428
October	193,907	140,902	128,329	294,937	251,647
November	217,641	296,296	160,968	242,797	146,917
December	71,255	154,638	169,509	206,659	108,400
Sub-total	962,911	1,336,889	1,258,338	1,759,714	1,327,242
January	79,730	52,712	48,948	101,154	-
February	35,609	103,050	98,522	166,443	-
March	139,353	194,488	176,668	143,241	-
April	148,690	384,022	271,789	290,244	-
May	240,016	244,519	281,138	389,425	-
June	237,342	313,241	565,523	335,781	-
Sub-total	880,740	1,292,032	1,442,587	1,426,287	0
Total	1,843,651	2,628,921	2,700,925	3,186,001	1,327,242

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**CITY OF PIEDMONT
REAL PROPERTY TRANSFER TAX**



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CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2013-14

ALL OPERATING DEPARTMENTS

	Approved Budget 12/13	Actual Expenditures 12/13	Adopted Budget 13/14	Budget % Change
SALARIES	10,981,725	10,301,989	11,091,180	1.00%
FRINGE BENEFITS	5,749,282	5,391,810	5,821,140	1.25%
PERSONNEL EXPENSES	192,000	195,065	208,020	8.34%
SUPPLIES & SERVICES	4,570,672	4,357,516	4,741,260	3.73%
CAPITAL EXPENDITURES	142,000	54,033	167,250	17.78%
NON-DEPARTMENTAL	1,316,148	1,378,652	1,291,471	-1.87%
TOTAL - ALL DEPARTMENTS	22,951,827	21,679,065	23,320,321	1.61%

EXPENDITURE DETAIL:

SALARIES

Regular Salaries	8,820,480	8,149,080	8,936,980	1.32%
Part Time Salaries	1,517,518	1,564,388	1,637,700	7.92%
Overtime Salaries	642,727	588,521	515,500	-19.79%
Subtotal	10,981,725	10,301,989	11,091,180	1.00%

FRINGE BENEFITS

Health Insurance	1,893,984	1,766,350	2,140,460	13.01%
Retirement	3,574,496	3,365,890	3,390,060	-5.16%
Other Benefits	280,802	259,570	290,620	3.50%
Subtotal	5,749,282	5,391,810	5,821,140	1.25%

PERSONNEL EXPENSES

Memberships/Conferences/Training	192,000	195,065	208,020	8.34%
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SUPPLIES & SERVICES

Department Supplies	420,250	373,403	424,400	0.99%
Utilities/Telephone/Radio	476,012	474,610	487,720	2.46%
Equipment/Maintenance/Gas/Oil	257,800	220,940	256,150	-0.64%
Contract Services	2,001,290	1,887,138	2,050,240	2.45%
Buildings/Grounds Maintenance	114,000	112,685	120,000	5.26%
Other Expenses	1,062,050	1,093,215	1,126,350	6.05%
Information Services	239,270	195,525	276,400	15.52%
Subtotal	4,570,672	4,357,516	4,741,260	3.73%

CAPITAL EXPENDITURES

Capital Outlay	142,000	54,033	167,250	17.78%
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NON-DEPARTMENTAL

General Fund	366,148	358,024	366,471	0.09%
Workers Comp Fund	510,000	621,206	525,000	2.94%
Liability Insurance Fund	440,000	399,422	400,000	-9.09%
Subtotal	1,316,148	1,378,652	1,291,471	-1.87%

TOTAL - ALL DEPARTMENTS	22,951,827	21,679,065	23,320,321	1.61%
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CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2013-14

ADMINISTRATION SUMMARY
(includes KCOM)

	Approved Budget 12/13	Actual Expenditures 12/13	Adopted Budget 13/14	Budget % Change
SALARIES	921,080	821,509	904,080	-1.85%
FRINGE BENEFITS	483,910	462,756	476,870	-1.45%
PERSONNEL EXPENSES	43,600	44,553	55,620	27.57%
SUPPLIES & SERVICES	1,040,100	932,385	1,077,350	3.58%
CAPITAL EXPENDITURES	29,000	26,701	17,250	-40.52%
TOTAL - ADMINISTRATION	2,517,690	2,287,904	2,531,170	0.54%

EXPENDITURE DETAIL:

SALARIES

Regular Salaries	886,580	814,407	874,580	-1.35%
Part Time Salaries	30,000	5,922	25,000	-16.67%
Overtime Salaries	3,500	1,181	3,500	0.00%
Subtotal	921,080	821,509	904,080	-1.85%

FRINGE BENEFITS

Health Insurance	157,480	163,228	177,000	12.40%
Retirement	307,070	281,530	280,510	-8.65%
Other Benefits	19,360	17,997	19,360	0.00%
Subtotal	483,910	462,756	476,870	-1.45%

PERSONNEL EXPENSES

Memberships/Conferences/Training	43,600	44,553	55,620	27.57%
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SUPPLIES & SERVICES

Department Supplies	62,500	42,215	57,500	-8.00%
Equipment/Maintenance/Gas/Oil	15,300	11,124	8,650	-43.46%
Contract Services	612,350	558,530	640,200	4.55%
Other Expenses	213,000	208,913	250,000	17.37%
Information Services	136,950	111,602	121,000	-11.65%
Subtotal	1,040,100	932,385	1,077,350	3.58%

CAPITAL EXPENDITURES

Capital Outlay	29,000	26,701	17,250	-40.52%
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TOTAL - ADMINISTRATION	2,517,690	2,287,904	2,531,170	0.54%
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CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2013-14

DEPARTMENT 400 - ADMINISTRATION

	Approved Budget 12/13	Actual Expenditures 12/13	Adopted Budget 13/14	Budget % Change
SALARIES	835,500	789,733	818,500	-2.03%
FRINGE BENEFITS	442,460	442,663	434,600	-1.78%
PERSONNEL EXPENSES	43,600	44,553	55,120	26.42%
SUPPLIES & SERVICES	975,700	868,093	1,015,350	4.06%
CAPITAL EXPENDITURES	29,000	26,701	0	-100.00%
TOTAL - DEPARTMENT 400	<u>2,326,260</u>	<u>2,171,742</u>	<u>2,323,570</u>	<u>-0.12%</u>
EXPENDITURE DETAIL:				
SALARIES				
Regular Salaries	802,000	782,630	790,000	-1.50%
Part Time Salaries	30,000	5,922	25,000	-16.67%
Overtime Salaries	3,500	1,181	3,500	0.00%
Subtotal	<u>835,500</u>	<u>789,733</u>	<u>818,500</u>	<u>-2.03%</u>
FRINGE BENEFITS				
Health Insurance	148,900	154,829	167,600	12.56%
Retirement	276,060	270,833	249,500	-9.62%
Other Benefits	17,500	17,000	17,500	0.00%
Subtotal	<u>442,460</u>	<u>442,663</u>	<u>434,600</u>	<u>-1.78%</u>
PERSONNEL EXPENSES				
Memberships/Conferences/Training	43,600	44,553	55,120	26.42%
SUPPLIES & SERVICES				
Department Supplies	60,000	38,933	55,000	-8.33%
Equipment/Maintenance/Gas/Oil	13,300	9,438	6,650	-50.00%
Contract Services	576,450	523,172	604,200	4.81%
Other Expenses	213,000	208,913	250,000	17.37%
Information Services	112,950	87,636	99,500	-11.91%
Subtotal	<u>975,700</u>	<u>868,093</u>	<u>1,015,350</u>	<u>4.06%</u>
CAPITAL EXPENDITURES				
Capital Outlay	29,000	26,701	0	-100.00%
TOTAL - DEPARTMENT 400	<u>2,326,260</u>	<u>2,171,742</u>	<u>2,323,570</u>	<u>-0.12%</u>

Administration		Budget	Actual	Adopted	Budget
Description	Account #	12/13	12/13	13/14	% Change
Salaries					
Regular Salaries	400-010-001	802,000	782,630	790,000	-1.50%
Part Time Salaries	400-010-002	30,000	5,922	25,000	-16.67%
Overtime Salaries	400-010-003	3,500	1,181	3,500	0.00%
Object Total	400-010	835,500	789,733	818,500	-2.03%
Health Insurance					
Medical Insurance	400-011-001	131,600	137,513	149,900	13.91%
Dental Insurance	400-011-002	14,300	14,486	14,700	2.80%
Vision Plan	400-011-003	3,000	2,830	3,000	0.00%
Object Total	400-011	148,900	154,829	167,600	12.56%
Retirement					
PERS	400-012-001	231,700	230,410	205,000	-11.52%
FICA	400-012-002	44,360	40,423	44,500	0.32%
Object Total	400-012	276,060	270,833	249,500	-9.62%
Other Benefits					
Life Insurance	400-013-001	3,000	3,019	3,000	0.00%
Disability Insurance	400-013-002	2,300	2,193	2,300	0.00%
Medicare Insurance	400-013-005	12,200	11,788	12,200	0.00%
Object Total	400-013	17,500	17,000	17,500	0.00%
Memberships/conf/training	400-031-001	28,000	28,247	36,520	30.43%
Auto Allowance	400-031-002	12,600	13,000	12,600	0.00%
Reimbursements	400-031-003	2,000	2,458	5,000	150.00%
M.L. King Celebration	400-031-004	1,000	848	1,000	0.00%
Object Total	400-031	43,600	44,553	55,120	26.42%
Department Supplies					
Office Supplies	400-051-001	30,000	26,210	30,000	0.00%
Postage	400-051-002	30,000	12,723	25,000	-16.67%
Object Total	400-051	60,000	38,933	55,000	-8.33%
Equipment Maintenance					
Hardware Maint. Contracts	400-053-001	13,300	9,438	6,650	-50.00%
Object Total	400-053	13,300	9,438	6,650	-50.00%
Contract Services					
Legal Services	400-054-001	225,000	276,997	225,000	0.00%
Audit Fees	400-054-002	38,500	57,053	50,000	29.87%
Legal Fees - Undergrounding	400-054-003	100,000	10,296	100,000	0.00%
Negotiator	400-054-004	50,000	19,999	50,000	0.00%
Benefit Study	400-054-006	26,700	26,700	0	-100.00%
Minute Clerk	400-054-007	25,000	22,814	25,000	0.00%
Alameda County Transportation Commission	400-054-013	5,100	5,440	6,000	17.65%
Flex 125 Admin Fee	400-054-015	1,950	1,830	1,950	0.00%
CALPERS Med Admin Fee	400-054-016	7,000	4,135	7,000	0.00%
Interdistrict PUSD Expense	400-054-019	92,000	94,500	97,500	5.98%
Records Storage	400-054-022	4,000	2,421	4,000	0.00%
Alameda County Local Agency commission	400-054-027	1,200	987	1,200	0.00%
Recruitment Service	400-054-028	0	0	25,000	N/A
Classification study	400-054-029	0	0	11,550	N/A
Object Total	400-054	576,450	523,172	604,200	4.81%

Administration		Budget	Actual	Adopted	Budget
Description	Account #	12/13	12/13	13/14	% Change
Other Expenses					
Civil Service	400-056-001	178,000	185,873	145,000	-18.54%
Election Expense	400-056-003	25,000	11,326	95,000	280.00%
Other Expenses	400-056-006	3,000	2,372	3,000	0.00%
Bank Charges	400-056-008	7,000	9,083	7,000	0.00%
Sales and use Tax Expense	400-056-009	0	43	0	N/A
Disability Access and Education	400-056-011	0	216	0	N/A
Object Total	400-056	213,000	208,913	250,000	17.37%
Information Services					
Hardware	400-060-001	2,000	673	2,000	0.00%
Software	400-060-002	68,150	66,769	54,700	-19.74%
Labor	400-060-003	42,800	20,194	42,800	0.00%
Object Total	400-060	112,950	87,636	99,500	-11.91%
Capital Outlay					
Network Security Upgrade	400-081-038	7,500	3,173	0	-100.00%
Paperless Agenda	400-081-039	6,500	5,119	0	-100.00%
Internal announcement system	400-081-040	15,000	18,409	0	-100.00%
Capital Outlay Total	400-081	29,000	26,701	0	-100.00%
Total Administration		2,326,260	2,171,740	2,323,570	-0.12%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2013-14

DEPARTMENT 401 - ADMINISTRATION CATV

	Approved Budget 12/13	Actual Expenditures 12/13	Adopted Budget 13/14	Budget % Change
SALARIES	85,580	31,777	85,580	0.00%
FRINGE BENEFITS	41,450	20,093	42,270	1.98%
PERSONNEL EXPENSES	0	0	500	N/A
SUPPLIES & SERVICES	64,400	64,293	62,000	-3.73%
CAPITAL EXPENDITURES	0	0	17,250	N/A
TOTAL - DEPARTMENT 401	191,430	116,162	207,600	8.45%
EXPENDITURE DETAIL:				
SALARIES				
Regular Salaries	84,580	31,777	84,580	0.00%
Part Time Salaries	0	0	0	N/A
Overtime Salaries	1,000	0	1,000	0.00%
Subtotal	85,580	31,777	85,580	0.00%
FRINGE BENEFITS				
Health Insurance	8,580	8,399	9,400	9.56%
Retirement	31,010	10,697	31,010	0.00%
Other Benefits	1,860	997	1,860	0.00%
Subtotal	41,450	20,093	42,270	1.98%
PERSONNEL EXPENSES				
Memberships/Conferences/Training	0	0	500	N/A
SUPPLIES & SERVICES				
Department Supplies	2,500	3,282	2,500	0.00%
Equipment/Maintenance/Gas/Oil	2,000	1,686	2,000	0.00%
Contract Services	35,900	35,359	36,000	0.28%
Information Services	24,000	23,966	21,500	-10.42%
Subtotal	64,400	64,293	62,000	-3.73%
CAPITAL EXPENDITURES				
Capital Outlay	0	0	17,250	N/A
TOTAL - DEPARTMENT 401	191,430	116,162	207,600	8.45%

CATV (KCOM-TV)					
Description	Account #	Budget 12/13	Actual 12/13	Adopted 13/14	Budget % Change
Salaries					
Regular Salaries	401-010-001	84,580	31,777	84,580	0.00%
Overtime	401-010-003	1,000	0	1,000	0.00%
Object Total	401-010	85,580	31,777	85,580	0.00%
Health Insurance					
Medical Insurance	401-011-001	7,600	7,447	8,400	10.53%
Dental Insurance	401-011-002	780	766	800	2.61%
Vision Plan	401-011-003	200	186	200	0.00%
Object Total	401-011	8,580	8,399	9,400	9.56%
Retirement					
PERS	401-012-001	25,700	8,914	25,700	0.00%
FICA	401-012-002	5,310	1,783	5,310	0.00%
Object Total	401-012	31,010	10,697	31,010	0.00%
Other Benefits					
Life Insurance	401-013-001	350	326	350	0.00%
Disability Insurance	401-013-002	260	254	260	0.00%
Medicare Insurance	401-013-005	1,250	417	1,250	0.00%
Object Total	401-013	1,860	997	1,860	0.00%
Memberships/conf/training	401-031-001	0	0	200	N/A
Training	401-031-002	0	0	300	N/A
Object Total	401-031	0	0	500	N/A
Office Supplies	401-051-001	2,500	3,282	2,500	0.00%
Equipment Maintenance	401-053-001	2,000	1,686	2,000	0.00%
Contract Services	401-054-001	35,900	35,359	36,000	0.28%
Information Services					
Software	401-060-002	24,000	23,966	21,500	-10.42%
Object Total	401-060	24,000	23,966	21,500	-10.42%
Capital Outlay	401-081	0	0	17,250	N/A
Total KCOM		191,430	116,162	207,600	8.45%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2013-14

DEPARTMENT 402 - PUBLIC WORKS

	Approved Budget 12/13	Actual Expenditures 12/13	Adopted Budget 13/14	Budget % Change
SALARIES	1,575,000	1,510,160	1,651,900	4.88%
FRINGE BENEFITS	936,400	862,025	966,030	3.16%
PERSONNEL EXPENSES	34,400	32,939	34,400	0.00%
SUPPLIES & SERVICES	1,519,102	1,470,465	1,564,060	2.96%
CAPITAL EXPENDITURES	40,000	0	40,000	0.00%
TOTAL - DEPARTMENT 402	4,104,902	3,875,590	4,256,390	3.69%
EXPENDITURE DETAIL:				
SALARIES				
Regular Salaries	1,410,000	1,321,861	1,419,400	0.67%
Part Time Salaries	107,000	149,868	174,500	63.08%
Overtime Salaries	58,000	38,431	58,000	0.00%
Subtotal	1,575,000	1,510,160	1,651,900	4.88%
FRINGE BENEFITS				
Health Insurance	380,700	341,740	416,300	9.35%
Retirement	522,500	489,429	515,100	-1.42%
Other Benefits	33,200	30,856	34,630	4.31%
Subtotal	936,400	862,025	966,030	3.16%
PERSONNEL EXPENSES				
Memberships/Conferences/Training	34,400	32,939	34,400	0.00%
SUPPLIES & SERVICES				
Department Supplies	79,000	76,151	79,000	0.00%
Utilities/Telephone/Radio	191,662	197,574	197,620	3.11%
Equipment/Maintenance/Gas/Oil	110,500	96,405	110,500	0.00%
Buildings/Grounds Maintenance	69,000	63,737	69,000	0.00%
Other Expenses	191,000	181,383	192,000	0.52%
Contract Services	869,440	854,735	907,440	4.37%
Information Services	8,500	479	8,500	0.00%
Subtotal	1,519,102	1,470,465	1,564,060	2.96%
CAPITAL EXPENDITURES				
Capital Outlay	40,000	0	40,000	0.00%
TOTAL - DEPARTMENT 402	4,104,902	3,875,590	4,256,390	3.69%

Public Works		Budget	Actual	Adopted	Budget
Description	Account #	12/13	12/13	13/14	% Change
Salaries					
Regular Salaries	402-010-001	1,410,000	1,321,861	1,419,400	0.67%
Part Time Salaries	402-010-002	107,000	149,868	174,500	63.08%
Overtime Salaries	402-010-003	58,000	38,431	58,000	0.00%
Object Total	402-010	1,575,000	1,510,160	1,651,900	4.88%
Health Insurance					
Medical Insurance	402-011-001	338,000	305,638	373,000	10.35%
Dental Insurance	402-011-002	35,400	30,010	35,900	1.41%
Vision Plan	402-011-003	7,300	6,090	7,400	1.38%
Object Total	402-011	380,700	341,738	416,300	9.35%
Retirement					
PERS	402-012-001	427,000	402,562	415,200	-2.76%
FICA	402-012-002	95,500	86,867	99,900	4.61%
Object Total	402-012	522,500	489,429	515,100	-1.42%
Other Benefits					
Life Insurance	402-013-001	5,600	5,304	5,800	3.57%
Disability Insurance	402-013-002	4,300	4,062	4,530	5.34%
Medicare Insurance	402-013-005	23,300	21,490	24,300	4.29%
Object Total	402-013	33,200	30,856	34,630	4.31%
Memberships/conf/training					
Memberships/conf/training	402-031-001	7,000	6,374	7,000	0.00%
Auto Allowance	402-031-002	26,400	26,400	26,400	0.00%
Underground Service Alert	402-031-003	1,000	165	1,000	0.00%
Object Total	402-031	34,400	32,939	34,400	0.00%
Department Supplies					
Office Supplies	402-051-001	19,000	16,015	19,000	0.00%
Street Paint / Signs	402-051-002	45,000	44,441	45,000	0.00%
Miscellaneous PW Supplies	402-051-003	15,000	15,695	15,000	0.00%
Object Total	402-051	79,000	76,151	79,000	0.00%
Utilities/Telephone/Radio					
Utilities	402-052-001	89,492	114,763	90,000	0.57%
Street Lighting	402-052-002	79,550	73,797	85,000	6.85%
Traffic Lights	402-052-003	14,045	5,279	14,045	0.00%
Radio/Cell Phone Expense	402-052-004	6,000	1,861	6,000	0.00%
Irrigation Contr/Elec Source	402-052-005	2,575	1,873	2,575	0.00%
Object Total	402-052	191,662	197,574	197,620	3.11%
Eqpmnt/Main/Gas/Oil					
Equipment Rental	402-053-001	2,500	6,246	2,500	0.00%
Equipment Maintenance	402-053-002	108,000	90,159	108,000	0.00%
Object Total	402-053	110,500	96,405	110,500	0.00%
Buildings/Ground Maint.					
Yard Maintenance	402-055-001	35,000	35,594	35,000	0.00%
Buildings Maintenance	402-055-002	20,000	13,466	20,000	0.00%
Miscellaneous	402-055-003	14,000	14,677	14,000	0.00%
Object Total	402-055	69,000	63,737	69,000	0.00%

Public Works		Budget	Actual	Adopted	Budget
Description	Account #	12/13	12/13	13/14	% Change
Other Expenses					
Street Patching	402-056-002	5,000	4,796	5,000	0.00%
EPA Grant-Climate Showcase	402-056-003	0	817	0	N/A
Traffic Safety	402-056-004	5,000	3,570	5,000	0.00%
Trash Disposal	402-056-005	8,000	5,878	8,000	0.00%
Sanitary Sewer	402-056-006	150,000	151,866	150,000	0.00%
Planning&Park Comm., CIP Committee	402-056-008	3,000	2,585	4,000	33.33%
Concrete Construction	402-056-009	20,000	11,871	20,000	0.00%
Object Total	402-056	191,000	181,383	192,000	0.52%
Contract Services(Land)					
Public Land Brush/Fire Clearance	402-057-001	35,000	39,784	35,000	0.00%
Supplemental Park Maint.	402-057-002	95,000	96,424	95,000	0.00%
Contract Park Maintenance	402-057-003	0	9,010	0	N/A
Contract Landscape Maint.	402-057-004	281,400	287,415	281,400	0.00%
Park Stabilization & Storm related Damage	402-057-005	75,000	63,288	75,000	0.00%
Weed & Pest Abatement	402-057-006	20,000	18,784	20,000	0.00%
Object Total	402-057	506,400	514,706	506,400	0.00%
Contract Serv. (Tree Serv)					
Street Tree Pruning	402-058-001	145,000	151,684	145,000	0.00%
Emergency Tree & Debris Removal Se	402-058-002	70,000	67,329	70,000	0.00%
Street Tree Planting	402-058-003	19,000	19,080	25,000	31.58%
Object Total	402-058	234,000	238,093	240,000	2.56%
Contract Services (Admin)					
Data Processing of City Taxes	402-059-001	5,500	3,183	5,500	0.00%
City Engineer Service	402-059-002	75,000	67,506	75,000	0.00%
City Planner Backup	402-059-003	10,000	7,280	15,000	50.00%
Fuel Tank Maintenance	402-059-005	15,000	9,725	15,000	0.00%
Continuum of Care	402-059-006	1,540	1,541	1,540	0.00%
Housing Element	402-059-008	10,000	0	37,000	270.00%
CAL/OSHA Compliance	402-059-010	12,000	12,701	12,000	0.00%
Object Total	402-059	129,040	101,937	161,040	24.80%
Information Services					
Hardware	402-060-001	3,000	479	3,000	0.00%
Software	402-060-002	4,000	0	4,000	0.00%
Labor	402-060-003	1,500	0	1,500	0.00%
Object Total	402-060	8,500	479	8,500	0.00%
Capital Outlay					
Corp. Yard Solar PV System	402-081-016	40,000	0	40,000	0.00%
Capital Outlay Total	402-081	40,000	0	40,000	0.00%
Total Public Works		4,104,902	3,875,588	4,256,390	3.69%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2013-14

RECREATION SUMMARY
(Includes Schoolmates & Aquatics)

	Approved Budget 12/13	Actual Expenditures 12/13	Adopted Budget 13/14	Budget % Change
SALARIES	2,059,900	2,037,853	2,162,400	4.98%
FRINGE BENEFITS	624,942	607,520	657,890	5.27%
PERSONNEL EXPENSES	26,500	28,398	21,000	-20.75%
SUPPLIES & SERVICES	1,227,600	1,225,345	1,230,350	0.22%
CAPITAL EXPENDITURES	58,000	12,332	51,000	-12.07%
TOTAL - RECREATION	3,996,942	3,911,448	4,122,640	3.14%
EXPENDITURE DETAIL:				
SALARIES				
Regular Salaries	794,900	769,220	860,400	8.24%
Part Time Salaries	1,256,000	1,262,706	1,293,000	2.95%
Overtime Salaries	9,000	5,927	9,000	0.00%
Subtotal	2,059,900	2,037,853	2,162,400	4.98%
FRINGE BENEFITS				
Health Insurance	198,294	187,870	228,060	15.01%
Retirement	390,406	384,350	391,250	0.22%
Other Benefits	36,242	35,300	38,580	6.45%
Subtotal	624,942	607,520	657,890	5.27%
PERSONNEL EXPENSES				
Memberships/Conferences/Training	26,500	28,398	21,000	-20.75%
SUPPLIES & SERVICES				
Department Supplies	141,750	135,947	147,250	3.88%
Utilities/Telephone/Radio	141,850	140,007	147,600	4.05%
Contract Services	322,000	276,221	286,500	-11.02%
Buildings/Grounds Maintenance	30,000	33,948	36,000	20.00%
Other Expenses	589,000	639,221	610,000	3.57%
Information Services	3,000	0	3,000	0.00%
Subtotal	1,227,600	1,225,345	1,230,350	0.22%
CAPITAL EXPENDITURES				
Capital Outlay	58,000	12,332	51,000	-12.07%
TOTAL - RECREATION	3,996,942	3,911,448	4,122,640	3.14%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2013-14

DEPARTMENT 404 - RECREATION

	Approved Budget 12/13	Actual Expenditures 12/13	Adopted Budget 13/14	Budget % Change
SALARIES	1,145,000	1,126,111	1,195,000	4.37%
FRINGE BENEFITS	352,516	336,175	354,601	0.59%
PERSONNEL EXPENSES	24,000	26,119	18,000	-25.00%
SUPPLIES & SERVICES	849,200	899,804	843,800	-0.64%
CAPITAL EXPENDITURES	0	0	0	N/A
TOTAL - DEPARTMENT 404	2,370,716	2,388,209	2,411,401	1.72%
EXPENDITURE DETAIL:				
SALARIES				
Regular Salaries	442,000	419,613	492,000	11.31%
Part Time Salaries	700,000	705,813	700,000	0.00%
Overtime Salaries	3,000	685	3,000	0.00%
Subtotal	1,145,000	1,126,111	1,195,000	4.37%
FRINGE BENEFITS				
Health Insurance	105,010	96,548	107,800	2.66%
Retirement	227,006	219,883	226,300	-0.31%
Other Benefits	20,500	19,744	20,500	0.00%
Subtotal	352,516	336,175	354,601	0.59%
PERSONNEL EXPENSES				
Memberships/Conferences/Training	24,000	26,119	18,000	-25.00%
SUPPLIES & SERVICES				
Department Supplies	10,750	10,865	10,750	0.00%
Utilities/Telephone/Radio	58,950	64,463	64,050	8.65%
Contract Services	157,500	151,396	120,000	-23.81%
Buildings/Grounds Maintenance	30,000	33,948	36,000	20.00%
Other Expenses	589,000	639,131	610,000	3.57%
Information Services	3,000	0	3,000	0.00%
Subtotal	849,200	899,804	843,800	-0.64%
CAPITAL EXPENDITURES				
Capital Outlay	0	0	0	N/A
TOTAL - DEPARTMENT 404	2,370,716	2,388,209	2,411,401	1.72%

Recreation		Budget	Actual	Adopted	Budget
Description	Account #	12/13	12/13	13/14	% Change
Salaries					
Regular Salaries	404-010-001	442,000	419,613	492,000	11.31%
Part Time Salaries	404-010-002	700,000	705,813	700,000	0.00%
Overtime Salaries	404-010-003	3,000	685	3,000	0.00%
Object Total	404-010	1,145,000	1,126,111	1,195,000	4.37%
Health Insurance					
Medical Insurance	404-011-001	92,500	85,596	96,100	3.89%
Dental Insurance	404-011-002	10,260	9,046	9,600	-6.44%
Vision Plan	404-011-003	2,250	1,906	2,100	-6.66%
Object Total	404-011	105,010	96,548	107,800	2.66%
Retirement					
PERS	404-012-001	157,006	152,112	156,700	-0.19%
FICA	404-012-002	70,000	67,772	69,600	-0.57%
Object Total	404-012	227,006	219,883	226,300	-0.31%
Other Benefits					
Life Insurance	404-013-001	2,100	1,923	2,100	0.00%
Disability Insurance	404-013-002	1,600	1,484	1,600	0.00%
Medicare Insurance	404-013-005	16,800	16,337	16,800	0.00%
Object Total	404-013	20,500	19,744	20,500	0.00%
Memberships/conf/training	404-031-001	4,000	5,228	4,000	0.00%
Auto Expense	404-031-002	20,000	20,891	14,000	-30.00%
Object Total	404-031	24,000	26,119	18,000	-25.00%
Department Supplies					
Office Supplies	404-051-001	10,000	9,848	10,000	0.00%
Commission/Concerts	404-051-002	750	1,017	750	0.00%
Object Total	404-051	10,750	10,865	10,750	0.00%
Utilities/Telephone/Radio					
Recreation Utilities	404-052-001	12,250	11,453	12,250	0.00%
City Hall/Fire Utilities	404-052-002	32,600	38,125	36,750	12.73%
Police Utilities	404-052-003	12,250	12,280	12,500	2.04%
801 Magnolia Utilities	404-052-004	1,850	2,606	2,550	37.84%
Object Total	404-052	58,950	64,463	64,050	8.65%
Contract Services					
Recreation Contract Services	404-054-001	29,500	25,798	23,500	-20.34%
City Contract Services	404-054-002	125,000	124,698	93,500	-25.20%
Skatepark Contract Services	404-054-011	3,000	900	3,000	0.00%
Object Total	404-054	157,500	151,396	120,000	-23.81%
Building & Ground Maintenance	404-055-003	30,000	33,948	36,000	20.00%
Other Expenses					
Self-Support	404-056-001	565,000	612,285	586,000	3.72%
Fourth of July	404-056-003	14,000	13,238	14,000	0.00%
Harvest Festival	404-056-008	10,000	13,608	10,000	0.00%
Object Total	404-056	589,000	639,131	610,000	3.57%

Recreation		Budget	Actual	Adopted	Budget
Description	Account #	12/13	12/13	13/14	% Change
Information Services					
Hardware	404-060-001	500	0	500	0.00%
Labor	404-060-003	2,500	0	2,500	0.00%
Object Total	404-060	3,000	0	3,000	0.00%
Total Recreation		2,370,716	2,388,209	2,411,400	1.72%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2013-14

DEPARTMENT 405 - RECREATION COMMUNITY HALL

	Approved Budget 12/13	Actual Expenditures 12/13	Adopted Budget 13/14	Budget % Change
SALARIES	51,000	49,967	51,000	0.00%
FRINGE BENEFITS	8,715	8,488	8,785	0.81%
PERSONNEL EXPENSES	0	0	0	N/A
SUPPLIES & SERVICES	43,200	31,496	45,750	5.90%
CAPITAL EXPENDITURES	2,000	2,223	2,000	0.00%
TOTAL - DEPARTMENT 405	104,915	92,174	107,535	2.50%

EXPENDITURE DETAIL:

SALARIES

Regular Salaries	11,000	11,137	11,000	0.00%
Part Time Salaries	40,000	38,830	40,000	0.00%
Overtime Salaries	0	0	0	N/A
Subtotal	51,000	49,967	51,000	0.00%

FRINGE BENEFITS

Health Insurance	1,300	1,294	1,450	11.52%
Retirement	6,550	6,395	6,500	-0.76%
Other Benefits	865	800	835	-3.44%
Subtotal	8,715	8,488	8,785	0.81%

PERSONNEL EXPENSES

Memberships/Conferences/Training	0	0	0	N/A
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SUPPLIES & SERVICES

Department Supplies	7,500	3,005	7,500	0.00%
Utilities/Telephone/Radio	9,700	10,794	10,250	5.67%
Contract Services	26,000	17,697	28,000	7.69%
Subtotal	43,200	31,496	45,750	5.90%

CAPITAL EXPENDITURES

Capital Outlay	2,000	2,223	2,000	0.00%
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TOTAL - DEPARTMENT 405	104,915	92,174	107,535	2.50%
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Community Hall		Budget	Actual	Adopted	Budget
Description	Account #	12/13	12/13	13/14	% Change
Salaries					
Regular Salaries	405-010-001	11,000	11,137	11,000	0.00%
Part Time Salaries	405-010-002	40,000	38,830	40,000	0.00%
Object Total	405-010	51,000	49,967	51,000	0.00%
Health Insurance					
Medical Insurance	405-011-001	1,150	1,151	1,300	13.01%
Dental Insurance	405-011-002	120	115	120	0.13%
Vision Plan	405-011-003	30	28	30	0.00%
Object Total	405-011	1,300	1,294	1,450	11.52%
Retirement					
PERS	405-012-001	3,350	3,291	3,300	-1.49%
FICA	405-012-002	3,200	3,103	3,200	0.00%
Object Total	405-012	6,550	6,395	6,500	-0.76%
Other Benefits					
Life Insurance	405-013-001	50	42	50	0.00%
Disability Insurance	405-013-002	35	32	35	0.00%
Medicare Insurance	405-013-005	780	726	750	-3.82%
Object Total	405-013	865	800	835	-3.44%
Supplies	405-051-001	7,500	3,005	7,500	0.00%
Utilities	405-052-001	9,700	10,794	10,250	5.67%
Contract Services	405-054-001	26,000	17,697	28,000	7.69%
Capital Outlay					
Tables and Chairs	405-081-054	2,000	2,223	2,000	0.00%
Capital Outlay Total	405-081	2,000	2,223	2,000	0.00%
Total Community Hall		104,915	92,174	107,535	2.50%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2013-14

DEPARTMENT 406 - RECREATION VETERANS' HALL

	Approved Budget 12/13	Actual Expenditures 12/13	Adopted Budget 13/14	Budget % Change
SALARIES	31,400	26,114	31,400	0.00%
FRINGE BENEFITS	5,795	5,108	5,855	1.04%
PERSONNEL EXPENSES	0	0	0	N/A
SUPPLIES & SERVICES	26,200	15,321	26,200	0.00%
CAPITAL EXPENDITURES	2,000	0	2,000	0.00%
TOTAL - DEPARTMENT 406	65,395	46,544	65,455	0.09%
EXPENDITURE DETAIL:				
SALARIES				
Regular Salaries	7,400	7,425	7,400	0.00%
Part Time Salaries	24,000	18,690	24,000	0.00%
Overtime Salaries	0	0	0	N/A
Subtotal	31,400	26,114	31,400	0.00%
FRINGE BENEFITS				
Health Insurance	900	863	960	6.66%
Retirement	4,350	3,817	4,350	0.00%
Other Benefits	545	429	545	0.00%
Subtotal	5,795	5,108	5,855	1.04%
PERSONNEL EXPENSES				
Memberships/Conferences/Training	0	0	0	N/A
SUPPLIES & SERVICES				
Department Supplies	4,000	506	4,000	0.00%
Utilities/Telephone/Radio	4,200	4,093	4,200	0.00%
Contract Services	18,000	10,722	18,000	0.00%
Subtotal	26,200	15,321	26,200	0.00%
CAPITAL EXPENDITURES				
Capital Outlay	2,000	0	2,000	0.00%
TOTAL - DEPARTMENT 406	65,395	46,544	65,455	0.09%

Veterans' Hall		Budget	Actual	Adopted	Budget
Description	Account #	12/13	12/13	13/14	% Change
Salaries					
Regular Salaries	406-010-001	7,400	7,425	7,400	0.00%
Part Time Salaries	406-010-002	24,000	18,690	24,000	0.00%
Object Total	406-010	31,400	26,114	31,400	0.00%
Health Insurance					
Medical Insurance	406-011-001	800	767	860	7.56%
Dental Insurance	406-011-002	80	77	80	0.00%
Vision Plan	406-011-003	20	19	20	0.00%
Object Total	406-011	900	863	960	6.66%
Retirement					
PERS	406-012-001	2,250	2,194	2,250	0.00%
FICA	406-012-002	2,100	1,623	2,100	0.00%
Object Total	406-012	4,350	3,817	4,350	0.00%
Other Benefits					
Life Insurance	406-013-001	40	28	40	0.00%
Disability Insurance	406-013-002	25	22	25	0.00%
Medicare Insurance	406-013-005	480	380	480	0.00%
Object Total	406-013	545	429	545	0.00%
Supplies	406-051-001	4,000	506	4,000	0.00%
Utilities	406-052-001	4,200	4,093	4,200	0.00%
Contract Services	406-054-001	18,000	10,722	18,000	0.00%
Capital Outlay					
Tables and Chairs	406-081-014	2,000	0	2,000	0.00%
Capital Outlay Total	406-081	2,000	0	2,000	0.00%
Total Veterans' Hall		65,395	46,544	65,455	0.09%
Grand Total: 404,405,406		2,541,026	2,526,930	2,534,390	-0.26%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2013-14

DEPARTMENT 415 - SCHOOLMATES PROGRAM FUND

	Approved Budget 12/13	Actual Expenditures 12/13	Adopted Budget 13/14	Budget % Change
SALARIES	479,000	482,992	503,000	5.01%
FRINGE BENEFITS	208,630	208,675	218,780	4.86%
PERSONNEL EXPENSES	0	0	0	N/A
SUPPLIES & SERVICES	79,000	75,988	74,100	-6.20%
CAPITAL EXPENDITURES	10,000	4,713	12,000	20.00%
TOTAL - DEPARTMENT 415	776,630	772,367	807,880	4.02%

EXPENDITURE DETAIL:

SALARIES				
Regular Salaries	291,000	290,984	293,000	0.69%
Part Time Salaries	182,000	189,934	204,000	12.09%
Overtime Salaries	6,000	2,074	6,000	0.00%
Subtotal	479,000	482,992	503,000	5.01%
FRINGE BENEFITS				
Health Insurance	82,530	79,187	89,830	8.85%
Retirement	117,200	120,559	119,500	1.96%
Other Benefits	8,900	8,929	9,450	6.18%
Subtotal	208,630	208,675	218,780	4.86%
PERSONNEL EXPENSES				
Memberships/Conferences/Training	0	0	0	N/A
SUPPLIES & SERVICES				
Department Supplies	50,000	49,440	45,000	-10.00%
Utilities/Telephone/Radio	4,000	3,791	4,100	2.50%
Contract Services	25,000	22,757	25,000	0.00%
Subtotal	79,000	75,988	74,100	-6.20%
CAPITAL EXPENDITURES				
Capital Outlay	10,000	4,713	12,000	20.00%
TOTAL - DEPARTMENT 415	776,630	772,367	807,880	4.02%

Schoolmates		Budget	Actual	Adopted	Budget
Description	Account #	12/13	12/13	13/14	% Change
Salaries					
Regular Salaries	415-010-001	291,000	290,984	293,000	0.69%
Part Time Salaries	415-010-002	182,000	189,934	204,000	12.09%
Overtime Salaries	415-010-003	6,000	2,074	6,000	0.00%
Object Total	415-010	479,000	482,992	503,000	5.01%
Health Insurance					
Medical Insurance	415-011-001	72,200	70,031	79,300	9.83%
Dental Insurance	415-011-002	8,500	7,582	8,700	2.35%
Vision Plan	415-011-003	1,830	1,574	1,830	0.00%
Object Total	415-011	82,530	79,187	89,830	8.85%
Retirement					
PERS	415-012-001	88,200	91,022	88,200	0.00%
FICA	415-012-002	29,000	29,537	31,300	7.93%
Object Total	415-012	117,200	120,559	119,500	1.96%
Other Benefits					
Life Insurance	415-013-001	1,200	1,144	1,200	0.00%
Disability Insurance	415-013-002	900	878	900	0.00%
Medicare Insurance	415-013-005	6,800	6,908	7,350	8.09%
Object Total	415-013	8,900	8,929	9,450	6.18%
Department Supplies					
Supplies	415-051-001	33,000	34,854	25,000	-24.24%
Nutrition	415-051-002	13,000	15,330	15,000	15.38%
Breakfast/Lunch Program	415-051-003	4,000	(745)	5,000	25.00%
Object Total	415-051	50,000	49,440	45,000	-10.00%
Utilities	415-052-001	4,000	3,791	4,100	2.50%
Contract Services	415-054-001	25,000	22,757	25,000	0.00%
Capital Outlay					
Equipment	415-081-031	10,000	4,713	12,000	20.00%
Capital Outlay Total	415-081	10,000	4,713	12,000	20.00%
Total Schoolmates		776,630	772,367	807,880	4.02%

DEPARTMENT OF RECREATION												
City of Piedmont												
SCHOOLMATES PROGRAM FINANCIAL PROJECTION REPORT												
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14		
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated		
	5.00 per hr	5.25 per hr	5.25 per hr	5.50 per hr	5.50 per hr	5.50 per hr	6.00 per hr	6.00 per hr	6.50 per hr	7.00 per hr		
Revenue												
Schoolmates Fees	605,745	672,795	720,628	686,396	763,067	720,349	698,154	655,870	787,177	780,800		
Interest	10,278	18,835	25,553	22,639	10,553	2,918	1,926	567	207	600		
Total Revenue	616,023	691,630	746,181	709,035	773,620	723,267	700,080	656,436	787,385	781,400		
Expenditures												
Regular Salaries	213,146	225,607	241,933	253,556	283,135	285,705	277,738	287,049	289,753	299,000		
Part-time Salaries	134,341	148,544	177,685	169,684	194,801	170,890	157,607	158,606	174,643	197,000		
Part-time Custodial	17,893	18,787	19,727	22,134	22,664	6,015	4,186	15,429	18,596	7,000		
Medical/Dental Benefits	37,235	39,327	45,118	51,010	55,307	58,606	62,178	73,146	79,187	89,830		
Retirement Benefits	72,387	84,027	94,154	102,119	110,366	113,143	107,884	116,489	120,559	119,500		
Other Benefits	7,597	8,002	8,856	9,559	10,471	10,190	9,458	8,615	8,929	9,450		
Supplies	31,521	34,417	36,866	29,725	45,103	35,522	27,490	25,317	34,854	25,000		
Nutrition & Breakfast/Lunch	14,228	13,924	14,462	14,839	14,399	18,741	19,137	21,484	14,586	20,000		
Utilities	5,310	5,297	5,689	5,549	5,152	4,149	2,997	2,792	3,791	4,100		
Contract Services	7,566	9,288	8,817	9,908	11,271	16,240	19,864	55,153	22,757	25,000		
Capital Outlay	5,799	28,790	38,921	41,010	6,313	0	4,478	9,561	4,713	12,000		
Total Expenditures	547,022	616,010	692,228	709,093	758,982	719,201	693,018	773,642	772,367	807,880		
Transfer Out												
General Fund*	39,875	41,869	43,869	46,160	50,000	52,500	55,125	0	0	0		
CIP	0	0	0	0	0	0	150,000	0	0	0		
Total Transfers	39,875	41,869	43,869	46,160	50,000	52,500	205,125	0	0	0		
Total Expenditures/Transfers	586,897	657,879	736,097	755,253	808,982	771,701	898,143	773,642	772,367	807,880		
Excess of Revenue over Expenditures/Transfers	29,125	33,751	10,084	(46,218)	(35,361)	(48,434)	(198,064)	(117,206)	15,017	(26,480)		
Fund Balance												
Beginning of year	450,415	479,540	513,291	523,375	477,157	441,796	393,361	195,298	78,091	93,109		
End of year	479,540	513,291	523,375	477,157	441,796	393,361	195,298	78,091	93,109	66,628		

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2013-14

DEPARTMENT 417 - AQUATICS

	Approved Budget 12/13	Actual Expenditures 12/13	Adopted Budget 13/14	Budget % Change
SALARIES	353,500	352,664	382,000	8.06%
FRINGE BENEFITS	49,286	49,074	69,870	41.77%
PERSONNEL EXPENSES	2,500	2,279	3,000	20.00%
SUPPLIES & SERVICES	232,500	202,736	243,000	4.52%
CAPITAL EXPENDITURES	44,000	5,396	35,000	-20.45%
TOTAL - DEPARTMENT 417	681,786	612,148	732,870	7.49%
EXPENDITURE DETAIL:				
SALARIES				
Regular Salaries	43,500	40,056	57,000	31.03%
Part Time Salaries	310,000	309,440	325,000	4.84%
Overtime Salaries	0	3,168	0	N/A
Subtotal	353,500	352,664	382,000	8.06%
FRINGE BENEFITS				
Health Insurance	8,554	9,977	28,020	227.57%
Retirement	35,300	33,698	34,600	-1.98%
Other Benefits	5,432	5,399	7,250	33.47%
Subtotal	49,286	49,074	69,870	41.77%
PERSONNEL EXPENSES				
Memberships/Conferences/Training	2,500	2,279	3,000	20.00%
SUPPLIES & SERVICES				
Department Supplies	69,500	72,131	80,000	15.11%
Utilities/Telephone/Radio	65,000	56,866	65,000	0.00%
Contract Services	95,500	73,649	95,500	0.00%
Buildings/Grounds Maintenance	0	0	0	N/A
Other Expenses	0	90	0	N/A
Information Services	2,500	0	2,500	0.00%
Subtotal	232,500	202,736	243,000	4.52%
CAPITAL EXPENDITURES				
Capital Outlay	44,000	5,396	35,000	-20.45%
TOTAL - DEPARTMENT 417	681,786	612,148	732,870	7.49%

Aquatics		Budget	Actual	Adopted	Budget
Description	Account #	12/13	12/13	13/14	% Change
Salaries					
Regular Salaries	417-010-001	43,500	40,056	57,000	31.03%
Part Time Salaries	417-010-002	310,000	309,440	325,000	4.84%
Overtime Salaries	417-010-003	0	3,168	0	N/A
Object Total	417-010	353,500	352,664	382,000	8.06%
Health Insurance					
Medical Insurance	417-011-001	7,582	9,012	25,000	229.73%
Dental Insurance	417-011-002	775	766	2,400	209.68%
Vision Plan	417-011-003	197	199	620	214.93%
Object Total	417-011	8,554	9,977	28,020	227.57%
Retirement					
PERS	417-012-001	13,300	11,925	7,300	-45.12%
FICA	417-012-002	22,000	21,773	27,300	24.09%
Object Total	417-012	35,300	33,698	34,600	-1.98%
Other Benefits					
Life Insurance	417-013-001	175	173	500	185.92%
Disability Insurance	417-013-002	131	134	350	167.51%
Medicare Insurance	417-013-005	5,126	5,092	6,400	24.86%
Object Total	417-013	5,432	5,399	7,250	33.47%
Memberships/conf/training	417-031-001	2,500	2,279	3,000	20.00%
Object Total	417-031	2,500	2,279	3,000	20.00%
Department Supplies					
Object Total	417-051	69,500	72,131	80,000	15.11%
Utilities					
Object Total	417-052	65,000	56,866	65,000	0.00%
Contract Services					
Object Total	417-054	95,500	73,649	95,500	0.00%
Information Services					
Hardware	417-060-001	625	0	625	0.00%
Software	417-060-002	625	0	625	0.00%
Labor	417-060-003	1,250	0	1,250	0.00%
Object Total	417-060	2,500	0	2,500	0.00%
Capital Outlay					
Exterior Painting	417-081-003	7,500	0	7,500	0.00%
Landscape Enhancement	417-081-004	7,500	0	7,500	0.00%
Site Furnishings	417-081-005	4,500	3,302	2,000	-55.56%
Plumbing Repair/Women's Locker Room	417-081-006	6,500	2,094	0	-100.00%
Main Pool Filter System	417-081-007	10,000	0	10,000	0.00%
Office Remodel/Furniture	417-081-008	5,000	0	5,000	0.00%
Locker Room Floor Refurbish	417-081-009	3,000	0	3,000	0.00%
Capital Outlay Total	417-081	44,000	5,396	35,000	-20.45%
Total Aquatics		681,786	612,148	732,870	7.49%

CITY OF PIEDMONT
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DEPARTMENT 408 - POLICE

	Approved Budget 12/13	Actual Expenditures 12/13	Adopted Budget 13/14	Budget % Change
SALARIES	3,283,745	2,907,437	3,219,800	-1.95%
FRINGE BENEFITS	1,892,271	1,645,699	1,876,800	-0.82%
PERSONNEL EXPENSES	37,500	39,817	47,000	25.33%
SUPPLIES & SERVICES	481,250	456,053	541,750	12.57%
CAPITAL EXPENDITURES	0	0	0	N/A
TOTAL - DEPARTMENT 408	5,694,766	5,049,006	5,685,349	-0.17%
EXPENDITURE DETAIL:				
SALARIES				
Regular Salaries	2,832,000	2,462,938	2,874,600	1.50%
Part Time Salaries	124,518	145,892	145,200	16.61%
Overtime Salaries	327,227	298,607	200,000	-38.88%
Subtotal	3,283,745	2,907,437	3,219,800	-1.95%
FRINGE BENEFITS				
Health Insurance	608,900	554,935	707,000	16.11%
Retirement	1,183,120	1,001,201	1,060,600	-10.36%
Other Benefits	100,250	89,563	109,200	8.93%
Subtotal	1,892,271	1,645,699	1,876,800	-0.82%
PERSONNEL EXPENSES				
Memberships/Conferences/Training	37,500	39,817	47,000	25.33%
SUPPLIES & SERVICES				
Department Supplies	16,000	13,538	16,000	0.00%
Utilities/Telephone/Radio	136,000	130,848	136,000	0.00%
Equipment/Maintenance/Gas/Oil	66,000	48,161	71,000	7.58%
Contract Services	156,250	157,466	161,350	3.26%
Buildings/Grounds Maintenance	0	0	0	N/A
Other Expenses	49,000	47,120	53,000	8.16%
Information Services	58,000	58,919	104,400	80.00%
Subtotal	481,250	456,053	541,750	12.57%
CAPITAL EXPENDITURES				
Capital Outlay	0	0	0	N/A
TOTAL - DEPARTMENT 408	5,694,765	5,049,006	5,685,349	-0.17%

Police		Budget	Actual	Adopted	Budget
Description	Account #	12/13	12/13	13/14	% Change
Salaries					
Regular Salaries	408-010-001	2,832,000	2,462,938	2,874,600	1.50%
Part Time Salaries	408-010-002	124,518	145,892	145,200	16.61%
Overtime Salaries	408-010-003	327,227	298,607	200,000	-38.88%
Object Total	408-010	3,283,745	2,907,437	3,219,800	-1.95%
Health Insurance					
Medical Insurance	408-011-001	544,300	497,671	637,200	17.07%
Dental Insurance	408-011-002	53,400	47,644	57,800	8.24%
Vision Plan	408-011-003	11,200	9,620	12,000	7.14%
Object Total	408-011	608,900	554,935	707,000	16.11%
Retirement					
PERS	408-012-001	1,136,120	962,487	996,100	-12.32%
FICA	408-012-002	47,000	38,713	64,500	37.23%
Object Total	408-012	1,183,120	1,001,201	1,060,600	-10.36%
Other Benefits					
Life Insurance	408-013-001	10,600	9,123	10,900	2.83%
Disability Insurance	408-013-002	2,700	2,283	2,900	7.41%
Uniform Allowance	408-013-003	43,200	35,407	48,100	11.34%
Medicare Insurance	408-013-005	43,750	42,750	47,300	8.11%
Object Total	408-013	100,250	89,563	109,200	8.93%
Memberships/conf/training					
Memberships/conf/training	408-031-001	4,500	4,879	7,000	55.56%
P.O.S.T.	408-031-002	33,000	34,938	40,000	21.21%
Object Total	408-031	37,500	39,817	47,000	25.33%
Department Supplies					
Office Supplies	408-051-001	14,500	13,288	14,500	0.00%
Photographic Expense	408-051-002	1,500	250	1,500	0.00%
Object Total	408-051	16,000	13,538	16,000	0.00%
Utilities/Telephone/Radio					
Radio & Telephone	408-052-001	136,000	130,848	136,000	0.00%
Object Total	408-052	136,000	130,848	136,000	0.00%
Eqpmnt/Main/Gas/Oil					
Auto Expense	408-053-001	10,000	10,000	15,000	50.00%
Oil & Gasoline	408-053-002	56,000	38,161	56,000	0.00%
Object Total	408-053	66,000	48,161	71,000	7.58%
Contract Services					
Jail Services	408-054-001	10,000	11,252	10,000	0.00%
Animal Regulation	408-054-002	38,150	38,129	38,150	0.00%
CAL-ID Program	408-054-003	7,000	7,000	10,500	50.00%
Other Contract Services	408-054-005	93,100	94,721	94,700	1.72%
Janitorial Services	408-054-006	8,000	6,365	8,000	0.00%
Object Total	408-054	156,250	157,466	161,350	3.26%

Police		Budget	Actual	Adopted	Budget
Description	Account #	12/13	12/13	13/14	% Change
Other Expenses					
Police Reserves	408-056-002	5,000	3,863	5,000	0.00%
Crime Prevention	408-056-003	2,500	2,678	2,500	0.00%
Other Expense	408-056-008	39,500	40,579	43,500	10.13%
Tuition Reimbursement	408-056-009	2,000	0	2,000	0.00%
Object Total	408-056	49,000	47,120	53,000	8.16%
Information Services					
Hardware	408-060-001	2,000	1,963	2,000	0.00%
Software	408-060-002	41,000	39,095	87,400	113.17%
Labor	408-060-003	15,000	17,860	15,000	0.00%
Object Total	408-060	58,000	58,919	104,400	80.00%
Total Police		5,694,765	5,049,006	5,685,350	-0.17%

CITY OF PIEDMONT
TOTAL Operating Budget
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FIRE SUMMARY

	Approved Budget 12/13	Actual Expenditures 12/13	Adopted Budget 13/14	Budget % Change
SALARIES	3,142,000	3,025,030	3,153,000	0.35%
FRINGE BENEFITS	1,811,760	1,813,807	1,843,550	1.75%
PERSONNEL EXPENSES	50,000	49,358	50,000	0.00%
SUPPLIES & SERVICES	300,120	273,268	325,250	8.37%
CAPITAL EXPENDITURES	15,000	15,000	59,000	293.33%
TOTAL - FIRE DEPARTMENT	5,318,880	5,176,463	5,430,800	2.10%

EXPENDITURE DETAIL:

SALARIES

Regular Salaries	2,897,000	2,780,656	2,908,000	0.38%
Part Time Salaries	0	0	0	N/A
Overtime Salaries	245,000	244,375	245,000	0.00%
Compensated Absences	0	0	0	N/A
Subtotal	3,142,000	3,025,030	3,153,000	0.35%

FRINGE BENEFITS

Health Insurance	548,610	518,573	612,100	11.57%
Retirement	1,171,400	1,209,381	1,142,600	-2.46%
Other Benefits	91,750	85,853	88,850	-3.16%
Subtotal	1,811,760	1,813,807	1,843,550	1.75%

PERSONNEL EXPENSES

Memberships/Conferences/Training	50,000	49,358	50,000	0.00%
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SUPPLIES & SERVICES

Department Supplies	121,000	105,551	124,650	3.02%
Utilities/Telephone/Radio	6,500	6,181	6,500	0.00%
Equipment/Maintenance/Gas/Oil	66,000	65,249	66,000	0.00%
Contract Services	41,250	40,185	54,750	32.73%
Buildings/Grounds Maintenance	15,000	15,000	15,000	0.00%
Other Expenses	20,050	16,576	21,350	6.48%
Information Services	30,320	24,525	37,000	22.03%
Subtotal	300,120	273,268	325,250	8.37%

CAPITAL EXPENDITURES

Capital Outlay	15,000	15,000	59,000	293.33%
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TOTAL - FIRE DEPARTMENT	5,318,880	5,176,463	5,430,800	2.10%
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CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2013-14

DEPARTMENT 411 - FIRE

	Approved Budget 12/13	Actual Expenditures 12/13	Adopted Budget 13/14	Budget % Change
SALARIES	2,890,000	2,814,449	2,901,000	0.38%
FRINGE BENEFITS	1,681,499	1,688,555	1,712,650	1.85%
PERSONNEL EXPENSES	35,000	34,990	35,000	0.00%
SUPPLIES & SERVICES	222,020	198,795	245,150	10.42%
CAPITAL EXPENDITURES	0	0	59,000	N/A
TOTAL - DEPARTMENT 411	4,828,519	4,736,789	4,952,800	2.57%

EXPENDITURE DETAIL:

SALARIES				
Regular Salaries	2,680,000	2,588,777	2,691,000	0.41%
Part Time Salaries	0	0	0	N/A
Overtime Salaries	210,000	225,672	210,000	0.00%
Subtotal	2,890,000	2,814,449	2,901,000	0.38%
FRINGE BENEFITS				
Health Insurance	511,300	483,896	572,000	11.87%
Retirement	1,085,500	1,124,895	1,058,400	-2.50%
Other Benefits	84,700	79,764	82,250	-2.89%
Subtotal	1,681,499	1,688,555	1,712,650	1.85%
PERSONNEL EXPENSES				
Memberships/Conferences/Training	35,000	34,990	35,000	0.00%
SUPPLIES & SERVICES				
Department Supplies	88,000	72,830	90,650	3.01%
Utilities/Telephone/Radio	6,500	6,181	6,500	0.00%
Equipment/Maintenance/Gas/Oil	47,000	46,288	47,000	0.00%
Contract Services	20,000	20,245	32,500	62.50%
Buildings/Grounds Maintenance	15,000	15,000	15,000	0.00%
Other Expenses	15,200	13,726	16,500	8.55%
Information Services	30,320	24,525	37,000	22.03%
Subtotal	222,020	198,795	245,150	10.42%
CAPITAL EXPENDITURES				
Capital Outlay	0	0	59,000	N/A
TOTAL - DEPARTMENT 411	4,828,520	4,736,789	4,952,800	2.57%

Fire		Budget	Actual	Adopted	Budget
Description	Account #	12/13	12/13	13/14	% Change
Salaries					
Regular Salaries	411-010-001	2,680,000	2,588,777	2,691,000	0.41%
Overtime Salaries	411-010-003	210,000	225,672	210,000	0.00%
Object Total	411-010	2,890,000	2,814,449	2,901,000	0.38%
Health Insurance					
Medical Insurance	411-011-001	455,000	430,359	512,900	12.73%
Dental Insurance	411-011-002	46,500	44,572	49,160	5.72%
Vision Plan	411-011-003	9,800	8,965	9,940	1.43%
Object Total	411-011	511,300	483,896	572,000	11.87%
Retirement					
PERS	411-012-001	1,083,700	1,123,243	1,056,600	-2.50%
FICA	411-012-002	1,800	1,652	1,800	0.00%
Object Total	411-012	1,085,500	1,124,895	1,058,400	-2.50%
Other Benefits					
Life Insurance	411-013-001	10,000	9,140	10,000	0.00%
Disability Insurance	411-013-002	1,750	1,569	1,750	0.00%
Uniform Allowance	411-013-003	30,650	29,086	30,400	-0.82%
Medicare Insurance	411-013-005	42,300	39,969	40,100	-5.20%
Object Total	411-013	84,700	79,764	82,250	-2.89%
Memberships/conf/training	411-031-001	35,000	34,990	35,000	0.00%
Department Supplies					
Office Supplies	411-051-001	5,000	4,784	5,150	3.00%
Other Supplies	411-051-002	41,500	56,068	42,750	3.01%
Clothing/Boots	411-051-003	41,500	11,977	42,750	3.01%
Object Total	411-051	88,000	72,830	90,650	3.01%
Radio & Telephone	411-052-003	6,500	6,181	6,500	0.00%
Equipment Main/Gas/Oil					
Vehicle Maintenance	411-053-001	35,500	35,842	35,500	0.00%
Oil & Gasoline	411-053-002	11,500	10,446	11,500	0.00%
Object Total	411-053	47,000	46,288	47,000	0.00%
Contract Services	411-054	20,000	20,245	32,500	62.50%
Building Maintenance	411-055-001	15,000	15,000	15,000	0.00%
Other Expense					
Emergency Preparedness	411-056-003	9,200	7,829	10,000	8.70%
Fire Prevention	411-056-004	6,000	5,898	6,500	8.33%
Object Total	411-056	15,200	13,726	16,500	8.55%
Information Services					
Hardware	411-060-001	2,500	2,500	2,500	0.00%
Software	411-060-002	18,320	22,025	25,000	36.46%
Labor	411-060-003	9,500	0	9,500	0.00%
Object Total	411-060	30,320	24,525	37,000	22.03%

Fire		Budget	Actual	Adopted	Budget
Description	Account #	12/13	12/13	13/14	% Change
Capital Outlay					
Self Contained Breathing Apparatus	411-081-002	0	0	59,000	N/A
Object Total	411-081	0	0	59,000	0.00%
Total: Fire		4,828,520	4,736,789	4,952,800	2.57%

CITY OF PIEDMONT
TOTAL Operating Budget
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DEPARTMENT 412 - FIRE PARAMEDIC

	Approved Budget 12/13	Actual Expenditures 12/13	Adopted Budget 13/14	Budget % Change
SALARIES	252,000	210,581	252,000	0.00%
FRINGE BENEFITS	130,260	125,252	130,900	0.49%
PERSONNEL EXPENSES	15,000	14,368	15,000	0.00%
SUPPLIES & SERVICES	78,100	74,473	80,100	2.56%
CAPITAL EXPENDITURES	15,000	15,000	0	-100.00%
TOTAL - DEPARTMENT 412	490,360	439,674	478,000	-2.52%
EXPENDITURE DETAIL:				
SALARIES				
Regular Salaries	217,000	191,878	217,000	0.00%
Part Time Salaries	0	0	0	N/A
Overtime Salaries	35,000	18,703	35,000	0.00%
Subtotal	252,000	210,581	252,000	0.00%
FRINGE BENEFITS				
Health Insurance	37,310	34,677	40,100	7.48%
Retirement	85,900	84,486	84,200	-1.98%
Other Benefits	7,050	6,089	6,600	-6.38%
Subtotal	130,260	125,252	130,900	0.49%
PERSONNEL EXPENSES				
Memberships/Conferences/Training	15,000	14,368	15,000	0.00%
SUPPLIES & SERVICES				
Department Supplies	33,000	32,721	34,000	3.03%
Equipment/Maintenance/Gas/Oil	19,000	18,961	19,000	0.00%
Contract Services	21,250	19,940	22,250	4.71%
Other Expenses	4,850	2,850	4,850	0.00%
Subtotal	78,100	74,473	80,100	2.56%
CAPITAL EXPENDITURES				
Capital Outlay	15,000	15,000	0	-100.00%
TOTAL - DEPARTMENT 412	490,360	439,674	478,000	-2.52%

Fire: Paramedics		Budget	Actual	Adopted	Budget
Description	Account #	12/13	12/13	13/14	% Change
Salaries					
Regular Salaries	412-010-001	217,000	191,878	217,000	0.00%
Overtime Salaries	412-010-003	35,000	18,703	35,000	0.00%
Object Total	412-010	252,000	210,581	252,000	0.00%
Health Insurance					
Medical Insurance	412-011-001	32,600	30,501	35,400	8.59%
Dental Insurance	412-011-002	3,900	3,479	3,900	0.00%
Vision Plan	412-011-003	810	696	800	-1.23%
Object Total	412-011	37,310	34,677	40,100	7.48%
Retirement					
PERS	412-012-001	85,900	84,486	84,200	-1.98%
Object Total	412-012	85,900	84,486	84,200	-1.98%
Other Benefits					
Life Insurance	412-013-001	900	683	900	0.00%
Disability Insurance	412-013-002	100	97	100	0.00%
Uniform Allowance	412-013-003	2,350	2,197	2,400	2.14%
Medicare Insurance	412-013-005	3,700	3,112	3,200	-13.52%
Object Total	412-013	7,050	6,089	6,600	-6.38%
Memberships/conf/training	412-031-002	15,000	14,368	15,000	0.00%
Department Supplies					
Medical Supplies	412-051-001	33,000	32,721	34,000	3.03%
Equipment Main/Gas/Oil					
Ambulance Maintenance	412-053-001	11,000	10,740	11,000	0.00%
Oil & Gasoline	412-053-002	8,000	8,221	8,000	0.00%
Object Total	412-053	19,000	18,961	19,000	0.00%
Contract Services					
Contract Services	412-054-001	20,000	17,852	20,000	0.00%
Medical Radio Rental	412-054-002	1,250	2,089	2,250	80.00%
Object Total	412-054	21,250	19,940	22,250	4.71%
Other Expense					
Special Equipment	412-056-001	2,850	2,850	2,850	0.00%
Back-up Transportation	412-056-002	2,000	0	2,000	0.00%
Object Total	412-056	4,850	2,850	4,850	0.00%
Capital Outlay					
Lucas Device	412-081-001	15,000	15,000	0	-100.00%
Capital Outlay Total	412-081	15,000	15,000	0	-100.00%
Total: Paramedics		490,360	439,674	478,000	-2.52%
TOTAL: Fire/Paramedics		5,318,880	5,176,463	5,430,800	2.10%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2013-14

NON-DEPARTMENTAL

	Approved Budget 12/13	Actual Expenditures 12/13	Adopted Budget 13/14	Budget % Change
GENERAL FUND	366,148	358,024	366,471	0.09%
WORKERS' COMPENSATION FUND	510,000	621,206	525,000	2.94%
LIABILITY INSURANCE FUND	440,000	399,422	400,000	-9.09%
TOTAL	1,316,148	1,378,652	1,291,471	-1.87%
EXPENDITURE DETAIL:				
GENERAL FUND				
Library	350,471	350,471	350,471	0.00%
Unemployment	15,677	7,553	16,000	2.06%
Subtotal	366,148	358,024	366,471	0.09%
WORKERS' COMPENSATION FUND				
Workers Comp Admin Fee	210,000	215,183	165,000	-21.43%
Workers Comp Ins Premium	200,000	178,463	210,000	5.00%
W/C Injury	100,000	227,560	150,000	50.00%
Subtotal	510,000	621,206	525,000	2.94%
LIABILITY INSURANCE FUND				
Premium and Liability	440,000	399,422	400,000	-9.09%
Subtotal	440,000	399,422	400,000	-9.09%
TOTAL	1,316,148	1,378,652	1,291,471	-1.87%

Non-Departmental		Budget	Actual	Adopted	Budget
Description	Account #	12/13	12/13	13/14	% Change
General Fund					
Library	419-001-000	350,471	350,471	350,471	0.00%
Unemployment	419-004-000	15,677	5,697	16,000	2.06%
Bounced Checks	419-005-000	0	1,856	0	N/A
Sub-Total		366,148	358,024	366,471	0.09%
Workers Comp					
W/C Injury	419-002-001	100,000	227,560	150,000	50.00%
Workers Comp Admin Fee	419-002-002	210,000	215,183	165,000	-21.43%
Workers Comp Ins Premium	419-002-003	200,000	178,463	210,000	5.00%
Sub-Total		510,000	621,206	525,000	2.94%
Liability Insurance					
Premium & Liability	419-003-000	370,000	404,051	350,000	-5.41%
Claims Payable	419-003-002	70,000	(4,629)	50,000	-28.57%
Sub-Total		440,000	399,422	400,000	-9.09%
Total		1,316,148	1,378,652	1,291,471	-1.87%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2013-14

CAPITAL IMPROVEMENT PROJECTS

	Approved Budget 12/13	Actual Expenditures 12/13	Adopted Budget 13/14	Budget % Change
EQUIPMENT REPLACEMENT FUND	765,493	645,017	1,167,500	52.52%
GAS TAX FUND	0	0	0	N/A
SEWER FUND	1,563,800	1,334,090	1,579,963	1.03%
CAPITAL IMPROVEMENT FUND	218,729	57,114	638,596	191.96%
TDA GRANT FUND	22,600	0	0	-100.00%
URBAN COUNTY CDBG FUND	89,000	2,097	25,000	-71.91%
MEASURE B SALES TAX FUND	500,000	278,689	500,000	0.00%
MEASURE D FUND	74,300	25,554	44,953	-39.50%
MEASURE F FUND	0	0	89,000	N/A
SIDEWALK REPAIR FUND	3,000	0	3,000	0.00%
Facility Maintenance Fund	243,485	21,252	200,000	-17.86%
COPS	45,000	185,524	100,000	122.22%
TOTAL - ALL FUNDS	3,525,407	2,549,337	4,348,012	23.33%
EXPENDITURE DETAIL:				
EQUIPMENT REPLACEMENT FUND	765,493	645,017	1,167,500	52.52%
SEWER FUND				
State Sewer Loan Payments	553,700	553,963	553,963	0.05%
Sewer Projects: EPA Compliance	284,100	241,616	300,000	5.60%
General Sewer Projects	640,000	499,105	640,000	0.00%
County Clean Water Program	20,000	3,124	20,000	0.00%
Sewer Equipment Maintenance	66,000	36,281	66,000	0.00%
Subtotal	1,563,800	1,334,090	1,579,963	1.03%
CAPITAL IMPROVEMENT FUND				
Streets/Traffic/Public Safety	138,549	49,487	566,044	308.55%
Buildings and Grounds	45,180	7,628	37,552	-16.88%
Parks, Landscaped Areas, Beautification	35,000	0	35,000	0.00%
Subtotal	218,729	57,114	638,596	191.96%
TDA GRANT FUND	22,600	0	0	-100.00%
URBAN COUNTY CDBG FUND	89,000	2,097	25,000	-71.91%
MEASURE B SALES TAX FUND				
Street Resurfacing	275,000	37,677	275,000	0.00%
Design Street Resurfacing Project	25,000	30,442	25,000	0.00%
Sidewalk/Curbs/Gutters	200,000	210,569	200,000	0.00%
Subtotal	500,000	278,689	500,000	0.00%
ATHLETIC FACILITY PRESERVATION FUND	0	21,200	30,000	N/A
MEASURE D FUND	74,300	25,554	44,953	-39.50%
MEASURE F FUND	0	0	89,000	N/A
SIDEWALK REPAIR FUND	3,000	0	3,000	0.00%
Facility Maintenance Fund	243,485	21,252	200,000	-17.86%
COPS	45,000	185,524	100,000	122.22%
TOTAL - ALL FUNDS	3,525,407	2,570,537	4,378,012	24.18%

Capital Improvement Projects		Budget	Actual	Adopted	Budget
Description	Fund #	12/13	12/13	13/14	% Change
COPS	109	45,000	185,524	100,000	122.22%
Equipment Replacement	110	765,493	645,017	1,167,500	52.52%
Athletic Facility Preservation	113	0	21,200	30,000	N/A
Gas Tax Fund	121,122,123	0	0	0	0.00%
Sewer Fund	124				
State Sewer Loan Payments		553,700	553,963	553,963	0.05%
General Sewer Projects	429-005-000	640,000	499,105	640,000	0.00%
Sewer Equipment Maintenance	429-006-000	66,000	36,281	66,000	0.00%
Sewer Projects: EPA Compliance	429-021	284,100	241,616	300,000	5.60%
County Clean Water Program		20,000	3,124	20,000	0.00%
Sub-Total		1,563,800	1,334,090	1,579,963	1.03%
Capital Improvement	127				
Streets/Traffic/Public Safety	127-432-	138,549	49,487	566,044	0.00%
Buildings and Grounds	127-433-	45,180	7,628	37,552	0.00%
Parks,Landscaped Areas	127-434-	35,000	0	35,000	0.00%
Sub-Total		218,729	57,114	638,596	0.00%
TDA Grant	128	22,600	0	0	-100.00%
CDBG	129	89,000	2,097	25,000	0.00%
Measure B - Sales Tax	131				
Street Resurfacing		275,000	37,677	275,000	0.00%
Design Street Resurfacing		25,000	30,442	25,000	0.00%
Sidewalks/Curbs/Gutters		200,000	210,569	200,000	0.00%
Sub-Total		500,000	278,689	500,000	0.00%
Measure D	134	74,300	25,554	44,953	-39.50%
Sidewalk Repair	135	3,000	0	3,000	0.00%
Facility Maintenance Fund	137	243,485	21,252	200,000	-17.86%
Measure F	143	0	0	89,000	N/A
TOTAL		3,525,407	2,570,537	4,378,012	24.18%
Grand Total		26,477,234	24,249,593	27,698,334	4.61%

**FY 2013-14
Equipment Replacement Fund**

Estimated Expenditures 2013-14	Budget FY 2013-14
PC Computer Upgrade	15,000
Server 1 (Athena) Records Mgmt	15,000
Server 2 (Zeus) Shared Application	15,000
iPads	2,500
GMC Dump Truck 3500 H/D (#22)	60,000
Computer System/Software	30,000
Car-Chief's Unit	35,000
Fire Truck #2-Aerial (#2842)	995,000
 Total Estimated Expenditures	 <u><u>1,167,500</u></u>
 Fund Balance, July 1, 2013	 2,173,174
 Estimated Revenue 2013-14	
Interest	14,000
 Estimated Transfers 2013-14	
General Fund	<u>400,000</u>
 Estimated Expenditures 2013-14	 <u>(1,167,500)</u>
 Estimated Fund Balance, June 30, 2014	 <u><u>1,419,674</u></u>

**CITY OF PIEDMONT
EQUIPMENT REPLACEMENT FUND
SUMMARY OF ESTIMATED COSTS**

	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
Administration/KCOM	49,336	47,500	50,000	95,000	15,000
Public Works	11,265	60,000	150,000	360,000	150,000
Recreation	8,614	30,000	64,000	30,000	34,000
Police	467,316	35,000	72,000	0	25,000
Fire	108,488	1,050,000	40,000	35,000	0
Total	645,017	1,222,500	376,000	520,000	224,000

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Administration/KCOM	0	25,000	200,000	80,000	0
Public Works	115,000	0	200,000	0	200,000
Recreation	12,000	0	0	0	0
Police	30,000	30,000	0	0	0
Fire	0	450,000	0	0	200,000
Total	157,000	505,000	400,000	80,000	400,000

**CITY OF PIEDMONT
EQUIPMENT REPLACEMENT FUND**

	Acquired	Life	Replace	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	
Administration									
1	Copy Machine (Finance)	2005	10	2015		15,000			
2	Copy Machine (Administration)	2003	10	2013	11,265				
3	PC Computer Upgrade	2011	5	Vary	13,835	15,000	15,000	15,000	
4	Video Equipment Upgrade	2006	10	2016			50,000		
5	Finance Computer Upgrade	2011	5	2016			30,000		
6	Records Mgmt Software Upgrade	2009	10	2019					
7	Server 1 (Athena) Records Mgmt	2004	10	2014		15,000			
8	Server 2 (Zeus) Shared Application	2004	10	2014		15,000			
9	Server 3 (Hermes) E-Mail	2003	10	2013	24,236				
10	iPads	2014	5	2019		2,500			
11	Server 6 (CDW-G)	2009	10	2019					
12	Event Programmer	2003	12	2015			20,000		
KCOM									
13	Station Renovation	2009	10	2019					
Public Works									
14	Copy Machine (Public Works)	2003	9	2013	11,265				
15	Dodge 2500 Truck (#21)	2006	10	2017				45,000	
16	GMC Dump Truck 3500 H/D (#22)	1999	14	2014		60,000			
17	Dodge 2500 Truck (#23)	2006	10	2017				55,000	
18	GMC Flatbed Pickup (#24)	2003	11	2018					
19	GMC Utility Pickup (#25)	2003	10	2015		50,000			
20	GMC Flatbed Pickup(#27)	2003	13	2016			60,000		
21	GMC Dump Truck (#29)	1992	23	2015		100,000			
22	Schwarze Street Sweeper(#32)	2005	11	2020					
23	Street Sweeper	2008	11	2020					
24	GMC Flusher Truck 95 (#30)	2005	9	2016			300,000		
25	Dodge Pickup Truck (#20)	2005	10	2017				50,000	
26	2001 Dodge Pickup	2001	11	2018					
Recreation									
27	Recreation Directors Vehicle-Civic	2006	9	2015		32,000			
28	2005 Ford Van E350	2004	13	2017				34,000	
29	Copy Machine	2005	10	2015	8,614				
30	2006 Ford E350 Van	2006	10	2016			30,000		
31	Computer System/Software	1999	15	2014		30,000			
32	1999 GMC Savana Van	1999	16	2015			32,000		
Police									
33	Ford Car - Detective Unit	2005	10	2015		35,000			
34	Ford Truck - Animal Control	2005	8	2013	49,593				
35	Ford Car-Parking Enforcement Unit	2004	11	2015		37,000			
36	Car-Chief's Unit	2007	7	2014		35,000			
37	Car - Captain's Unit	2002	10	2012	34,889				
38	Cars-6 Patrol Unit	2006	7	2013	231,010				
39	Harley-Davidson Motorcycle	2010	6	2016				25,000	
40	Copy Machine	2003	8	2011	3,174				
41	Communication Equipment(COPS)	2008	4	2012	130,617				
42	Hand Guns	2009	10	2019					
	Misc: COPS Equipments	Vary			18,032				
Fire									
43	Fire Engine #1-Pumper (#2841)	1999	20	2019					
44	Fire Truck #2-Aerial (#2842)	1989	25	2014		995,000			
	Fire Engine-57" Pumper (#1071)	2012	20	2032					
	Emergency Generator	2008	17	2025					
45	Chief's Vehicle	2009	7	2016			35,000		
46	Ambulance (#2891)	2007	15	2022					
	Ambulance (#1079)	2011	15	2026	79,460				
47	Pick-up Truck (#2896)	1999	16	2015		40,000			
48	P25 Compactable Radios	2013	10	2023	29,028				
49	Truck (Grant)	2013	10	2023		55,000			
Total - All Departments					645,017	1,222,500	376,000	520,000	224,000

**CITY OF PIEDMONT
EQUIPMENT REPLACEMENT FUND**

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	Total
Administration						
1 Copy Machine (Finance)						15,000
2 Copy Machine (Administration)						11,265
3 PC Computer Upgrade						73,835
4 Video Equipment Upgrade				50,000		100,000
5 Finance Computer Upgrade				30,000		60,000
6 Records Mgmt Software Upgrade		10,000				10,000
7 Server 1 (Athena) Records Mgmt						15,000
8 Server 2 (Zeus) Shared Application						15,000
9 Server 3 (Hermes) E-Mail						24,236
10 iPads						2,500
11 Server 6 (CDW-G)		15,000				15,000
12 Event Programmer						20,000
KCOM						
13 Station Renovation			200,000			200,000
Public Works						
14 Copy Machine (Public Works)						11,265
15 Dodge 2500 Truck (#21)						45,000
16 GMC Dump Truck 3500 H/D (#22)						60,000
17 Dodge 2500 Truck (#23)						55,000
18 GMC Flatbed Pickup (#24)	60,000					60,000
19 GMC Utility Pickup (#25)						50,000
20 GMC Flatbed Pickup(#27)						60,000
21 GMC Dump Truck (#29)						100,000
22 Schwarze Street Sweeper(#32)					200,000	200,000
23 Street Sweeper			200,000			200,000
24 GMC Flusher Truck 95 (#30)						300,000
25 Dodge Pickup Truck (#20)						50,000
26 2001 Dodge Pickup	55,000					55,000
Recreation						
27 Recreation Directors Vehicle-Civic						32,000
28 2005 Ford Van E350						34,000
29 Copy Machine	12,000					20,614
30 2006 Ford E350 Van						30,000
31 Computer System/Software						30,000
32 1999 GMC Savana Van						32,000
Police						
33 Ford Car - Detective Unit						35,000
34 Ford Truck - Animal Control						49,593
35 Ford Car-Parking Enforcement Unit						37,000
36 Car-Chief's Unit						35,000
37 Car - Captain's Unit						34,889
38 Cars-6 Patrol Unit						231,010
39 Harley-Davidson Motorcycle						25,000
40 Copy Machine	30,000					33,174
41 Communication Equipment(COPS)						130,617
42 Hand Guns		30,000				30,000
Misc: COPS Equipments						18,032
Fire						
43 Fire Engine #1-Pumper (#2841)		450,000				450,000
44 Fire Truck #2-Aerial (#2842)						995,000
Fire Engine-57" Pumper (#1071)						
Emergency Generator						0
45 Chief's Vehicle						35,000
46 Ambulance (#2891)					200,000	200,000
Ambulance (#1079)						
47 Pick-up Truck (#2896)						40,000
48 P25 Compatible Radios						29,028
49 Truck (Grant)						55,000
Total - All Departments	157,000	505,000	400,000	80,000	400,000	4,450,058

**FY 2013-14
Gas Tax Fund**

Estimated Expenditures 2013-14	Budget FY 2013-14
Estimated Expenditures	0
Fund Balance, July 1, 2013	441,668
Estimated Revenue 2013-14	
Interest	1
State Gas Tax Funds	277,700
Estimated Transfers 2013-14	
General Fund - Public Works Operations	200,000
Estimated Expenditures 2013-14	0
Estimated Fund Balance, June 30, 2014	519,369

**FY 2013-14
Sewer Fund**

Estimated Expenditures 2013-14	Budget FY 2013-14
Sewer Debt Service	553,963
General Sewer Projects	640,000
Sewer Projects: EPA Compliance	300,000
County of Alameda Clean Water Program	20,000
Sewer Equipment Maintenance	66,000
Total Estimated Expenditures	1,579,963
Fund Balance, July 1, 2013	1,314,902
Estimated Revenue 2013-14	
Sewer Service Fees	2,218,000
Interest	13,400
	2,231,400
Estimated Transfers 2013-14	
General Fund	(900,000)
Estimated Expenditures 2013-14	(1,579,963)
Estimated Fund Balance, June 30, 2014	1,066,339

	CITY OF PIEDMONT SEWER FUND PRELIMINARY PROJECTION ASSUMES NO CHANGE TO SEWER FUND FUND 124										ASSUMPTIONS:		PROJECTED									
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Interest Income	1.00%	2014-15	2015-16	2016-17	CPI	2.20%	2014-15	2015-16	2016-17		
	ACTUAL																					
Beginning Fund Balance	\$2,506,507	\$2,221,890	\$1,062,651	\$1,185,723	\$1,174,710	\$1,365,146	\$1,314,904	\$1,066,341	\$845,016	\$351,526												
Revenues																						
Current Revenues																						
Interest	111,676	46,378	9,061	1,929	10,940	13,227	13,400	13,534	13,669	13,806												
General Fund Transfer					275,682																	
Sewer Service Charge	1,746,076	1,808,081	2,021,332	2,072,726	2,103,329	2,170,620	2,218,000	2,266,796	2,316,666	2,367,633												
Total Current Revenues	1,857,752	1,854,459	2,030,393	2,074,655	2,389,952	2,183,847	2,231,400	2,280,330	2,330,335	2,381,439												
Loan Proceeds																						
Phase IV loan proceeds			623,473	1,276,715																		
Total Loan Proceeds	0	0	623,473	1,276,715	0	0	0	0	0	0												
Total Revenue	1,857,752	1,854,459	2,653,866	3,351,370	2,389,952	2,183,847	2,231,400	2,280,330	2,330,335	2,381,439												
Expenditures																						
Operating Costs																						
General Fund	805,000	1,000,000	950,000	900,000	900,000	900,000	900,000	919,800	940,036	960,717												
Equipment Maintenance	33,553	60,686	70,821	19,490	11,730	36,281	66,000	67,452	68,936	70,453												
EPA Compliance	0	0	0	418,951	652,447	241,616	300,000	300,000	300,000	300,000												
Major Equipment Purchases		178,491																				
General Sewer Projects/Emergency Repairs	758,569	1,291,491	472,017	218,259	92,362	260,510	640,000	640,000	640,000	640,000												
County Clean Water Program						3,124	20,000	20,440	20,890	21,350												
Total Operating Costs	1,597,122	2,530,668	1,492,838	1,556,700	1,656,540	1,441,531	1,926,000	1,947,692	2,269,862	1,992,520												
Major Sewer Replacement																						
Sewer Replacement						238,595																
Phase IV Sewer Rehabilitation																						
Phase V Sewer Rehabilitation	97,612	35,395	590,321	1,358,048	95,341																	
Total Major Sewer Replacement	97,612	35,395	590,321	1,358,048	95,341	238,595	0	0	0	0												
Debt Service																						
Phase I Loan	144,342	144,342	144,342	144,342	144,342	144,342	144,342	144,342	144,342	144,342												
Phase II Loan	141,780	141,780	141,780	141,780	141,780	141,780	141,780	141,780	141,780	141,780												
Phase III Loan	161,513	161,513	161,513	161,513	161,513	161,513	161,513	161,513	161,513	161,513												
Phase IV Loan (Paid off FY2031-32)																						
Total Debt Service	447,635	447,635	447,635	447,635	447,635	447,635	447,635	447,635	447,635	447,635												
Total Expenditure	2,142,369	3,013,698	2,530,794	3,362,383	2,199,515	2,234,090	2,479,963	2,501,655	2,823,825	2,546,483												
Excess of Revenues over Expenditures	(284,617)	(1,159,239)	123,072	(1,101,3)	190,437	(50,243)	(248,563)	(221,325)	(493,490)	(165,044)												
Ending Fund Balance	\$2,221,890	\$1,062,651	\$1,185,723	\$1,174,710	\$1,365,146	\$1,314,904	\$1,066,341	\$845,016	\$351,526	\$186,482												

MEMORANDUM				
Date:		FY 2012-13		
To:		Erick Cheung, Finance Director		
From:		Chester Nakahara, Public Works Director		
Subject:		Analysis of Public Works Sewer Maintenance		
As requested, the following is an analysis of annual Public Works labor and material costs related to the maintenance of sewers:				
<u>LABOR</u>				
	1	Senior Maintenance Worker (full time/per year) x 90%	\$	107,800
	1	Maintenance Workers (full time/per year) x 90%	\$	96,100
	1	Maintenance Workers (full time/per year) x 90%	\$	100,200
	1	Maintenance Worker (full time) x 90%	\$	101,400
	1	Sr. Maintenance Worker (full time/per year) x 20%	\$	20,400
	1	Maintenance Worker (full time/per year) x 20%	\$	9,200
			Labor Total	\$ 435,100
<u>MATERIALS</u>				
Fuel for vehicles and equipment:				
	1	Utility Truck	30 gls/wk @ \$4.50	\$ 7,060
	1	Dump Truck	10 gls/wk @ \$4.50	2,420
	1	Hydro-flusher	30 gls/wk @ \$4.50	7,060
	1	Backhoe	10 gls/wk @ \$4.50	2,420
	1	Mainliner	10 gls/wk @ \$4.50	2,420
	3	Street Sweeper	125 gls/wk @ \$4.50	29,300
	1	Compressor	5 gls/wk @ \$4.50	1,260
		Miscellaneous	5 gls/wk @ \$4.50	1,260
			Fuel Total	\$ 53,200
Equipment Maintenance:				
		Street Sweeper (\$20,000 per year)	\$	20,000
		Utility Truck		3,000
		Dump Truck		2,000
		Backhoe		3,000
		Hydro-Flusher		2,500
		Mainliner		3,000
		Miscellaneous		2,500

		Equipment Maintenance Total	\$ 36,000	
Contract Services				
		Sanitary Sewer	\$ 150,000	
		Trash Disposal (90% of 6,663)	7,200	
			\$ 157,200	
Miscellaneous:				
		Uniforms (\$550/year/worker)	\$ 1,100	
		Miscellaneous Supplies (21.5% of annual expense)	3,200	
		Water	1,500	
		Miscellaneous Total	\$ 5,800	
<u>ADMINISTRATION & SUPERVISION</u>				
		Public Works Director (40%)	\$ 87,000	
		Supervisor (75%)	109,700	
		Administration (15% personnel in public works)	16,700	
		Administration & Supervision Total	\$ 196,700	
		DEPARTMENT SEWER COSTS TOTAL	884,000	
<u>INDIRECT COSTS</u>				
		Administration (2.5% personnel)	\$ 32,000	
		Legal (2.5%)	5,600	
		Audit (2.5%)	1,300	
		INDIRECT COSTS TOTAL	\$ 38,900	
TOTAL CITY RELATED COSTS FOR SEWERS			\$ 922,900	
		Direct personnel costs	631,800	68.46%
		Materials & maintenance	95,000	10.29%
		Indirect costs	38,900	4.21%
		Sanitary sewer/Trash disposal	157,200	17.03%
			922,899	100.00%
		Rounded	900,000	

Capital Improvement Fund

CIP: Not including Blair

CIP Funding Overview: FY 12-13	
Fund Balance at 7/1/12	\$1,072,137
Total Funding	1,072,137
Projects earmarked for expenditures	
Fire Hydrant Replacement	\$22,532
Tree Removals	8,663
Ronada Ramon intersection	74,222
Courtyard Stucco Wall	15,000
Community Hall Painting	4,401
Crocker Park Garage	25,779
Beach Access / Landscape Plan	30,000
Rose/Kingston	5,000
Total	\$185,597
Remaining funds	\$886,540

Appropriations for Active Projects				
PROJECTS	ACCOUNT NUMBERS	FY 12/13 Beginning Balance	Spent	Defer
1 Fire Hydrant Replacement	127 0432-002-000	\$22,532	\$0	\$22,532
2 Tree Removals	127 0432-008-000	8,663	6,591	2,072
3 Ronada Ramon intersection	127 0432-042-000	74,222	4,703	69,520
4 Courtyard Stucco Wall	127 0433-007-000	15,000	7,628	7,372
5 Community Hall Painting	127 0433-019-000	4,401	0	4,401
6 Crocker Park Garage	127 0433-039-000	25,779	0	25,779
7 Beach Access / Landscape Plan	127 0434-008-000	\$30,000	\$0	\$30,000
8 Rose/Kingston	127 0434-040-000	\$5,000	\$0	\$5,000
Grand Total		\$185,597	\$18,921	\$166,676

**FY 2013-14
TDA Grant Fund**

<u>Estimated Expenditures 2013-14</u>	<u>Budget FY 2013-14</u>
Estimated Expenditures	0
Fund Balance, July 1, 2013	0
Estimated Revenue 2013-14	0
Estimated Transfers 2013-14	0
Estimated Expenditures 2013-14	0
Estimated Fund Balance, June 30, 2014	0

TDA funds are available to cities and counties for the exclusive use for pedestrian and bicycle projects. The lead agency for coordination of TDA Article III funds is the Metropolitan Transportation Commission (MTC). Projects to be funded using TDA funds must be submitted to MTC for approval. TDA funds are available on an annual basis and are disbursed to cities and counties after completion of the approved project. The City has traditionally used this funding for the installation of curb cuts to make the City sidewalks handicapped accessible. FY 12/13 TDA funds have been allocated towards Sidewalk, Curbs, and Gutter projects.

**FY 2013-14
Urban County CDBG Fund**

<u>Estimated Expenditures 2013-14</u>	<u>Budget FY 2013-14</u>
Total Estimated Expenditures	25,000
Fund Balance, July 1, 2013	30,123
Estimated Revenue 2013-14	25,000
Estimated Transfers 2013-14	0
Estimated Expenditures 2013-14	(25,000)
Estimated Fund Balance, June 30, 2014	30,123

The U. S. Department of Housing and Urban Development (HUD) awards Community Development Block Grant (CDBG) funds annually to cities and counties. The funds are used for projects that include housing rehabilitation, new construction and housing utilization, economic development, public improvements, and fair housing. HUD awards a target or "entitlement" amount each year determined by a national formula established by Congress. Funds are received by the Alameda County Board of Supervisors for the Urban County entitlement jurisdictions that include the cities of Piedmont, Albany, Dublin, Emeryville, and Newark. CDBG funds are made available effective July 1 each year and are disbursed to jurisdictions after approved projects are completed. The City has used these funds in the past for the removal of architectural barriers to make public facilities handicap accessible. Past projects include accessibility improvements at Dracena Park, the rehabilitation of the Veterans' Hall and Recreation Building restrooms (lower floor), installation of automated doors at City Hall and the Police Department, and rehabilitation of the Exedra Plaza to meet ADA accessibility standards. The FY 2010-11, FY 2011-12, FY 2012-13 fund will be utilized for the installation of ADA-Compliant Curb cut and ramp to improve access to the Linda Beach Tot Lot allowing people with disabilities to access the facility. The construction will include the installation of 225 feet of new ramping with rubberized surfacing materials.

FY 2013-14
Measure B - Alameda County Sales Tax Fund

Estimated Expenditures 2013-14	Budget FY 2013-14
Street Resurfacing	275,000
Design Street Resurfacing Project	25,000
Sidewalk/Curbs/Gutters	200,000
Total Estimated Expenditures	500,000
Fund Balance, July 1, 2013	558,322
Estimated Revenue 2013-14	
Measure B Sales Tax	412,000
Estimated Transfers 2013-14	0
Estimated Expenditures 2013-14	(500,000)
Estimated Fund Balance, June 30, 2014	470,322

Measure B, a tax approved by Alameda County voters in November 2000, provides programmatic pass-through funds for bicycle and pedestrian safety improvements, mass transit, paratransit, and local streets and roads projects. The Measure B half-cent sales tax collection began April 1, 2002 and will continue for 20 years through March 31, 2022. Funds are allocated to Alameda County and the cities within the county based on a formula using the population and road miles within each jurisdiction. The City of Piedmont uses Measure B funds for annual street resurfacing projects, bicycle & pedestrian safety improvements, Curb and Gutter cuts.

**FY 2013-14
Measure D Fund**

Estimated Expenditures 2013-14	Budget FY 2013-14
Import Mitigation Programs	2,953
Measure D Program	30,000
Beverage Container Recycling	12,000
Total Estimated Expenditures	44,953
Fund Balance, July 1, 2013	148,491
Estimated Revenue 2013-14	
Surcharge and Recycling Funds	36,200
Estimated Transfers 2013-14	
General Fund	(15,000)
Estimated Expenditures 2013-14	(44,953)
Estimated Fund Balance, June 30, 2014	124,738

The Alameda County Waste Reduction and Recycling Initiative (Measure D) levies a surcharge on solid waste landfilled in unincorporated Alameda County. Specified percentages of surcharge funds are disbursed to cities and sanitary districts that meet certain criteria contained in the law. Measure D funds must be used for the continuation and expansion of municipal recycling programs.

The City's Measure D Fund also encompasses funding from State of California Beverage Container Recycling Grants, Alameda County & Stopwaste.org Import Mitigation Funds, and Alameda County Recycled Product Procurement Funds.

CITY OF PIEDMONT												
Measure D Fund: 2005 through 2014												
	2004-05	2005-06	2006-07	2007-08	ACTUAL					2012-13	ESTIMATED 2013-14	
					2008-09	2009-10	2010-11	2011-12	2012-13			
Beginning Fund Balance	152,926	208,729	195,549	218,572	120,251	145,503	107,329	136,385	150,099	148,491		
Revenues												
Beverage Container Recycling Grant	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Import Mitigation Fees	22,178	22,310	12,508	22,888	-	-	-	-	-	-	-	-
Measure D	41,776	45,915	48,568	54,878	74,591	57,614	46,668	39,274	31,004	31,200	31,200	31,200
Interest	3,997	7,692	9,629	9,248	3,092	915	566	553	239	0	0	0
Recycling Funds	6,470	6,287	6,311	6,104	5,251	2,900	-	-	-	-	-	-
Food Scrap Recycling Grant	-	-	-	18,300	-	-	-	-	-	-	-	-
Sub-Total	79,421	87,204	82,016	116,418	87,934	66,429	52,234	44,827	36,243	36,200		
Expenditures												
Import Mitigation Programs	-	-	-	55,230	9,626	45,731	5,979	11,061	15,729	2,953	2,953	2,953
Measure D Program	-	-	-	9,453	7,105	22,656	2,199	4,546	2,364	30,000	30,000	30,000
Recycled Product Procurement	-	-	-	10,439	85	6,218	0	1,879	0	0	0	0
Beverage Container Recycling	-	-	-	12,368	-	-	-	-	7,462	12,000	12,000	12,000
Food Scrap Recycling	-	-	-	24,636	5,864	-	-	-	-	-	-	-
Maintenance/Source Reduction	572	25,336	13,994	-	-	-	-	-	-	-	-	-
Total Expenditures	572	25,336	13,994	112,125	22,680	74,605	8,178	17,486	25,555	44,953		
Transfer to General Fund												
Planning Department	23,046	26,846	45,000	102,614	40,000	30,000	15,000	13,627	12,296	15,000	15,000	15,000
Total Transfer to General Fund	23,046	26,846	45,000	102,614	40,000	30,000	15,000	13,627	12,296	15,000		
Total: Expenditures & Transfers	23,618	100,384	58,994	214,739	62,680	104,605	23,178	31,113	37,851	59,953		
Ending Fund Balance	208,729	195,549	218,572	120,251	145,503	107,329	136,385	150,099	148,491	124,738		

**FY 2013-14
Sidewalk Repair Fund**

Estimated Expenditures 2013-14	Budget FY 2013-14
Sidewalk Repair	3,000
Fund Balance, July 1, 2013	62,515
Estimated Revenue 2013-14 Sidewalk Reimbursement Program	3,000
Estimated Transfers 2013-14	0
Estimated Expenditures 2013-14	(3,000)
Estimated Fund Balance, June 30, 2014	62,515

Under Article V Section 18.26 of the City Code, homeowners are required to repair/replace City sidewalks when the following conditions apply: when the real property is developed for any use; in conjunction with the issuance of any permit or aggregate of permits within the year preceding the date of application, in the amount of \$5,000 or more on the real property; in conjunction with the sale of the real property.

The owner has two options available:

- Option 1: Submit a building permit application for the sidewalk or driveway repair or have a C-8 licensed concrete contractor apply for a permit for the sidewalk work.
- Option 2: In lieu of a permit application, the City will retain a contractor and perform the required sidewalk or driveway repair at a competitive square foot rate varying between \$10 to \$14 per square foot.

**FY 2013-14
Facility Maintenance Fund**

Estimated Expenditures 2013-14	Budget FY 2013-14
Total Estimated Expenditures	200,000
Fund Balance, July 1, 2013	918,655
Estimated Revenue 2013-14	0
Estimated Transfers 2013-14	400,000
Estimated Expenditures 2013-14*	(200,000)
Estimated Fund Balance, June 30, 2014	1,118,655

* No decisions on expenditures have been made, the \$200,000 figure is for illustrative purposes only.

The facilities maintenance fund was established per City Council directive in FY 2007-08. The fund has identified maintenance needs, i.e. painting, roof, carpet replacement, HVAC, kitchen and restroom upgrades for all the buildings owned by the City of Piedmont as well as upgrades to the city owned parks, tennis courts and children's play areas.

**FY 2013-14
COPS**

Estimated Expenditures 2013-14	Budget FY 2013-14
Total Estimated Expenditures	100,000
Fund Balance, July 1, 2013	152,504
Estimated Revenue 2013-14	100,600
Estimated Transfers 2013-14	0
Estimated Expenditures 2013-14*	(100,000)
Estimated Fund Balance, June 30, 2014	153,104

The California State Legislature allocates state funds to local governments for the purpose of ensuring public safety through a program entitled Citizen's Options for Public Safety (COPS). COPS funds are allocated among cities and counties and special districts that provide law enforcement services in proportion to population. Each agency is to be allocated a minimum of \$100,000.

**FY 2013-14
Measure F Fund**

Estimated Expenditures 2013-14	Budget FY 2013-14
Street Resurfacing	89,000
Total Estimated Expenditures	89,000
Fund Balance, July 1, 2013	94,409
Estimated Revenue 2013-14	40,000
Estimated Expenditures 2013-14	(89,000)
Estimated Fund Balance, June 30, 2014	45,409

An Alameda County Vehicle Registration Fee, Measure F was on the November 2, 2010 ballot for voters in Alameda County, where it was approved.

The ballot proposition will add \$10 to the fees associated with registering a vehicle in the county. The new tax/fee will generate \$11 million/year for the county. A simple majority vote was required to enact the new tax.

The Alameda County Congestion Management Agency board voted to put the measure on the ballot. So-called "county congestion agencies" are allowed to place measures like this on the ballot under a law passed by the California State Legislature in October 2009.

**INDEPENDENT ACCOUNTANT'S REPORT ON
COMPLIANCE WITH THE PROPOSITION 111
2012-2013 APPROPRIATION LIMIT INCREMENT**

To the Honorable Mayor and City Council
City of Piedmont, California

We have applied the procedures below to the Appropriations Limitation Worksheet for the City of Piedmont, California (City) for the year ended June 30, 2013. 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. Our procedures were performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. This report is intended for the information of management and the City Council; however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.

The procedures you requested us to perform and our findings were as follows:

- A. We obtained the Appropriations Limitation Worksheet and determined that the 2012-2013 Appropriations Limit of \$18,682,633 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 2012-2013 Current Appropriations Limit by multiplying the 2011-2012 Prior Year Appropriations Limit by the annual adjustment factors.
- C. For the Appropriations Limitation Worksheet, we agreed the Per Capita Income, County and City Population Factors to California State Department of Finance Worksheets.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the Appropriations Limit Worksheet. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management and the City Council; however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.

Maze & Associates

CITY OF PIEDMONT
MONTHLY SALARIES
as of April 1, 2013

PUBLIC WORKS - LOCAL 1021

Contract expired: 12/31/2012 This salary effective as of: 1/1/09 - 12/31/12	# of EEs	First Step	Last Step	Top Step Annual Salary	Subject to O/T
Maintenance Worker I	1	3,469	4,216	50,592	•
Maintenance Worker II	1	0	4,426	53,112	•
Maintenance Worker II/ w/ CWEA, PACP & Class B License	3	0	4,930	59,172	•
Sr. Maintenance Worker w/CWEA & PACP	1	4,424	5,372	64,464	•
Sr. Maintenance Worker w/ CWEA, Arborist & Class B License	1	4,557	5,532	66,384	•
	<u>7</u>				

GENERAL - LOCAL 790

Contract expired 12/31/12 This salary effective as of: 1/1/10 - 12/31/12	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Dispatcher	0	4,745	5,765	69,180	•
Dispatcher with 2% Post Certificate	3	4,840	5,880	70,560	•
Dispatcher with 2% Post & Shift Diff.	2	4,986	6,056	72,672	•
Animal Control Officer	0	3,724	4,525	54,300	•
Animal Control Officer w/ 1% EDU	1	3,761	4,570	54,840	•
Animal Control Officer w/ 2% EDU	1	3,798	4,616	55,392	•
	<u>7</u>				

FIRE

Contract expires 6/30/13 This salary effective as of: 1/1/09 - 6/30/13	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Lieutenant	0		8,334	100,008	•
Lieutenant with 4% FOC	2		8,667	104,004	•
Lieutenant with FO & Paramedic	1		9,707	116,484	•
Firefighter	2	6,345	7,287	87,444	•
Firefighter with 4% FOC	1	6,599	7,578	90,936	•
Firefighter with 12% Paramedic	8	7,106	8,161	97,932	•
Firefighter with FO & Paramedic	4	7,391	8,487	101,844	•
Engineer	1	6,663	7,654	91,848	•
Engineer with 4% FOC	2	6,930	7,960	95,520	•
	<u>21</u>				

POLICE

Contract expires 6/30/13 This salary effective as of: 1/1/09 - 6/30/13	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Sergeant	0		8,852	106,224	•
Sergeant with 7% Post & SD	1		9,851	118,212	•
Sergeant with 7% POST & Supervisors cert.	2		10,047	120,557	•
Sergeant with 7% POST, Supv Cert + SD	1		10,048	120,564	•
Police Officer	6 *	6,172	7,448	89,376	•
Police Officer with 5% POST	3	6,481	7,820	93,840	•
Police Officer with 5% POST + SD	1	6,740	8,133	97,596	•
Police Officer with 7% POST	2	6,604	7,969	95,628	•
Police Officer with 7% POST + SD	3	6,868	8,288	99,456	•
Detective with 7% POST	1	6,935	8,367	100,404	•
Traffic Officer with 7% POST	1	6,935	8,367	100,404	•
	21				

CONFIDENTIAL

Contract expired 12/31/12 This salary effective as of: 1/1/10 - 12/31/12	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Accountant w/ 2% EDU	1	5,797	7,048	84,576	•
Administrative Assistant	3	4,371	5,315	63,780	•
Administrative Assistant w/ 1% EDU	1	4,415	5,368	64,416	•
Administrative Assistant w/ 2% EDU	1	4,459	5,421	65,052	•
Administrative Services Technician II	2	5,683	6,910	82,920	•
Deputy City Clerk (vacant)	1	5,797	7,048	84,576	•
Fiscal Services Technician w/ 2% EDU	1	4,867	5,912	70,944	•
Television Station Mgr. w/ 2% EDU	1	5,797	7,048	84,576	•
	11				

CHILDCARE

Contract expired 12/31/12 This salary effective as of: 4/1/09 - 12/31/12	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Childcare Site/Recreation Program Coord	3	3,536	4,740	56,880	•
Pool Manager/Recreation Program Coord	1	3,536	4,740	56,880	•
Assistant Site/Recreation Program Coord	4	3,056	4,091	49,092	•
	8				

PROFESSIONAL/TECHNICAL/ SUP.

Contract expired 12/31/12 This salary effective as of: 1/1/09 - 12/31/12	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Public Works Maint. Supervisor	0	5,742	6,980	83,760	
Public Works Maint. Supv + Arb/Pest/PACP	1	6,520	7,926	95,112	
Recreation Supervisor	3	4,923	5,986	71,832	
Assistant Planner	1	5,032	6,116	73,392	
Planning Technician I	1	3,706	4,505	54,060	
Planning Technician II	1	4,077	4,955	59,460	
	7				

MID-MANAGEMENT

Contract expires 6/30/13 This salary effective as of: 1/1/09 - 6/30/13	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Fire Captain	0	7,929	9,633	115,596	•
Fire Captain w/ 4% FOC	1	8,246	10,018	120,216	•
Fire Captain w/ FOC & Paramedic	1	9,236	11,220	134,640	•
Fire Captain w/COC & Paramedic	1	9,413	11,436	137,236	•

Contract expires 6/30/13

This salary effective as of: 1/1/09 - 6/30/13

Police Captain (not filled)	1	9,850	11,971	143,652
Police Captain with 6% POST	1	10,441	12,689	152,268

Contract expired 12/31/12

This salary effective as of: 7/1/08 - 12/31/12

City Planner	1	8,233	10,002	120,024
Building Official (salary effective 7/1/10)	1		8,541	102,492
Parks & Projects Manager	1	8,076	9,812	117,744
	8			

MANAGEMENT

			Last Step	Top Step Annual Salary
Finance Director	Effective 3/6/2013	1	11,667	140,000
Fire Chief	Effective 4/11/2011	1	14,667	176,000
Police Chief	Effective 1/7/2013	1	14,391	172,692
Public Wrks Director	Effective 7/1/2011	1	12,187	146,245
Recreation Director	Effective 7/1/2008	1	11,280	135,360
City Clerk	Effective 10/1/2011	1	8,500	102,000
City Administrator	Effective 7/1/2008	1	15,732	188,787
		7		

Number of Employees & Open Positions 97

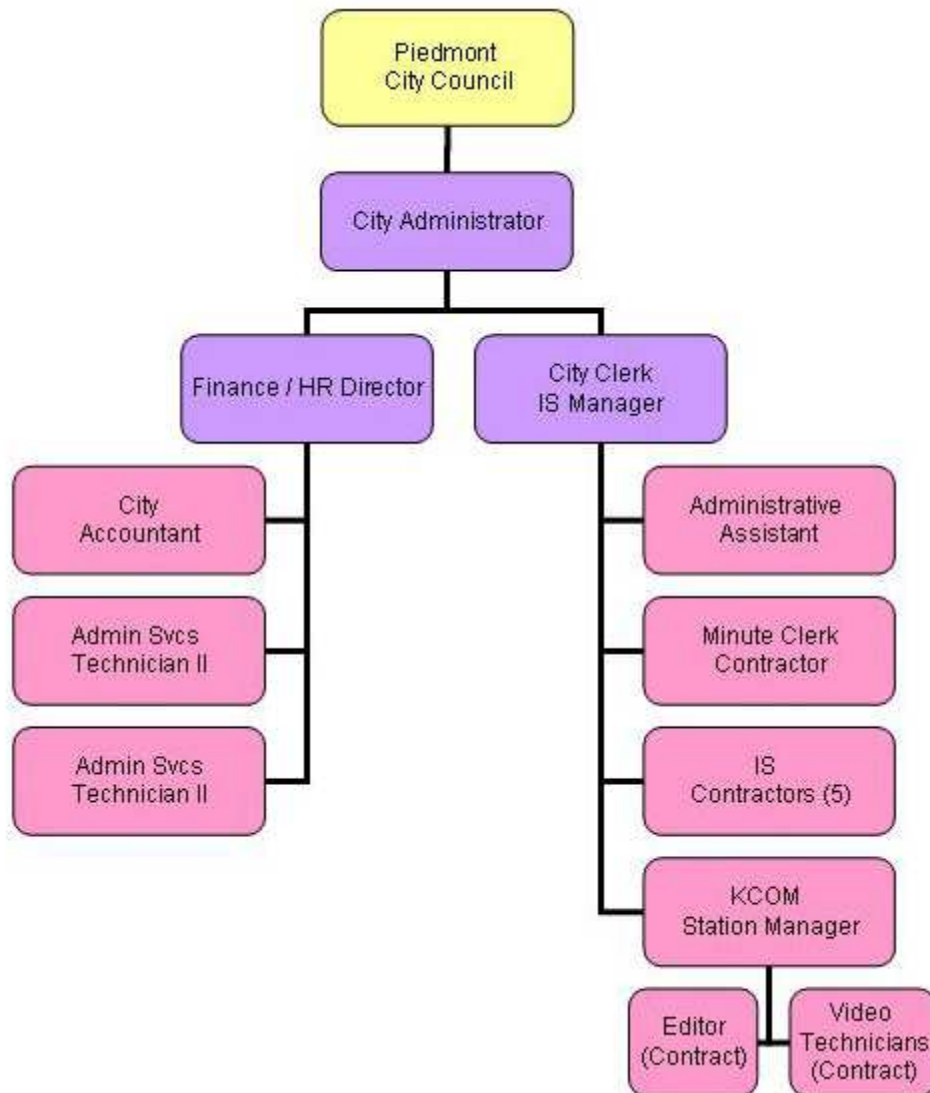
* On February 4 2013, City council approved Resolution# 10-13, which allowed the Police department to overhire 4 police officers for known retirements and/or departures.

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**Administration Department
FY 13-14 Budget**

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Functional Description & Work Objectives



City Administrator

The City of Piedmont operates under a council/manager form of government. Under the city charter, the City Administrator is responsible for supervising and coordinating all city departments to insure that public services are efficiently delivered. The City Administrator may also:

- Appoint, discipline and, when necessary, suspend or remove city employees
- Attend City Council meetings and have the right to take part in discussion, but not to vote
- Prepare and submit the annual budget to the City Council and supervise its administration after adoption
- Advise the City Council about the future needs of the city and make recommendations concerning its affairs

In addition, the City Administrator serves as a member of the Board of the Bay Cities' Joint Powers Insurance Authority and the California Associated Risk Management Agency of which Piedmont is a member.

Together with the City Attorney, the City Administrator coordinates the legal defense of the city with independent counsel from the city's insurance pools.

City Clerk/IS Manager

The City Clerk has the following areas of responsibility:

- Manages the City Clerk's office to provide all statutory duties of a City Clerk, a citywide records management program and administrative support for the City Administrator and City Council
- Serves as the risk manager, and processes claims against the city
- Oversees the city's information systems including television, web site, Geographic Information System (GIS), e-mail and all shared data applications
- Collects business license taxes

The clerk is assisted in these duties by two (2) full-time employees and eight (8) part-time contractors.

Finance/HR Director

The Finance/HR Director has the following areas of responsibility:

- Management and analysis of all financial records of the City of Piedmont including investment funds
- Coordination of all personnel functions including payroll, benefit administration, recruitment and testing
- Oversight of the Workers' Compensation program
- Staff support to the Civil Service Commission, Police & Fire Pension Board and the Municipal Services Tax Review Committee

The Finance/HR Director is assisted by three (3) full-time employees.

City Attorney

The City Attorney is a contract position and is filled by Tom Curry of the Burke, Williams, and Sorensen Law Firm.



Management Goals & Objectives Reporting Form

Employee John Tulloch

Review Period FY 12-13

(Set at the beginning of the review period and updated 6 months thereafter)

Goals and Objectives		Budget	Target Date	Results
(Enter up to five (5) goals and up to three (3) objectives for each goal)				
1	Oversee the November 2012 General Election	\$25,000	11/06/2012	The 2012 Special Election was successfully conducted
	1a. Prepare timeline for ballot measures		07/01/2012	in November 2012. The cost billed for the election
	1b. Coordinate FPPC filings		On-Going	totalled just under \$11,300.
	1c.			
2	Implement software and hardware upgrades	\$44,000	06/30/2013	The software and hardware upgrades in FY 12-13 budget
	2a. Research, purchase, and install new network firewall		12/31/2012	will be completed by the end of the Fiscal Year.
	2b. Purchase and implement iPads for City Council		09/30/2012	
	2c. Purchase and Implement new productivity software		06/30/2012	
3	Purchase new copier devices for Admin, Public Works and Rec		02/28/2013	After soliciting bids from several vendors, the City
	3a. Coordinate joint needs of all three departments		08/31/2012	purchased new multi-function printing devices from a
	3b. Solicit bids from various vendors		09/30/2013	long time vendor and came in under budget.
	3c. Purchase & Coordinate installation of new devices		01/31/2013	
4				
	4a.			
	4b.			
	4c.			
5				
	5a.			
	5b.			
	5c.			

List any additional major projects which were assigned during this review period.



Management Goals & Objectives Reporting Form

Employee John Tulloch

Review Period FY 13-14

(Set at the beginning of the review period and updated 6 months thereafter)

#	Goals and Objectives (Enter up to five (5) goals and up to three (3) objectives for each goal)	Budget	Target Date	Results
1	Oversee the 2014 General Municipal Election	\$95,000	02/04/2014	
	1a. Prepare timeline for candidates		07/30/2013	
	1b. Develop Candidate Materials		09/30/2013	
	1c. Coordinate FPPC filings		On-Going	
2	Implement Software and Hardware Upgrades	\$48,000	06/30/2014	
	2a. Facilitate upgrade of KCOM Broadcast Servers		06/30/2014	
	2b. Facilitate purchase and installation of new city server		06/30/2014	
	2c.			
3	Analyze City Databases for Technological Currency		06/30/2014	
	3a. Coordinate review of existing city databases		12/31/2013	
	3b. Verify update procedures for existing databases		03/31/2014	
	3c.			
4				
	4a.			
	4b.			
	4c.			
5				
	5a.			
	5b.			
	5c.			

List any additional major projects which were assigned during this review period.



Management Performance Appraisal Goals & Objectives

Employee Erick Cheung

Review Period FY 13-14

(Set at the beginning of the review period and updated 6 months thereafter)

			Evaluation at the end of the review period:	
	Goals and Objectives (Enter up to five (5) goals and up to three (3) objectives for each goal)	Budget	Target Date	Comment
1	Labor negotiations for Safety and Miscellaneous		On-going	The Memorandums of Understanding (MOU) for
	1a. Attend all labor negotiations			Miscellaneous expired on December 31, 2012
	1b. Provide required information for the labor negotiations			and Safety on June 30, 2013.
	1c. Review changes requested by bargaining groups			
2	Sewer Fund Stability Long Term		3/31/2013	The City is currently in negotiations with the
	2a. Provide information and work with the Budget Advisory			Environmental Protection Agency on the Consent
	2b. Financial Committee to maintain the long term stability			Decree. The financial stability of the sewer fund
	2c. of the Sewer Fund			is projected to continue to decline and could
				further be weakened once the Consent Decree
				is finalized.
3	Affordable Care Act		6/30/2014	
	3a. Understand & plan for the compliance requirements of			
	3b. the Affordable Care Act for employers			
	3c.			
4				
5				

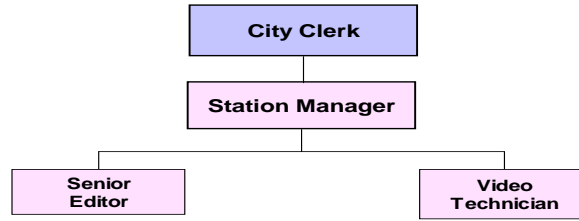
List any additional major projects which were assigned during this review period.

KCOM BUDGET FY 2013 - 2014

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**City of Piedmont
KCOM-TV**

Functional Description & Work Objectives



KCOM-TV, Comcast Channel 27, is an educational/government access television station operated by the City of Piedmont. The purpose of the station is to educate and inform the residents of Piedmont about their local government and its services and to enhance community life by providing programs which focus on local social, cultural and historic events. KCOM regularly telecasts live meetings of the City Council, School Board, Park Commission, Planning Commission, and Recreation Commission. The station is managed by Kenya Davis and employs two independent contractors and additional part-time video or audio contractors as required.

The station was created under a franchise agreement for cable TV in 1988. The city’s franchise agreement with Comcast expired on July 1, 2012. Piedmont receives approximately \$170,000 in franchise fee revenue per year. This is a General Fund contribution and does not directly offset KCOM operations. The rate increases proportionately to customer fee increases. Since September 2012, Comcast has served Piedmont under a state franchise, in accordance with the Digital Infrastructure and Video Competition Act of 2006, passed by the California Legislature, which removes franchise authority from local governments and places it with the state. This act, however, ensures that the franchise fee is still remitted to the City. Staff is working with AT&T, the other state franchise holder for the area, to get KCOM programming carried.

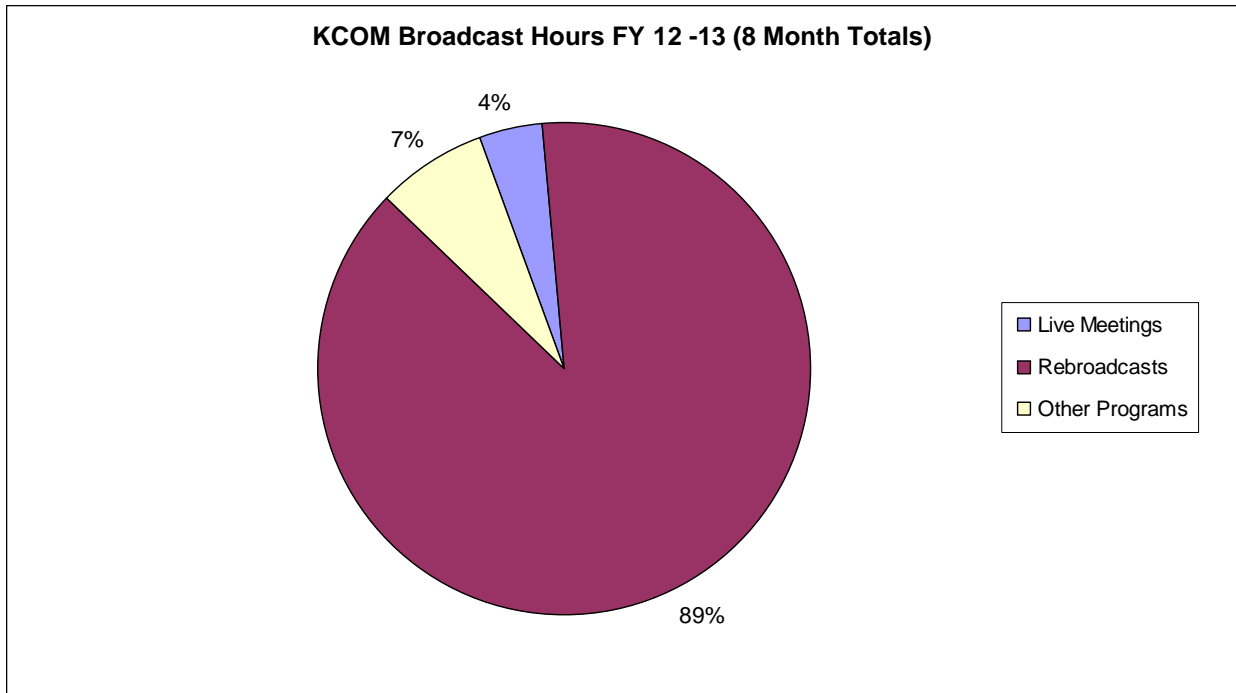
In 2008, KCOM began streaming its broadcasts of public meetings on the City’s Web site. Viewership has gone up and down depending on whether or not there are topics of community interest being discussed by the City Council, Planning Commission or School Board. The chart below shows viewership over the entire period of streaming video.

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013 (9 Month Totals)
Board of Education	835	572	726	693	288
City Council	772	1581	769	812	543
Planning Commission	405	674	540	389	214
Other	185	457	677	351	332
Total Viewers	2197	3284	2712	2245	1377

The KCOM broadcast day is from 12 hours to 18 hours. Under the Council’s current policy, the majority of KCOM’s broadcast day or telecast schedule is spent on live or rebroadcast public

government meetings. The FY 09-10 budget reduction limited station produced programs to short (5-15 minute) community and educational Public Service Announcements (PSA's).

For the first 8 months of FY 12-13, the following chart breaks down KCOM's broadcast time by subject matter.



In addition to public meetings and self produced programs and public service announcements, KCOM broadcasts programs produced by local groups and agencies. This year viewers have enjoyed programs produced by the Piedmont Center for the Arts, Piedmont Boy Scouts, East Bay Regional Park District, and Every 15 Minutes.

PUBLIC WORKS DEPARTMENT

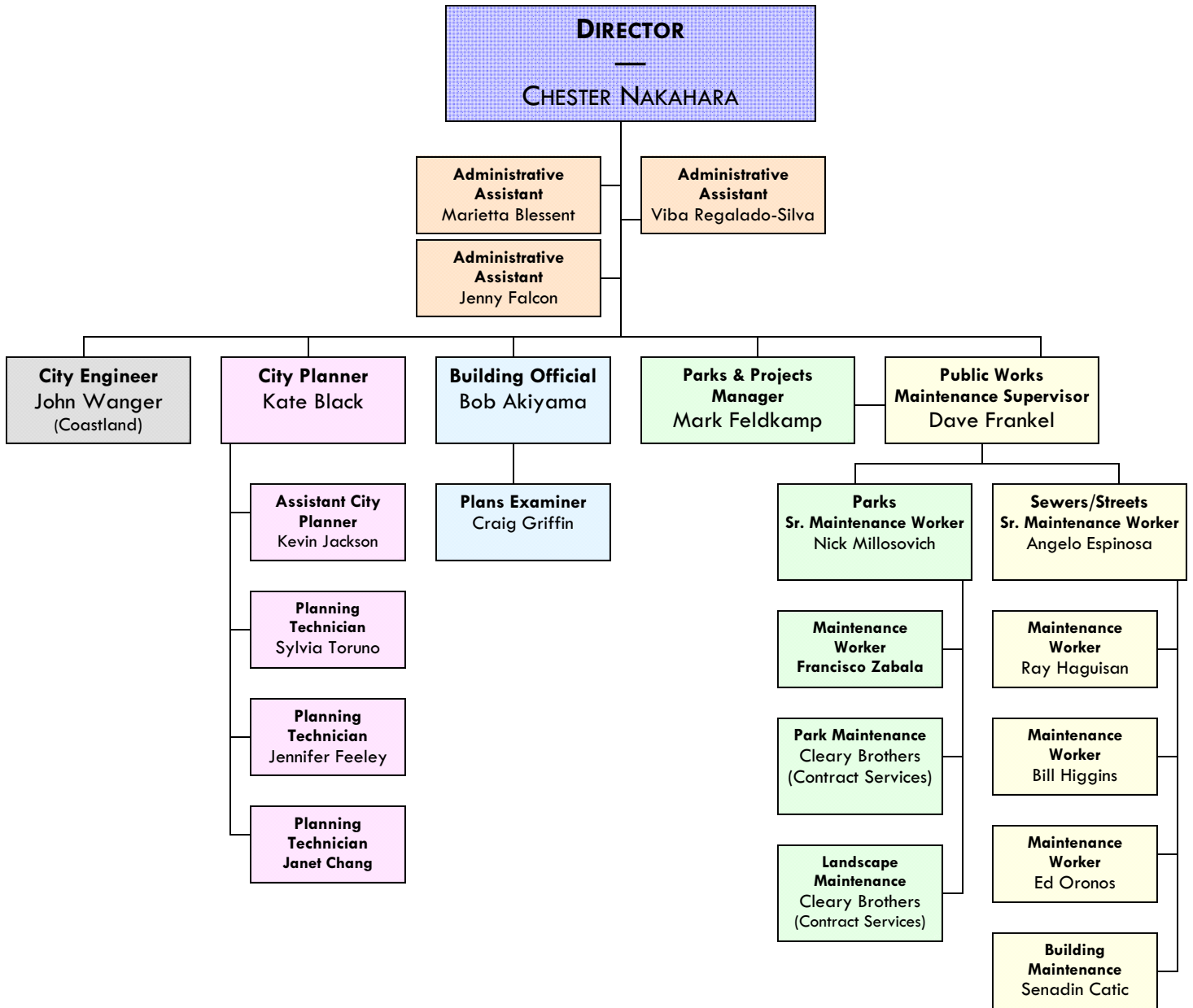


**Budget
FY 2013- 2014**

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City of Piedmont

Department of Public Works



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Management Goals & Objectives Reporting Form

Employee Chester Nakahara

Review Period FY 2012-2013 - RESULTS

(Set at the beginning of the review period and updated 6 months thereafter)

	Goals and Objectives (Enter up to five (5) goals and up to three (3) objectives for each goal)	Budget	Target Date	Results
1	Continue with EPA Stipulated Order Compliance		On-going	
	1a. Continue with required testing and monitoring			On-going
	1b. Purchase Vector Truck to replace existing Flusher Truck			Postponed to FY2015/2016
	1c. Complete required reporting and meet submittal deadlines			On-going
2	Sewer Main Replacement (High Priority List)		Spring 2013	
	2a. Complete sewer main replacement as the budget allows			On-going as Sewer Fund allows
	2b.			
	2c.			
3	Coordinate New PV Solar Feasibility		Winter 2012	
	3a. Investigate feasibility of Corp. Yard Installation			Bids received over-budget - postpone
	3b. Construct new Wash Rack roof cover per Clean Water			Proceed with new separate bid project
	3c.			
4	2012 Street Resurfacing Project		Summer 2012	Delayed to Summer 2013 to combine funds for a more comprehensive project.
	4a. Select streets and construct annual repaving project			
	4b.			
	4c.			
5	Coordinate New Pedestrian Facilities		Summer 2012	
	5a. Complete sidewalk on Dudley Ave to connect Blair Ave.			Seeking grant funds for implementation
	5b.			
	5c.			



Management Goals & Objectives Reporting Form

Employee Chester Nakahara

Review Period FY 2013-2014

(Set at the beginning of the review period and updated 6 months thereafter)

	Goals and Objectives (Enter up to five (5) goals and up to three (3) objectives for each goal)	Budget	Target Date	Results
1	Continue with EPA Stipulated Order Compliance			
	1a. Continue w/ testing, monitoring, and reporting.		On-Going	
	1b. Continue w/ sanitary main replacement per AMIP		On-Going	
	1c.			
2	Develop Facilities Maintenance Program			
	2a. Provide Phase One projects for FY13-14 Budget		Summer 2013	
	2b. Begin implementation of Phase One projects		Winter 2013	
	2c.			
3	Develop a Project Risk Management Policy		Fall 2013	
	3a.			
	3b.			
	3c.			
4	Complete Blair Park Improvement Plan RFP			
	4a. Solicit consultant bids.		Summer 2013	
	4b.			
	4c.			
5	Comply with Clean Water Reqmts.			
	5a. Install Corp. Yard Wash Rack Roof		Spring 2014	
	5b.			
	5c.			



Management Goals & Objectives Reporting Form

Employee Kate Black

Review Period FY 2012-2013 RESULTS

	Goals and Objectives (Enter up to five (5) goals and up to three (3) objectives for each goal)	Budget	Target Date	Results
1	Housing Element Implementation	N/A	Summer 2012	Completed May 2012
	1a. Adopt Revisions to Second Unit Code			
	1b.			
	1c.			
2	General Plan Implementation	N/A	Spring 2012	Hearings held 11/14/11, 12/12/11, 1/9/12
	2a. Begin Hearings - Revisions to Zoning Code		Winter 2012	2/13/12, 3/19/12
	2b. Adopt Revisions to Zoning Code			Delayed due to Pedestrian/Bicycle Plan
	2c.			
3	Revise Residential Design Guidelines	\$10,000	Fall 2012	Delayed due to Pedestrian/Bicycle Plan
	3a. Begin Hearings - Revisions to Guidelines		Spring 2013	Will commence after General Plan implementation
	3b. Adopt Revisions to Guidelines			
	3c.			
4				
	4a.			
	4b.			
	4c.			
5				
	5a.			
	5b.			
	5c.			



Management Goals & Objectives Reporting Form

Employee Kate Black

Review Period FY 2013-2014

Goals and Objectives (Enter up to five (5) goals and up to three (3) objectives for each goal)		Budget	Target Date	Results
1	Pedestrian Bicycle & Safe Routes to School Plan	N/A		
	1a. Grant Application Due		3/15/2013	Completed
	1b. Commence Plan		Fall 2013	
	1c. Complete Plan		Fall 2014	
2	Housing Element Update	N/A		
	2a. Commence Project		Fall 2013	
	2b. Complete Project		Winter 2014	
	2c.			
3				
	3a.			
	3b.			
	3c.			
4				
	4a.			
	4b.			
	4c.			
5				
	5a.			
	5b.			
	5c.			



Management Goals & Objectives Reporting Form

Employee Mark Feldkamp

Review Period FY 2012-2013 RESULTS

Goals and Objectives (Enter up to five (5) goals and up to three (3) objectives for each goal)		Budget	Target Date	Results
1	Renovation of Japanese Tea House Deck, Phase II	\$120,000	Fall 2011	Completed September 28, 2011
	1a. Work with PBF on Fundraising			Project paid for with private donations
	1b. Manage On-Site Construction			
	1c. Oversee Landscaping of the Area			
2	Complete Master Plan for Ronada/Ramona Avenues		Winter 2011	Completed Master Plan March 13, 2011
	2a. Manage Development of Construction Documents		Ongoing	Approved by Park Commission
	2b. Explore Alternative Funding Opportunities		Ongoing	Fund Raising Completed
	2c. Manage On-Site Construction			
3	Initiate Green Practices in Piedmont Parks & Medians		Ongoing	Program implemented
	3a. Conduct Water Audits; Upgrade Irrigation Systems			
	3b. Implement Integrated Pest Management Practices			
	3c. Select Drought Tolerant Plant Species			
	3d. Initiate Waste Recycling Stations Throughout Parks			
4	ADA Compliance		Ongoing	Program implemented
	4a. Designated Representative and Manage Compliance			
	4b. Keep Current with New Laws and Requirements			
	4c. Project Manage Construction Related ADA Compliance			
5	Congestion Management Program		Ongoing	Program shifted to Planning Department
	5a. Representative, Attend Meetings, Manage All Compliance			
	5b. Prepare and Submit Annual Clean Water Report			
	5c. Prepare and Submit Short Term Trash Load Reduction Report			

List any additional major projects which were assigned during this review period.

Clean Water Program- Designated Representative to the Alameda County Wide Clean Water Program and any other related organization. Manage all compliance requirements in a timely manner and coordinate all required deliverables. Coordinate implementation of all required programs within the City to assure proper compliance. Provide management of all required public outreach programs.

Sidewalk Re-Construction- Manage all sidewalk reconstruction for homeowner-paid sidewalk replacement. Manage all damaged city sidewalk, curb, and gutter reconstruction caused by city-owned trees. Coordinate insurance claims related to damage to private property caused by city-owned trees.



Management Goals & Objectives Reporting Form

Employee Mark Feldkamp

Review Period FY 2013-2014

Goals and Objectives (Enter up to five (5) goals and up to three (3) objectives for each goal)		Budget	Target Date	Results
1	ADA Compliance		Ongoing	
	1a. Designated Representative and Manage Compliance			
	1b. Keep Current with New Laws and Requirements			
	1c. Project Manage Construction Related ADA Compliance			
2	Initiate Green Practices in Piedmont Parks & Medians		Ongoing	
	2a. Conduct Water Audits; Upgrade Irrigation Systems			
	2b. Implement Integrated Pest Management Practices			
	2c. Select Drought Tolerant Plant Species			
3	Clean Water Program		Ongoing	Submitted Clean Water Report for 2011-2012 with no Notice of Violation
	3a. Representative, Attend Meetings, Manage All Compliance			
	3b. Prepare and Submit Annual Clean Water Report			
	3c. Prepare and Submit Short Term Trash Load Reduction Report			
4	Ronada/Ramona Avenues Median Project		Ongoing	Project will be put out to bid in April 2013 Construction to start in late April 2013
	4a. Manage Development of Construction Documents			
	4b. Explore Alternative Funding Opportunities			
	4c. Manage On-Site Construction			
5	Lower Grand "Light the Lantern"		Ongoing	
	5a. Start Fund Raising Campaign			
	5b. Develop Specs and Cost Estimating			
	5c. Conduct Neighborhood Meeting and Lighting Mock-up			

List any additional major projects which were assigned during this review period.

Clean Water Program- Designated Representative to the Alameda County Wide Clean Water Program and any other related organization. Manage all compliance requirements in a timely manner and coordinate all required deliverables. Coordinate implementation of all required programs within the City to assure proper compliance. Provide management of all required public outreach programs.

Sidewalk Re-Construction- Manage all sidewalk reconstruction for homeowner-paid sidewalk replacement. Manage all damaged city sidewalk, curb, and gutter reconstruction caused by city-owned trees. Coordinate insurance claims related to damage to private property caused by city-owned trees.



Management Goals & Objectives Reporting Form

Employee Robert Akiyama

Review Period FY 2012-2013 RESULTS

(Set at the beginning of the review period and updated 6 months thereafter)

	Goals and Objectives (Enter up to five (5) goals and up to three (3) objectives for each goal)	Budget	Target Date	Results
1	Update Building Department sections of City website		Sept. 2012	On-going
	1a. Include information on PSL Ordinance			
	1b. Include additional forms i.e., permit change, encroachment			
	1c. Refine FAQ's and update code references			
2	Communicate code requirements to contractors/owners		On-going	Permit attachment with project specific requirements completed
	2a. Develop permit attachment with project specific requirements			Development of solar inspection check list completed
	2b. Encourage pre-application inquiries			
	2c.			
3	Optimize use of new features in Permit Trak		On-going	On-going
	3a. Schedule inspections using Permit Trak			
	3b. Produce reports using Permit Trak			
	3c.			
4	Stay abreast with new building technologies		On-going	Attended solar inspection seminar and CALBO education week
	4a. Attend PG&E seminar on inspecting solar installations			
	4b. Gain knowledge in areas of gray water/rain water reuse			
	4c. Stay current on emerging green technologies			
5	Develop illegal construction policy with Planning Department		Dec. 2012	On-going
	5a. Set course for correction of illegal work			
	5b. Differentiate between older unpermitted work and more recent			
	5c.			



Management Goals & Objectives Reporting Form

Employee Robert Akiyama

Review Period FY 2013-2014

(Set at the beginning of the review period and updated 6 months thereafter)

	Goals and Objectives (Enter up to five (5) goals and up to three (3) objectives for each goal)	Budget	Target Date	Results
1	Adopt California Bldg. Code and Develop Piedmont Amendments		On-going	
	1a. Comply with State of California Mandate			
	1b. Align Municipal Code, Ch.5, with new California Codes			
	1c. Refine Piedmont Amendments to Maintain High Quality Bldg.			
2	Communicate Code changes to Public		On-going	
	2a. Develop Informational Handouts for Residents and Contractors			
	2b. Use Inspections as Opportunity to Educate Contractors			
	2c. Encourage Pre-Application Inquiries			
3	Improve Building Inspection Skills and Code Knowledge		On-going	
	3a. Stay Abreast with changes in 2013 California Codes			
	3b. Participate in Training Courses such as CALBO Education			
	3c. Purchase Pertinent Reference Materials			
4	Implement Final Inspection Procedure for Private Sewer Laterals		On-going	
	4a. Systematize process and timing of final inspections			
	4b. Enhance Communication between Sewer & Bldg. Inspections			
	4c. Develop Efficient Method for Performing Final Inspections			
5	Maintain Close Interaction with Planning Department		On-going	
	5a. Communicate Changes in Bldg. Code and Potential Impacts to			
	5b. Continue to Refine Procedures for Addressing Illegal			
	5c. Continue to Coordinate Bldg. Pre-Plan Check with Design			

CITY OF PIEDMONT
DEPARTMENT OF RECREATION



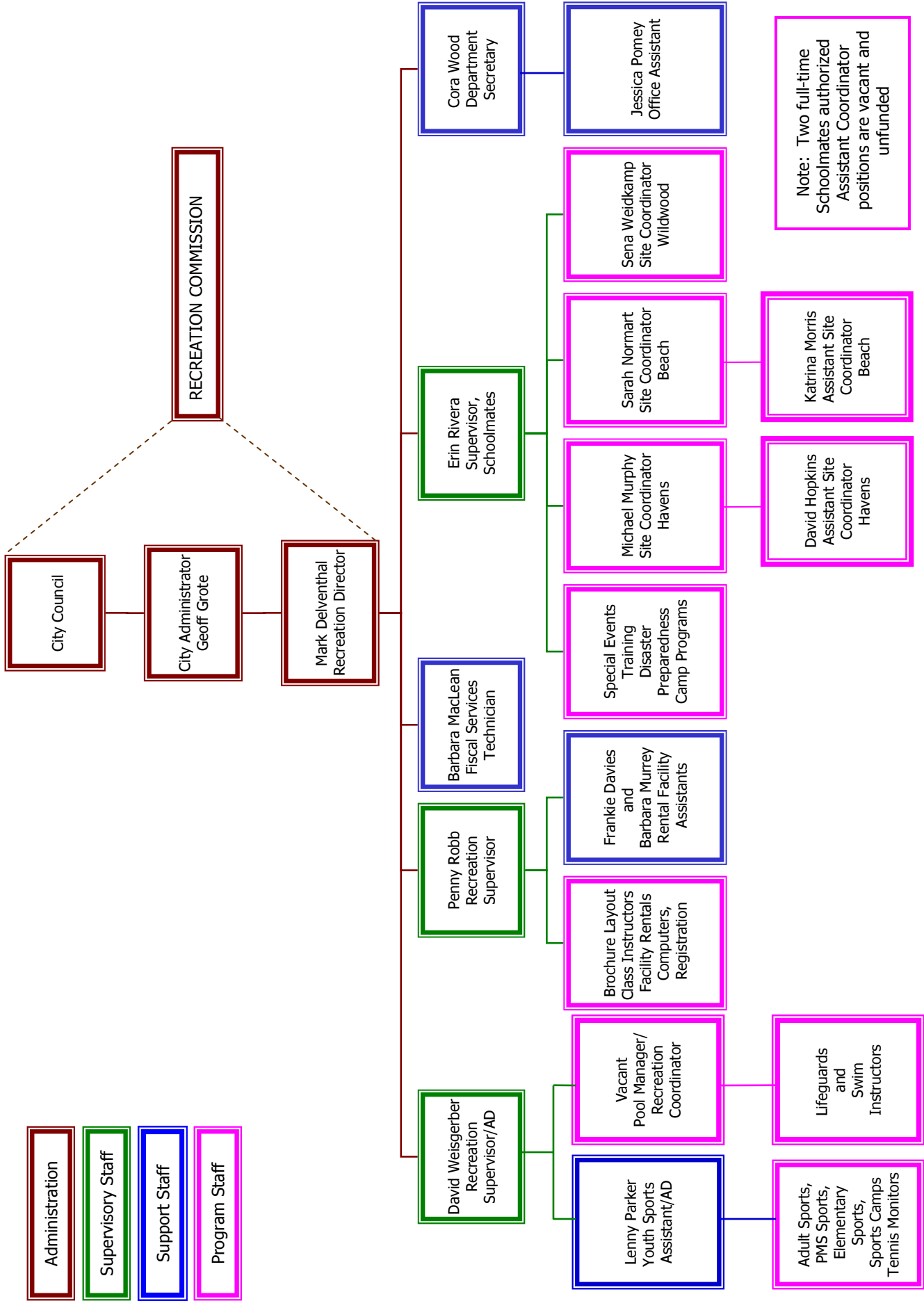
PROPOSED BUDGET
2013 - 2014

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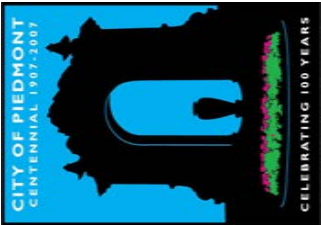
**CITY OF PIEDMONT
DEPARTMENT OF RECREATION
2013-2014 BUDGET
FUNCTIONAL DESCRIPTION**

The Recreation Department has the following functional responsibilities:

- Management of the Recreation Division including multiple recreation special interest classes, PMS sports and special events.
- Management of the Schoolmates Program.
- Management of the city's two rental facilities, the Veterans' Building and the Community Hall.
- Preparation and distribution of the comprehensive quarterly program brochure.
- Organization and support of approximately 20,000 transactions (rentals, registrations, reservations, phone registrations, credit cards) per year.
- Provide staff support to the Recreation Commission.
- Coordinate all field use, reservations, allocations.
- Management of the building maintenance function for all city buildings (excludes corp yard facilities).
- Personnel management (department level) including training, management, payroll, record keeping, evaluation.
- Management of the Piedmont Seniors Especially for Singles Program.
- Management of the city's tennis program including maintenance, decals, reservations, rules and signage.
- Review, audit, and preparation of all accounts payables and payroll.
- Management and operation of the Piedmont Community Pool.



City of Piedmont Recreation Department Organization Chart (04/13)

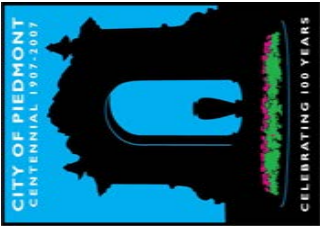


Management Goals & Objectives Review

Employee Mark Delventhal

Period July 2012 - June 2013

Goals and Objectives	Budget	Target Date	Results
1. Manage Recreation Division net expenses to limit general fund subsidy to 2% or less of the total city operating budget.			Goal achieved. Subsidy estimated to be in the range of \$75,000 (.003%).
2. Manage Schoolmates Program expenses to be less than program revenue.			Goal not achieved. Expenses estimated to exceed revenue by \$42,000.
3. Effectively manage transition of Piedmont pool from private to public institution through a full public process to achieve: <ul style="list-style-type: none"> • A Safe, well managed facility • A sound, effective and efficient management structure • A robust community swim program • A General Fund subsidy no greater than \$400,000 in year 2 • The establishment of a master pool use schedule and corresponding fee schedule that is logical, reasonable, fair to the clients and competitive with "our market" with a robust public process • Achieve sales goals for annual and seasonal passes and for Learn to Swim Program 			Goals achieved. Sold nearly 600 passes.
4. Effectively manage Beach Schoolmates move back from Havens to Beach.			Goal achieved. Beach Schoolmates facility successfully enhanced in cooperation the PUSD.



Management Goals & Objectives

Employee Mark Delventhal

Period July 2013 - June 2014

Goals and Objectives	Budget	Target Date
1. Manage Recreation Division expenses to limit general fund subsidy to 2% or less of the total city operating budget (not CIP).		06-30-14
2. Manage Schoolmates Program expenses to be less than program revenue.		06-30-14
3. Continue to effectively manage transition of Piedmont pool from private to public institution through a full public process to achieve: <ul style="list-style-type: none"> • A Safe, well managed facility • A sound, effective and efficient management structure • A robust community swim program • A General Fund subsidy no greater than \$200,000 in year 3 • The establishment of a master pool use schedule and corresponding fee schedule that is logical, reasonable, fair to the clients and competitive with "our market" with a robust public process • Achieve sales goals for annual and seasonal passes and for Learn to Swim program 		06-30-14
4. Effectively train, orient and direct new swim pool manager.		Ongoing
5. Effectively manage Tennis Court Resurfacing Project to be within budget, completed on time with minimal disruption to the Tennis Community.		12-31-13

City of Piedmont
DEPARTMENT OF RECREATION

2013-2014 Proposed Fee Schedule

FEE DESCRIPTION	Current	Proposed FY 2013-2014	Last Adjustment
Recreation Department			
Adult Tennis Decal	40.00	40.00	07-01-10
Youth Tennis Decal	20.00	20.00	07-01-10
Weekday Tennis Court	5.00 /hr	5.00 /hr	07-01-10
Weekend Tennis Court	7.00 /hr	7.00 /hr	07-01-10
Weekend Tennis Court - Youth	5.00 /hr	5.00 /hr	07-01-12
Weekday Tennis Court - Youth	0.00 /hr	0.00 /hr	07-01-94
Community Non-Profit	7.00 /hr	7.00 /hr	N/A
Annual Tennis Team Fee	150.00	150.00	07-01-09
City Recreation Facilities			
Piedmont Resident	150.00	150.00	07-01-12
Piedmont Non-Profit	125.00	125.00	07-01-12
Piedmont Resident - Business Use	250.00	250.00	07-01-02
Community Hall			
Weekday - Resident (2 hours)	275.00	275.00	07-01-12
Weekday - Non Resident (2 hours)	350.00	350.00	07-01-12
Mon.-Thurs. Piedmont Non Profit (6 hours)	375.00	375.00	07-01-12
Mon.-Thurs. Non Resident Non Profit (6 hours)	475.00	475.00	07-01-12
Weekday - Resident (4 hours)	500.00	500.00	07-01-12
Weekday - Non Resident (4 hours)	650.00	650.00	07-01-12
Friday and Sunday - Resident (8 hours)			
May - October	2,450.00	2,450.00	07-01-12
November - April	2,050.00	2,050.00	07-01-12
Friday and Sunday - Non Resident (8 hours)			
May - October	2,950.00	2,950.00	07-01-12
November -April	2,650.00	2,650.00	07-01-12
Saturday - Resident (8 hours)			
May - October	2,550.00	2,550.00	07-01-12
November -April	2,200.00	2,200.00	07-01-12
Saturday - Non Resident (8 hours)			
May - October	3,600.00	3,600.00	07-01-12
November -April	2,800.00	2,800.00	07-01-12
Deposit	1,000.00	1,000.00	07-01-08
Deposit (Seminars/Meetings/Scouts)	400.00	400.00	N/A
Additional Hours	250.00	250.00	07-01-08
Tea House w/Community Hall Rental	400.00	400.00	07-01-12
Tea House (3 hours)	600.00	600.00	07-01-12

FEE DESCRIPTION	Current	Proposed FY 2013-2014	Last Adjustment
Veterans' Hall			
Weekday - Resident (2 hours)	250.00	250.00	07-01-08
Weekday - Non Resident (2 hours)	300.00	300.00	07-01-08
Mon.-Thurs. Piedmont Non Profit (6 hours)	350.00	350.00	07-01-08
Mon.-Thurs. Non Resident Non Profit (6 hours)	425.00	425.00	07-01-08
Weekday - Resident (4 hours)	450.00	450.00	07-01-08
Weekday - Non Resident (4 hours)	600.00	600.00	07-01-06
Weekend - Resident (7 hours)	1,295.00	1,295.00	07-01-08
Weekend - Non Resident (7 hours)	1,650.00	1,650.00	07-01-08
Deposit	1,000.00	1,000.00	07-01-08
Additional Hours	250.00 /hr	250.00 /hr	07-01-08
Excedra Plaza			
With Hall Rental - Weekend Resident	375.00	375.00	07-01-08
With Hall Rental - Weekend Non-Resident	575.00	575.00	07-01-08
With Hall Rental - Weekday Resident	300.00	300.00	07-01-06
With Hall Rental - Weekday Non-Resident	400.00	400.00	05-05-03
Without Hall Rental - Weekend	750.00	750.00	07-01-12
Without Hall Rental - Weekday Resident	425.00	425.00	05-05-03
Without Hall Rental - Weekday Non-Resident	525.00	525.00	05-05-03
Schoolmates Program			
Scholarship	6.00 /hr	6.50 /hr	08-01-12
Aggregate Discount for Monthly Users	6.50 /hr	7.00 /hr	08-01-12
Pre-Registered Monthly	6.75 /hr	7.25 /hr	08-01-12
Drop In Card	8.50 /hr	9.00 /hr	08-01-12
Drop In	9.00 /hr	9.50 /hr	08-01-12

FEE DESCRIPTION	Current	Proposed FY 2013-2014	Last Adjustment
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Piedmont Community Pool Fees 2013-2014 - City Council Approved 02-19-13

Annual Passes (12 months from date of purchase)

Family All Hours Resident	850.00	890.00	03-05-12
Family All Hours - Non-Resident	950.00	990.00	03-05-12
Adult Individual - Resident	750.00	750.00	03-05-12
Adult Individual - Non-Resident	850.00	850.00	03-05-12
Senior Individual - Resident	575.00	575.00	03-05-12
Senior Individual - Non-Resident	650.00	650.00	03-05-12

Seasonal Passes (May through October)

Family All Hours Resident	495.00	520.00	03-05-12
Family All Hours - Non-Resident	570.00	595.00	03-05-12
Adult Individual - Resident	425.00	425.00	03-05-12
Adult Individual - Non-Resident	500.00	500.00	03-05-12
Senior Individual - Resident	225.00	350.00	03-05-12
Senior Individual - Non-Resident	300.00	425.00	03-05-12

Gate (Walk-up) Fees

Monday - Thursday 8:00am - 5:00pm

Adult - Resident	10.00	10.00	03-05-12
Adult - Non-resident	20.00	20.00	03-05-12
Youth - Resident and Non-Resident	5.00	5.00	03-05-12

Friday - Saturday 2:00pm - 6:00pm

Adult - Resident	15.00	15.00	03-05-12
Adult - Non-resident	30.00	30.00	03-05-12
Youth - Resident and Non-Resident	7.50	7.00	03-05-12

No gate/walk-ups on Sundays. Pass holders only.

Basic Pool Hours of Operation for 2013-2014

Summer	Weekdays	5:30am - 9:00pm
	Weekends*	6:30am - 7:00pm
Fall	Weekdays	5:30am - 9:00pm
	Weekends*	6:30am - 7:00pm
Winter	Weekdays	5:30am - 8:00pm
	Weekends*	6:30am - 4:00pm
Spring	Weekdays	5:30am - 9:00pm
	Weekends*	6:30am - 6:00pm

*Sundays open at 7:00 a.m.

Recreation Department Cost Recovery

	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Estimated 2013-14
Expenditures										
Recreation: 404	1,907,570	2,077,349	2,138,904	2,299,343	2,235,526	2,296,440	2,192,654	2,287,026	2,388,209	2,361,400
Less: City Hall/Police/Fire Utilities	(50,959)	(51,701)	(50,726)	(49,716)	(43,050)	(46,656)	(49,928)	(50,474)	(50,404)	(49,250)
Less: Ground Maintenance	(61,643)	(56,354)	(51,108)	(53,176)	(29,074)	(32,368)	(26,514)	(27,648)	(33,948)	(36,000)
Less: Contract Services*	(36,869)	(97,269)	(87,492)	(109,465)	(112,591)	(107,005)	(95,473)	(99,941)	(124,698)	(93,500)
Less: 4th of July	(12,899)	(11,279)	(18,816)	(11,000)	(11,875)	(13,246)	(14,783)	(12,749)	(13,238)	(14,000)
Less: Hampton Field Monitor	(10,838)	(10,613)	(11,701)	(11,800)	(6,231)	0	0	(1,578)	(2,966)	(3,000)
Less: Skateboard Monitor	(21,290)	(19,815)	(18,511)	(19,131)	(21,370)	(16,105)	(13,417)	(14,270)	(14,749)	(13,500)
Less: Harvest Festival	(6,590)	(8,026)	(9,240)	(9,299)	(11,035)	(12,650)	(10,335)	(11,740)	(13,608)	(10,000)
Sub-total	(201,088)	(255,057)	(247,594)	(263,588)	(235,226)	(228,031)	(210,449)	(218,400)	(253,613)	(219,250)
Net Recreation Budget	1,706,482	1,822,292	1,891,310	2,035,755	2,000,300	2,068,409	1,982,205	2,068,626	2,134,597	2,142,150
Community Hall: 405	88,274	95,441	111,975	95,674	104,332	83,814	96,112	103,478	92,174	107,535
Veterans' Hall: 406	52,234	52,270	61,905	52,813	51,661	43,094	54,855	49,951	46,579	65,454
Total Expenditures	1,846,990	1,970,003	2,065,190	2,184,243	2,156,293	2,195,317	2,133,172	2,222,056	2,273,350	2,315,140
Recreation Revenue	1,287,184	1,420,013	1,442,578	1,649,348	1,786,124	1,784,196	1,770,294	1,881,932	1,807,374	1,950,000
Community Hall Revenue	206,277	199,703	197,270	171,443	244,922	222,566	223,313	241,063	258,611	250,000
Veterans' Hall Revenue	71,102	74,331	72,398	75,795	76,856	54,832	57,970	65,825	82,197	75,000
Schoolmates Subsidy	39,875	41,869	43,869	46,160	50,000	52,500	55,125	0	0	0
Sub-total	1,604,438	1,735,916	1,756,115	1,942,745	2,157,902	2,114,095	2,106,702	2,188,820	2,148,182	2,275,000
Net General Fund Subsidy	242,552	234,087	309,075	241,497	(1,610)	81,223	26,470	33,236	125,168	40,140
* Contract Services for City Hall, Main Park Restroom Weekend Cleaning/ Opening and Closing (janitorial, fire alarm, rodent control, carpet cleaning, window cleaning)										

DEPARTMENT OF RECREATION					
	City of Piedmont				
AQUATICS FINANCIAL PROJECTION REPORT					
	CASH BASIS				
	FY 10/11	FY 11/12	FY 12/13	FY 13/14	
	Actual	Actual	Actual	Estimated	
Beginning Fund Balance	\$0	\$48,951	\$80,705	\$109,661	
Revenue	\$37,364	\$696,379	\$502,948	\$575,000	
Expenditures	98,413	664,624	612,148	732,870	
Excess of Expenditure over Revenue	(61,049)	31,754	(109,201)	(157,870)	
Net General Fund Contribution	110,000	0	138,156	160,000	
Ending Fund Balance	\$48,951	\$80,705	\$109,661	\$111,790	

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**POLICE
DEPARTMENT
BUDGET
FY 2013/14**

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**City of Piedmont
POLICE DEPARTMENT
2013-14 Budget**

FUNCTIONAL DESCRIPTION/WORK OBJECTIVES

Under the city charter, the police department is charged to preserve the peace, protect life and property, and enforce the local, state and federal statutes. The Piedmont Police Department is a full-service, community law enforcement agency. To accomplish all tasks assigned to the police department, the organization is divided into three functional areas, Administration, Operations (Patrol), and Support Services, which includes full-time/part-time personnel and volunteers.

➤ ADMINISTRATION - Police Chief's Office

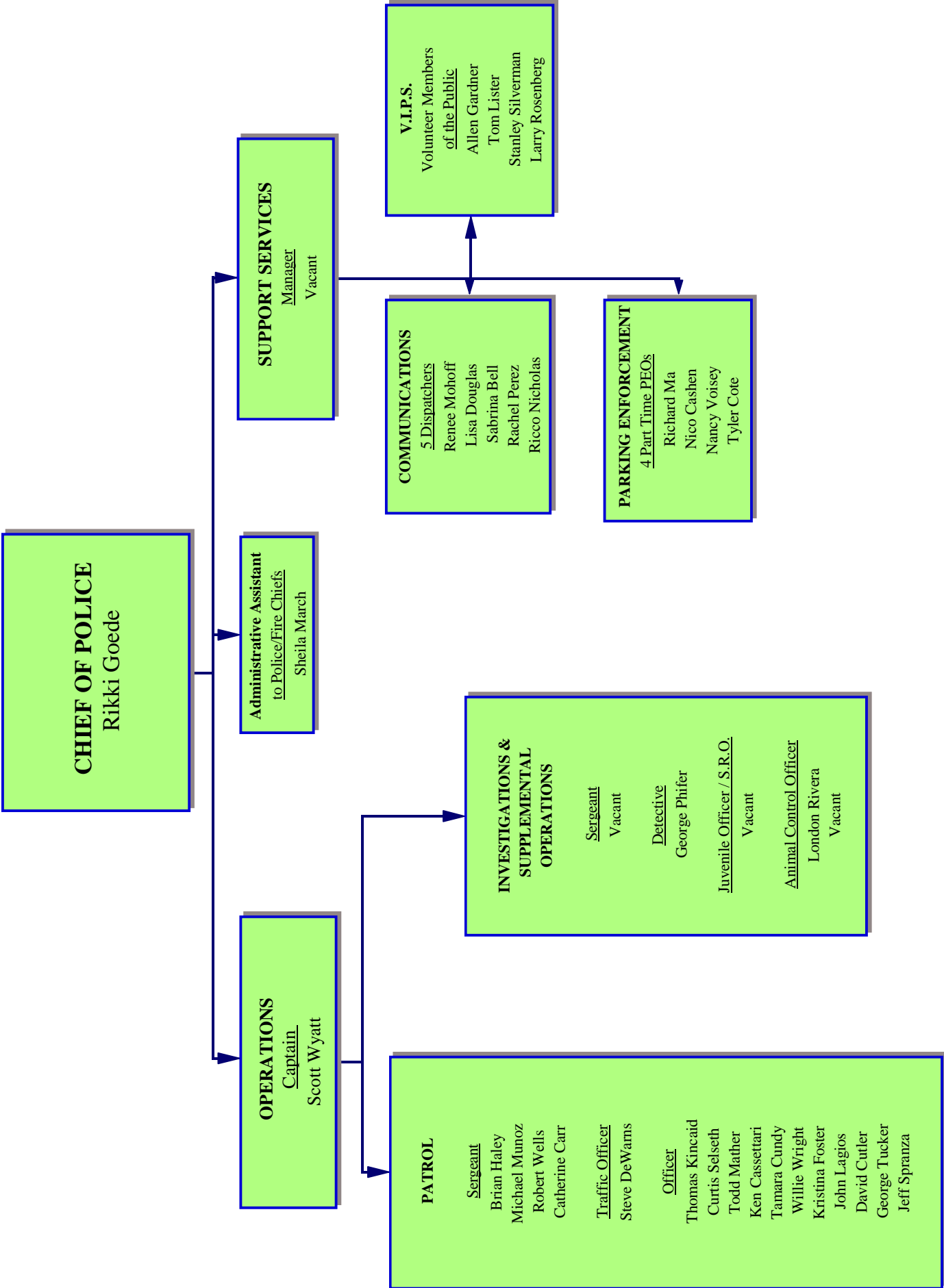
All management, supervisors and employees (sworn and non-sworn) within the department are under the authority and direction of the chief of police. Specifically, administration functions include personnel; appointment and retention of employees; employee grievances; citizen clearance letters; council reports; citizen complaints; employee discipline; traffic surveys; personnel files; development and enforcement of department policies; supervision of volunteers; monthly Department of Justice statistical reports; and staff reports. The chief also issues concealed weapons permits; attends council meetings; and consults with department heads, city engineers, and legal counsel to make recommendations to ensure that all city ordinances, and state and federal laws are observed and enforced. In addition, the chief serves as the department representative to citizen groups, press relations, and professional organizations; and interacts with department union representatives and legal counsel.

➤ OPERATIONS - Captain

Responsible for operations of officers, includes the management of patrol and traffic; recruitment and background investigations; community outreach; response to all calls for service; report writing; parking and traffic citations; dispatch; police reserves; canines; animal control; dog licenses; training; administrative reviews; internal affairs; range; scheduling; payroll; peddlers/solicitors; crossing guards; press releases; Department Policies; and review and preparation of POST/DOJ audits.

➤ SUPPORT SERVICES - Manager

Coordinates records, parking enforcement; volunteer programs; contract services; balance and oversee the collection of report fees; parking citation hearings; budget; purchasing; accounts payable; city telephones; court liaison; crime analysis, statistics and mapping; property/evidence; computers; fleet maintenance; Live Scan fingerprinting; Neighborhood Watch; and review and preparation of DOJ audits.





Management Goals & Objectives Reporting Form

Employee **Rikki Goede**

Review Period **2013/2014**

Goals and Objectives (Enter up to five (5) goals and up to three (3) objectives for each goal)		Budget	Target Date	Results
1	Develop proposal for purchase and implementation of License Plate Readers	\$0		
	1a. Develop policies for LPR usage		Jul-13	
	1b. Ensure proper investigative utilization of LPR's		Jul-13	
2	Support and be a participant in the Public Safety Committee	\$0		
	2a. Assign a police employee to be a committee member		on-going	
	2b. Complete assignments as assigned by the committee		on-going	
	2c. Facilitate the charges assigned to the committee		on-going	
3	Create Uniformity in Neighborhood Watch		Jul-13	
	3a. Partner with PSC on NW efforts		on-going	
	3b. Ensure full participation by beat officers		Jul-13	
4	Create a partnership with the schools		Jul-13	
	4a. Restore Juvenile/SRO Officer		Sep-13	
	4b. Include PHS students in NW efforts		Jan-14	

STATISTICS

The following is a summary of police activities for the past four years:

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Total calls for service	8,681	9,105	9,260	9,340
Case files opened	714	828	903	739
Serious Offenses				
Homicide	0	0	0	0
Rape	1	0	0	0
Robbery	7	4	7	6
Assault	1	0	1	14
Burglary	47	49	90	135
Theft	158	139	150	151
Auto Theft	43	26	46	47
Arson	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>
Total	258	219	294	353
Auto Accidents				
Fatal	1	0	0	0
Injury	7	4	3	11
Non-Injury	48	47	42	49
Hit & Run	<u>33</u>	<u>34</u>	<u>16</u>	<u>38</u>
Total	89	85	61	98
Citations Issued				
Moving Violation	1,347	1,477	1,103	1,396
Parking Citations	1,164	1,662	1,141	1,404

Progress Report

Serious Offenses – The City of Piedmont experienced an overall 20% increase in reported crimes from 2011. While robberies decreased by one, every other category increased: assaults increased by 13; burglaries increased by 45; thefts increased by one (1); and motor vehicle thefts increased by one (1). There were no homicides, rapes, or arsons in 2012. Our total number of reported crimes was 353. The average of reported cases for the last five years was 274.

Traffic – The total number of accidents increased 38% from 61 in 2011 to 98 in 2012. Injury accidents increased from 3 the previous year to 11 in 2012, and hit and runs more than doubled from 16 to 38. There were no fatalities in 2012. It should be noted, 2011 saw the lowest accident rate in the City of Piedmont since 2001. The numbers for 2012, while still higher, are more in line with what the City has seen the past five years in which the average was 83.

State of California (Citizens Option for Public Safety Program – COPS) – Funds from this program provided \$100,000 to supplement existing police services; not used to supplant any existing funding for law enforcement services currently being provided by the City of Piedmont.

New Employees

2012 (Full-time employee)

Police Officer David Cutler

PIEDMONT POLICE DEPARTMENT

Fee Schedule

FY 2013/14

	<u>2012/13</u>	<u>2013/14</u>
<u>Animal Control Services</u>		
Animal Releases	\$45	\$45
<u>Dog License Fees</u>		
Spayed/Neutered		
1 year	\$17	\$17
2 year	\$27	\$27
3 year	\$37	\$37
Senior (55 years or older)/Disabled	\$ 5	\$ 5
<u>Non-spayed/Non-neutered</u>		
1 year	\$32	\$32
2 year	\$53	\$53
3 year	\$75	\$75
Senior (55 years or older)/Disabled	\$10	\$10
LOST Dog License Replacement	\$10	\$10
LOST Dog License Replacement (55 years or older)/Disabled	\$ 3	\$ 3
 <i>Late Fees as stated in section 4.26 of Piedmont City Ordinance</i>		
<u>Off Leash Area License Fees</u>		
Spayed/Neutered		
1 year	\$17	\$17
2 year	\$27	\$27
3 year	\$37	\$37
<u>Non-spayed/Non-neutered</u>		
1 year	\$42	\$42
2 year	\$63	\$63
3 year	\$85	\$85
Lost License Replacement	\$10	\$10
Out of Jurisdiction – Off Leash Area	\$68	\$68
	<small>Annually Non Spayed</small>	<small>Annually Non Spayed</small>
	\$37	\$37
	<small>Annually Spayed</small>	<small>Annually Spayed</small>
 <u>Civil Court Subpoenas</u>		
Police Employees	\$150	\$275
		<small>Deposit / actual cost after appearance</small>
 <u>False Alarm Responses</u>		
1-3 in any 12-month period	0	0
4 in any 12-month period	\$ 50	\$ 50
5 in any 12-month period	\$150	\$150
6 in any 12-month period	\$300	\$300
7 or more in any 12-month period (\$100 increase for each subsequent false alarm)		

LiveScan Fingerprinting

Resident	\$30	\$30
Non-Resident	\$55	\$55
Additional Non-Piedmont PD Fee:		
Department of Justice		\$32
Federal Bureau of Investigation		\$19
Firearms		\$28
Child Abuse		\$15
Non-listed Agency fees upon request		

Youth Court Program

Hearing	\$20	\$20
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Police Clearances

Alien/U.S. Immigration	\$25	\$25
Naturalization Service	\$25	\$25
U.S. Citizenship/Travel Abroad	\$25	\$25
Alcoholic Beverage Control	\$25	\$25

Police Reports

Traffic Accident Reports	10 cents/page	10 cents/page
Public Records	10 cents/page	10 cents/page

Police Photographs

Photographs	\$5.00 each	\$5.00 each
Digital Images	\$5.00 each	\$5.00 each
Video Tape/Disc Duplication	Actual cost of duplication	Actual cost of duplication

Safekeeping

Weapons (Family Codes 6218 & 6304 and Penal Code 12021.3)	\$25	\$25
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Vehicle Release

Vehicle	\$100	\$100
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Repossession Release

Vehicle (Government Code 41612)	\$15	\$15
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Solicitors Permit

	\$25 + City Business License	\$25 + City Business License
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Party Responses

Multiple Responses

Hourly Rate
(\$1,000 limit)

Hourly Rate
(\$1,000 limit)

Driving Under the Influence Emergency Response Cost Recovery

Per Accident caused by DUI
Charged to arrestee

Officer(s) Rate + Expenses
(\$12,000 limit)

Officer(s) Rate + Expenses
(\$12,000 limit)

Citation Sign-off

Residents and Piedmont PD
citations exempt

All others:

\$20.00 per citation

\$20.00 per citation

Child Seat Installation

Residents exempt

All others:

\$50.00

\$50.00

PARKING PENALTY SCHEDULE

Piedmont City Ordinance Parking Violations:

<u>Section</u>	<u>Description</u>	<u>Fine</u>	<u>Fine+*</u> <u>1st P/A</u>	<u>Fine+**</u> <u>2nd P/A</u>
11.38	Obedience to Signs	\$45	\$60	\$75
11.47a	Within divisional island unless marked	\$45	\$60	\$75
11.47b	Within 15' of property line of another street	\$45	\$60	\$75
11.47d	Public steps, public walks when indicated by signs/red paint	\$55	\$70	\$85
11.47e	As indicated by sign or red curb	\$55	\$70	\$85
11.48	Parking within allotted space	\$45	\$60	\$75
11.50	Park wrong way on one-way street	\$45	\$60	\$75
11.51	Parked inside limit markers for funeral service	\$45	\$60	\$75
11.52	Park for consecutive 72 hour period	\$60	\$75	\$90
11.53	Parked on street to be cleaned or repaired	\$45	\$60	\$75
11.55	Parked on grades exceeding 3%	\$45	\$60	\$75
11.56	Parallel parking	\$45	\$60	\$75
11.57	Angle parking	\$45	\$60	\$75
11.58	Parking for more than 10 minutes 6:00 p.m. to 5:00 a.m.	\$45	\$60	\$75
11.59	Temporary, emergency "No Parking" signs	\$55	\$70	\$85
11.60	Repairing, greasing vehicle in street	\$45	\$60	\$75

<u>Section</u>	<u>Description</u>	<u>Fine</u>	<u>Fine+*</u> <u>1st P/A</u>	<u>Fine+**</u> <u>2nd P/A</u>
11.61	Parking on private property	\$115	\$125	\$145
11.62	Parking more than legal time	\$55	\$70	\$85
11.64	Green curb marking	\$55	\$70	\$85
11.65	Yellow curb marking	\$55	\$70	\$85
11.66	White curb marking	\$55	\$70	\$85
	Special passenger loading zone	\$55	\$70	\$85
11.68	Loading zone generally	\$55	\$70	\$85
11.75.1	Removal of key from unattended vehicle	\$45	\$60	\$75
11.82	Parking District Violation	\$45	\$60	\$75
21.5	Vehicles over 80" wide between 10:00 p.m. and 6:00 a.m.	\$45	\$60	\$75
21.7	Parked commercial vehicle in residential	\$45	\$60	\$75
11.84	Blocking Driveway in Civic Center Area	\$115	\$125	\$145

California Vehicle Code

21113(a)	Parking on School Grounds	\$45	\$60	\$75
22500 (A-H,J,K)	Illegal Parking	\$45	\$60	\$75
22500 (I)	Bus Zone	\$255	\$280	\$305
22500 (L)	Disabled Ramps	\$255	\$280	\$305
22502	Improper Curb Parking	\$45	\$60	\$75
22507.8 (A-C)	Disabled Zone	\$255	\$280	\$305
	Second offense of 22507.8	\$505	\$530	\$555
	Third offense of 22507.8	\$755	\$780	\$805
22511.56 (b)	Misuse of Disabled Permit	\$255	\$280	\$305
22514	Blocking Fire Hydrant	\$45	\$60	\$75
22515	Unattended Vehicles	\$45	\$60	\$75
22516	Locked Vehicle	\$45	\$60	\$75
22522	Access Ramps	\$255	\$280	\$305

* Fine and Penalty Assessment following issuance of written notice to pay fine.

** Fine and Second Penalty Assessment 30 days after notice and forward to Department of Motor Vehicles for collection on registration payment.

**CITY OF PIEDMONT
FIRE DEPARTMENT
2013-2014
PROPOSED BUDGET**



2012 Pierce – Arrow XT

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CITY OF PIEDMONT

2013-2014 Budget Fire Department Functional Description/Work Objectives

The Fire Department has five basic functional responsibilities which are described below.

Fire Suppression: includes residential, automobile, and urban/wildland interface fires. Piedmont Fire Department practices fast attack firefighting in order to minimize risk to life, property and the environment. Once a fire has been extinguished, thorough salvage operations are conducted to preserve property, the environment and return structures to a habitable condition as quickly as possible.

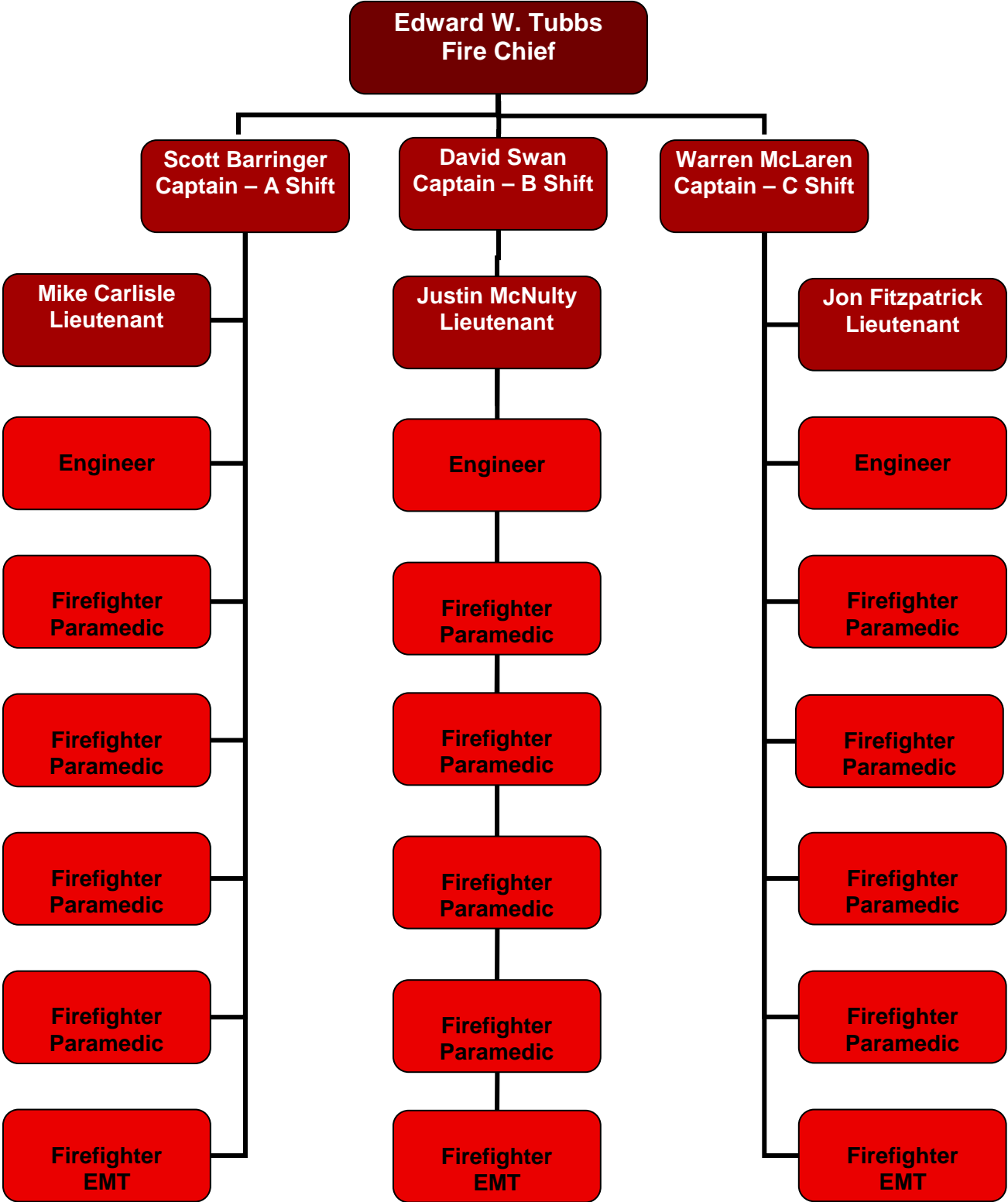
Emergency Medical Services: are provided twenty-four hours a day by advanced life support personnel. Requests for medical aid constitute the majority of calls answered by the Fire Department. Fire Department paramedics, operating state of the art medical equipment, respond to most medical emergencies within three minutes.

Fire Prevention: is responsible for hazard abatement enforcement, approval of building plans, public education, environmental protection and fire safety inspections. The small number of structure fires fought annually in Piedmont is an indication of the prevention bureau's efficacy.

Training: of Fire Department personnel is conducted in accordance with county, state and federal standards. Firefighters and paramedics receive updates on advances in techniques and technology, and participate in continuing education. To control costs, training is conducted in-house whenever possible.

Community Emergency Preparedness: includes Community Emergency Response Team training of citizens, helping neighborhoods prepare for disaster recovery, maintenance of disaster supply containers.

Piedmont Fire Department



FIRE DEPARTMENT GOALS 2013 – 2014

EMS

1. Establish seamless transition between EPCR and billing.
2. Update 2842 – mobile gateway and computer.

COMMUNITY EMERGENCY PREPAREDNESS

1. To have two staff personnel be CERT Trainers.
2. Allow sign ups for Disaster Classes through the Recreation Department's registration system.
3. Create online format for residents to ask disaster/fire related questions.

FIRE PREVENTION

1. Ensure that Piedmont Fire Department access to schools through new perimeter fencing with cooperation of the Piedmont Unified School District.
2. In cooperation with EBMUD investigate the feasibility of deploying temporary water tanks in the event of disruption of water supply.

TRAINING

1. Complete examination process for Lieutenant's position along with a Basic Task Book for Acting Lieutenant positions.
2. Conduct Rapid Intervention Team and Personal Accountability drills and training.
3. Continue to update training and Departmental Policies and Guidelines.

FIRE DEPARTMENT REVIEW OF GOALS 2012 - 2013

EMS

1. Investigate paramedic advanced practice skills and determine if appropriate for city and evaluate cost.
After some investigation it was determined that it was not appropriate for our area.
2. Implement EPCR.
In process. Target date 06/30.
3. Investigate implementing automated billing for ambulance transport.
Ongoing. Currently there is a delay in software from Alameda County.

COMMUNITY EMERGENCY PREPAREDNESS

1. Determine efficacy of well at Hampton Field and evaluate cost to upgrade.
In process. Target date 06/30.
2. In conjunction with the Public Safety Committee, determine how to best effect large scale participation in Disaster and First Aid classes.
Ongoing.
3. Community outreach to increase participation in CPR classes.
First Aid/CPR classes are now available for registration online through the Recreation Department's registration.

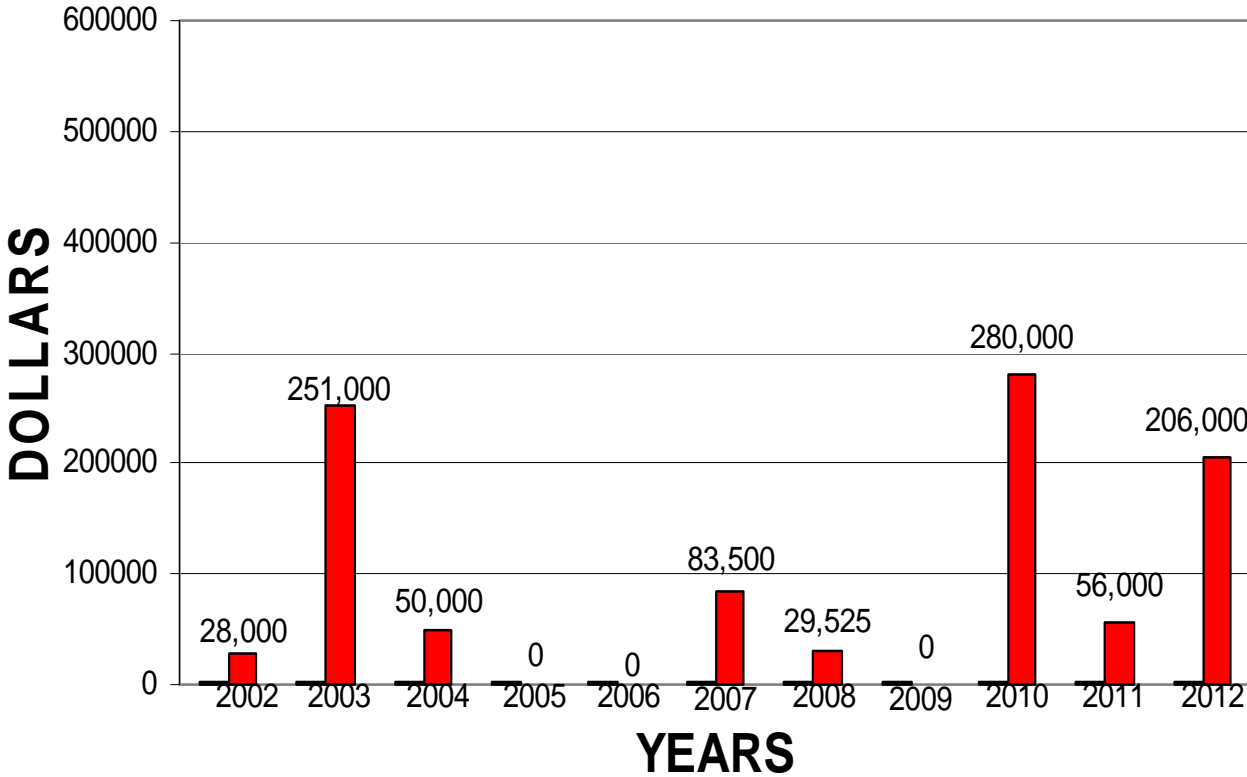
FIRE PREVENTION

1. Initiate a local scald prevention campaign.
In process. Target date 06/30.
2. Initiate NFPA 704 placarding for commercial exposures.
In process. Will be continued in to the 2013-2014 fiscal year.
3. Hold a community preparedness day during National Fire Prevention Week. Offer education and information stations including fire extinguisher operation, utility shut off and how to assemble a disaster kit.
Completed 10/12

TRAINING

1. Develop, update and implement training guidelines and policies for the use of master streams, large diameter hose lines, building ventilation and forcible entry techniques.
Completed 11/12
2. Develop and implement an SOG along with a training video for the new engine and ambulance. Driving techniques, pumping operations and maintenance issues will be covered.
Completed 12/12
3. Develop an examination process for the Lieutenant's position along with a Basic Task Book for Acting Lieutenants.
In process. Will be continued in to the 2013-2014 fiscal year.

PIEDMONT FIRE DEPARTMENT 2012 FIRE LOSS CHART



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CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2013-14

NON-DEPARTMENTAL

	Approved Budget 12/13	Actual Expenditures 12/13	Adopted Budget 13/14	Budget % Change
GENERAL FUND	366,148	358,024	366,471	0.09%
WORKERS' COMPENSATION FUND	510,000	621,206	525,000	2.94%
LIABILITY INSURANCE FUND	440,000	399,422	400,000	-9.09%
TOTAL	1,316,148	1,378,652	1,291,471	-1.87%
EXPENDITURE DETAIL:				
GENERAL FUND				
Library	350,471	350,471	350,471	0.00%
Unemployment	15,677	7,553	16,000	2.06%
Subtotal	366,148	358,024	366,471	0.09%
WORKERS' COMPENSATION FUND				
Workers Comp Admin Fee	210,000	215,183	165,000	-21.43%
Workers Comp Ins Premium	200,000	178,463	210,000	5.00%
W/C Injury	100,000	227,560	150,000	50.00%
Subtotal	510,000	621,206	525,000	2.94%
LIABILITY INSURANCE FUND				
Premium and Liability	440,000	399,422	400,000	-9.09%
Subtotal	440,000	399,422	400,000	-9.09%
TOTAL	1,316,148	1,378,652	1,291,471	-1.87%

Non-Departmental		Budget	Actual	Adopted	Budget
Description	Account #	12/13	12/13	13/14	% Change
General Fund					
Library	419-001-000	350,471	350,471	350,471	0.00%
Unemployment	419-004-000	15,677	5,697	16,000	2.06%
Bounced Checks	419-005-000	0	1,856	0	N/A
Sub-Total		366,148	358,024	366,471	0.09%
Workers Comp					
W/C Injury	419-002-001	100,000	227,560	150,000	50.00%
Workers Comp Admin Fee	419-002-002	210,000	215,183	165,000	-21.43%
Workers Comp Ins Premium	419-002-003	200,000	178,463	210,000	5.00%
Sub-Total		510,000	621,206	525,000	2.94%
Liability Insurance					
Premium & Liability	419-003-000	370,000	404,051	350,000	-5.41%
Claims Payable	419-003-002	70,000	(4,629)	50,000	-28.57%
Sub-Total		440,000	399,422	400,000	-9.09%
Total		1,316,148	1,378,652	1,291,471	-1.87%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2013-14

CAPITAL IMPROVEMENT PROJECTS

	Approved Budget 12/13	Actual Expenditures 12/13	Adopted Budget 13/14	Budget % Change
EQUIPMENT REPLACEMENT FUND	765,493	645,017	1,167,500	52.52%
GAS TAX FUND	0	0	0	N/A
SEWER FUND	1,563,800	1,334,090	1,579,963	1.03%
CAPITAL IMPROVEMENT FUND	218,729	57,114	638,596	191.96%
TDA GRANT FUND	22,600	0	0	-100.00%
URBAN COUNTY CDBG FUND	89,000	2,097	25,000	-71.91%
MEASURE B SALES TAX FUND	500,000	278,689	500,000	0.00%
MEASURE D FUND	74,300	25,554	44,953	-39.50%
MEASURE F FUND	0	0	89,000	N/A
SIDEWALK REPAIR FUND	3,000	0	3,000	0.00%
Facility Maintenance Fund	243,485	21,252	200,000	-17.86%
COPS	45,000	185,524	100,000	122.22%
TOTAL - ALL FUNDS	3,525,407	2,549,337	4,348,012	23.33%
EXPENDITURE DETAIL:				
EQUIPMENT REPLACEMENT FUND	765,493	645,017	1,167,500	52.52%
SEWER FUND				
State Sewer Loan Payments	553,700	553,963	553,963	0.05%
Sewer Projects: EPA Compliance	284,100	241,616	300,000	5.60%
General Sewer Projects	640,000	499,105	640,000	0.00%
County Clean Water Program	20,000	3,124	20,000	0.00%
Sewer Equipment Maintenance	66,000	36,281	66,000	0.00%
Subtotal	1,563,800	1,334,090	1,579,963	1.03%
CAPITAL IMPROVEMENT FUND				
Streets/Traffic/Public Safety	138,549	49,487	566,044	308.55%
Buildings and Grounds	45,180	7,628	37,552	-16.88%
Parks, Landscaped Areas, Beautification	35,000	0	35,000	0.00%
Subtotal	218,729	57,114	638,596	191.96%
TDA GRANT FUND	22,600	0	0	-100.00%
URBAN COUNTY CDBG FUND	89,000	2,097	25,000	-71.91%
MEASURE B SALES TAX FUND				
Street Resurfacing	275,000	37,677	275,000	0.00%
Design Street Resurfacing Project	25,000	30,442	25,000	0.00%
Sidewalk/Curbs/Gutters	200,000	210,569	200,000	0.00%
Subtotal	500,000	278,689	500,000	0.00%
ATHLETIC FACILITY PRESERVATION FUND	0	21,200	30,000	N/A
MEASURE D FUND	74,300	25,554	44,953	-39.50%
MEASURE F FUND	0	0	89,000	N/A
SIDEWALK REPAIR FUND	3,000	0	3,000	0.00%
Facility Maintenance Fund	243,485	21,252	200,000	-17.86%
COPS	45,000	185,524	100,000	122.22%
TOTAL - ALL FUNDS	3,525,407	2,570,537	4,378,012	24.18%

Capital Improvement Projects		Budget	Actual	Adopted	Budget
Description	Fund #	12/13	12/13	13/14	% Change
COPS	109	45,000	185,524	100,000	122.22%
Equipment Replacement	110	765,493	645,017	1,167,500	52.52%
Athletic Facility Preservation	113	0	21,200	30,000	N/A
Gas Tax Fund	121,122,123	0	0	0	0.00%
Sewer Fund	124				
State Sewer Loan Payments		553,700	553,963	553,963	0.05%
General Sewer Projects	429-005-000	640,000	499,105	640,000	0.00%
Sewer Equipment Maintenance	429-006-000	66,000	36,281	66,000	0.00%
Sewer Projects: EPA Compliance	429-021	284,100	241,616	300,000	5.60%
County Clean Water Program		20,000	3,124	20,000	0.00%
Sub-Total		1,563,800	1,334,090	1,579,963	1.03%
Capital Improvement	127				
Streets/Traffic/Public Safety	127-432-	138,549	49,487	566,044	0.00%
Buildings and Grounds	127-433-	45,180	7,628	37,552	0.00%
Parks,Landscaped Areas	127-434-	35,000	0	35,000	0.00%
Sub-Total		218,729	57,114	638,596	0.00%
TDA Grant	128	22,600	0	0	-100.00%
CDBG	129	89,000	2,097	25,000	0.00%
Measure B - Sales Tax	131				
Street Resurfacing		275,000	37,677	275,000	0.00%
Design Street Resurfacing		25,000	30,442	25,000	0.00%
Sidewalks/Curbs/Gutters		200,000	210,569	200,000	0.00%
Sub-Total		500,000	278,689	500,000	0.00%
Measure D	134	74,300	25,554	44,953	-39.50%
Sidewalk Repair	135	3,000	0	3,000	0.00%
Facility Maintenance Fund	137	243,485	21,252	200,000	-17.86%
Measure F	143	0	0	89,000	N/A
TOTAL		3,525,407	2,570,537	4,378,012	24.18%
Grand Total		26,477,234	24,249,593	27,698,334	4.61%

**FY 2013-14
Equipment Replacement Fund**

Estimated Expenditures 2013-14	Budget FY 2013-14
PC Computer Upgrade	15,000
Server 1 (Athena) Records Mgmt	15,000
Server 2 (Zeus) Shared Application	15,000
iPads	2,500
GMC Dump Truck 3500 H/D (#22)	60,000
Computer System/Software	30,000
Car-Chief's Unit	35,000
Fire Truck #2-Aerial (#2842)	995,000
 Total Estimated Expenditures	 <u><u>1,167,500</u></u>
 Fund Balance, July 1, 2013	 2,173,174
 Estimated Revenue 2013-14	
Interest	14,000
 Estimated Transfers 2013-14	
General Fund	<u>400,000</u>
 Estimated Expenditures 2013-14	 <u>(1,167,500)</u>
 Estimated Fund Balance, June 30, 2014	 <u><u>1,419,674</u></u>

**CITY OF PIEDMONT
EQUIPMENT REPLACEMENT FUND
SUMMARY OF ESTIMATED COSTS**

	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
Administration/KCOM	49,336	47,500	50,000	95,000	15,000
Public Works	11,265	60,000	150,000	360,000	150,000
Recreation	8,614	30,000	64,000	30,000	34,000
Police	467,316	35,000	72,000	0	25,000
Fire	108,488	1,050,000	40,000	35,000	0
Total	645,017	1,222,500	376,000	520,000	224,000

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Administration/KCOM	0	25,000	200,000	80,000	0
Public Works	115,000	0	200,000	0	200,000
Recreation	12,000	0	0	0	0
Police	30,000	30,000	0	0	0
Fire	0	450,000	0	0	200,000
Total	157,000	505,000	400,000	80,000	400,000

**CITY OF PIEDMONT
EQUIPMENT REPLACEMENT FUND**

	Acquired	Life	Replace	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	
Administration									
1	Copy Machine (Finance)	2005	10	2015		15,000			
2	Copy Machine (Administration)	2003	10	2013	11,265				
3	PC Computer Upgrade	2011	5	Vary	13,835	15,000	15,000	15,000	
4	Video Equipment Upgrade	2006	10	2016			50,000		
5	Finance Computer Upgrade	2011	5	2016			30,000		
6	Records Mgmt Software Upgrade	2009	10	2019					
7	Server 1 (Athena) Records Mgmt	2004	10	2014		15,000			
8	Server 2 (Zeus) Shared Application	2004	10	2014		15,000			
9	Server 3 (Hermes) E-Mail	2003	10	2013	24,236				
10	iPads	2014	5	2019		2,500			
11	Server 6 (CDW-G)	2009	10	2019					
12	Event Programmer	2003	12	2015			20,000		
KCOM									
13	Station Renovation	2009	10	2019					
Public Works									
14	Copy Machine (Public Works)	2003	9	2013	11,265				
15	Dodge 2500 Truck (#21)	2006	10	2017				45,000	
16	GMC Dump Truck 3500 H/D (#22)	1999	14	2014		60,000			
17	Dodge 2500 Truck (#23)	2006	10	2017				55,000	
18	GMC Flatbed Pickup (#24)	2003	11	2018					
19	GMC Utility Pickup (#25)	2003	10	2015		50,000			
20	GMC Flatbed Pickup(#27)	2003	13	2016			60,000		
21	GMC Dump Truck (#29)	1992	23	2015		100,000			
22	Schwarze Street Sweeper(#32)	2005	11	2020					
23	Street Sweeper	2008	11	2020					
24	GMC Flusher Truck 95 (#30)	2005	9	2016			300,000		
25	Dodge Pickup Truck (#20)	2005	10	2017				50,000	
26	2001 Dodge Pickup	2001	11	2018					
Recreation									
27	Recreation Directors Vehicle-Civic	2006	9	2015		32,000			
28	2005 Ford Van E350	2004	13	2017				34,000	
29	Copy Machine	2005	10	2015	8,614				
30	2006 Ford E350 Van	2006	10	2016			30,000		
31	Computer System/Software	1999	15	2014		30,000			
32	1999 GMC Savana Van	1999	16	2015			32,000		
Police									
33	Ford Car - Detective Unit	2005	10	2015		35,000			
34	Ford Truck - Animal Control	2005	8	2013	49,593				
35	Ford Car-Parking Enforcement Unit	2004	11	2015		37,000			
36	Car-Chief's Unit	2007	7	2014		35,000			
37	Car - Captain's Unit	2002	10	2012	34,889				
38	Cars-6 Patrol Unit	2006	7	2013	231,010				
39	Harley-Davidson Motorcycle	2010	6	2016				25,000	
40	Copy Machine	2003	8	2011	3,174				
41	Communication Equipment(COPS)	2008	4	2012	130,617				
42	Hand Guns	2009	10	2019					
	Misc: COPS Equipments	Vary			18,032				
Fire									
43	Fire Engine #1-Pumper (#2841)	1999	20	2019					
44	Fire Truck #2-Aerial (#2842)	1989	25	2014		995,000			
	Fire Engine-57" Pumper (#1071)	2012	20	2032					
	Emergency Generator	2008	17	2025					
45	Chief's Vehicle	2009	7	2016			35,000		
46	Ambulance (#2891)	2007	15	2022					
	Ambulance (#1079)	2011	15	2026	79,460				
47	Pick-up Truck (#2896)	1999	16	2015		40,000			
48	P25 Compatable Radios	2013	10	2023	29,028				
49	Truck (Grant)	2013	10	2023		55,000			
Total - All Departments					645,017	1,222,500	376,000	520,000	224,000

**CITY OF PIEDMONT
EQUIPMENT REPLACEMENT FUND**

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	Total
Administration						
1 Copy Machine (Finance)						15,000
2 Copy Machine (Administration)						11,265
3 PC Computer Upgrade						73,835
4 Video Equipment Upgrade				50,000		100,000
5 Finance Computer Upgrade				30,000		60,000
6 Records Mgmt Software Upgrade		10,000				10,000
7 Server 1 (Athena) Records Mgmt						15,000
8 Server 2 (Zeus) Shared Application						15,000
9 Server 3 (Hermes) E-Mail						24,236
10 iPads						2,500
11 Server 6 (CDW-G)		15,000				15,000
12 Event Programmer						20,000
KCOM						
13 Station Renovation			200,000			200,000
Public Works						
14 Copy Machine (Public Works)						11,265
15 Dodge 2500 Truck (#21)						45,000
16 GMC Dump Truck 3500 H/D (#22)						60,000
17 Dodge 2500 Truck (#23)						55,000
18 GMC Flatbed Pickup (#24)	60,000					60,000
19 GMC Utility Pickup (#25)						50,000
20 GMC Flatbed Pickup(#27)						60,000
21 GMC Dump Truck (#29)						100,000
22 Schwarze Street Sweeper(#32)					200,000	200,000
23 Street Sweeper			200,000			200,000
24 GMC Flusher Truck 95 (#30)						300,000
25 Dodge Pickup Truck (#20)						50,000
26 2001 Dodge Pickup	55,000					55,000
Recreation						
27 Recreation Directors Vehicle-Civic						32,000
28 2005 Ford Van E350						34,000
29 Copy Machine	12,000					20,614
30 2006 Ford E350 Van						30,000
31 Computer System/Software						30,000
32 1999 GMC Savana Van						32,000
Police						
33 Ford Car - Detective Unit						35,000
34 Ford Truck - Animal Control						49,593
35 Ford Car-Parking Enforcement Unit						37,000
36 Car-Chief's Unit						35,000
37 Car - Captain's Unit						34,889
38 Cars-6 Patrol Unit						231,010
39 Harley-Davidson Motorcycle						25,000
40 Copy Machine	30,000					33,174
41 Communication Equipment(COPS)						130,617
42 Hand Guns		30,000				30,000
Misc: COPS Equipments						18,032
Fire						
43 Fire Engine #1-Pumper (#2841)		450,000				450,000
44 Fire Truck #2-Aerial (#2842)						995,000
Fire Engine-57" Pumper (#1071)						
Emergency Generator						0
45 Chief's Vehicle						35,000
46 Ambulance (#2891)					200,000	200,000
Ambulance (#1079)						
47 Pick-up Truck (#2896)						40,000
48 P25 Compatible Radios						29,028
49 Truck (Grant)						55,000
Total - All Departments	157,000	505,000	400,000	80,000	400,000	4,450,058

**FY 2013-14
Gas Tax Fund**

Estimated Expenditures 2013-14	Budget FY 2013-14
Estimated Expenditures	0
Fund Balance, July 1, 2013	441,668
Estimated Revenue 2013-14	
Interest	1
State Gas Tax Funds	277,700
Estimated Transfers 2013-14	
General Fund - Public Works Operations	200,000
Estimated Expenditures 2013-14	0
Estimated Fund Balance, June 30, 2014	519,369

**FY 2013-14
Sewer Fund**

Estimated Expenditures 2013-14	Budget FY 2013-14
Sewer Debt Service	553,963
General Sewer Projects	640,000
Sewer Projects: EPA Compliance	300,000
County of Alameda Clean Water Program	20,000
Sewer Equipment Maintenance	66,000
Total Estimated Expenditures	1,579,963
Fund Balance, July 1, 2013	1,314,902
Estimated Revenue 2013-14	
Sewer Service Fees	2,218,000
Interest	13,400
	2,231,400
Estimated Transfers 2013-14	
General Fund	(900,000)
Estimated Expenditures 2013-14	(1,579,963)
Estimated Fund Balance, June 30, 2014	1,066,339

CITY OF PIEDMONT SEWER FUND PRELIMINARY PROJECTION ASSUMES NO CHANGE TO SEWER FUND FUND 124	ASSUMPTIONS:										PROJECTED									
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17										
	ACTUAL																			
				1.00%																
				2.20%																
Beginning Fund Balance	\$2,506,507	\$2,221,890	\$1,062,651	\$1,185,723	\$1,174,710	\$1,365,146	\$1,314,904	\$1,066,341	\$845,016	\$351,526										
Revenues																				
Current Revenues																				
Interest	111,676	46,378	9,061	1,929	10,940	13,227	13,400	13,534	13,669	13,806										
General Fund Transfer					275,682															
Sewer Service Charge	1,746,076	1,808,081	2,021,332	2,072,726	2,103,329	2,170,620	2,218,000	2,266,796	2,316,666	2,367,633										
Total Current Revenues	1,857,752	1,854,459	2,030,393	2,074,655	2,389,952	2,183,847	2,231,400	2,280,330	2,330,335	2,381,439										
Loan Proceeds																				
Phase IV loan proceeds			623,473	1,276,715																
Total Loan Proceeds	0	0	623,473	1,276,715	0	0	0	0	0	0										
Total Revenue	1,857,752	1,854,459	2,653,866	3,351,370	2,389,952	2,183,847	2,231,400	2,280,330	2,330,335	2,381,439										
Expenditures																				
Operating Costs																				
General Fund	805,000	1,000,000	950,000	900,000	900,000	900,000	900,000	919,800	940,036	960,717										
Equipment Maintenance	33,553	60,686	70,821	19,490	11,730	36,281	66,000	67,452	68,936	70,453										
EPA Compliance	0	0	0	418,951	652,447	241,616	300,000	300,000	300,000	300,000										
Major Equipment Purchases		178,491																		
General Sewer Projects/Emergency Repairs	758,569	1,291,491	472,017	218,259	92,362	260,510	640,000	640,000	640,000	640,000										
County Clean Water Program						3,124	20,000	20,440	20,890	21,350										
Total Operating Costs	1,597,122	2,530,668	1,492,838	1,556,700	1,656,540	1,441,531	1,926,000	1,947,692	2,269,862	1,992,520										
Major Sewer Replacement																				
Sewer Replacement						238,595														
Phase IV Sewer Rehabilitation		35,395	590,321	1,358,048																
Phase V Sewer Rehabilitation	97,612				95,341															
Total Major Sewer Replacement	97,612	35,395	590,321	1,358,048	95,341	238,595	0	0	0	0										
Debt Service																				
Phase I Loan	144,342	144,342	144,342	144,342	144,342	144,342	144,342	144,342	144,342	144,342										
Phase II Loan	141,780	141,780	141,780	141,780	141,780	141,780	141,780	141,780	141,780	141,780										
Phase III Loan	161,513	161,513	161,513	161,513	161,513	161,513	161,513	161,513	161,513	161,513										
Phase IV Loan (Paid off FY2031-32)						106,328	106,328	106,328	106,328	106,328										
Total Debt Service	447,635	447,635	447,635	447,635	447,635	553,963	553,963	553,963	553,963	553,963										
Total Expenditure	2,142,369	3,013,698	2,530,794	3,362,383	2,199,515	2,234,090	2,479,963	2,501,655	2,823,825	2,546,483										
Excess of Revenues over Expenditures	(284,617)	(1,159,239)	123,072	(1,101,3)	190,437	(50,243)	(248,563)	(221,325)	(493,490)	(165,044)										
Ending Fund Balance	\$2,221,890	\$1,062,651	\$1,185,723	\$1,174,710	\$1,365,146	\$1,314,904	\$1,066,341	\$845,016	\$351,526	\$186,482										

MEMORANDUM				
Date:		FY 2012-13		
To:		Erick Cheung, Finance Director		
From:		Chester Nakahara, Public Works Director		
Subject:		Analysis of Public Works Sewer Maintenance		
As requested, the following is an analysis of annual Public Works labor and material costs related to the maintenance of sewers:				
<u>LABOR</u>				
	1	Senior Maintenance Worker (full time/per year) x 90%	\$	107,800
	1	Maintenance Workers (full time/per year) x 90%	\$	96,100
	1	Maintenance Workers (full time/per year) x 90%	\$	100,200
	1	Maintenance Worker (full time) x 90%	\$	101,400
	1	Sr. Maintenance Worker (full time/per year) x 20%	\$	20,400
	1	Maintenance Worker (full time/per year) x 20%	\$	9,200
			Labor Total	\$ 435,100
<u>MATERIALS</u>				
Fuel for vehicles and equipment:				
	1	Utility Truck	30 gls/wk @ \$4.50	\$ 7,060
	1	Dump Truck	10 gls/wk @ \$4.50	2,420
	1	Hydro-flusher	30 gls/wk @ \$4.50	7,060
	1	Backhoe	10 gls/wk @ \$4.50	2,420
	1	Mainliner	10 gls/wk @ \$4.50	2,420
	3	Street Sweeper	125 gls/wk @ \$4.50	29,300
	1	Compressor	5 gls/wk @ \$4.50	1,260
		Miscellaneous	5 gls/wk @ \$4.50	1,260
			Fuel Total	\$ 53,200
Equipment Maintenance:				
		Street Sweeper (\$20,000 per year)	\$	20,000
		Utility Truck		3,000
		Dump Truck		2,000
		Backhoe		3,000
		Hydro-Flusher		2,500
		Mainliner		3,000
		Miscellaneous		2,500

		Equipment Maintenance Total	\$ 36,000	
Contract Services				
		Sanitary Sewer	\$ 150,000	
		Trash Disposal (90% of 6,663)	7,200	
			\$ 157,200	
Miscellaneous:				
		Uniforms (\$550/year/worker)	\$ 1,100	
		Miscellaneous Supplies (21.5% of annual expense)	3,200	
		Water	1,500	
		Miscellaneous Total	\$ 5,800	
<u>ADMINISTRATION & SUPERVISION</u>				
		Public Works Director (40%)	\$ 87,000	
		Supervisor (75%)	109,700	
		Administration (15% personnel in public works)	16,700	
		Administration & Supervision Total	\$ 196,700	
		DEPARTMENT SEWER COSTS TOTAL	884,000	
<u>INDIRECT COSTS</u>				
		Administration (2.5% personnel)	\$ 32,000	
		Legal (2.5%)	5,600	
		Audit (2.5%)	1,300	
		INDIRECT COSTS TOTAL	\$ 38,900	
TOTAL CITY RELATED COSTS FOR SEWERS			\$ 922,900	
		Direct personnel costs	631,800	68.46%
		Materials & maintenance	95,000	10.29%
		Indirect costs	38,900	4.21%
		Sanitary sewer/Trash disposal	157,200	17.03%
			922,899	100.00%
		Rounded	900,000	

Capital Improvement Fund

CIP: Not including Blair

CIP Funding Overview: FY 12-13	
Fund Balance at 7/1/12	\$1,072,137
Total Funding	1,072,137
Projects earmarked for expenditures	
Fire Hydrant Replacement	\$22,532
Tree Removals	8,663
Ronada Ramon intersection	74,222
Courtyard Stucco Wall	15,000
Community Hall Painting	4,401
Crocker Park Garage	25,779
Beach Access / Landscape Plan	30,000
Rose/Kingston	5,000
Total	\$185,597
Remaining funds	\$886,540

Appropriations for Active Projects				
PROJECTS	ACCOUNT NUMBERS	FY 12/13 Beginning Balance	Spent	Defer
1 Fire Hydrant Replacement	127 0432-002-000	\$22,532	\$0	\$22,532
2 Tree Removals	127 0432-008-000	8,663	6,591	2,072
3 Ronada Ramon intersection	127 0432-042-000	74,222	4,703	69,520
4 Courtyard Stucco Wall	127 0433-007-000	15,000	7,628	7,372
5 Community Hall Painting	127 0433-019-000	4,401	0	4,401
6 Crocker Park Garage	127 0433-039-000	25,779	0	25,779
7 Beach Access / Landscape Plan	127 0434-008-000	\$30,000	\$0	\$30,000
8 Rose/Kingston	127 0434-040-000	\$5,000	\$0	\$5,000
Grand Total		\$185,597	\$18,921	\$166,676

**FY 2013-14
TDA Grant Fund**

<u>Estimated Expenditures 2013-14</u>	<u>Budget FY 2013-14</u>
Estimated Expenditures	0
Fund Balance, July 1, 2013	0
Estimated Revenue 2013-14	0
Estimated Transfers 2013-14	0
Estimated Expenditures 2013-14	0
Estimated Fund Balance, June 30, 2014	0

TDA funds are available to cities and counties for the exclusive use for pedestrian and bicycle projects. The lead agency for coordination of TDA Article III funds is the Metropolitan Transportation Commission (MTC). Projects to be funded using TDA funds must be submitted to MTC for approval. TDA funds are available on an annual basis and are disbursed to cities and counties after completion of the approved project. The City has traditionally used this funding for the installation of curb cuts to make the City sidewalks handicapped accessible. FY 12/13 TDA funds have been allocated towards Sidewalk, Curbs, and Gutter projects.

**FY 2013-14
Urban County CDBG Fund**

<u>Estimated Expenditures 2013-14</u>	<u>Budget FY 2013-14</u>
Total Estimated Expenditures	25,000
Fund Balance, July 1, 2013	30,123
Estimated Revenue 2013-14	25,000
Estimated Transfers 2013-14	0
Estimated Expenditures 2013-14	(25,000)
Estimated Fund Balance, June 30, 2014	30,123

The U. S. Department of Housing and Urban Development (HUD) awards Community Development Block Grant (CDBG) funds annually to cities and counties. The funds are used for projects that include housing rehabilitation, new construction and housing utilization, economic development, public improvements, and fair housing. HUD awards a target or "entitlement" amount each year determined by a national formula established by Congress. Funds are received by the Alameda County Board of Supervisors for the Urban County entitlement jurisdictions that include the cities of Piedmont, Albany, Dublin, Emeryville, and Newark. CDBG funds are made available effective July 1 each year and are disbursed to jurisdictions after approved projects are completed. The City has used these funds in the past for the removal of architectural barriers to make public facilities handicap accessible. Past projects include accessibility improvements at Dracena Park, the rehabilitation of the Veterans' Hall and Recreation Building restrooms (lower floor), installation of automated doors at City Hall and the Police Department, and rehabilitation of the Exedra Plaza to meet ADA accessibility standards. The FY 2010-11, FY 2011-12, FY 2012-13 fund will be utilized for the installation of ADA-Compliant Curb cut and ramp to improve access to the Linda Beach Tot Lot allowing people with disabilities to access the facility. The construction will include the installation of 225 feet of new ramping with rubberized surfacing materials.

FY 2013-14
Measure B - Alameda County Sales Tax Fund

Estimated Expenditures 2013-14	Budget FY 2013-14
Street Resurfacing	275,000
Design Street Resurfacing Project	25,000
Sidewalk/Curbs/Gutters	200,000
Total Estimated Expenditures	500,000
Fund Balance, July 1, 2013	558,322
Estimated Revenue 2013-14	
Measure B Sales Tax	412,000
Estimated Transfers 2013-14	0
Estimated Expenditures 2013-14	(500,000)
Estimated Fund Balance, June 30, 2014	470,322

Measure B, a tax approved by Alameda County voters in November 2000, provides programmatic pass-through funds for bicycle and pedestrian safety improvements, mass transit, paratransit, and local streets and roads projects. The Measure B half-cent sales tax collection began April 1, 2002 and will continue for 20 years through March 31, 2022. Funds are allocated to Alameda County and the cities within the county based on a formula using the population and road miles within each jurisdiction. The City of Piedmont uses Measure B funds for annual street resurfacing projects, bicycle & pedestrian safety improvements, Curb and Gutter cuts.

**FY 2013-14
Measure D Fund**

Estimated Expenditures 2013-14	Budget FY 2013-14
Import Mitigation Programs	2,953
Measure D Program	30,000
Beverage Container Recycling	12,000
Total Estimated Expenditures	44,953
Fund Balance, July 1, 2013	148,491
Estimated Revenue 2013-14	
Surcharge and Recycling Funds	36,200
Estimated Transfers 2013-14	
General Fund	(15,000)
Estimated Expenditures 2013-14	(44,953)
Estimated Fund Balance, June 30, 2014	124,738

The Alameda County Waste Reduction and Recycling Initiative (Measure D) levies a surcharge on solid waste landfilled in unincorporated Alameda County. Specified percentages of surcharge funds are disbursed to cities and sanitary districts that meet certain criteria contained in the law. Measure D funds must be used for the continuation and expansion of municipal recycling programs.

The City's Measure D Fund also encompasses funding from State of California Beverage Container Recycling Grants, Alameda County & Stopwaste.org Import Mitigation Funds, and Alameda County Recycled Product Procurement Funds.

CITY OF PIEDMONT												
Measure D Fund: 2005 through 2014												
	2004-05	2005-06	2006-07	2007-08	ACTUAL					2012-13	ESTIMATED 2013-14	
					2008-09	2009-10	2010-11	2011-12	2012-13			
Beginning Fund Balance	152,926	208,729	195,549	218,572	120,251	145,503	107,329	136,385	150,099	148,491		
Revenues												
Beverage Container Recycling Grant	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Import Mitigation Fees	22,178	22,310	12,508	22,888	-	-	-	-	-	-	-	-
Measure D	41,776	45,915	48,568	54,878	74,591	57,614	46,668	39,274	31,004	31,200	31,200	31,200
Interest	3,997	7,692	9,629	9,248	3,092	915	566	553	239	239	0	0
Recycling Funds	6,470	6,287	6,311	6,104	5,251	2,900	-	-	-	-	-	-
Food Scrap Recycling Grant	-	-	-	18,300	-	-	-	-	-	-	-	-
Sub-Total	79,421	87,204	82,016	116,418	87,934	66,429	52,234	44,827	36,243	36,200		
Expenditures												
Import Mitigation Programs	-	-	-	55,230	9,626	45,731	5,979	11,061	15,729	2,953		
Measure D Program	-	-	-	9,453	7,105	22,656	2,199	4,546	2,364	30,000		
Recycled Product Procurement	-	-	-	10,439	85	6,218	0	1,879	0	0		
Beverage Container Recycling	-	-	-	12,368	-	-	-	-	7,462	12,000		
Food Scrap Recycling	-	-	-	24,636	5,864	-	-	-	-	-		
Maintenance/Source Reduction	572	25,336	13,994	-	-	-	-	-	-	-		
Total Expenditures	572	25,336	13,994	112,125	22,680	74,605	8,178	17,486	25,555	44,953		
Transfer to General Fund												
Planning Department	23,046	26,846	45,000	102,614	40,000	30,000	15,000	13,627	12,296	15,000		
Total Transfer to General Fund	23,046	26,846	45,000	102,614	40,000	30,000	15,000	13,627	12,296	15,000		
Total: Expenditures & Transfers	23,618	100,384	58,994	214,739	62,680	104,605	23,178	31,113	37,851	59,953		
Ending Fund Balance	208,729	195,549	218,572	120,251	145,503	107,329	136,385	150,099	148,491	124,738		

**FY 2013-14
Sidewalk Repair Fund**

Estimated Expenditures 2013-14	Budget FY 2013-14
Sidewalk Repair	3,000
Fund Balance, July 1, 2013	62,515
Estimated Revenue 2013-14 Sidewalk Reimbursement Program	3,000
Estimated Transfers 2013-14	0
Estimated Expenditures 2013-14	(3,000)
Estimated Fund Balance, June 30, 2014	62,515

Under Article V Section 18.26 of the City Code, homeowners are required to repair/replace City sidewalks when the following conditions apply: when the real property is developed for any use; in conjunction with the issuance of any permit or aggregate of permits within the year preceding the date of application, in the amount of \$5,000 or more on the real property; in conjunction with the sale of the real property.

The owner has two options available:

- Option 1: Submit a building permit application for the sidewalk or driveway repair or have a C-8 licensed concrete contractor apply for a permit for the sidewalk work.
- Option 2: In lieu of a permit application, the City will retain a contractor and perform the required sidewalk or driveway repair at a competitive square foot rate varying between \$10 to \$14 per square foot.

**FY 2013-14
Facility Maintenance Fund**

Estimated Expenditures 2013-14	Budget FY 2013-14
Total Estimated Expenditures	200,000
Fund Balance, July 1, 2013	918,655
Estimated Revenue 2013-14	0
Estimated Transfers 2013-14	400,000
Estimated Expenditures 2013-14*	(200,000)
Estimated Fund Balance, June 30, 2014	1,118,655

* No decisions on expenditures have been made, the \$200,000 figure is for illustrative purposes only.

The facilities maintenance fund was established per City Council directive in FY 2007-08. The fund has identified maintenance needs, i.e. painting, roof, carpet replacement, HVAC, kitchen and restroom upgrades for all the buildings owned by the City of Piedmont as well as upgrades to the city owned parks, tennis courts and children's play areas.

**FY 2013-14
COPS**

Estimated Expenditures 2013-14	Budget FY 2013-14
Total Estimated Expenditures	100,000
Fund Balance, July 1, 2013	152,504
Estimated Revenue 2013-14	100,600
Estimated Transfers 2013-14	0
Estimated Expenditures 2013-14*	(100,000)
Estimated Fund Balance, June 30, 2014	153,104

The California State Legislature allocates state funds to local governments for the purpose of ensuring public safety through a program entitled Citizen's Options for Public Safety (COPS). COPS funds are allocated among cities and counties and special districts that provide law enforcement services in proportion to population. Each agency is to be allocated a minimum of \$100,000.

**FY 2013-14
Measure F Fund**

Estimated Expenditures 2013-14	Budget FY 2013-14
Street Resurfacing	89,000
Total Estimated Expenditures	89,000
Fund Balance, July 1, 2013	94,409
Estimated Revenue 2013-14	40,000
Estimated Expenditures 2013-14	(89,000)
Estimated Fund Balance, June 30, 2014	45,409

An Alameda County Vehicle Registration Fee, Measure F was on the November 2, 2010 ballot for voters in Alameda County, where it was approved.

The ballot proposition will add \$10 to the fees associated with registering a vehicle in the county. The new tax/fee will generate \$11 million/year for the county. A simple majority vote was required to enact the new tax.

The Alameda County Congestion Management Agency board voted to put the measure on the ballot. So-called "county congestion agencies" are allowed to place measures like this on the ballot under a law passed by the California State Legislature in October 2009.

Five year projections

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Assumptions for five year forecast							
Revenues							
Revenues	Actual	Estimated					
	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Property Taxes	\$9,236,537	5.07%	3.96%	4.00%	4.00%	4.25%	4.50%
Real Property Transfer Tax	\$2,700,925	7.38%	-3.45%	0.00%	0.00%	0.00%	0.00%
Parcel Tax	\$1,560,040	2.59%	1.90%	2.50%	2.75%	3.00%	3.00%
Other Taxes and Franchises	\$2,330,563	-2.60%	-0.90%	2.50%	2.75%	3.00%	3.00%
License and Permits	\$386,995	4.00%	0.00%	2.00%	2.50%	3.00%	3.00%
Revenue from Use of Money or Property	\$377,566	23.25%	-13.50%	1.00%	1.00%	1.00%	1.00%
Revenue from Other Agencies	\$1,222,364	3.90%	-1.40%	2.00%	2.00%	2.00%	2.00%
Charges for Current Services	\$2,717,404	-2.95%	-3.05%	5.00%	5.00%	5.00%	5.00%
Other Revenue	\$175,447	-59.00%	25.00%	1.00%	1.00%	1.00%	1.00%
Sub-Total: General Fund Revenues	\$20,707,841	\$21,321,000	\$21,471,508	\$22,138,000	\$22,842,000	\$23,614,000	\$24,445,000
Overall growth rate		2.96%	0.71%	3.10%	3.18%	3.38%	3.52%
FY 13/14 is the base year for expenditure growth assumptions							
1 Salaries are frozen for FY 13/14, then a 2% salary increase for each of the following years consistent with the prior year 5 year plan.							
2 Safety & Miscellaneous employer PERS rates based on current MOUs.							
3 Medical, dental and vision benefit costs are based on current MOUs.							
4 Other general fund expenses are assumed to grow at 2% per year							
Estimated %							
		FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	
Expenditures		Base year					
Miscellaneous salaries		5,135,380	2.00%	2.00%	2.00%	2.00%	
Safety salaries		5,905,800	2.00%	2.00%	2.00%	2.00%	
Miscellaneous benefits		2,397,791	2.56%	2.67%	2.78%	2.89%	
Safety benefits		3,423,550	3.58%	4.72%	3.70%	3.73%	
Personnel services		208,020	2.00%	2.00%	2.00%	2.00%	
Supplies and services		3,301,110	2.00%	2.00%	2.00%	2.00%	
Total		20,371,650	20,736,594	21,405,682	21,987,800	22,588,429	
Overall growth rate			1.79%	3.23%	2.72%	2.73%	
Estimated \$							
		FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	
Expenditures		Base year					
2 % Miscellaneous salaries and benefit increase		-	131,000	266,000	402,000	542,000	
2 % safety salaries and benefit increase		-	161,000	324,000	492,000	662,000	
Miscellaneous salaries		5,135,380	5,135,380	5,135,380	5,135,380	5,135,380	
Safety salaries		5,905,800	5,905,800	5,905,800	5,905,800	5,905,800	
Miscellaneous benefits		2,397,791	2,459,249	2,524,889	2,594,998	2,669,890	
Safety benefits		3,423,550	3,546,103	3,713,590	3,850,878	3,994,480	
Personnel services		208,020	212,180	216,424	220,752	225,168	
Supplies and services		3,301,110	3,185,882	3,319,599	3,385,991	3,453,711	
Total		20,371,650	20,736,594	21,405,682	21,987,800	22,588,429	

Summary

	Estimated FY 13-14	Estimated FY 14-15	Estimated FY 15-16	Estimated FY 16-17	Estimated FY 17-18
General Fund Beginning Balance	\$ 4,195,188	\$4,036,575	\$4,049,510	\$4,097,356	\$4,235,085
General Fund Revenues	21,471,508	22,138,000	22,842,000	23,614,000	24,445,000
<i>Growth rate of revenues</i>		3.10%	3.18%	3.38%	3.52%
General Fund Expenditures	20,371,650	20,736,594	21,405,682	21,987,800	22,588,429
<i>Growth rate of expenditures</i>		1.79%	3.23%	2.72%	2.73%
Net operating transfers	(458,471)	(588,471)	(588,471)	(588,471)	(588,471)
Operating net income	641,387	812,935	847,847	1,037,729	1,268,100
<i>Growth rate of operating income</i>		26.75%	4.29%	22.40%	22.20%
Capital Transfers	800,000	800,000	800,000	900,000	900,000
Net income	(158,613)	12,935	47,847	137,729	368,100
Ending General Fund Balance	\$4,036,575	\$4,049,510	\$4,097,356	\$4,235,085	\$4,603,185
Fund balance as a % of expenditures	19.81%	19.53%	19.14%	19.26%	20.38%

	1	2	3	4	5
	Detail Summary				
	Estimated	Estimated	Estimated	Estimated	Estimated
	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
General Fund Beginning Balance	\$ 4,195,188	\$ 4,036,575	\$ 4,049,510	\$ 4,097,356	\$ 4,235,085
Revenues					
Property Taxes	\$10,089,000	\$10,493,000	\$10,913,000	\$11,377,000	\$11,889,000
Real Property Transfer Tax	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Parcel Tax	1,630,000	1,671,000	1,717,000	1,769,000	1,822,000
Other Taxes and Franchises	2,250,000	2,306,000	2,369,000	2,440,000	2,513,000
License and Permits	402,000	410,000	420,000	433,000	446,000
Revenue from Use of Money or Property	402,000	406,000	410,000	414,000	418,000
Revenue from Other Agencies	1,252,000	1,277,000	1,303,000	1,329,000	1,356,000
Charges for Current Services	2,557,000	2,685,000	2,819,000	2,960,000	3,108,000
Other Revenue	89,508	90,000	91,000	92,000	93,000
Total Revenue	\$21,471,508	\$22,138,000	\$22,842,000	\$23,614,000	\$24,445,000
Growth of revenues		3.10%	3.18%	3.38%	3.52%
Operating Transfers in					
Reimbursement from sewer fund	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000
Traffic safety ticket revenue	60,000	60,000	60,000	60,000	60,000
Revenues from private contribution fund	30,000	30,000	30,000	30,000	30,000
State gas tax supplement for public works	200,000	200,000	200,000	200,000	200,000
COPS	100,000	60,000	60,000	60,000	60,000
Measure D reimbursement	15,000	15,000	15,000	15,000	15,000
	\$1,305,000	\$1,265,000	\$1,265,000	\$1,265,000	\$1,265,000
Growth of transfers-in		-3.07%	0.00%	0.00%	0.00%
Total income	\$22,776,508	\$23,403,000	\$24,107,000	\$24,879,000	\$25,710,000
Growth of income		2.75%	3.01%	3.20%	3.34%
Expenditures					
2 % Miscellaneous salaries and benefit increase	-	\$131,000	\$266,000	\$402,000	\$542,000
2 % safety salaries and benefit increase	-	161,000	324,000	492,000	662,000
Miscellaneous salaries	5,135,380	5,135,380	5,135,380	5,135,380	5,135,380
Safety salaries	5,905,800	5,905,800	5,905,800	5,905,800	5,905,800
Miscellaneous benefits	2,397,791	2,459,249	2,524,889	2,594,998	2,669,890
Safety benefits	3,423,550	3,546,103	3,713,590	3,850,878	3,994,480
Personnel services	208,020	212,180	216,424	220,752	225,168
Supplies and services	3,301,110	3,185,882	3,319,599	3,385,991	3,453,711
Total	\$20,371,650	\$20,736,594	\$21,405,682	\$21,987,800	\$22,588,429
Growth of expenditures		1.79%	3.23%	2.72%	2.73%
Operating transfers-out					
Library	\$350,471	\$350,471	\$350,471	\$350,471	\$350,471
Unemployment insurance	16,000	16,000	16,000	16,000	16,000
Workers compensation	525,000	550,000	550,000	550,000	550,000
Liability insurance	400,000	425,000	425,000	425,000	425,000
Aquatics	160,000	200,000	200,000	200,000	200,000
PERS medical/OPEB	312,000	312,000	312,000	312,000	312,000
	\$1,763,471	\$1,853,471	\$1,853,471	\$1,853,471	\$1,853,471
Growth of transfers-out		5.10%	0.00%	0.00%	0.00%
Total expenditures and transfers-out	\$22,135,121	\$22,590,065	\$23,259,153	\$23,841,271	\$24,441,900
Operating net income	\$641,387	\$812,935	\$847,847	\$1,037,729	\$1,268,100
Growth of operating income		26.75%	4.29%	22.40%	22.20%
Capital transfer-out					
Facility maintenance	400,000	400,000	400,000	450,000	450,000
Equipment replacement fund	400,000	400,000	400,000	450,000	450,000
Total capital transfers	800,000	800,000	800,000	900,000	900,000
Net income after capital transfers	(\$158,613)	\$12,935	\$47,847	\$137,729	\$368,100
General Fund Ending Fund Balance	\$4,036,575	\$4,049,510	\$4,097,356	\$4,235,085	\$4,603,185
Growth of general fund balance		0.32%	1.18%	3.36%	8.69%
Fund balance as % of expenditures	19.81%	19.53%	19.14%	19.26%	20.38%

Historical Growth Rate Averages:							
Revenues	30 Yr Average	25 Yr Average	20 Yr Average	15 Yr Average	10 Yr Average	5 Yr Average	
Property Taxes	6.95%	5.76%	5.08%	6.24%	4.65%	2.39%	
Real Property Transfer Tax	12.54%	11.04%	8.88%	5.19%	4.13%	1.42%	
Parcel Tax	1.62%	1.62%	1.74%	3.00%	-0.26%	0.69%	
Other Taxes and Franchises	4.39%	4.47%	3.82%	4.74%	3.85%	2.25%	
License and Permits & Fines Forfeitures	7.76%	6.01%	5.52%	3.41%	2.18%	-1.77%	
Revenue from Use of Money or Property	3.86%	4.62%	3.60%	2.34%	1.67%	-11.62%	
Revenue from Other Agencies	12.73%	14.63%	4.98%	4.38%	1.49%	-0.06%	
Charges for Current Services	9.25%	7.27%	8.06%	8.73%	8.59%	5.70%	
Other Revenue	116.64%	33.66%	-9.67%	-15.90%	-38.20%	-31.54%	
Sub-Total: General Fund Revenues	6.81%	6.36%	5.10%	5.45%	4.15%	2.37%	
Revenues	Actual	Assumed Growth Rates:					
	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Property Taxes	\$9,236,537	5.07%	3.96%	4.00%	4.00%	4.25%	4.50%
Real Property Transfer Tax	2,700,925	7.38%	-3.45%	0.00%	0.00%	0.00%	0.00%
Parcel Tax	1,560,040	2.59%	1.90%	2.50%	2.75%	3.00%	3.00%
Other Taxes and Franchises	2,330,563	-2.60%	-0.90%	2.50%	2.75%	3.00%	3.00%
License and Permits & Fines Forfeitures	386,995	4.00%	0.00%	2.00%	2.50%	3.00%	3.00%
Revenue from Use of Money or Property	377,566	23.25%	-13.50%	1.00%	1.00%	1.00%	1.00%
Revenue from Other Agencies	1,222,364	3.90%	-1.40%	2.00%	2.00%	2.00%	2.00%
Charges for Current Services	2,717,404	-2.95%	-3.05%	5.00%	5.00%	5.00%	5.00%
Other Revenue	175,447	-59.00%	25.00%	1.00%	1.00%	1.00%	1.00%
Sub-Total: General Fund Revenues	\$20,707,841						
Revenues	Actual	Impact Based on Assumed Growth Rates:					
	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Property Taxes	\$9,236,537	\$9,705,000	\$10,089,000	\$10,493,000	\$10,913,000	\$11,377,000	\$11,889,000
Real Property Transfer Tax	2,700,925	\$2,900,000	\$2,800,000	\$2,800,000	\$2,800,000	\$2,800,000	\$2,800,000
Parcel Tax	1,560,040	\$1,600,000	\$1,630,000	\$1,671,000	\$1,717,000	\$1,769,000	\$1,822,000
Other Taxes and Franchises	2,330,563	\$2,270,000	\$2,250,000	\$2,306,000	\$2,369,000	\$2,440,000	\$2,513,000
License and Permits & Fines Forfeitures	386,995	\$402,000	\$402,000	\$410,000	\$420,000	\$433,000	\$446,000
Revenue from Use of Money or Property	377,566	\$465,000	\$402,000	\$406,000	\$410,000	\$414,000	\$418,000
Revenue from Other Agencies	1,222,364	\$1,270,000	\$1,252,000	\$1,277,000	\$1,303,000	\$1,329,000	\$1,356,000
Charges for Current Services	2,717,404	\$2,637,000	\$2,557,000	\$2,685,000	\$2,819,000	\$2,960,000	\$3,108,000
Other Revenue	175,447	\$72,000	\$89,508	\$90,000	\$91,000	\$92,000	\$93,000
Sub-Total: General Fund Revenues	\$20,707,841	\$21,321,000	\$21,471,508	\$22,138,000	\$22,842,000	\$23,614,000	\$24,445,000
Over-all growth rate		2.96%	0.71%	3.10%	3.18%	3.38%	3.52%

Revenues							
	FY 11-12						
	Actual	% of total					
Property Taxes	\$9,236,537	44.60%					
Real Property Transfer Tax	2,700,925	13.04%					
Parcel Tax	1,560,040	7.53%					
Other Taxes and Franchises	2,330,563	11.25%					
License and Permits	386,995	1.87%					
Revenue from Use of Money or Property	377,566	1.82%					
Revenue from Other Agencies	1,222,364	5.90%					
Charges for Current Services	2,717,404	13.12%					
Other Revenue	175,447	0.85%					
Sub-Total: General Fund Revenues	\$20,707,841	100.00%					

General Fund Expenditures

General Fund Expenditures						
		Growth amounts				
		FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Expenditures						
2 % Miscellaneous salaries and benefits based on salaries		-	\$131,000	\$266,000	\$402,000	\$542,000
2 % safety salaries and benefits based on salaries		-	\$161,000	\$324,000	\$492,000	\$662,000
Miscellaneous salaries		\$5,135,380	\$5,135,380	\$5,135,380	\$5,135,380	\$5,135,380
Safety salaries		\$5,905,800	\$5,905,800	\$5,905,800	\$5,905,800	\$5,905,800
Miscellaneous benefits		\$2,397,791	\$2,459,249	\$2,524,889	\$2,594,998	\$2,669,890
Safety benefits		\$3,423,550	\$3,546,103	\$3,713,590	\$3,850,878	\$3,994,480
Personnel services		\$208,020	\$212,180	\$216,424	\$220,752	\$225,168
Supplies and services		\$3,301,110	\$3,185,882	\$3,319,599	\$3,385,991	\$3,453,711
		\$20,371,650	\$20,736,594	\$21,405,682	\$21,987,800	\$22,588,429
Over-all growth			1.79%	3.23%	2.72%	2.73%
		Growth rates				
		FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Expenditures						
Miscellaneous salaries		\$5,135,380	2.00%	2.00%	2.00%	2.00%
Safety salaries		\$5,905,800	2.00%	2.00%	2.00%	2.00%
Miscellaneous benefits		\$2,397,791	2.56%	2.67%	2.78%	2.89%
Safety benefits		\$3,423,550	3.58%	4.72%	3.70%	3.73%
Personnel services		\$208,020	2.00%	2.00%	2.00%	2.00%
Supplies and services		\$3,301,110	2.00%	2.00%	2.00%	2.00%
		Over-all	20,371,650	1.79%	3.23%	2.72%

Benefit Estimates					
FY 13/14					
	Miscellaneous	% of Benefits	Safety	% of Benefits	Total
Medical	\$840,860	35.07%	\$1,078,500	31.50%	\$1,919,360
Dental	\$83,300	3.47%	\$99,860	2.92%	\$183,160
Vision	\$17,200	0.72%	\$20,940	0.61%	\$38,140
PERS	\$1,030,650	42.98%	\$2,009,900	58.71%	\$3,040,550
FICA	\$312,210	13.02%	\$37,300	1.09%	\$349,510
Life insurance	\$15,040	0.63%	\$19,800	0.58%	\$34,840
Disability	\$11,000	0.46%	\$3,750	0.11%	\$14,750
Medicare	\$76,530	3.19%	\$83,600	2.04%	\$146,430
Uniform	\$11,000	0.46%	\$69,900	2.44%	\$94,600
Total	\$2,397,791	100.00%	\$3,423,550	100.00%	\$5,821,340
	Miscellaneous	41.19%			
	Safety	58.81%			
Miscellaneous based upon above FY 13/14 estimates using \$100					
	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Medical	\$35.07	\$37.52	\$40.15	\$42.96	\$45.97
Dental	\$3.47	\$3.56	\$3.65	\$3.75	\$3.85
Vision	\$0.72	\$0.73	\$0.73	\$0.74	\$0.75
PERS Misc.	\$42.98	\$42.98	\$42.98	\$42.98	\$42.98
FICA	\$13.02	\$13.02	\$13.02	\$13.02	\$13.02
Life insurance	\$0.63	\$0.64	\$0.64	\$0.65	\$0.66
Disability	\$0.46	\$0.46	\$0.47	\$0.47	\$0.48
Medicare	\$3.19	\$3.19	\$3.19	\$3.19	\$3.19
Uniform	\$0.46	\$0.46	\$0.46	\$0.46	\$0.46
	\$100.00	\$102.56	\$105.30	\$108.22	\$111.35
Over-all growth		2.56%	2.67%	2.78%	2.89%
Safety based upon above FY 13/14 estimates using \$100					
	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Medical	\$31.50	\$33.71	\$36.07	\$38.59	\$41.29
Dental	\$2.92	\$2.99	\$3.07	\$3.15	\$3.23
Vision	\$0.61	\$0.62	\$0.62	\$0.63	\$0.64
PERS Safety	\$58.71	\$59.99	\$62.44	\$63.83	\$65.23
FICA	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09
Life insurance	\$0.58	\$0.58	\$0.59	\$0.60	\$0.60
Disability	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11
Medicare	\$2.04	\$2.04	\$2.04	\$2.04	\$2.04
Uniform	\$2.44	\$2.44	\$2.44	\$2.44	\$2.44
	\$100.00	\$103.58	\$108.47	\$112.48	\$116.68
Over-all growth		3.58%	4.72%	3.70%	3.73%
Combined growth	Safety	2.11%	2.78%	2.17%	2.19%
	Miscellaneous	1.06%	1.10%	1.14%	1.19%
	Total	3.16%	3.88%	3.32%	3.38%
	Check figure	3.16%	3.88%	3.32%	3.39%

Expense: Employer PERS Rates					
Historical PERS Actual Rates			Projected PERS Rates from Bartel Associates (Actuarial Firm) Based upon 7.50% return		
Fiscal Year	Miscellaneous	Safety	Fiscal Year	Miscellaneous	Safety
FY 07/08	20.229%	32.412%	FY 13/14	23.70%	46.60%
FY 08/09	20.522%	38.667%	FY 14/15	23.60%	46.80%
FY 09/10	20.471%	38.268%	FY 15/16	23.50%	47.00%
FY 10/11	20.338%	38.952%	FY 16/17	23.30%	47.20%
FY 11/12	22.089%	42.220%	FY 17/18	23.10%	47.30%
FY 12/13	22.724%	44.003%			
FY 13/14	23.788%	45.956%			
Estimated PERS Rates					
Fiscal Year	Miscellaneous	Safety		% Miscellaneous Inc	% Safety Inc
FY 14/15 est	24.800%	47.800%		4.254%	4.013%
FY 15/16 *	25.900%	51.300%		4.435%	7.322%
FY 16/17 *	27.100%	53.300%		4.633%	3.899%
FY 17/18 *	28.300%	55.300%		4.428%	3.752%
* CalPERS approved a revised smoothing and amortization periods which will increase employer rates beginning in FY 15/16.					
Percentages used is based on the examples in the CalPERS Staff Report 04-16-2013.					
Estimated PERS Rates Paid by City of Piedmont					
Fiscal Year	Miscellaneous (a)	Safety (b)		% Miscellaneous Inc	% Safety Inc
FY 12/13	22.089%	41.110%			
FY 13/14	22.089%	42.087%		0.000%	2.375%
FY 14/15	22.089%	43.009%		0.000%	2.191%
FY 15/16	22.089%	44.759%		0.000%	4.069%
FY 16/17	22.089%	45.759%		0.000%	2.234%
FY 17/18	22.089%	46.759%		0.000%	2.185%
(a) Miscellaneous - Employer portion is capped at 22.089% based on current MOUs.					
(b) Safety - Employer portion base at 37% and split 50/50 with employees for overage plus an additional 0.6085% based on current MOUs.					

Historical benefit rate increases (non-PERS)					
	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Medical	8.58%	6.38%	5.81%	7.60%	9.53%
Dental	1.46%	3.29%	2.95%	3.20%	2.60%
Vision	0.00%	0.00%	0.00%	3.98%	0.00%
FICA	0.00%	0.00%	0.00%	0.00%	0.00%
Life insurance	0.00%	0.00%	-6.90%	-40.74%	0.00%
Disability	0.00%	0.00%	-3.30%	-31.82%	5.00%
Medicare	0.00%	0.00%	0.00%	0.00%	0.00%
Uniform	6.36%	1.75%	0.85%	0.00%	0.00%
Projected benefit rate increases					
	Proposed Budget FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Medical	7.50%	7.00%	7.00%	7.00%	7.00%
Dental	5.00%	2.60%	2.60%	2.60%	2.60%
Vision	5.00%	1.00%	1.00%	1.00%	1.00%
PERS Safety	2.38%	2.19%	4.07%	2.23%	2.19%
PERS Misc.	0.00%	0.00%	0.00%	0.00%	0.00%
FICA	0.00%	0.00%	0.00%	0.00%	0.00%
Life insurance	0.00%	1.00%	1.00%	1.00%	1.00%
Disability	0.00%	1.00%	1.00%	1.00%	1.00%
Medicare	0.00%	0.00%	0.00%	0.00%	0.00%
Uniform	0.00%	0.00%	0.00%	0.00%	0.00%
Projected costs based upon above projected rate increases					
	Proposed Budget FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Medical	\$1,919,360	\$2,053,715	\$2,197,475	\$2,351,299	\$2,515,889
Dental	\$183,160	\$187,922	\$192,808	\$197,821	\$202,964
Vision	\$38,140	\$38,521	\$38,907	\$39,296	\$39,689
PERS Safety	\$2,009,900	\$2,053,917	\$2,137,512	\$2,185,178	\$2,233,034
PERS Misc.	\$1,030,650	\$1,030,650	\$1,030,650	\$1,030,650	\$1,030,650
FICA	\$349,510	\$349,510	\$349,510	\$349,510	\$349,510
Life insurance	\$34,840	\$35,189	\$35,541	\$35,896	\$36,255
Disability	\$14,750	\$14,898	\$15,047	\$15,197	\$15,349
Medicare	\$146,430	\$146,430	\$146,430	\$146,430	\$146,430
Uniform	\$94,600	\$94,600	\$94,600	\$94,600	\$94,600
Total	\$5,821,340	\$6,005,352	\$6,238,479	\$6,445,876	\$6,664,370
% increase		3.16%	3.88%	3.32%	3.39%

The City of Piedmont's capital needs can be broken down into four basic categories:							
		1	Equipment replacement (rolling stock)				
		2	Street re-surfacing				
		3	Sidewalks, curbs and gutters				
		4	Existing facilities				
CITY OF PIEDMONT							
FUNDING FOR CAPITAL PROJECTS							
			<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>
			\$400,000	\$400,000	\$450,000	\$450,000	\$450,000
			200,000	200,000	200,000	200,000	200,000
			200,000	200,000	200,000	200,000	200,000
			400,000	400,000	450,000	450,000	450,000
			1,200,000	1,200,000	1,300,000	1,300,000	1,300,000
			(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
			\$800,000	\$800,000	\$900,000	\$900,000	\$900,000

**FY 2013-14
Equipment Replacement Fund**

Estimated Expenditures 2013-14	Budget FY 2013-14
PC Computer Upgrade	15,000
Server 1 (Athena) Records Mgmt	15,000
Server 2 (Zeus) Shared Application	15,000
iPads	2,500
GMC Dump Truck 3500 H/D (#22)	60,000
Computer System/Software	30,000
Car-Chief's Unit	35,000
Fire Truck #2-Aerial (#2842)	995,000
 Total Estimated Expenditures	 <u><u>1,167,500</u></u>
 Fund Balance, July 1, 2013	 2,017,019
 Estimated Revenue 2012-13	
Interest	14,000
 Estimated Transfers 2012-13	
General Fund	450,000
Original	200,000
Midyear	130,617
COPS	<u>780,617</u>
Total Transfers	780,617
 Estimated Expenditures 2012-13	 <u>(639,653)</u>
 Estimated Fund Balance, June 30, 2013	 <u><u>2,171,983</u></u>
 Estimated Revenue 2013-14	
Interest	14,000
 Estimated Transfers 2013-14	
General Fund	<u>400,000</u>
 Estimated Expenditures 2013-14	 <u>(1,167,500)</u>
 Estimated Fund Balance, June 30, 2014	 <u><u>1,418,483</u></u>

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