

CITY OF PIEDMONT 2014 - 2015 BUDGET



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FISCAL YEAR 2014-15**

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**CITY OF PIEDMONT
FY 2014-15 BUDGET**

CITY COUNCIL

Margaret J. Fujioka, Mayor

Jeffrey Wieler, Vice Mayor

Robert McBain, Councilmember

Teddy Gray King, Councilmember

Tim Rood, Councilmember

Paul Benoit, 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

Sara Lillevand

Recreation Director

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Honorable Mayor, Margaret Fujioka
Vice Mayor, Jeff Wieler
City Council Members: Robert McBain, Teddy Gray King, Tim Rood
Citizens of Piedmont:

Budget Message

OVERVIEW

The City of Piedmont is in a financially sound and stable position. As was the case in Fiscal Year 2013-14, we are projecting a positive net income for FY 2014-15. This net income is estimated at \$699,687 and will bring the projected ending General Fund balance to \$4,232,099, which is 19.1% of total expenditures, inclusive of debt service. This positive news is in large measure, due to sound fiscal measures implemented by the City Council, including needed changes to CalPERS retirement plans for post-employment medical benefits for newly hired employees. Additionally and significantly, new four year employment agreements were approved by employees and the City Council, which maintain pension cost sharing with employees - phasing out the Employer Paid Member Contribution (EPMC) and implementing employee sharing of medical premium increases.

In addition to the above noted measures, the City continues to enjoy a strong and improving economy which is driving a robust real estate market, resulting in Real Property Transfer Taxes (RPTT) projected at \$3,000,000 for FY 2013-14. Due to the historic fluctuations in the RPTT, the proposed budget continues to follow the recommendation of the Budget Advisory and Financial Planning Committee and assumes a conservative estimate of \$2,800,000 in RPTT revenue for FY 2014-15.

Overall, the proposed budget ensures no reduction in the range and quality of services which City of Piedmont staff provide to the community. Importantly, it also ensures our ability to continue to set aside funds for the maintenance of our city facilities and equipment replacement needs.

REVENUES

Property Tax

The City of Piedmont is budgeting revenues of \$22,083,388 in the General Fund, with property related tax revenues accounting for \$14,994,880 or 67.9%. In the next fiscal year:

- Property tax revenues of \$10,534,880 are projected for FY 2014-15. Secured property taxes (real property) based upon assessed valuation, are estimated to grow 4.5% in FY 2014-15 to \$9,889,880.

- Real property transfer taxes of \$2,800,000 are projected for FY 2014-15.
- The Parcel Tax approved by the voters in November 2012, is projected to generate \$1,660,000 which is an increase of 2.58% based on Consumer Price Index (CPI).

As noted above, 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.

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	1,711,738
2009-10	100	1,421,017	1,843,651
2010-11	151	1,312,972	2,628,921
2011-12	148	1,341,700	2,700,925
2012-13	155	1,582,243	3,186,001
2013-14 (thru February)	84	1,665,940	2,199,298

Other Taxes & Franchises

“Other Taxes and Franchises” are revenues that relate to business license tax, sales tax, utility users tax and franchise fees (see P.10 for detail). These revenues are budgeted at \$2,250,000, an amount which has remained consistent from year to year with minor fluctuations due to timing of receipts.

Revenues From Other Agencies

“Revenues from Other Agencies” are revenues received from regional and state agencies. The budget projects resources of \$1,290,808, the largest component of which is related to Motor Vehicle License Fees of \$988,800.

Charges for Current Services

“Charges for Current Services”, estimated at \$2,617,200, are revenues derived from fees generated by recreation, planning and building fees and charges for ambulance services. Of this total, planning and plan check fees are projected at \$460,000, recreation revenue represents \$1,842,500, and ambulance service charges of \$200,000. Ambulance related fees are strong due largely to a new billing service provider transition which has worked with City staff to clear back log.

EXPENDITURES

The City is budgeting \$20,950,737 for General Fund Expenditures. The following is a summary:

Description	\$ Budget (in millions)	% of Budget
Personnel Costs	\$15.2	72.5%
Maintenance & Operations	\$ 4.4	20.9%
Capital Outlay	\$ 0.1	0.3%
Non-Departmental	\$ 1.3	6.3%
Total	\$21.0	100%

Personnel Costs

Personnel related costs remain the largest expenditure of the General Fund at \$15,192,334 and represents 72.5% of the FY 2014-15 budget. The following is a summary of the General Fund personnel costs by Department:

Department	\$ Budget (in millions)	% of Personnel Costs
Administration	\$ 1.3	9%
Public Works	\$ 2.6	17%
Recreation	\$ 1.6	10%
Police	\$ 4.9	32%
Fire	\$ 4.8	32%
Total	\$15.2	100%

The budget incorporates the results of the negotiations with employee groups that were completed earlier this year. The key provisions of the approved salary and benefits resolutions and memorandum of understandings include the following:

- A. Wages
 - a. 3% salary increases for each year over the remaining three years, effective July 1, 2014.
- B. Medical
 - a. Employees began contributing 50% of increases to the Kaiser Bay Area rate beginning January 1, 2014.
 - b. Adopted PERS vesting schedule for retiree medical benefits for employees hired on or after March 1, 2014. This requires that an employee hired on or after this date must work 5 years and retire from the City before they are eligible for retiree medical. Also, these employees will need to provide 10 years of CalPERS service to receive 50% and will increase incrementally to 20 years of service for 100%. The prior vesting schedule only required 5 years of CalPERS service to receive the full benefit.
- C. Retirement
 - a. Employees will continue to share pension costs on the employer rate based on caps for Miscellaneous and Safety Plans.
 - b. Effective February 4, 2014, Miscellaneous employees (Tier I and Tier II) began contributing 2% of the Employer Paid Member Contributions (EPMC) and will contribute an additional 2% in each fiscal year thereafter for four years. By July 1, 2016, the employees will be paying the full EPMC.

Maintenance and Operations

Maintenance and operations costs are budgeted for \$4,370,832 and represent 20.9% of the FY 2014-15 budget. This covers a variety of costs from contractual (i.e. City Attorney, crossing guards) to utilities and recreational programs. The following is a summary of maintenance and operations costs by Department:

Department	\$ Budget (in millions)	% of Maintenance & Operations
Administration	\$1.1	25%
Public Works	\$1.4	33%
Recreation	\$0.8	18%
Police	\$0.7	15%
Fire	\$0.4	9%
Total	\$4.4	100%

GENERAL FUND BALANCE

The proposed budget for FY 2014-15 projects positive operating net income of \$699,687. However, the FY 2014-15 is projected to transfer \$850,000 for essential capital needs which results in a deficit net income of \$150,313 and an ending General Fund Balance of \$4,232,099.

In the past, the City has completed 5 year projections for General Fund revenues and expenditures to help identify long term issues. This year we are providing an additional 2 years as shown below:

	Estimated FY 14-15	Estimated FY 15-16	Estimated FY 16-17	Estimated FY 17-18	Estimated FY 18-19	Estimated FY 19-20	Estimated FY 20-21
General Fund Beginning Balance	\$ 4,382,412	\$4,232,099	\$4,079,722	\$3,958,417	\$3,801,660	\$3,641,705	\$3,761,861
General Fund Revenues	22,083,388	22,752,000	23,490,000	24,280,000	25,129,000	26,022,000	26,961,000
<i>Growth rate of revenues</i>		3.03%	3.24%	3.36%	3.50%	3.55%	3.61%
General Fund Operating Expenditures	19,634,266	20,159,135	20,855,264	21,640,583	22,450,053	23,284,626	24,069,626
<i>Growth rate of expenditures</i>		2.67%	3.45%	3.77%	3.74%	3.72%	3.37%
General Fund Non Departmental Expenditures	1,316,471	1,316,471	1,316,471	1,316,471	1,316,471	1,316,471	1,316,471
Net operating transfers	(432,964)	(578,771)	(589,570)	(629,703)	(672,431)	(350,747)	768,000
Operating net income	699,687	697,623	728,695	693,243	690,045	1,070,156	2,342,903
<i>Growth rate of operating income</i>		-0.30%	4.45%	-4.87%	-0.46%	55.08%	118.93%
Capital Transfers	850,000	850,000	850,000	850,000	850,000	950,000	1,025,000
Net income	(150,313)	(152,377)	(121,305)	(156,757)	(159,955)	120,156	1,317,903
Ending General Fund Balance	\$4,232,099	\$4,079,722	\$3,958,417	\$3,801,660	\$3,641,705	\$3,761,861	\$5,079,765
Fund balance as a % of expenditures	21.55%	20.24%	18.98%	17.57%	16.22%	16.16%	21.10%

The above seven year projection incorporates the salary and benefit adjustments established by current Memorandum of Understandings with the various bargaining groups. Operating expenses, other than personnel costs, are projected to grow at 2% per year. Property values continue to rise and are projected to increase from 4.2% in FY 2014-15 to 5% in FY 2018-19 (30 year historical growth is 6.57%). Also, the budget projects no growth in the property transfer tax and assumes the parcel tax is renewed in FY 2017-18.

The deficits over the next five years are due primarily to pension costs. However, by year six (FY 2019-20), once the Side Funds are repaid, the General Fund is projected to generate surpluses that could be appropriated to fund deferred maintenance needs and unfunded liabilities (i.e. retiree medical).

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 \$1,889,002 at June 30, 2014. The following are the budgeted expenditures for FY 2014-15:

Description	Amount
Copy Machine (Finance)	\$ 15,000
PC Computer Upgrade (Various)	15,000
Video Server (KCOM)	20,000
Utility Pickup Truck (P/W)	50,000
Dump Truck (P/W)	100,000
Van#1 (Recreation)	32,000
Detective Vehicle (Police)	35,000
Computer System Update (Police)	180,000
Pick-up Truck (Fire)	55,000
Aerial Truck-: Pay-off (Fire)	454,450
Total Estimated Expenditures	<u>\$ 956,450</u>

The largest cost relates to purchase of a new Aerial Fire Truck, with the second half of the payment for \$454,448 for a total cost of \$860,471.

Capital Improvement Fund

CIP Funding Overview	
Fund Balance at 7/1/14	<u>\$527,684</u>
Total Funding	527,684
Projects earmarked for expenditures	
Beach Access/Landscape Plan	\$30,000
Community Hall Painting	4,401
City Hall Yard Stucco Wall	6,274
Crocker Park Garage	25,779
Fire Hydrant Replacement	22,532
License Plate Reader	23,925
Linda/Kingston Triangle	578
Tree Removal/Liquid Ambers	2,072
Total	<u>\$115,561</u>
Remaining funds	\$412,123

There are currently no new projects proposed for funding in the FY 2014-15 budget. Only those remaining projects with prior council approval have been appropriated.

Facilities Maintenance Fund

The City Council, as recommended by the Municipal Tax Review Committee, restructured the Facilities Maintenance Program with a long-term view similar to the City’s Equipment Replacement Program. The following is a listing of projects already approved by Council and those proposed for approval for FY 2014-15:

Projects	FY 13/14	FY14/15	Total
	Approved Projects	Proposed Projects	
Aquatics Center Roof Replacement/Ventilation	\$ 36,002	\$ -	\$ 36,002
Beach Playfield Turf Replacement	267,000	-	267,000
City Hall Basement Renovation	37,000	-	37,000
City Hall Fuel Tank Rehabilitation	27,500	-	27,500
Community Hall Lower Kitchen Renovation	9,906	-	9,906
Courtyard Stucco Fence	37,000	-	37,000
Engineer Service-Coastland	17,422	-	17,422
Hampton Renovation Plan	150,000	-	150,000
Tennis Court Resurfacing - Hampton	15,000	-	15,000
Vets Hall Kitchen Renovation	75,000	-	75,000
801 Magnolia East Wing Renovation	-	80,000	80,000
Aquatics Center Building Improvements	-	80,000	80,000
City Facilities Assessment	-	70,000	70,000
City Hall Technology Upgrade	-	15,000	15,000
Linda Beach Tennis Courts Resurfacing	-	62,000	62,000
Various City Facilities Maintenance	-	130,000	130,000
	<u>\$ 671,830</u>	<u>\$ 437,000</u>	<u>\$ 1,108,830</u>

The City is also in the process of transitioning responsibility of facilities maintenance from the Recreation Department to the Public Works Department as they currently manage the approved and proposed projects listed above.

DEBT SERVICE FUND

2014 Pension Obligation Bonds

In 2003, the California Public Employees' Retirement System (PERS) implemented a requirement that all pension plans with less than 100 active members be assigned to risk sharing pools with other agencies having similar benefits. The City of Piedmont's Miscellaneous plan and Safety plan each had less than 100 active members; PERS assigned these plans to risk pools and established "side funds" separate from the risk pools for each plan as of June 30, 2003 (individually, a "Side Fund" and together, the "Side Funds"). The amount of each Side Fund equals the amount of the unfunded accrued actuarial liability of the City in connection with each plan. PERS amortizes the obligations related to the Side Funds over a fixed period of time and charges the City an interest rate on such amounts at a rate equal to the PERS actuarial rate of return, which is currently 7.50%.

The City is currently working with JP Morgan Chase Bank to refinance this debt which is projected to save the City approximately \$1.1 million, since the coupon rate of the debt is estimated to be 2.95%. The debt service is estimated to be \$1.2 million for fiscal year 2014-15, but is mostly offset by the reduced pension costs resulting from the Side Funds being repaid.

SEWER FUND

The Sewer Fund financial outlook remains similar to a year ago. There are not sufficient funds to improve the system with the defeat of Measure A in early 2012. Given the current revenue stream, work on the mainline sanitary sewer pipe has been restricted to emergency repairs. Based on current revenues and expenses, the Sewer Fund is estimated to be in deficit by FY 2016-17. Compliance with the United States Environmental Protection Agency (EPA) Consent Decree, which is expected to be imposed in early summer of this calendar year, will require additional revenue to the Sewer Fund.

The City reviewed the transfer from the Sewer Fund to the General Fund and made some adjustments based on actual costs. First, minor sewer maintenance were being charged to the General Fund for approximately \$150,000 and reimbursed through the transfer. The City will begin charging these costs directly to the Sewer Fund in FY 2014-15. Second, after reviewing time spent by the Public Works Department, maintenance and fuel costs for vehicles, and administration costs; the transfer is estimated at \$780,000. Staff will continue to refine the estimate as this is the first year using this process.

	SEWER FUND PROJECTED REVENUE & EXPENSE					
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Beginning Fund Balance	\$1,153,481	\$888,818	\$640,049	\$103,404	(\$120,903)	(\$332,658)
Revenues						
Current Revenues						
Interest	13,400	13,500	13,635	13,771	13,909	14,048
Sewer Service Charge	2,218,000	2,275,200	2,333,900	2,394,115	2,455,883	2,519,245
Total Revenue	2,231,400	2,288,700	2,347,535	2,407,886	2,469,792	2,533,293
Expenditures						
Operating Costs						
General Fund (a)	900,000	780,000	803,400	827,502	852,327	877,897
Sewer Maintenance (a)	300,000	450,000	461,610	473,520	485,736	498,268
Equipment Maintenance	66,000	67,703	69,450	71,242	73,080	74,965
EPA Compliance	300,000	300,000	300,000	300,000	300,000	300,000
County Clean Water Program	36,100	37,031	37,986	38,966	39,971	41,002
Total Operating Costs	1,602,100	1,634,734	1,672,446	1,711,230	1,751,114	1,792,132
Capital Costs						
Major Equipment Purchases			300,000			
General Sewer Replacement	340,000	348,772	357,770	367,001	376,469	386,182
Total Capital Costs	340,000	348,772	657,770	367,001	376,469	386,182
Debt Service						
Phase I Loan	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
Phase III Loan	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	106,328
Total Debt Service	553,963	553,963	553,963	553,963	553,963	553,963
Total Expenditure	2,496,063	2,537,469	2,884,179	2,632,193	2,681,547	2,732,278
Excess of Revenues over Expenditures	(264,663)	(248,769)	(536,644)	(224,307)	(211,755)	(198,985)
Ending Fund Balance	\$888,818	\$640,049	\$103,404	(\$120,903)	(\$332,658)	(\$531,642)

(a) Prior to FY2014-15, minor sewer maintenance costs were expensed in the General Fund and funds were transferred from the Sewer Fund to reimburse the costs.

CONCLUSION

The City of Piedmont has been proactive in addressing its financial challenges and has sustained its ability to provide a high level of service to its residents. Issues for the coming year(s) will include compliance with federal requirements to replace leaking sewer mains, monitoring and responding to changes by CalPERS in medical and pension obligations, continuing to invest in facility maintenance and equipment replacement, and investing in technology to better serve and communicate with our citizens.

I look forward to working with the City Council and the community to finalize this budget and to continue the development and implementation of sound and prudent financial management practices to best position ourselves for future challenges.

Having served as Piedmont's City Administrator for only two months now, I have to note how impressed I am by the talented professionalism of the City staff, our Committees and Commissioners, and the City Council. With respect to the preparation of this budget I want to thank the work of the Department Heads and especially Finance Director Erick Cheung, Accountant Ken Lee, and the staff of the Finance Department.

Paul Benoit
City Administrator

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CITY OF PIEDMONT

Budget Summary

Fiscal Year 2014-15

OPERATING BUDGET

	Budget 13/14	Actual Expenditures 13/14	Adopted Budget 14/15	Budget % Change
Expenditures:				
Administration	\$2,803,575	\$2,481,273	\$2,439,695	-12.98%
Public Works	4,359,760	4,144,867	4,048,815	-7.13%
Recreation	2,662,830	2,442,043	2,422,340	-9.03%
Police	5,789,100	5,224,978	5,523,567	-4.59%
Fire	5,644,849	5,021,470	5,201,850	-7.85%
Non-Departmental	2,217,975	2,206,667	1,628,471	-26.58%
TOTAL General Fund	23,478,089	21,521,297	21,264,737	-9.43%
Other Operating Funds				
Schoolmates Fund	824,850	777,299	796,025	-3.49%
Aquatics Fund	727,650	627,214	701,230	-3.63%
Workers Compensation Fund	525,000	454,176	525,000	0.00%
Liability Insurance Fund	400,000	392,981	425,000	6.25%
TOTAL Other Operating Expenditures	2,477,500	2,251,669	2,447,255	-1.22%
Total Operating Expenditures	\$25,955,590	\$23,772,966	\$23,711,992	-8.64%

OTHER FUNDS BUDGET

	Budget 13/14	Actual Expenditures 13/14	Adopted Budget 14/15	Budget % Change
Expenditures:				
Special Revenue Funds				
Athletic Facility Preservation	30,000	32,325	30,000	0.00%
COPS	100,000	0	0	-100.00%
Measure B Fund	788,437	650,926	555,400	-29.56%
Measure D Fund	44,953	19,256	41,000	-8.79%
Measure F - VRF	180,575	0	0	-100.00%
Sidewalk Repair Fund	3,000	0	3,000	0.00%
Urban County CDBG Fund	157,000	116,121	25,000	-84.08%
Total Special Revenue Funds	1,303,965	818,627	654,400	-49.81%
Capital Project Funds				
Capital Improvement Fund	638,596	796,688	98,508	-84.57%
Equipment Replacement Fund	1,167,500	578,548	956,450	-18.08%
Facility Maintenance Fund	905,027	23,761	1,320,061	45.86%
Total Capital Project Funds	2,711,123	1,398,997	2,375,019	-12.40%
Debt Service Fund				
2014 Pension Obligation Fund	7,407,000	7,405,984	1,243,964	-83.21%
Total Debt Service Fund	7,407,000	7,405,984	1,243,964	-83.21%
Enterprise Fund				
Sewer Fund	1,654,963	1,677,038	1,757,469	6.19%
Total Enterprise Fund	1,654,963	1,677,038	1,757,469	6.19%
TOTAL Other Funds	\$13,077,051	\$11,300,646	\$6,030,852	-53.88%
Grand Total	\$ 39,032,641	\$ 35,073,612	\$ 29,742,844	-23.80%

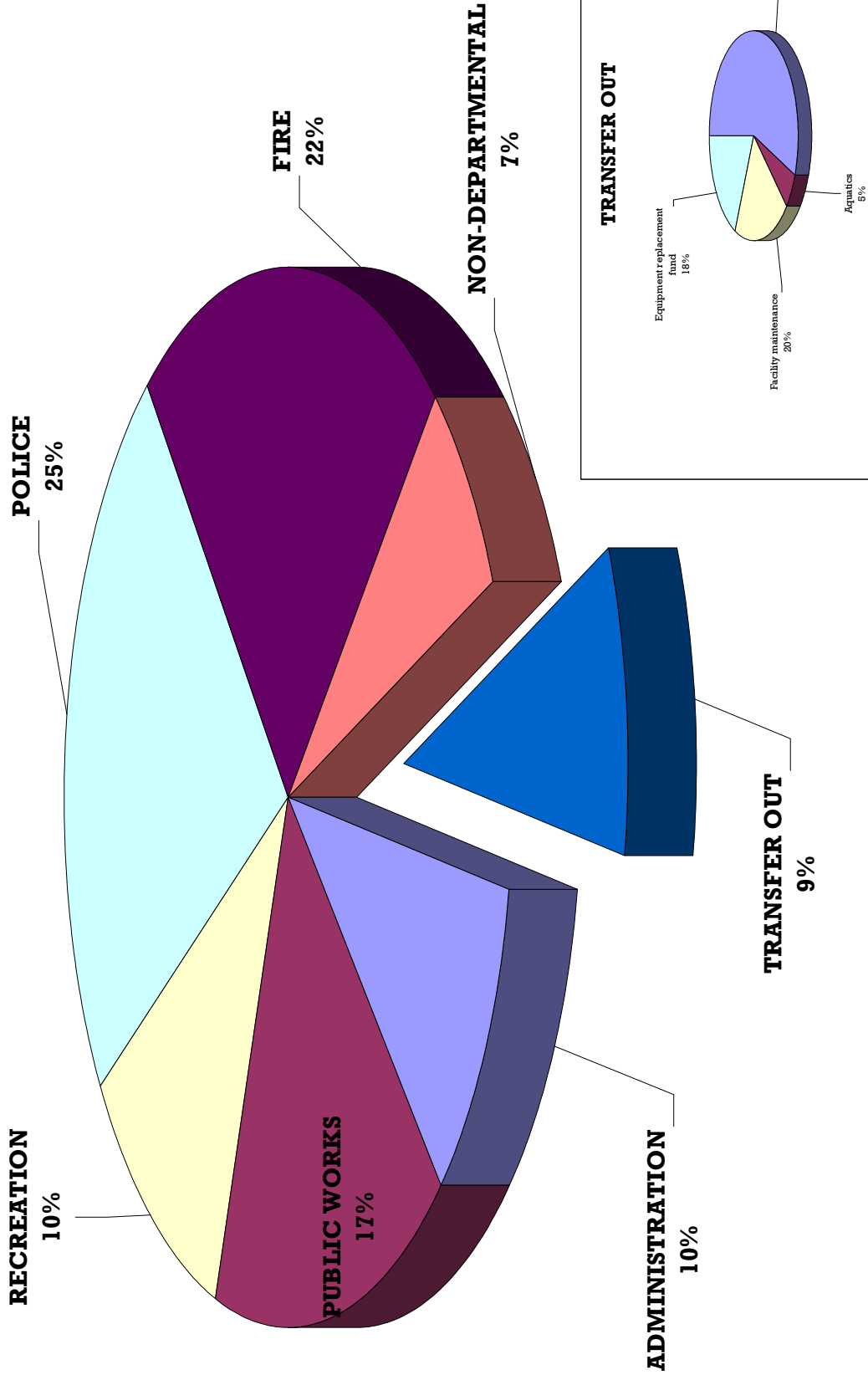
CITY OF PIEDMONT				
General Fund Budget Summary				
Expenditures & Sources				
Fiscal Year 2014-15				
FUND USES			Difference	
	Adopted	Actual	%	\$
	14/15	13/14		
EXPENDITURES				
Administration	2,439,695	2,481,273	-1.68%	(41,578)
Public Works	4,048,815	4,144,867	-2.32%	(96,052)
Recreation	2,422,340	2,442,043	-0.81%	(19,703)
Police	5,523,567	5,224,978	5.71%	298,589
Fire	5,201,850	5,021,470	3.59%	180,380
Non-Departmental	1,628,471	2,206,667	-26.20%	(578,196)
TOTAL Expenditures	21,264,737	21,521,297	-1.19%	(256,560)
TRANSFER OUT:				
2014 Pension Obligation Fund	1,243,964	100,984	1131.84%	1,142,980
Equipment Replacement Fund	400,000	1,219,353	-67.20%	(819,353)
Aquatics	120,000	160,000	-25.00%	(40,000)
Facility Maintenance	450,000	1,219,353	-63.10%	(769,353)
TOTAL Transfer Out	2,213,964	2,699,690	-17.99%	(485,726)
TOTAL Expenditures/Transfer Out	23,478,701	24,220,987	-3.06%	(742,286)
FUND SOURCES			Difference	
	Adopted	Actual	%	\$
	14/15	13/14		
REVENUE				
Property Tax	10,534,880	10,148,610	3.81%	386,270
Property Transfer Tax & Parcel Tax	4,460,000	5,607,241	-20.46%	(1,147,241)
Other Taxes and Franchises	2,250,000	2,361,098	-4.71%	(111,098)
Licenses and Permits	428,500	474,389	-9.67%	(45,889)
Use of Money and Property	412,000	424,733	-3.00%	(12,733)
Revenue from Other Agencies	1,290,808	1,294,976	-0.32%	(4,168)
Charges for Current Services	2,617,200	2,771,554	-5.57%	(154,354)
Other	90,000	125,772	-28.44%	(35,772)
TOTAL Revenue	22,083,388	23,208,373	-4.85%	(1,124,985)
TRANSFER IN:				
Private Contribution Fund	30,000	0	N/A	30,000
Traffic Safety Fund	60,000	59,600	0.67%	400
State Gas Tax Fund	280,000	300,000	-6.67%	(20,000)
Sewer Fund	780,000	900,000	-13.33%	(120,000)
Urban County CDBG	0	30,123	-100.00%	(30,123)
COPS	50,000	0	N/A	50,000
Measure D Fund	13,000	14,356	-9.45%	(1,356)
Schoolmates Program Fund	30,000	0	N/A	30,000
TOTAL Transfer In	1,243,000	1,304,079	-4.68%	(61,079)
TOTAL Revenue/Transfer In	23,326,388	24,512,452	-4.84%	(1,186,064)
Excess: Revenues over Expenditures	(152,313)	291,465		
Beginning Fund Balance:	4,489,854	4,198,390		
Estimated Ending Fund Balance:	4,337,541	4,489,854		

	FY 10/11	FY 11/12	FY 12/13	FY 13/14	Adopted FY 14/15
General Fund Beginning Balance	\$ 2,194,122	\$ 3,101,067	\$ 4,007,294	\$ 4,198,390	\$ 4,489,854
Revenues					
Property Taxes	\$9,026,526	\$9,236,538	\$9,594,197	\$10,148,610	\$10,534,880
Real Property Transfer Tax	2,628,921	2,700,925	3,186,001	4,001,012	2,800,000
Parcel Tax	1,537,381	1,560,040	1,606,178	1,606,229	1,660,000
Other Taxes and Franchises	2,321,714	2,330,563	2,270,909	2,361,098	2,250,000
License and Permits	426,092	386,995	427,115	474,389	428,500
Revenue from Use of Money or Property	362,363	377,567	496,624	424,733	412,000
Revenue from Other Agencies	1,302,958	1,222,365	1,215,028	1,294,976	1,290,808
Charges for Current Services	2,632,880	2,717,404	2,598,322	2,771,554	2,617,200
Other Revenue	99,629	175,447	91,895	125,772	90,000
	\$20,338,464	\$20,707,844	\$21,486,270	\$23,208,373	\$22,083,388
Operating Transfers in					
Reimbursement from Sewer Fund	\$900,000	\$900,000	\$900,000	\$900,000	\$780,000
Traffic safety ticket revenue	70,000	60,000	50,000	59,600	60,000
Reimbursement from Schoolmates Fund	55,125	-	-	-	30,000
Revenues from Private Contribution Fund	25,000	-	4,725	-	30,000
State gas tax supplement for Public Works	159,114	200,000	200,000	300,000	280,000
Signal@Grand,Arroyo	-	24,692	-	-	-
COPS	-	28,930	36,875	-	50,000
Traffic Congestion Relief Fund	40,886	-	-	-	-
Urban County CDBG	-	-	-	30,123	-
Measure D reimbursement	15,000	13,627	12,296	14,356	13,000
	\$1,265,125	\$1,227,249	\$1,203,896	\$1,304,079	\$1,243,000
Total income	\$21,603,589	\$21,935,093	\$22,690,166	\$24,512,452	\$23,326,388
Expenditures					
Administration	\$2,193,609	\$2,008,568	\$2,261,203	\$2,465,103	\$2,431,095
Public Works	3,867,794	3,824,674	3,875,590	4,144,867	4,008,815
Recreation	2,343,152	2,439,164	2,524,705	2,440,384	2,399,840
Police	4,925,994	4,963,021	5,049,006	5,224,978	5,523,567
Fire	4,751,105	5,067,432	5,161,463	4,956,822	5,201,850
	\$18,081,654	\$18,302,859	\$18,871,967	\$19,232,154	\$19,565,166
Operating Capital Outlay	\$469	\$196,457	\$43,924	\$82,476	\$71,100
Non Departmental Expenditures					
Library	\$350,471	\$350,471	\$350,471	\$350,471	\$350,471
Unemployment insurance	21,436	26,926	7,553	4,693	16,000
Workers compensation	796,425	526,696	550,000	525,000	525,000
Liability insurance	436,189	390,713	450,000	410,000	425,000
OPEB	-	-	-	916,504	312,000
	\$1,604,521	\$1,294,806	\$1,358,024	\$2,206,667	\$1,628,471
Operating transfers-out					
COPS	-	\$168,250	-	-	-
Aquatics	110,000	-	138,156	160,000	120,000
Private Contribution	-	5,121	-	-	-
2014 Pension Obligation Fund	-	-	-	100,984	1,243,964
Other Post-Employment Benefits Fund	200,000	349,730	512,000	-	-
	\$310,000	\$523,101	\$650,156	\$260,984	\$1,363,964
Total expenditures and transfers-out	\$19,996,644	\$20,317,223	\$20,924,070	\$21,782,281	\$22,628,701
Operating net income	\$1,606,945	\$1,617,870	\$1,766,096	\$2,730,171	\$697,687
Capital transfer-out					
Capital improvement fund	\$400,000	-	\$150,000	-	-
Facility maintenance	-	135,961	800,000	1,219,353	450,000
Sewer fund	-	275,682	-	-	-
Equipment replacement fund	300,000	300,000	625,000	1,219,353	400,000
Total capital transfers	\$700,000	\$711,643	\$1,575,000	\$2,438,706	\$850,000
Net income after capital transfers	\$906,945	\$906,227	\$191,096	\$291,465	(\$152,313)
General Fund Ending Fund Balance	\$3,101,067	\$4,007,294	\$4,198,390	\$4,489,854	\$4,337,541
Fund balance as % of operating exp	17.15%	21.89%	22.25%	23.35%	22.17%
Fund balance as % of exp & debt	15.75%	20.24%	20.71%	20.76%	19.27%

CITY OF PIEDMONT
General Fund Budget Summary
Fiscal Year 2014-15

	Adopted Budget FY 14/15	% of Budget
<u>Administration (Total)</u>	<u>\$2,439,695</u>	<u>10.39%</u>
Personal Services	1,339,875	5.71%
Maintenance & Operations	1,091,220	4.65%
Capital Outlay	8,600	0.04%
<u>Public Works (Total)</u>	<u>4,048,815</u>	<u>17.24%</u>
Personal Services	2,571,900	10.95%
Maintenance & Operations	1,436,915	6.12%
Capital Outlay	40,000	0.17%
<u>Recreation (Total)</u>	<u>2,422,340</u>	<u>10.32%</u>
Personal Services	1,585,560	6.75%
Maintenance & Operations	814,280	3.47%
Capital Outlay	22,500	0.10%
<u>Police (Total)</u>	<u>5,523,567</u>	<u>23.53%</u>
Personal Services	4,870,400	20.74%
Maintenance & Operations	653,167	2.78%
<u>Fire (Total)</u>	<u>5,201,850</u>	<u>22.16%</u>
Personal Services	4,824,600	20.55%
Maintenance & Operations	377,250	1.61%
Non-Departmental (Total)	1,628,471	6.94%
Transfer Out (Total)	<u>2,213,964</u>	<u>9.43%</u>
General Fund: Expenditures/Transfers Out	<u><u>\$23,478,701</u></u>	<u><u>100.00%</u></u>

**CITY OF PIEDMONT
GENERAL FUND
ADOPTED EXPENDITURES AND TRANSFERS 2014-15**



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City of Piedmont				
FY 2013-14 Appropriation Increases				
Through June 30, 2014				
		2013-14	2013-14	Appropriation
		Adopted Budget	Revised Budget	Increase
General Fund	101			
Administration	400	2,287,020	2,590,305	303,285
KCOM	401	207,600	213,270	5,670
		2,494,620	2,803,575	308,955
Public Works	402	4,256,390	4,359,760	103,370
Recreation	404	2,361,400	2,483,050	121,650
Community Hall	405	107,535	114,075	6,540
Veterans' Hall	406	65,455	65,705	250
Recreation Total		2,534,390	2,662,830	128,440
Police	408	5,685,350	5,789,100	103,750
Firefighters	411	4,940,300	5,158,499	218,199
Paramedics	412	478,000	486,350	8,350
Fire Total		5,418,300	5,644,849	226,549
Non-Departmental	419	366,471	366,471	-
General Fund Total		20,755,521	21,626,585	871,064
Workers' Compensation	105	525,000	525,000	-
Liability Insurance	108	400,000	400,000	-
COPS	109	100,000	100,000	-
Equipment Replacement	110	1,167,500	1,167,500	-
Athletic Facility Preservation	113	30,000	30,000	-
Schoolmates	114	807,880	824,850	16,970
Aquatics	117	732,870	727,650	(5,220)
Sewer	124	1,579,963	1,654,963	75,000
CIP Prior Yrs. Carryover	127	638,596	638,596	-
CDBG	129	25,000	157,000	132,000
Measure B Sales Tax	131	500,000	788,437	288,437
Measure D	134	44,953	44,953	-
Sidewalk Repair	135	3,000	3,000	-
Facilities Maintenance	137	680,236	905,027	224,791
2014 Pension Obligation Fund	140	-	7,407,000	7,407,000
Measure F	143	89,000	180,575	91,575
Total Other Funds		7,323,998	15,554,551	8,230,553
Grand Total		28,079,519	37,181,136	9,101,617
Appropriation Increases by City Council Resolution				
		FY 2013-14		Appropriation
Department	Resolution #	Account #		Increase
Admin: 400				
Recruitment Service	Various	101-0400-054-028		\$25,000
Classification Service	113-13	101-0400-056-001		11,550
Cafeteria Plan	4-14	101-0400-056-001		10,000
Mid Year Appropriation Increase	18-14	Salary & Benefit (JE#89)		29,735
Recruitment Service: Rec. Director	53-14	101-0400-056-001		10,000
Year-End Appropriation	72-14	Varios, JE#159		217,000
Total Admin				\$303,285
KCOM: 401				
Mid Year Appropriation Increase	18-14	Salary & Benefit (JE#89)		\$3,170
Year-End Appropriation	72-14	101-0401-054-001		2,500
Total KCOM				\$5,670
Public Works: 402				
Mid Year Appropriation Increase	18-14	Salary & Benefit (JE#89)		\$73,370
Year-End Appropriation	72-14	Varios, JE#159		30,000
Total Public Works				\$103,370

Recreation: 404,405,406			
Interim Recreation Director	111-13	101-0404-010-001	\$50,000
Mid Year Appropriation Increase	18-14	Salary & Benefit (JE#89)	28,365
Year-End Appropriation	72-14	Varios, JE#159	50,075
Total Recreation			\$128,440
Police: 408			
Auto Allowance	MOU	101-0408-031-002	\$2,250
Mid Year Appropriation Increase	18-14	Salary & Benefit (JE#89)	95,500
Year-End Appropriation	72-14	101-0408-054-001	6,000
Total Police			\$103,750
Fire: 411 and 412			
Search and Consulting	67-13	101-0411-054-003	\$12,500
Mid Year Appropriation Increase	18-14	Salary & Benefit (JE#89)	208,400
Year-End Appropriation	72-14	101-0411-081-002	5,649
Total Fire			\$226,549
Fund 114			
Mid Year Appropriation Increase	18-14	Salary & Benefit (JE#89)	\$16,970
Total Fund 114			\$16,970
Fund 117			
Mid Year Appropriation Decrease	18-14	Salary & Benefit (JE#89)	(\$5,220)
Total Fund 117			(\$5,220)
Fund 124			
General Sewer Projects	72-14	124-0429-005-000	\$75,000
Total Fund 124			\$75,000
Fund 129			
Sidewalk improvement	44-14	129-0437-014-000	\$132,000
Total Fund 129			\$132,000
Fund 131			
Lake Ramona/Ronada	59-14	131-0433-053-006	\$288,437
Total Fund 131			\$288,437
Fund 137			
801 Magnolia E Wing Renovation	72-14	137-0433-053-001	\$10,000
2014 CORP. YARD PAVEMENT	59-14	137-0433-053-006	214,791
Total Fund 137			\$224,791
Fund 140			
Year-End Appropriation	72-14	Varios, JE#159	\$7,407,000
Total Fund 140			\$7,407,000
Fund 143			
Lake Ramona/Ronada	59-14	143-0433-053-006	\$91,575
Total Fund 143			\$91,575
FY 2013-14 Appropriation Increases			\$9,026,617

CITY OF PIEDMONT
Fund Balance Summary
Fiscal Years 2006-2015

Fund	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		6/30/2015	
	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	\$ 5,053,075	-	\$ 3,169,794	-	\$ 2,776,471	-	\$ 2,715,526	-	\$ 2,194,122	-	\$ 3,101,066	-	\$ 4,007,291	-	\$ 4,198,390	-	\$ 4,489,854	-	\$ 4,337,541	-
2014 Pension Obligation Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abandoned Vehicle	51,514	-	55,999	-	61,638	-	64,842	-	47,210	-	51,645	-	55,948	-	35,278	-	39,843	-	42,843	-
Athletic Facility Preservation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,166	-	28,570	-	53,570	-
Aquatics	-	-	-	-	-	-	-	-	-	48,951	-	(124,650)	-	(72,477)	(72,477)	-	12,763	-	11,533	-
Capital Improvement	1,678,199	-	3,902,469	-	3,084,229	-	2,962,708	-	2,063,671	-	1,743,257	-	1,072,137	-	1,195,023	-	493,334	-	394,826	-
COPS	-	-	-	-	-	-	-	-	-	-	-	-	234,333	-	152,504	-	213,466	-	264,066	-
EECBG	-	-	-	-	-	-	-	-	-	-	3,405	-	5,459	-	5,459	-	5,459	-	5,459	-
Equipment Replacement	1,974,604	-	2,711,464	-	2,866,770	-	2,213,505	-	2,188,165	-	2,282,991	-	2,017,019	-	2,173,174	-	2,861,650	-	2,319,200	-
Facilities Maintenance	-	-	-	-	264,183	-	306,312	-	286,760	-	282,516	-	139,907	-	918,655	-	2,114,247	-	1,244,186	-
Gas Tax	49,892	-	258,442	-	163,137	-	250,738	-	137,396	-	207,622	-	370,419	-	441,668	-	489,279	-	486,980	-
Liability Insurance	316,422	-	337,162	-	310,938	-	314,573	-	214,573	-	214,573	-	214,573	-	265,151	-	282,171	-	282,171	-
Measure B Sales Tax	22,235	-	160,572	-	186,701	-	410,886	-	316,887	-	680,945	-	420,534	-	558,322	-	396,135	-	252,735	-
Measure D	195,550	-	218,571	-	120,250	-	145,504	-	107,329	-	136,385	-	150,099	-	148,491	-	142,723	-	124,923	-
Measure F	-	-	-	-	-	-	-	-	-	-	-	-	49,408	-	94,409	-	141,877	-	181,877	-
OPEB Fund	-	-	-	-	-	-	-	-	1,761,610	-	2,446,826	-	3,052,875	-	3,427,173	-	4,353,290	-	4,865,290	-
PERS Medical	1,029,749	-	1,262,818	-	1,498,309	-	1,606,308	-	16,866	-	16,866	-	-	-	-	-	-	-	-	-
Private Contribution	57,014	-	68,751	-	88,098	-	205,774	-	56,961	-	100,098	-	219,555	-	241,567	-	129,396	-	124,396	-
Proposition 1B	-	-	-	-	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Schoolmates Program	513,291	-	523,373	-	477,155	-	441,796	-	393,362	-	195,298	-	78,091	-	93,108	-	226,979	-	256,554	-
Sewer	2,192,836	-	2,506,507	-	2,221,890	-	1,062,651	-	1,185,722	-	1,174,710	-	1,203,721	-	1,153,481	-	680,087	-	431,318	-
Sidewalk Repair	66,785	-	72,374	-	78,977	-	67,227	-	40,520	-	42,363	-	59,087	-	62,515	-	47,907	-	47,907	-
Signal @ Grand, Arroyo	-	-	-	-	-	-	9,057	-	24,692	-	24,692	-	-	-	-	-	-	-	-	-
TDA Grant	1,950	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Congestion Relief	49,657	-	-	-	-	-	71,551	-	195,260	-	-	-	-	-	-	-	-	-	-	-
Traffic Safety	176	-	6,755	-	554	-	4,676	-	4,676	-	4,576	-	4,020	-	7,292	-	15	-	10,015	-
Urban County CDBG	-	-	-	-	-	-	90,000	-	-	-	-	-	-	-	30,123	-	3,543	-	3,543	-
Workers Compensation	222,584	-	554,855	-	734,856	-	735,829	-	335,829	-	335,829	-	328,829	-	257,623	-	328,447	-	328,447	-
TOTAL	\$ 13,475,534	-	\$ 15,809,906	-	\$ 15,334,156	-	\$ 13,679,463	-	\$ 11,571,611	-	\$ 13,094,614	-	\$ 13,558,655	-	\$ 15,419,095	-	\$ 17,481,036	-	\$ 16,069,381	-

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

Fund	7/1/2013 Actual Fund Balance	2013-14 Actual Revenue	2013-14 Actual Expenditures	Transfer In	Transfer Out	6/30/2014 Actual Fund Balance
General	\$ 4,198,390	\$ 23,208,373	\$ 21,521,297	\$ 1,304,079	\$ 2,699,690	\$ 4,489,854
2014 Pension Obligation Fund	-	7,305,000	7,405,984	100,984	-	(0)
Abandoned Vehicle	35,278	4,566	-	-	-	39,843
Athletic Facility Preservation	32,166	28,729	32,325	-	-	28,570
Aquatics	(72,478)	552,455	627,214	160,000	-	12,763
Capital Improvement	1,195,023	-	796,688	95,000	-	493,334
COPS	152,504	100,880	-	-	39,918	213,466
EECBG	5,459	-	-	-	-	5,459
Equipment Replacement	2,173,174	7,753	578,548	1,259,271	-	2,861,650
Facilities Maintenance	918,655	-	23,761	1,219,353	-	2,114,247
Gas Tax	441,668	347,611	-	-	300,000	489,279
Liability Insurance	265,151	410,000	392,981	-	-	282,171
Measure B Sales Tax	558,322	488,739	650,926	-	-	396,135
Measure D	148,491	27,844	19,256	-	14,356	142,723
Measure F	94,409	47,468	-	-	-	141,877
OPEB Fund	3,427,173	926,117	-	-	-	4,353,290
Private Contribution	241,567	(17,171)	-	-	95,000	129,396
Schoolmates Program	93,108	911,170	777,299	-	-	226,979
Sewer	1,033,104	2,224,021	1,677,038	-	900,000	680,087
Sidewalk Repair	62,515	(14,607)	-	-	-	47,907
Traffic Safety	7,292	52,323	-	-	59,600	15
Urban County CDBG	30,123	119,664	116,121	-	30,123	3,543
Workers Compensation	257,623	525,000	454,176	-	-	328,447
TOTAL	\$ 15,298,716	\$ 37,255,933	\$ 35,073,612	\$ 4,138,687	\$ 4,138,687	\$ 17,481,036

CITY OF PIEDMONT
Estimated Fund Balance Detail
Based on Estimated Revenues and Expenditures
Period Ending June 30, 2015

Fund	7/1/2014 Actual Fund Balance	2014-15 Adopted Revenue	2014-15 Adopted Expenditures	Transfer In	Transfer Out	6/30/2015 Estimated Fund Balance
General	\$ 4,489,854	\$ 22,083,388	\$ 21,264,737	\$ 1,243,000	\$ 2,213,964	\$ 4,337,541
2014 Pension Obligation Fund	(0)	-	1,243,964	1,243,964	-	-
Abandoned Vehicle	39,843	3,000	-	-	-	42,843
Athletic Facility Preservation	28,570	55,000	30,000	-	-	53,570
Aquatics	12,763	580,000	701,230	120,000	-	11,533
Capital Improvement	493,334	-	98,508	-	-	394,826
COPS	213,466	100,600	-	-	50,000	264,066
EECBG	5,459	-	-	-	-	5,459
Equipment Replacement	2,861,650	14,000	956,450	400,000	-	2,319,200
Facilities Maintenance	2,114,247	-	1,320,061	450,000	-	1,244,186
Gas Tax	489,279	277,701	-	-	280,000	486,980
Liability Insurance	282,171	425,000	425,000	-	-	282,171
Measure B Sales Tax	396,135	412,000	555,400	-	-	252,735
Measure D	142,723	36,200	41,000	-	13,000	124,923
Measure F	141,877	40,000	-	-	-	181,877
OPEB Fund	4,353,290	512,000	-	-	-	4,865,290
Private Contribution	129,396	25,000	-	-	30,000	124,396
Schoolmates Program	226,979	855,600	796,025	-	30,000	256,554
Sewer	680,087	2,288,700	1,757,469	-	780,000	431,318
Sidewalk Repair	47,907	3,000	3,000	-	-	47,907
Traffic Safety	15	70,000	-	-	60,000	10,015
Urban County CDBG	3,543	25,000	25,000	-	-	3,543
Workers Compensation	328,447	525,000	525,000	-	-	328,447
TOTAL	\$ 17,481,036	\$ 28,331,189	\$ 29,742,844	\$ 3,456,964	\$ 3,456,964	\$ 16,069,381

CITY OF PIEDMONT
General Fund Revenue Analysis
Fiscal Year 2014-15

	Actual Revenue 2011-12	Actual Revenue 2012-13	Actual Revenue 2013-14	Adopted Revenue 2014-15
PROPERTY TAXES				
Property Tax - Secured	8,588,149	8,968,778	9,380,023	9,889,880
Property Tax - Unsecured	539,077	496,750	525,643	520,000
Supplemental Assessment	105,292	125,049	238,193	120,000
Delinquent Taxes & Penalties	4,020	3,621	4,751	5,000
TOTAL Property Taxes	9,236,538	9,594,197	10,148,610	10,534,880
PROPERTY TRANSFER TAX & PARCEL TAX				
Real Property Transfer Tax	2,700,925	3,186,001	4,001,012	2,800,000
Parcel Tax: Measure W	1,560,040	1,606,178	1,606,229	1,660,000
TOTAL Transfer Tax and Parcel Tax	4,260,965	4,792,179	5,607,241	4,460,000
OTHER TAXES & FRANCHISES				
Other Taxes				
Sales & Use Tax	171,727	167,402	201,310	150,000
Business License Tax	438,794	476,279	488,834	440,000
TOTAL Other Taxes	610,521	643,681	690,144	590,000
Franchises				
Gas & Electric	95,298	72,429	73,068	80,000
Waste Management/Republic	142,118	140,899	150,675	145,000
Cable Television /Comcast	180,198	145,025	239,918	180,000
TOTAL Franchises	417,614	358,353	463,660	405,000
Utility Users Tax				
Gas & Electric	818,418	802,410	754,637	800,000
Telephone	438,889	421,320	407,512	410,000
Water	45,121	45,145	45,145	45,000
TOTAL Utility Users Tax	1,302,428	1,268,875	1,207,294	1,255,000
TOTAL Other Taxes & Franchises	2,330,563	2,270,909	2,361,098	2,250,000
LICENSES & PERMITS				
Dog License	17,499	20,171	21,870	20,000
Building Permits	338,336	382,983	420,389	380,000
Other Permits	22,305	17,332	22,424	20,000
Fines & Forfeitures	8,855	6,630	9,707	8,500
TOTAL Licenses & Permits	386,995	427,115	474,389	428,500
REVENUE FROM USE OF MONEY OR PROPERTY				
Interest Earnings	16,742	11,655	11,426	17,000
Community Hall Rental	241,062	258,611	264,243	255,000
Veterans' Building	65,825	82,197	76,697	80,000
Other Rentals	53,938	144,161	72,368	60,000
TOTAL Revenue from Use of Money or Property	377,567	496,624	424,733	412,000

	Actual Revenue 2011-12	Actual Revenue 2012-13	Actual Revenue 2013-14	Adopted Revenue 2014-15
REVENUE FROM OTHER AGENCIES				
State of California				
Avoid 21 Grant	10,180	5,521	4,840	11,000
Forestry & Fire Protection	0	9,560	0	0
Homeowner's Property Tax Relief	85,978	86,063	87,582	85,000
Trailer coach in Lieu	9	9	10	8
POST Fund	38,651	8,983	2,687	10,000
Mandated Costs/ State and County Grants/ Misc.	0	424	0	1,000
Motor Vehicle License Fees	885,586	919,580	969,667	988,800
1/2 Cent Sales Tax (Public Safety)	78,252	69,940	89,046	75,000
TOTAL State of California	1,098,656	1,100,081	1,153,830	1,170,808
County of Alameda				
County of Alameda-FRALS	54,298	45,500	71,698	50,000
County Paramedic Tax	69,411	69,447	69,447	70,000
TOTAL County of Alameda	123,709	114,947	141,145	120,000
TOTAL Revenue from Other Agencies	1,222,365	1,215,028	1,294,976	1,290,808
CHARGES FOR CURRENT SERVICES				
Planning Fees	201,009	220,480	243,484	230,000
Plan Check Fees	198,125	217,953	237,439	230,000
Emeryville Animal Control	89,415	89,415	89,415	92,700
Albany Fire Chief	133,956	124,653	0	0
Ambulance Service Charges	187,215	115,108	349,220	200,000
Recreation	1,881,932	1,807,374	1,799,718	1,842,500
Other	25,752	23,339	52,279	22,000
TOTAL Charges for Current Services	2,717,404	2,598,322	2,771,554	2,617,200
OTHER REVENUE				
Sale of Property	13,346	35,956	24,205	15,000
Other Revenue	162,101	55,940	101,567	75,000
TOTAL Other Revenue	175,447	91,895	125,772	90,000
TOTAL GENERAL FUND REVENUE	20,707,844	21,486,270	23,208,373	22,083,388

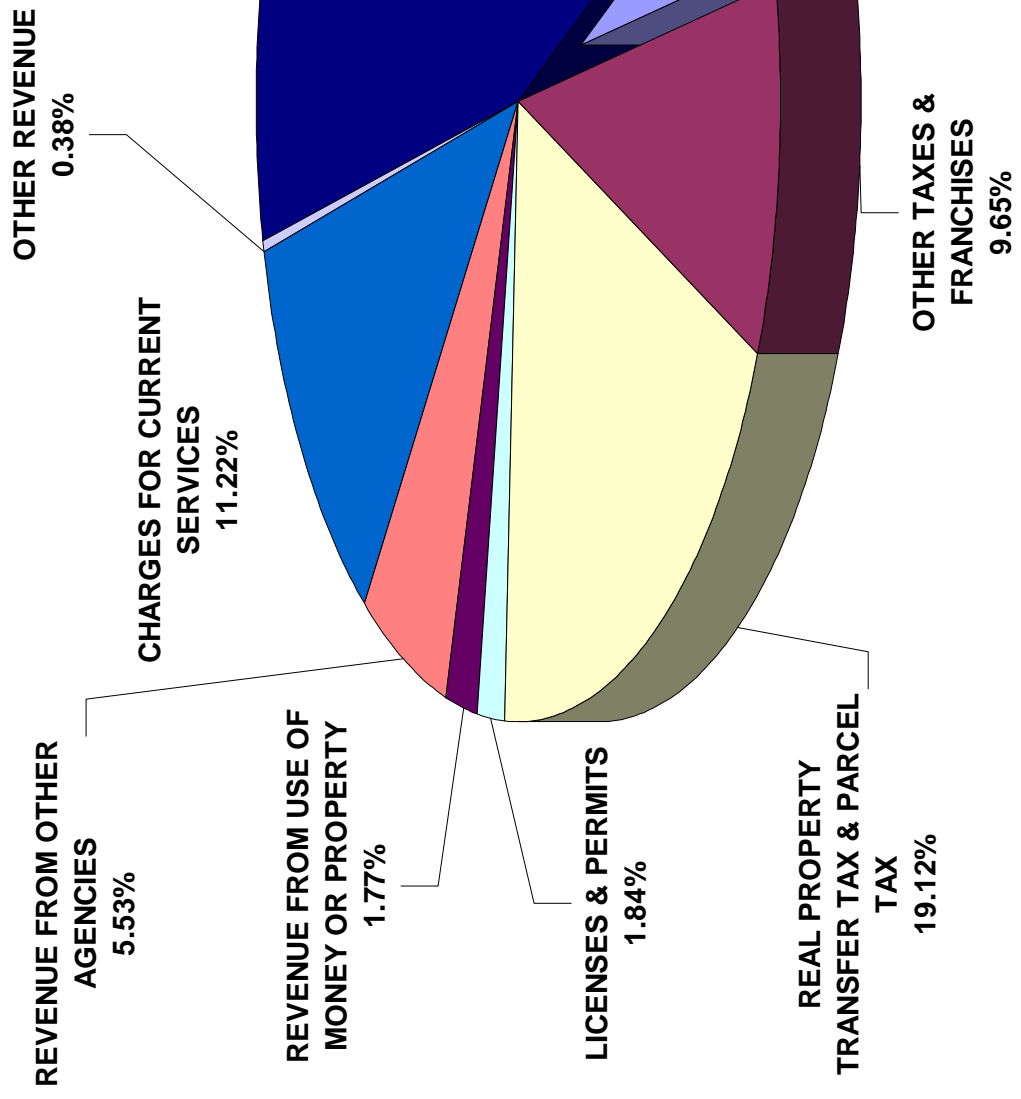
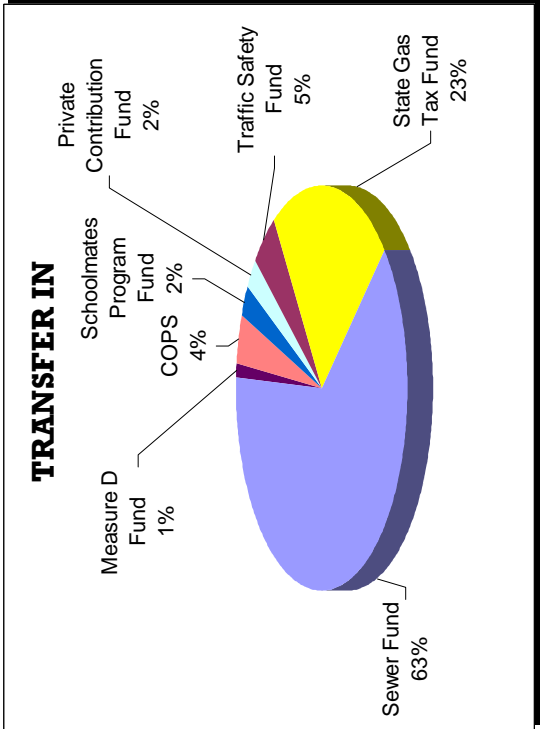
CITY OF PIEDMONT
Other Funds Revenue Analysis
Fiscal Year 2014-15

	Actual Revenue 2011-12	Actual Revenue 2012-13	Actual Revenue 2013-14	Adopted Revenue 2014-15
<u>103 - PRIVATE CONTRIBUTION FUND</u>				
Miscellaneous	262,300	56,737	(17,171)	25,000
TOTAL	262,300	56,737	(17,171)	25,000
<u>105 - WORKERS COMPENSATION</u>				
Non Departmental Revenue	-	-	525,000	525,000
TOTAL	-	-	525,000	525,000
<u>106 - TRAFFIC SAFETY FUND</u>				
State of California	59,444	53,272	52,323	70,000
TOTAL	59,444	53,272	52,323	70,000
<u>108 - LIABILITY INSURANCE</u>				
Non Departmental Revenue	-	-	410,000	425,000
TOTAL	-	-	410,000	425,000
<u>109 - COPS</u>				
State of California	100,000	100,000	100,512	100,000
Interest	540	3,695	368	600
TOTAL	100,540	103,695	100,880	100,600
<u>110 - EQUIPMENT REPLACEMENT FUND</u>				
Interest	4,271	2,524	7,753	14,000
TOTAL	4,271	2,524	7,753	14,000
<u>113 - ATHLETIC FACILITY PRESERVATION FUND</u>				
Facility Fee/Contributions	-	53,366	28,729	55,000
TOTAL	-	53,366	28,729	55,000
<u>114 - SCHOOLMATES PROGRAM FUND</u>				
Interest Income	567	207	433	600
Schoolmates Fees	655,870	787,177	910,737	855,000
TOTAL	656,437	787,385	911,170	855,600
<u>117 - AQUATICS</u>				
Charge for Service	696,379	502,948	552,455	580,000
TOTAL	696,379	502,948	552,455	580,000
<u>119- ABANDONED VEHICLE ABATEMENT FUND</u>				
Alameda County	4,303	4,330	4,566	3,000
TOTAL	4,303	4,330	4,566	3,000

	Actual Revenue 2011-12	Actual Revenue 2012-13	Actual Revenue 2013-14	Adopted Revenue 2014-15
121 - GAS TAX FUND				
HUT 2103 Allocation	-	97,943	149,082	100,000
HUT 2105 Allocation	201,818	49,516	74,028	55,000
HUT 2106 Allocation	40,637	42,260	42,091	41,500
HUT 2107 Allocation	76,457	78,530	78,769	78,200
HUT 2107.5 Allocation	3,000	3,000	3,000	3,000
Interest	-	-	641	1
TOTAL	321,912	271,249	347,611	277,701
124 - SEWER FUND				
Sewer Service Charges	2,103,329	2,170,620	2,220,408	2,275,200
Interest	10,938	13,227	3,613	13,500
TOTAL	2,114,267	2,183,847	2,224,021	2,288,700
129 - URBAN COUNTY CDBG FUND				
Alameda County	-	32,220	119,664	25,000
TOTAL	-	32,220	119,664	25,000
131 - MEASURE B SALES TAX FUND				
ACTC	388,467	416,477	488,739	412,000
TOTAL	388,467	416,477	488,739	412,000
134 - MEASURE D FUND				
Measure D Allocation/Mitigation Fees/Interest	39,827	31,243	22,844	36,200
Recycling Funds	5,000	5,000	5,000	-
TOTAL	44,827	36,243	27,844	36,200
135 - SIDEWALK REPAIR FUND				
Miscellaneous	19,158	3,428	(14,607)	3,000
TOTAL	19,158	3,428	(14,607)	3,000
139 - EECBG				
Federal Grant	54,964	-	-	-
TOTAL	54,964	-	-	-
140 - 2014 PENSION OBLIGATION FUND				
Bond Proceeds	-	-	7,305,000	-
TOTAL	-	-	7,305,000	-
143 - MEASURE F FUND				
ACTC	49,408	45,001	47,468	40,000
TOTAL	49,408	45,001	47,468	40,000
156 - OPEB TRUST FUND				
Investments	239,454	428,893	614,117	200,000
Non Departmental Revenue	-	-	312,000	312,000
TOTAL	239,454	428,893	926,117	512,000
TOTAL REVENUE - OTHER FUNDS	5,016,131	4,981,612	14,047,560	6,247,801
TOTAL REVENUE - ALL FUNDS	25,723,975	26,467,882	37,255,933	28,331,189

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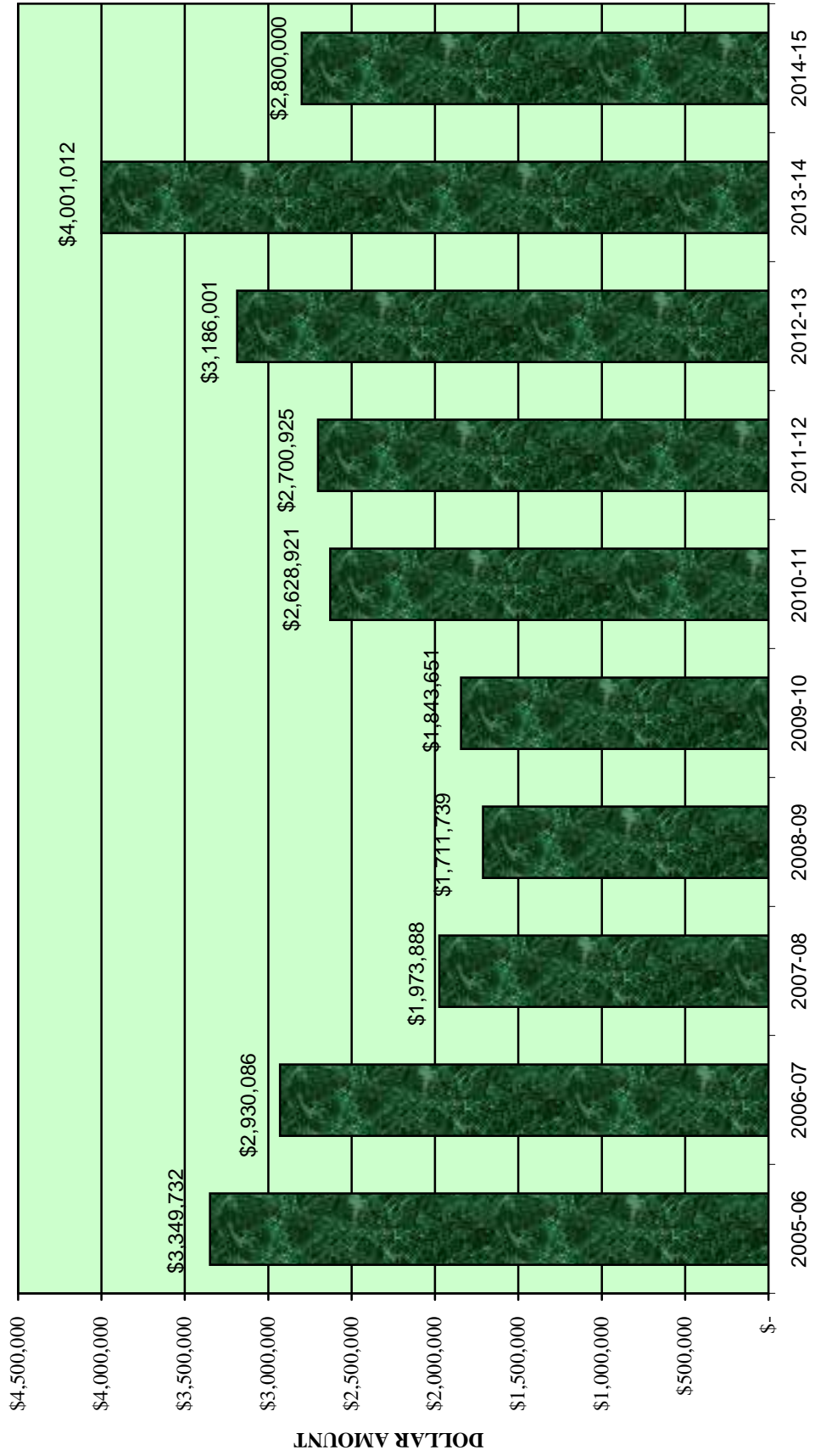
**CITY OF PIEDMONT
GENERAL FUND
ADOPTED REVENUES AND TRANSFERS 2014-15**



**City of Piedmont
Real Property Transfer Tax**

	2005-06	2006-07	2007-08	2008-09	2009-10
July	350,754	246,436	184,145	214,942	99,888
August	332,243	219,965	214,569	130,553	152,118
September	337,117	305,677	33,554	267,657	228,103
October	178,518	204,390	373,655	127,836	193,907
November	339,619	123,055	203,380	53,825	217,641
December	254,845	256,447	32,204	87,146	71,255
Sub-total	1,793,096	1,355,970	1,041,506	881,958	962,911
January	108,068	93,428	15,014	68,776	79,730
February	144,701	142,414	120,430	131,690	35,609
March	250,486	269,060	154,606	101,260	139,353
April	135,403	226,403	74,049	142,345	148,690
May	223,138	455,832	330,241	120,247	240,016
June	694,840	386,983	238,043	265,462	237,342
Sub-total	1,556,636	1,574,119	932,382	829,780	880,740
Total	3,349,732	2,930,089	1,973,888	1,711,738	1,843,651
	2010-11	2011-12	2012-13	2013-14	2014-15
July	292,883	346,451	425,855	332,328	288,813
August	283,252	262,314	368,287	302,523	487,629
September	168,918	190,768	221,180	185,428	282,242
October	140,902	128,329	294,937	251,647	362,364
November	296,296	160,968	242,797	146,917	235,339
December	154,638	169,509	206,659	108,217	
Sub-total	1,336,889	1,258,338	1,759,714	1,327,059	1,656,385
January	52,712	48,948	101,154	336,347	
February	103,050	98,522	166,443	151,898	
March	194,488	176,668	143,241	383,419	
April	384,022	271,789	290,244	497,929	
May	244,519	281,138	389,425	972,438	
June	313,241	565,523	335,781	331,923	
Sub-total	1,292,032	1,442,587	1,426,287	2,673,953	0
Total	2,628,921	2,700,925	3,186,001	4,001,012	1,656,385

**CITY OF PIEDMONT
REAL PROPERTY TRANSFER TAX**



FISCAL YEAR

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CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2014-15

ALL OPERATING DEPARTMENTS

	Budget 13/14	Actual Expenditures 13/14	Adopted Budget 14/15	Budget % Change
SALARIES	11,512,275	10,870,477	11,492,100	-0.18%
FRINGE BENEFITS	5,871,510	4,858,392	4,842,489	-17.53%
PERSONNEL EXPENSES	214,270	211,816	233,120	8.80%
SUPPLIES & SERVICES	5,041,660	4,670,395	4,441,712	-11.90%
CAPITAL EXPENDITURES	172,899	108,063	124,100	-28.22%
OTHER	3,142,975	3,053,823	2,578,471	-17.96%
TOTAL - ALL DEPARTMENTS	25,955,590	23,772,966	23,711,992	-8.64%
EXPENDITURE DETAIL:				
SALARIES				
Regular Salaries	9,134,900	8,643,651	9,306,100	1.87%
Part Time Salaries	1,650,875	1,552,889	1,617,000	-2.05%
Overtime Salaries	726,500	736,495	569,000	-21.68%
Compensated Absences	0	-62,558	0	0.00%
Subtotal	11,512,275	10,870,477	11,492,100	-0.18%
FRINGE BENEFITS				
Health Insurance	2,147,660	1,986,321	2,248,739	4.71%
Retirement	3,429,270	2,602,447	2,299,375	-32.95%
Other Benefits	294,580	269,624	294,375	-0.07%
Subtotal	5,871,510	4,858,392	4,842,489	-17.53%
PERSONNEL EXPENSES				
Memberships/Conferences/Training	214,270	211,816	233,120	8.80%
SUPPLIES & SERVICES				
Department Supplies	422,400	413,783	422,400	0.00%
Utilities/Telephone/Radio	505,420	494,809	506,705	0.25%
Equipment/Maintenance/Gas/Oil	258,150	224,613	262,000	1.49%
Contract Services	2,240,390	2,085,644	1,967,957	-12.16%
Buildings/Grounds Maintenance	120,000	103,756	93,000	-22.50%
Other Expenses	1,218,900	1,148,934	907,850	-25.52%
Information Services	276,400	198,855	281,800	1.95%
Subtotal	5,041,660	4,670,395	4,441,712	-11.90%
CAPITAL EXPENDITURES				
Capital Outlay	172,899	108,063	124,100	-28.22%
OTHER				
General Fund Non Departmental	2,217,975	2,206,667	1,628,471	-26.58%
Workers Comp Fund	525,000	454,176	525,000	0.00%
Liability Insurance Fund	400,000	392,981	425,000	6.25%
Subtotal	3,142,975	3,053,823	2,578,471	-17.96%
TOTAL - ALL DEPARTMENTS	25,955,590	23,772,966	23,711,992	-8.64%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2014-15

ADMINISTRATION SUMMARY
(includes KCOM)

	Budget 13/14	Actual Expenditures 13/14	Adopted Budget 14/15	Budget % Change
SALARIES	986,700	904,025	932,900	-5.45%
FRINGE BENEFITS	487,155	457,246	406,975	-16.46%
PERSONNEL EXPENSES	57,620	57,392	64,720	12.32%
SUPPLIES & SERVICES	1,254,850	1,046,441	1,026,500	-18.20%
CAPITAL EXPENDITURES	17,250	16,170	8,600	-50.14%
TOTAL - ADMINISTRATION	2,803,575	2,481,273	2,439,695	-12.98%
EXPENDITURE DETAIL:				
SALARIES				
Regular Salaries	957,200	955,013	898,400	-6.14%
Part Time Salaries	25,000	3,528	30,000	20.00%
Overtime Salaries	4,500	1,816	4,500	0.00%
Compensated Absences	0	-56,333	0	0.00%
Subtotal	986,700	904,025	932,900	-5.45%
FRINGE BENEFITS				
Health Insurance	183,450	176,689	190,200	3.68%
Retirement	284,070	260,875	196,100	-30.97%
Other Benefits	19,635	19,682	20,675	5.30%
Subtotal	487,155	457,246	406,975	-16.46%
PERSONNEL EXPENSES				
Memberships/Conferences/Training	57,620	57,392	64,720	12.32%
SUPPLIES & SERVICES				
Department Supplies	55,500	37,471	52,500	-5.41%
Equipment/Maintenance/Gas/Oil	10,650	8,157	9,000	-15.49%
Contract Services	761,150	676,398	675,200	-11.29%
Other Expenses	306,550	229,893	171,000	-44.22%
Information Services	121,000	94,521	118,800	-1.82%
Subtotal	1,254,850	1,046,441	1,026,500	-18.20%
CAPITAL EXPENDITURES				
Capital Outlay	17,250	16,170	8,600	-50.14%
TOTAL - ADMINISTRATION	2,803,575	2,481,273	2,439,695	-12.98%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2014-15

DEPARTMENT 400 - ADMINISTRATION

	Budget 13/14	Actual Expenditures 13/14	Adopted Budget 14/15	Budget % Change
SALARIES	898,500	810,497	842,000	-6.29%
FRINGE BENEFITS	444,335	415,713	371,825	-16.32%
PERSONNEL EXPENSES	57,120	56,925	64,220	12.43%
SUPPLIES & SERVICES	1,190,350	988,516	960,000	-19.35%
TOTAL - DEPARTMENT 400	2,590,305	2,271,650	2,238,045	-13.60%

EXPENDITURE DETAIL:

SALARIES

Regular Salaries	870,000	867,836	808,500	-7.07%
Part Time Salaries	25,000	3,528	30,000	20.00%
Overtime Salaries	3,500	1,816	3,500	0.00%
Compensated Absences	0	-62,683	0	0.00%
Subtotal	898,500	810,497	842,000	-6.29%

FRINGE BENEFITS

Health Insurance	174,200	167,613	180,500	3.62%
Retirement	252,420	230,254	172,750	-31.56%
Other Benefits	17,715	17,845	18,575	4.85%
Subtotal	444,335	415,713	371,825	-16.32%

PERSONNEL EXPENSES

Memberships/Conferences/Training	57,120	56,925	64,220	12.43%
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SUPPLIES & SERVICES

Department Supplies	53,000	35,436	50,000	-5.66%
Equipment/Maintenance/Gas/Oil	8,650	7,402	7,000	-19.08%
Contract Services	722,650	641,132	635,200	-12.10%
Other Expenses	306,550	229,893	171,000	-44.22%
Information Services	99,500	74,653	96,800	-2.71%
Subtotal	1,190,350	988,516	960,000	-19.35%

CAPITAL EXPENDITURES

Capital Outlay	0	0	0	N/A
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TOTAL - DEPARTMENT 400	2,590,305	2,271,650	2,238,045	-13.60%
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Administration		Budget	Actual	Adopted	Budget
Description	Account #	13/14	13/14	14/15	% Change
Salaries					
Regular Salaries	400-010-001	870,000	867,836	808,500	-7.07%
Part Time Salaries	400-010-002	25,000	3,528	30,000	20.00%
Overtime Salaries	400-010-003	3,500	1,816	3,500	0.00%
Compensated Absences	400-010-014	-	(62,683)	-	N/A
Object Total	400-010	898,500	810,497	842,000	-6.29%
Health Insurance					
Medical Insurance	400-011-001	157,000	150,973	163,500	4.14%
Dental Insurance	400-011-002	14,200	14,249	14,500	2.11%
Vision Plan	400-011-003	3,000	2,391	2,500	-16.67%
Object Total	400-011	174,200	167,613	180,500	3.62%
Retirement					
PERS	400-012-001	199,400	182,824	118,500	-40.57%
FICA	400-012-002	53,020	47,430	54,250	2.32%
Object Total	400-012	252,420	230,254	172,750	-31.56%
Other Benefits					
Life Insurance	400-013-001	3,010	3,005	3,150	4.65%
Disability Insurance	400-013-002	2,305	2,172	2,425	5.21%
Medicare Insurance	400-013-005	12,400	12,669	13,000	4.84%
Object Total	400-013	17,715	17,845	18,575	4.85%
Personnel Expenses					
Memberships/conf/training	400-031-001	36,520	37,246	35,620	-2.46%
Auto Allowance	400-031-002	12,600	12,600	12,600	0.00%
Reimbursements	400-031-003	7,000	3,938	15,000	114.29%
M.L. King Celebration	400-031-004	1,000	1,000	1,000	0.00%
Moving Expense Reimbursement	400-031-005	-	2,141	-	N/A
Object Total	400-031	57,120	56,925	64,220	12.43%
Department Supplies					
Office Supplies	400-051-001	28,000	19,599	30,000	7.14%
Postage	400-051-002	25,000	15,837	20,000	-20.00%
Object Total	400-051	53,000	35,436	50,000	-5.66%
Equipment Maintenance					
Hardware Maint. Contracts	400-053-001	8,650	7,402	7,000	-19.08%
Object Total	400-053	8,650	7,402	7,000	-19.08%

Administration		Budget	Actual	Adopted	Budget
Description	Account #	13/14	13/14	14/15	% Change
Contract Services					
Legal Services	400-054-001	380,000	356,917	330,000	-13.16%
Audit Fees	400-054-002	50,000	34,539	50,000	0.00%
Legal Fees - Undergrounding	400-054-003	100,000	58,512	80,000	-20.00%
Negotiator	400-054-004	50,000	51,363	20,000	-60.00%
Minute Clerk	400-054-007	25,000	21,697	25,000	0.00%
Alameda County Transportation Comm	400-054-013	6,000	5,440	6,000	0.00%
Flex 125 Admin Fee	400-054-015	1,950	1,989	2,000	2.56%
CALPERS Med Admin Fee	400-054-016	7,000	5,885	7,000	0.00%
Interdistrict PUSD Expense	400-054-019	97,500	94,500	97,500	0.00%
Records Storage	400-054-022	4,000	4,116	6,000	50.00%
211 Referral	400-054-026	-	-	5,000	N/A
Alameda County Local Agency comm.	400-054-027	1,200	1,175	1,200	0.00%
Recruitment Service	400-054-028	-	5,000	-	N/A
Data Processing of City Taxes	400-054-030	-	-	5,500	N/A
Object Total	400-054	722,650	641,132	635,200	-12.10%
Other Expenses					
Civil Service	400-056-001	201,550	133,700	125,000	-37.98%
Election Expense	400-056-003	95,000	81,865	35,000	-63.16%
Miscellaneous Expenses	400-056-006	3,000	3,283	3,000	0.00%
Bank Charges	400-056-008	7,000	10,669	8,000	14.29%
Sales and use Tax Expense	400-056-009	-	39	-	N/A
Disability Access and Education	400-056-011	-	337	-	N/A
Object Total	400-056	306,550	229,893	171,000	-44.22%
Information Services					
Hardware	400-060-001	2,000	1,971	2,000	0.00%
Software	400-060-002	54,700	53,892	52,000	-4.94%
Labor	400-060-003	42,800	18,790	42,800	0.00%
Object Total	400-060	99,500	74,653	96,800	-2.71%
Total Administration					
		2,590,305	2,271,650	2,238,045	-13.60%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2014-15

DEPARTMENT 401 - ADMINISTRATION KCOM

	Budget 13/14	Actual Expenditures 13/14	Adopted Budget 14/15	Budget % Change
SALARIES	88,200	93,528	90,900	3.06%
FRINGE BENEFITS	42,820	41,533	35,150	-17.91%
PERSONNEL EXPENSES	500	467	500	0.00%
SUPPLIES & SERVICES	64,500	57,925	66,500	3.10%
CAPITAL EXPENDITURES	17,250	16,170	8,600	-50.14%
TOTAL - DEPARTMENT 401	213,270	209,623	201,650	-5.45%

EXPENDITURE DETAIL:

SALARIES

Regular Salaries	87,200	87,178	89,900	3.10%
Overtime Salaries	1,000	0	1,000	0.00%
Compensated Absences	0	6,351	0	0.00%
Subtotal	88,200	93,528	90,900	3.06%

FRINGE BENEFITS

Health Insurance	9,250	9,076	9,700	4.86%
Retirement	31,650	30,621	23,350	-26.22%
Other Benefits	1,920	1,837	2,100	9.38%
Subtotal	42,820	41,533	35,150	-17.91%

PERSONNEL EXPENSES

Memberships/Conferences/Training	500	467	500	0.00%
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SUPPLIES & SERVICES

Department Supplies	2,500	2,035	2,500	0.00%
Equipment/Maintenance/Gas/Oil	2,000	755	2,000	0.00%
Contract Services	38,500	35,267	40,000	3.90%
Information Services	21,500	19,869	22,000	2.33%
Subtotal	64,500	57,925	66,500	3.10%

CAPITAL EXPENDITURES

Capital Outlay	17,250	16,170	8,600	-50.14%
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TOTAL - DEPARTMENT 401	213,270	209,623	201,650	-5.45%
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CATV (KCOM-TV)		Budget	Actual	Adopted	Budget
Description	Account #	13/14	13/14	14/15	% Change
Salaries					
Regular Salaries	401-010-001	87,200	87,178	89,900	3.10%
Overtime	401-010-003	1,000	-	1,000	0.00%
Compensated Absences	401-010-014	-	6,351	-	N/A
Object Total	401-010	88,200	93,528	90,900	3.06%
Health Insurance					
Medical Insurance	401-011-001	8,250	8,147	8,700	5.45%
Dental Insurance	401-011-002	800	769	800	0.00%
Vision Plan	401-011-003	200	160	200	0.00%
Object Total	401-011	9,250	9,076	9,700	4.86%
Retirement					
PERS	401-012-001	26,100	25,285	17,650	-32.38%
FICA	401-012-002	5,550	5,335	5,700	2.70%
Object Total	401-012	31,650	30,621	23,350	-26.22%
Other Benefits					
Life Insurance	401-013-001	350	331	400	14.29%
Disability Insurance	401-013-002	270	258	300	11.11%
Medicare Insurance	401-013-005	1,300	1,248	1,400	7.69%
Object Total	401-013	1,920	1,837	2,100	9.38%
Personnel Expenses					
Memberships/conf/training	401-031-001	200	130	200	0.00%
Training	401-031-002	300	337	300	0.00%
Object Total	401-031	500	467	500	0.00%
Office Supplies	401-051-001	2,500	2,035	2,500	0.00%
Equipment Maintenance	401-053-001	2,000	755	2,000	0.00%
Contract Services	401-054-001	38,500	35,267	40,000	3.90%
Information Services					
Software	401-060-002	21,500	19,869	22,000	2.33%
Object Total	401-060	21,500	19,869	22,000	2.33%
Capital Outlay					
KCOM Digital Upgrade	401-081-001	17,250	16,170	-	-100.00%
Apple Editing System	401-081-003	-	-	8,600	N/A
Capital Outlay	401-081	17,250	16,170	8,600	-50.14%
Total KCOM		213,270	209,623	201,650	-5.45%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2014-15

DEPARTMENT 402 - PUBLIC WORKS

	Budget 13/14	Actual Expenditures 13/14	Adopted Budget 14/15	Budget % Change
SALARIES	1,688,500	1,588,296	1,709,500	1.24%
FRINGE BENEFITS	957,800	897,951	862,400	-9.96%
PERSONNEL EXPENSES	34,400	33,617	34,400	0.00%
SUPPLIES & SERVICES	1,639,060	1,625,003	1,402,515	-14.43%
CAPITAL EXPENDITURES	40,000	0	40,000	0.00%
TOTAL - DEPARTMENT 402	4,359,760	4,144,867	4,048,815	-7.13%

EXPENDITURE DETAIL:

SALARIES

Regular Salaries	1,456,000	1,387,485	1,522,000	4.53%
Part Time Salaries	174,500	144,592	132,500	-24.07%
Overtime Salaries	58,000	46,063	55,000	-5.17%
Compensated Absences	0	10,156	0	N/A
Subtotal	1,688,500	1,588,296	1,709,500	1.24%

FRINGE BENEFITS

Health Insurance	403,500	382,380	427,950	6.06%
Retirement	518,500	482,890	397,500	-23.34%
Other Benefits	35,800	32,680	36,950	3.21%
Subtotal	957,800	897,951	862,400	-9.96%

PERSONNEL EXPENSES

Memberships/Conferences/Training	34,400	33,617	34,400	0.00%
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SUPPLIES & SERVICES

Department Supplies	79,000	82,430	84,000	6.33%
Utilities/Telephone/Radio	212,620	208,143	200,075	-5.90%
Equipment/Maintenance/Gas/Oil	110,500	94,310	113,000	2.26%
Buildings/Grounds Maintenance	69,000	60,835	78,000	13.04%
Other Expenses	197,000	196,291	34,000	-82.74%
Contract Services	962,440	980,252	886,940	-7.84%
Information Services	8,500	2,742	6,500	-23.53%
Subtotal	1,639,060	1,625,003	1,402,515	-14.43%

CAPITAL EXPENDITURES

Capital Outlay	40,000	0	40,000	0.00%
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TOTAL - DEPARTMENT 402	4,359,760	4,144,867	4,048,815	-7.13%
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Public Works		Budget	Actual	Adopted	Budget
Description	Account #	13/14	13/14	14/15	% Change
Salaries					
Regular Salaries	402-010-001	1,456,000	1,387,485	1,522,000	4.53%
Part Time Salaries	402-010-002	174,500	144,592	132,500	-24.07%
Overtime Salaries	402-010-003	58,000	46,063	55,000	-5.17%
Compensated Absences	402-010-014	-	10,156	-	N/A
Object Total	402-010	1,688,500	1,588,296	1,709,500	1.24%
Health Insurance					
Medical Insurance	402-011-001	362,000	345,184	386,500	6.77%
Dental Insurance	402-011-002	35,000	31,571	35,250	0.71%
Vision Plan	402-011-003	6,500	5,627	6,200	-4.62%
Object Total	402-011	403,500	382,382	427,950	6.06%
Retirement					
PERS	402-012-001	411,500	389,950	289,000	-29.77%
FICA	402-012-002	107,000	92,940	108,500	1.40%
Object Total	402-012	518,500	482,890	397,500	-23.34%
Other Benefits					
Life Insurance	402-013-001	6,100	5,580	6,200	1.64%
Disability Insurance	402-013-002	4,600	4,274	4,750	3.26%
Medicare Insurance	402-013-005	25,100	22,827	26,000	3.59%
Object Total	402-013	35,800	32,680	36,950	3.21%
Personnel Expenses					
Memberships/conf/training	402-031-001	7,000	7,047	7,500	7.14%
Auto Allowance	402-031-002	26,400	26,400	26,400	0.00%
Underground Service Alert	402-031-003	1,000	170	500	-50.00%
Object Total	402-031	34,400	33,617	34,400	0.00%
Department Supplies					
Office Supplies	402-051-001	19,000	19,838	19,000	0.00%
Street Paint / Signs	402-051-002	45,000	42,072	50,000	11.11%
Miscellaneous PW Supplies	402-051-003	15,000	20,520	15,000	0.00%
Object Total	402-051	79,000	82,430	84,000	6.33%
Utilities/Telephone/Radio					
Utilities	402-052-001	105,000	134,230	107,575	2.45%
Street Lighting - (PG&E)	402-052-002	85,000	62,428	80,000	-5.88%
Traffic Lights	402-052-003	14,045	8,066	10,000	-28.80%
Radio/Cell Phone Expense	402-052-004	6,000	-	2,500	-58.33%
Irrigation Contr/Elec Source	402-052-005	2,575	3,420	-	-100.00%
Object Total	402-052	212,620	208,143	200,075	-5.90%
Eqpmnt/Main/Gas/Oil					
Equipment Rental	402-053-001	2,500	3,539	5,000	100.00%
Equipment Maintenance	402-053-002	108,000	90,771	108,000	0.00%
Object Total	402-053	110,500	94,310	113,000	2.26%
Buildings/Ground Maint.					
Yard Maintenance	402-055-001	35,000	31,736	36,000	2.86%
Janitorial Supplies	402-055-002	20,000	13,975	28,000	40.00%
Miscellaneous Maintenance	402-055-003	14,000	15,124	14,000	0.00%
Object Total	402-055	69,000	60,835	78,000	13.04%

Public Works		Budget	Actual	Adopted	Budget
Description	Account #	13/14	13/14	14/15	% Change
Other Expenses					
Street Patching	402-056-002	5,000	4,330	5,000	0.00%
Miscellaneous Repairs	402-056-004	7,500	4,980	25,000	233.33%
Trash Disposal	402-056-005	8,000	10,563	-	-100.00%
Sanitary Sewer	402-056-006	150,000	150,503	-	-100.00%
Planning&Park Comm., CIP Committee	402-056-008	6,500	5,434	4,000	-38.46%
Concrete Construction	402-056-009	20,000	20,481	-	-100.00%
Object Total	402-056	197,000	196,291	34,000	-82.74%
Contract Services(Land)					
Public Land Brush/Fire Clearance	402-057-001	35,000	35,879	35,000	0.00%
Supplemental Park Maint.	402-057-002	95,000	120,309	95,000	0.00%
Contract Landscape Maint.	402-057-004	291,400	315,522	281,400	-3.43%
Park Stabilization & Storm Related Damage	402-057-005	75,000	74,873	145,000	93.33%
Weed & Pest Abatement	402-057-006	20,000	19,211	20,000	0.00%
Object Total	402-057	516,400	565,795	576,400	11.62%
Contract Serv. (Tree Service)					
Street Tree Pruning	402-058-001	165,000	172,665	145,000	-12.12%
Emergency Tree & Debris Removal Se	402-058-002	95,000	105,308	-	-100.00%
Street Tree Planting	402-058-003	25,000	17,776	25,000	0.00%
Object Total	402-058	285,000	295,749	170,000	-40.35%
Contract Services (Administration)					
Data Processing of City Taxes	402-059-001	5,500	1,795	-	-100.00%
City Engineer Service	402-059-002	75,000	62,961	75,000	0.00%
City Planner Backup	402-059-003	15,000	12,773	12,000	-20.00%
Fuel Tank Maintenance	402-059-005	15,000	12,627	15,000	0.00%
Continuum of Care	402-059-006	1,540	1,541	1,540	0.00%
Housing Element of General Plan	402-059-008	37,000	14,410	25,000	-32.43%
CAL/OSHA Compliance	402-059-010	12,000	12,600	12,000	0.00%
Object Total	402-059	161,040	118,708	140,540	-12.73%
Information Services					
Hardware	402-060-001	3,000	942	2,000	-33.33%
Software	402-060-002	4,000	1,800	4,000	0.00%
Labor	402-060-003	1,500	-	500	-66.67%
Object Total	402-060	8,500	2,742	6,500	-23.53%
Capital Outlay					
Corporation Wash Rack Roof Structure	402-081-016	40,000	-	40,000	0.00%
Capital Outlay Total	402-081	40,000	-	40,000	0.00%
Total Public Works		4,359,760	4,144,869	4,048,815	-7.13%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2014-15

RECREATION SUMMARY
(Includes Schoolmates & Aquatics)

	Budget 13/14	Actual Expenditures 13/14	Adopted Budget 14/15	Budget % Change
SALARIES	2,199,875	2,014,930	2,162,700	-1.69%
FRINGE BENEFITS	666,705	598,644	565,114	-15.24%
PERSONNEL EXPENSES	23,000	22,571	24,000	4.35%
SUPPLIES & SERVICES	1,274,750	1,183,165	1,092,280	-14.31%
CAPITAL EXPENDITURES	51,000	27,245	75,500	48.04%
TOTAL - RECREATION	4,215,331	3,846,555	3,919,594	-7.02%

EXPENDITURE DETAIL:

SALARIES

Regular Salaries	884,700	762,300	868,700	-1.81%
Part Time Salaries	1,306,175	1,278,671	1,289,500	-1.28%
Overtime Salaries	9,000	3,368	4,500	-50.00%
Compensated Absences	0	-29,409	0	0.00%
Subtotal	2,199,875	2,014,930	2,162,700	-1.69%

FRINGE BENEFITS

Health Insurance	226,210	211,554	223,889	-1.03%
Retirement	401,550	352,010	301,875	-24.82%
Other Benefits	38,945	35,080	39,350	1.04%
Subtotal	666,705	598,644	565,114	-15.24%

PERSONNEL EXPENSES

Memberships/Conferences/Training	23,000	22,571	24,000	4.35%
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SUPPLIES & SERVICES

Department Supplies	147,250	152,159	151,750	3.06%
Utilities/Telephone/Radio	150,300	142,625	150,130	-0.11%
Contract Services	294,700	201,657	160,900	-45.40%
Buildings/Grounds Maintenance	36,000	27,912	0	-100.00%
Other Expenses	641,000	658,583	627,000	-2.18%
Information Services	5,500	229	2,500	-54.55%
Subtotal	1,274,750	1,183,165	1,092,280	-14.31%

CAPITAL EXPENDITURES

Capital Outlay	51,000	27,245	75,500	48.04%
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TOTAL - RECREATION	4,215,331	3,846,555	3,919,594	-7.02%
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CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2014-15

DEPARTMENT 404 - RECREATION

	Budget 13/14	Actual Expenditures 13/14	Adopted Budget 14/15	Budget % Change
SALARIES	1,215,000	1,064,520	1,192,000	-1.89%
FRINGE BENEFITS	362,350	315,764	297,225	-17.97%
PERSONNEL EXPENSES	20,000	22,138	21,000	5.00%
SUPPLIES & SERVICES	885,700	890,374	731,580	-17.40%
CAPITAL EXPENDITURES	0	0	18,000	N/A
TOTAL - DEPARTMENT 404	2,483,050	2,292,795	2,259,805	-8.99%

EXPENDITURE DETAIL:

SALARIES

Regular Salaries	507,000	398,143	472,500	-6.80%
Part Time Salaries	705,000	694,566	718,000	1.84%
Overtime Salaries	3,000	464	1,500	-50.00%
Compensated Absences	0	-28,653	0	0.00%
Subtotal	1,215,000	1,064,520	1,192,000	-1.89%

FRINGE BENEFITS

Health Insurance	106,800	101,795	108,425	1.52%
Retirement	234,500	195,176	167,100	-28.74%
Other Benefits	21,050	18,793	21,700	3.09%
Subtotal	362,350	315,764	297,225	-17.97%

PERSONNEL EXPENSES

Memberships/Conferences/Training	20,000	22,138	21,000	5.00%
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SUPPLIES & SERVICES

Department Supplies	10,750	10,091	12,750	18.60%
Utilities/Telephone/Radio	66,750	64,689	65,330	-2.13%
Contract Services	128,200	129,005	26,500	-79.33%
Buildings/Grounds Maintenance	36,000	27,912	0	-100.00%
Other Expenses	641,000	658,448	627,000	-2.18%
Information Services	3,000	229	0	-100.00%
Subtotal	885,700	890,374	731,580	-17.40%

CAPITAL EXPENDITURES

Capital Outlay	0	0	18,000	N/A
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TOTAL - DEPARTMENT 404	2,483,050	2,292,795	2,259,805	-8.99%
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Recreation		Budget	Actual	Adopted	Budget
Description	Account #	13/14	13/14	14/15	% Change
Salaries					
Regular Salaries	404-010-001	507,000	398,143	472,500	-6.80%
Part Time Salaries	404-010-002	705,000	694,566	718,000	1.84%
Overtime Salaries	404-010-003	3,000	464	1,500	-50.00%
Compensated Absences	404-010-014	-	(28,653)	-	0.00%
Object Total	404-010	1,215,000	1,064,520	1,192,000	-1.89%
Health Insurance					
Medical Insurance	404-011-001	95,500	91,519	98,500	3.14%
Dental Insurance	404-011-002	9,400	8,709	8,350	-11.17%
Vision Plan	404-011-003	1,900	1,567	1,575	-17.11%
Object Total	404-011	106,800	101,795	108,425	1.52%
Retirement					
PERS	404-012-001	162,000	129,316	92,100	-43.15%
FICA	404-012-002	72,500	65,859	75,000	3.45%
Object Total	404-012	234,500	195,176	167,100	-28.74%
Other Benefits					
Life Insurance	404-013-001	2,300	1,687	2,100	-8.70%
Disability Insurance	404-013-002	1,750	1,310	1,600	-8.57%
Medicare Insurance	404-013-005	17,000	15,797	18,000	5.88%
Object Total	404-013	21,050	18,793	21,700	3.09%
Personnel Expenses					
Memberships/conf/training	404-031-001	4,000	3,619	5,000	25.00%
Auto Expense	404-031-002	16,000	18,518	16,000	0.00%
Object Total	404-031	20,000	22,138	21,000	5.00%
Department Supplies					
Office Supplies	404-051-001	10,000	9,573	12,000	20.00%
Commission/Concerts	404-051-002	750	518	750	0.00%
Object Total	404-051	10,750	10,091	12,750	18.60%
Utilities/Telephone/Radio					
Recreation Utilities	404-052-001	12,250	11,964	12,495	2.00%
City Hall/Fire Utilities	404-052-002	39,450	38,717	37,485	-4.98%
Police Utilities	404-052-003	12,500	10,830	12,750	2.00%
801 Magnolia Utilities	404-052-004	2,550	3,177	2,600	1.96%
Object Total	404-052	66,750	64,689	65,330	-2.13%
Contract Services					
Recreation Contract Services	404-054-001	23,500	9,130	23,500	0.00%
City Contract Services	404-054-002	101,700	118,979	-	-100.00%
Skatepark Contract Services	404-054-011	3,000	896	3,000	0.00%
Object Total	404-054	128,200	129,005	26,500	-79.33%
Building & Ground Maintenance	404-055	36,000	27,912	-	-100.00%
Other Expenses					
Self-Support	404-056-001	617,000	627,779	603,000	-2.27%
Fourth of July	404-056-003	14,000	16,029	14,000	0.00%
Harvest Festival	404-056-008	10,000	14,639	10,000	0.00%
Object Total	404-056	641,000	658,448	627,000	-2.18%

Recreation		Budget	Actual	Adopted	Budget
Description	Account #	13/14	13/14	14/15	% Change
Information Services					
Hardware	404-060-001	500	229	-	-100.00%
Labor	404-060-003	2,500	-	-	-100.00%
Object Total	404-060	3,000	229	-	-100.00%
Capital Outlay					
Paint & Carpet	404-081-006	-	-	18,000	N/A
Capital Outlay Object Total	404-081	-	-	18,000	0.00%
Total Recreation		2,483,050	2,292,795	2,259,805	-8.99%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2014-15

DEPARTMENT 405 - RECREATION COMMUNITY HALL

	Budget 13/14	Actual Expenditures 13/14	Adopted Budget 14/15	Budget % Change
SALARIES	57,375	55,805	51,500	-10.24%
FRINGE BENEFITS	8,950	9,081	7,900	-11.73%
SUPPLIES & SERVICES	45,750	31,552	38,500	-15.85%
CAPITAL EXPENDITURES	2,000	1,199	2,500	25.00%
TOTAL - DEPARTMENT 405	114,075	97,637	100,400	-11.99%

EXPENDITURE DETAIL:

SALARIES

Regular Salaries	11,200	11,223	11,500	2.68%
Part Time Salaries	46,175	44,845	40,000	-13.37%
Compensated Absences		-262		
Subtotal	57,375	55,805	51,500	-10.24%

FRINGE BENEFITS

Health Insurance	1,450	1,376	1,450	0.01%
Retirement	6,650	6,845	5,600	-15.79%
Other Benefits	850	860	850	0.00%
Subtotal	8,950	9,081	7,900	-11.73%

SUPPLIES & SERVICES

Department Supplies	7,500	3,768	5,000	-33.33%
Utilities/Telephone/Radio	10,250	9,488	11,500	12.20%
Contract Services	28,000	18,296	22,000	-21.43%
Subtotal	45,750	31,552	38,500	-15.85%

CAPITAL EXPENDITURES

Capital Outlay	2,000	1,199	2,500	25.00%
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TOTAL - DEPARTMENT 405	114,075	97,637	100,400	-11.99%
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Community Hall		Budget	Actual	Adopted	Budget
Description	Account #	13/14	13/14	14/15	% Change
Salaries					
Regular Salaries	405-010-001	11,200	11,223	11,500	2.68%
Part Time Salaries	405-010-002	46,175	44,845	40,000	-13.37%
Compensated Absences	405-010-014	-	(262)	-	N/A
Object Total	405-010	57,375	55,805	51,500	-10.24%
Health Insurance					
Medical Insurance	405-011-001	1,300	1,237	1,300	0.03%
Dental Insurance	405-011-002	120	115	120	-0.12%
Vision Plan	405-011-003	30	24	30	0.00%
Object Total	405-011	1,450	1,376	1,450	0.01%
Retirement					
PERS	405-012-001	3,400	3,365	2,350	-30.88%
FICA	405-012-002	3,250	3,480	3,250	0.00%
Object Total	405-012	6,650	6,845	5,600	-15.79%
Other Benefits					
Life Insurance	405-013-001	55	40	55	0.00%
Disability Insurance	405-013-002	40	33	40	0.00%
Medicare Insurance	405-013-005	755	783	755	0.00%
Object Total	405-013	850	857	850	0.00%
Supplies	405-051-001	7,500	3,768	5,000	-33.33%
Utilities	405-052-001	10,250	9,488	11,500	12.20%
Contract Services	405-054-001	28,000	18,296	22,000	-21.43%
Capital Outlay					
Tables and Chairs	405-081-054	2,000	1,199	2,500	25.00%
Capital Outlay Total	405-081	2,000	1,199	2,500	25.00%
Total Community Hall		114,075	97,634	100,400	-11.99%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2014-15

DEPARTMENT 406 - RECREATION VETERANS' HALL

	Budget 13/14	Actual Expenditures 13/14	Adopted Budget 14/15	Budget % Change
SALARIES	31,500	27,136	31,700	0.63%
FRINGE BENEFITS	6,005	5,282	5,235	-12.83%
SUPPLIES & SERVICES	26,200	18,732	23,200	-11.45%
CAPITAL EXPENDITURES	2,000	460	2,000	0.00%
TOTAL - DEPARTMENT 406	65,705	51,610	62,135	-5.43%

EXPENDITURE DETAIL:

SALARIES

Regular Salaries	7,500	7,482	7,700	2.67%
Part Time Salaries	24,000	19,829	24,000	0.00%
Compensated Absences	0	-175	0	0.00%
Subtotal	31,500	27,136	31,700	0.63%

FRINGE BENEFITS

Health Insurance	960	917	960	-0.05%
Retirement	4,500	3,939	3,725	-17.22%
Other Benefits	545	425	550	0.92%
Subtotal	6,005	5,282	5,235	-12.83%

SUPPLIES & SERVICES

Department Supplies	4,000	3,686	4,000	0.00%
Utilities/Telephone/Radio	4,200	3,610	4,200	0.00%
Contract Services	18,000	11,436	15,000	-16.67%
Subtotal	26,200	18,732	23,200	-11.45%

CAPITAL EXPENDITURES

Capital Outlay	2,000	460	2,000	0.00%
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TOTAL - DEPARTMENT 406	65,705	51,610	62,135	-5.43%
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Veterans' Hall		Budget	Actual	Adopted	Budget
Description	Account #	13/14	13/14	14/15	% Change
Salaries					
Regular Salaries	406-010-001	7,500	7,482	7,700	2.67%
Part Time Salaries	406-010-002	24,000	19,829	24,000	0.00%
Compensated Absences	406-010-014	-	(175)	-	N/A
Object Total	406-010	31,500	27,136	31,700	0.63%
Health Insurance					
Medical Insurance	406-011-001	860	825	860	0.00%
Dental Insurance	406-011-002	80	77	80	0.00%
Vision Plan	406-011-003	20	16	20	0.00%
Object Total	406-011	960	917	960	-0.05%
Retirement					
PERS	406-012-001	2,400	2,243	1,625	-32.29%
FICA	406-012-002	2,100	1,696	2,100	0.00%
Object Total	406-012	4,500	3,939	3,725	-17.22%
Other Benefits					
Life Insurance	406-013-001	40	27	40	0.00%
Disability Insurance	406-013-002	25	22	30	20.00%
Medicare Insurance	406-013-005	480	376	480	0.00%
Object Total	406-013	545	425	550	0.92%
Supplies	406-051-001	4,000	3,686	4,000	0.00%
Utilities	406-052-001	4,200	3,610	4,200	0.00%
Contract Services	406-054-001	18,000	11,436	15,000	-16.67%
Capital Outlay					
Tables and Chairs	406-081-014	2,000	460	2,000	0.00%
Capital Outlay Total	406-081	2,000	460	2,000	0.00%
Total Veterans' Hall		65,705	51,610	62,135	-5.43%
Grand Total: 404,405,406		2,662,830	2,442,040	2,422,340	-9.03%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2014-15

DEPARTMENT 415 - SCHOOLMATES PROGRAM FUND

	Budget 13/14	Actual Expenditures 13/14	Adopted Budget 14/15	Budget % Change
SALARIES	515,000	501,944	521,000	1.17%
FRINGE BENEFITS	223,750	217,074	198,925	-11.09%
SUPPLIES & SERVICES	74,100	54,638	69,100	-6.75%
CAPITAL EXPENDITURES	12,000	3,642	7,000	-41.67%
TOTAL - DEPARTMENT 415	824,850	777,299	796,025	-3.49%

EXPENDITURE DETAIL:

SALARIES

Regular Salaries	305,000	296,328	318,000	4.26%
Part Time Salaries	204,000	204,650	200,000	-1.96%
Overtime Salaries	6,000	1,286	3,000	-50.00%
Compensated Absences	0	-319	0	0.00%
Subtotal	515,000	501,944	521,000	1.17%

FRINGE BENEFITS

Health Insurance	89,100	89,116	93,075	4.46%
Retirement	124,800	118,716	95,800	-23.24%
Other Benefits	9,850	9,242	10,050	2.03%
Subtotal	223,750	217,074	198,925	-11.09%

SUPPLIES & SERVICES

Department Supplies	45,000	47,773	50,000	11.11%
Utilities/Telephone/Radio	4,100	3,823	4,100	0.00%
Contract Services	25,000	3,042	15,000	-40.00%
Subtotal	74,100	54,638	69,100	-6.75%

CAPITAL EXPENDITURES

Capital Outlay	12,000	3,642	7,000	-41.67%
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TOTAL - DEPARTMENT 415	824,850	777,299	796,025	-3.49%
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Schoolmates		Budget	Actual	Adopted	Budget
Description	Account #	13/14	13/14	14/15	% Change
Salaries					
Regular Salaries	415-010-001	305,000	296,328	318,000	4.26%
Part Time Salaries	415-010-002	204,000	204,650	200,000	-1.96%
Overtime Salaries	415-010-003	6,000	1,286	3,000	-50.00%
Compensated Absences	415-010-014	-	(319)	-	N/A
Object Total	415-010	515,000	501,944	521,000	1.17%
Health Insurance					
Medical Insurance	415-011-001	79,000	80,190	83,000	5.06%
Dental Insurance	415-011-002	8,500	7,470	8,550	0.59%
Vision Plan	415-011-003	1,600	1,456	1,525	-4.69%
Object Total	415-011	89,100	89,116	93,075	4.46%
Retirement					
PERS	415-012-001	92,500	87,993	63,000	-31.89%
FICA	415-012-002	32,300	30,724	32,800	1.55%
Object Total	415-012	124,800	118,716	95,800	-23.24%
Other Benefits					
Life Insurance	415-013-001	1,250	1,164	1,300	4.00%
Disability Insurance	415-013-002	1,000	893	1,000	0.00%
Medicare Insurance	415-013-005	7,600	7,185	7,750	1.97%
Object Total	415-013	9,850	9,242	10,050	2.03%
Department Supplies					
Supplies	415-051-001	25,000	30,991	25,000	0.00%
Nutrition	415-051-002	15,000	16,302	25,000	66.67%
Breakfast/Lunch Program	415-051-003	5,000	480	-	-100.00%
Object Total	415-051	45,000	47,773	50,000	11.11%
Utilities	415-052-001	4,100	3,823	4,100	0.00%
Contract Services	415-054-001	25,000	3,042	15,000	-40.00%
Capital Outlay					
Property Repairs-Beach	415-081-004	-	3,642	-	0.00%
Equipment	415-081-031	12,000	-	7,000	-41.67%
Capital Outlay Total	415-081	12,000	3,642	7,000	-41.67%
Total Schoolmates		824,850	777,299	796,025	-3.49%

DEPARTMENT OF RECREATION												
City of Piedmont												
SCHOOLMATES PROGRAM FINANCIAL PROJECTION REPORT												
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15		
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Proposed		
	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	7.00 per hr		
Revenue												
Schoolmates Fees	\$ 672,795	\$ 720,628	\$ 686,396	\$ 763,067	\$ 720,349	\$ 698,154	\$ 655,870	\$ 787,177	\$ 910,737	\$ 855,000		
Interest	18,835	25,553	22,639	10,553	2,918	1,926	567	207	433	600		
Total Revenue	691,630	746,181	709,035	773,620	723,267	700,080	656,436	787,385	911,170	855,600		
Expenditures												
Regular Salaries	225,607	241,933	253,556	283,135	285,705	277,738	287,049	289,753	297,295	321,000		
Part-time Salaries	148,544	177,685	169,684	194,801	170,890	157,607	158,606	174,643	183,893	193,000		
Part-time Custodial	18,787	19,727	22,134	22,664	6,015	4,186	15,429	18,596	20,757	7,000		
Medical/Dental Benefits	39,327	45,118	51,010	55,307	58,606	62,178	73,146	79,187	89,116	93,075		
Retirement Benefits	84,027	94,154	102,119	110,366	113,143	107,884	116,489	120,559	118,716	95,800		
Other Benefits	8,002	8,856	9,559	10,471	10,190	9,458	8,615	8,929	9,242	10,050		
Supplies	34,417	36,866	29,725	45,103	35,522	27,490	25,317	34,854	30,991	25,000		
Nutrition & Breakfast/Lunch	13,924	14,462	14,839	14,399	18,741	19,137	21,484	14,586	16,782	25,000		
Utilities	5,297	5,689	5,549	5,152	4,149	2,997	2,792	3,791	3,823	4,100		
Contract Services	9,288	8,817	9,908	11,271	16,240	19,864	55,153	22,757	3,042	15,000		
Capital Outlay	28,790	38,921	41,010	6,313	-	4,478	9,561	4,713	3,642	7,000		
Total Expenditures	616,010	692,228	709,093	758,982	719,201	693,018	773,642	772,367	777,299	796,025		
Transfer Out												
General Fund*	41,869	43,869	46,160	50,000	52,500	55,125	-	-	-	30,000		
CIP	-	-	-	-	-	150,000	-	-	-	-		
Total Transfers	41,869	43,869	46,160	50,000	52,500	205,125	-	-	-	30,000		
Total Expenditures/Transfers	657,879	736,097	755,253	808,982	771,701	898,143	773,642	772,367	777,299	826,025		
Excess of Revenue over Expenditures/Transfers	\$ 33,751	\$ 10,084	\$ (46,218)	\$ (35,361)	\$ (48,434)	\$ (198,064)	\$ (117,206)	\$ 15,017	\$ 133,871	\$ 29,575		
Fund Balance												
Beginning of year	\$ 479,540	\$ 513,291	\$ 523,375	\$ 477,157	\$ 441,796	\$ 393,361	\$ 195,298	\$ 78,091	\$ 93,109	\$ 226,980		
End of year	\$ 513,291	\$ 523,375	\$ 477,157	\$ 441,796	\$ 393,361	\$ 195,298	\$ 78,091	\$ 93,109	\$ 226,980	\$ 256,555		
Schoolmate Revenue % Recovery	105.13%	101.37%	93.88%	95.63%	93.72%	77.95%	84.85%	101.94%	117.22%	103.58%		

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2014-15

DEPARTMENT 417 - AQUATICS

	Budget 13/14	Actual Expenditures 13/14	Adopted Budget 14/15	Budget % Change
SALARIES	381,000	365,525	366,500	-3.81%
FRINGE BENEFITS	65,650	51,443	55,830	-14.96%
PERSONNEL EXPENSES	3,000	434	3,000	0.00%
SUPPLIES & SERVICES	243,000	187,868	229,900	-5.39%
CAPITAL EXPENDITURES	35,000	21,944	46,000	31.43%
TOTAL - DEPARTMENT 417	727,650	627,214	701,230	-3.63%

EXPENDITURE DETAIL:

SALARIES

Regular Salaries	54,000	49,125	59,000	9.26%
Part Time Salaries	327,000	314,783	307,500	-5.96%
Overtime Salaries	0	1,618	0	N/A
Subtotal	381,000	365,525	366,500	-3.81%

FRINGE BENEFITS

Health Insurance	27,900	18,350	19,980	-28.39%
Retirement	31,100	27,337	29,650	-4.66%
Other Benefits	6,650	5,755	6,200	-6.77%
Subtotal	65,650	51,443	55,830	-14.96%

PERSONNEL EXPENSES

Memberships/Conferences/Training	3,000	434	3,000	0.00%
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SUPPLIES & SERVICES

Department Supplies	80,000	86,840	80,000	0.00%
Utilities/Telephone/Radio	65,000	61,015	65,000	0.00%
Contract Services	95,500	39,878	82,400	-13.72%
Information Services	2,500	0	2,500	0.00%
Subtotal	243,000	187,868	229,900	-5.39%

CAPITAL EXPENDITURES

Capital Outlay	35,000	21,944	46,000	31.43%
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TOTAL - DEPARTMENT 417	727,650	627,214	701,230	-3.63%
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Aquatics		Budget	Actual	Adopted	Budget
Description	Account #	13/14	13/14	14/15	% Change
Salaries					
Regular Salaries	417-010-001	54,000	49,125	59,000	9.26%
Part Time Salaries	417-010-002	327,000	314,783	307,500	-5.96%
Overtime Salaries	417-010-003	-	1,618	-	N/A
Object Total	417-010	381,000	365,525	366,500	-3.81%
Health Insurance					
Medical Insurance	417-011-001	25,000	16,492	18,000	-28.00%
Dental Insurance	417-011-002	2,400	1,538	1,650	-31.25%
Vision Plan	417-011-003	500	321	330	-34.00%
Object Total	417-011	27,900	18,350	19,980	-28.39%
Retirement					
PERS	417-012-001	7,100	4,951	6,150	-13.38%
FICA	417-012-002	24,000	22,386	23,500	-2.08%
Object Total	417-012	31,100	27,337	29,650	-4.66%
Other Benefits					
Life Insurance	417-013-001	500	293	450	-10.00%
Disability Insurance	417-013-002	350	227	350	0.00%
Medicare Insurance	417-013-005	5,800	5,236	5,400	-6.90%
Object Total	417-013	6,650	5,755	6,200	-6.77%
Personnel Expenses					
Memberships/conf/training	417-031-001	3,000	434	3,000	0.00%
Object Total	417-031	3,000	434	3,000	0.00%
Department Supplies					
Pool Chemicals	417-051-001	25,000	17,119	25,000	0.00%
Pool Equipment	417-051-002	10,000	11,829	7,500	-25.00%
Misc. Repair Supplies	417-051-003	5,000	9,040	5,000	0.00%
Office Supplies and Materials	417-051-004	7,000	5,406	3,000	-57.14%
Printing/Graphics	417-051-005	7,500	7,162	7,500	0.00%
Postage	417-051-006	7,000	5,163	7,000	0.00%
Other	417-051-007	2,500	3,672	2,500	0.00%
Concessions	417-051-008	5,000	9,679	9,000	80.00%
Janitorial	417-051-009	5,000	4,606	5,000	0.00%
Health and Safety Classes	417-051-010	1,500	3,320	1,500	0.00%
Swim Lessons	417-051-011	1,500	2,874	1,500	0.00%
Camps	417-051-012	2,000	1,809	2,000	0.00%
Adult/Masters Program	417-051-013	1,000	455	1,000	0.00%
Uniform	417-051-014	-	4,706	2,500	N/A
Object Total	417-051	80,000	86,840	80,000	0.00%
Utilities	417-052	65,000	61,015	65,000	0.00%
Contract Services	417-054	95,500	39,878	82,400	-13.72%
Other Expenses	417-056	-	136	-	N/A
Information Services					
Hardware	417-060-001	625	-	625	0.00%
Software	417-060-002	625	-	625	0.00%
Labor	417-060-003	1,250	-	1,250	0.00%
Object Total	417-060	2,500	-	2,500	0.00%

Aquatics		Budget	Actual	Adopted	Budget
Description	Account #	13/14	13/14	14/15	% Change
Capital Outlay					
Exterior Painting	417-081-003	7,500	-	-	-100.00%
Landscape Enhancement	417-081-004	7,500	-	7,500	0.00%
Site Furnishings	417-081-005	2,000	1,901	2,500	25.00%
Plumbing Repair/Women's Locker Room	417-081-006	-	-	6,500	N/A
Main Pool Filter System	417-081-007	10,000	8,729	10,000	0.00%
Office Remodel/Furniture	417-081-008	5,000	1,570	-	-100.00%
Locker Room Floor Refurbish	417-081-009	3,000	9,745	3,000	0.00%
Locker Replacement	417-081-010	-	-	10,000	N/A
Deck Repair	417-081-011	-	-	2,000	N/A
Lane Line Reels	417-081-012	-	-	3,000	N/A
Pool Vacuum	417-081-013	-	-	1,500	N/A
Capital Outlay Total	417-081	35,000	21,944	46,000	31.43%
Total Aquatics		727,650	627,214	701,230	-3.63%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2014-15

DEPARTMENT 408 - POLICE

	Budget 13/14	Actual Expenditures 13/14	Adopted Budget 14/15	Budget % Change
SALARIES	3,345,200	3,184,430	3,320,000	-0.75%
FRINGE BENEFITS	1,846,901	1,464,739	1,550,400	-16.05%
PERSONNEL EXPENSES	49,250	47,476	60,000	21.83%
SUPPLIES & SERVICES	547,750	528,333	593,167	8.29%
TOTAL - DEPARTMENT 408	5,789,101	5,224,978	5,523,567	-4.59%

EXPENDITURE DETAIL:

SALARIES

Regular Salaries	2,940,000	2,786,705	2,895,000	-1.53%
Part Time Salaries	145,200	126,098	165,000	13.64%
Overtime Salaries	260,000	278,080	260,000	0.00%
Compensated Absences	0	-6,453	0	0.00%
Subtotal	3,345,200	3,184,430	3,320,000	-0.75%

FRINGE BENEFITS

Health Insurance	726,500	673,646	777,000	6.95%
Retirement	1,014,200	694,347	671,000	-33.84%
Other Benefits	106,200	96,746	102,400	-3.58%
Subtotal	1,846,901	1,464,739	1,550,400	-16.05%

PERSONNEL EXPENSES

Memberships/Conferences/Training	49,250	47,476	60,000	21.83%
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SUPPLIES & SERVICES

Department Supplies	16,000	15,702	16,000	0.00%
Utilities/Telephone/Radio	136,000	137,758	150,000	10.29%
Equipment/Maintenance/Gas/Oil	71,000	61,152	67,500	-4.93%
Contract Services	167,350	176,218	198,667	18.71%
Buildings/Grounds Maintenance	0	0	0	N/A
Other Expenses	53,000	47,240	53,000	0.00%
Information Services	104,400	90,264	108,000	3.45%
Subtotal	547,750	528,333	593,167	8.29%

TOTAL - DEPARTMENT 408	5,789,100	5,224,978	5,523,567	-4.59%
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Police		Budget	Actual	Adopted	Budget
Description	Account #	13/14	13/14	14/15	% Change
Salaries					
Regular Salaries	408-010-001	2,940,000	2,786,705	2,895,000	-1.53%
Part Time Salaries	408-010-002	145,200	126,098	165,000	13.64%
Overtime Salaries	408-010-003	260,000	278,080	260,000	0.00%
Compensated Absences	408-010-014	-	(6,453)	-	N/A
Object Total	408-010	3,345,200	3,184,430	3,320,000	-0.75%
Health Insurance					
Medical Insurance	408-011-001	657,000	610,680	709,000	7.91%
Dental Insurance	408-011-002	58,500	53,876	57,500	-1.71%
Vision Plan	408-011-003	11,000	9,090	10,500	-4.55%
Object Total	408-011	726,500	673,646	777,000	6.95%
Retirement					
PERS	408-012-001	946,000	652,911	596,000	-37.00%
FICA	408-012-002	68,200	41,436	75,000	9.97%
Object Total	408-012	1,014,200	694,347	671,000	-33.84%
Other Benefits					
Life Insurance	408-013-001	11,200	9,560	11,200	0.00%
Disability Insurance	408-013-002	2,000	2,590	2,200	10.00%
Uniform Allowance	408-013-003	45,000	38,210	40,000	-11.11%
Medicare Insurance	408-013-005	48,000	46,386	49,000	2.08%
Object Total	408-013	106,200	96,746	102,400	-3.58%
Personnel Expenses					
Memberships/conf/training	408-031-001	7,000	7,071	12,000	71.43%
Auto Allowance	408-031-002	2,250	2,134	3,000	33.33%
P.O.S.T.	408-031-004	40,000	38,271	45,000	12.50%
Object Total	408-031	49,250	47,476	60,000	21.83%
Department Supplies					
Office Supplies	408-051-001	14,500	14,823	14,500	0.00%
Photographic Expense	408-051-002	1,500	879	1,500	0.00%
Object Total	408-051	16,000	15,702	16,000	0.00%
Utilities/Telephone/Radio					
Radio & Telephone	408-052-001	136,000	137,758	150,000	10.29%
Object Total	408-052	136,000	137,758	150,000	10.29%
Equipment/Main/Gas/Oil					
Auto Expense	408-053-001	15,000	21,944	22,500	50.00%
Oil & Gasoline	408-053-002	56,000	39,208	45,000	-19.64%
Object Total	408-053	71,000	61,152	67,500	-4.93%
Contract Services					
Jail Services	408-054-001	16,000	23,638	15,000	-6.25%
Animal Regulation	408-054-002	38,150	38,435	42,666	11.84%
CAL-ID Program	408-054-003	10,500	9,763	10,500	0.00%
Other Contract Services	408-054-005	94,700	97,631	122,501	29.36%
Janitorial Services	408-054-006	8,000	6,750	8,000	0.00%
Object Total	408-054	167,350	176,218	198,667	18.71%

Police		Budget	Actual	Adopted	Budget
Description	Account #	13/14	13/14	14/15	% Change
Other Expenses					
Police Reserves	408-056-002	5,000	439	5,000	0.00%
Crime Prevention	408-056-003	2,500	1,106	2,500	0.00%
Other Expense	408-056-008	43,500	43,295	43,500	0.00%
Tuition Reimbursement	408-056-009	2,000	2,400	2,000	0.00%
Object Total	408-056	53,000	47,240	53,000	0.00%
Information Services					
Hardware	408-060-001	2,000	1,874	2,000	0.00%
Software	408-060-002	87,400	71,890	91,000	4.12%
Labor	408-060-003	15,000	16,500	15,000	0.00%
Object Total	408-060	104,400	90,264	108,000	3.45%
Total Police		5,789,100	5,224,978	5,523,567	-4.59%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2014-15

FIRE SUMMARY

	Budget 13/14	Actual Expenditures 13/14	Adopted Budget 14/15	Budget % Change
SALARIES	3,292,000	3,178,797	3,367,000	2.28%
FRINGE BENEFITS	1,912,950	1,439,813	1,457,600	-23.80%
PERSONNEL EXPENSES	50,000	50,760	50,000	0.00%
SUPPLIES & SERVICES	325,250	287,453	327,250	0.61%
CAPITAL EXPENDITURES	64,649	64,648	0	-100.00%
TOTAL - FIRE DEPARTMENT	5,644,849	5,021,470	5,201,850	-7.85%

EXPENDITURE DETAIL:

SALARIES

Regular Salaries	2,897,000	2,752,148	3,122,000	7.77%
Overtime Salaries	395,000	407,168	245,000	-37.97%
Compensated Absences	0	19,481	0	N/A
Subtotal	3,292,000	3,178,797	3,367,000	2.28%

FRINGE BENEFITS

Health Insurance	608,000	542,052	629,701	3.57%
Retirement	1,210,950	812,325	732,900	-39.48%
Other Benefits	94,000	85,436	95,000	1.06%
Subtotal	1,912,950	1,439,813	1,457,600	-23.80%

PERSONNEL EXPENSES

Memberships/Conferences/Training	50,000	50,760	50,000	0.00%
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SUPPLIES & SERVICES

Department Supplies	124,650	126,022	118,150	-5.21%
Utilities/Telephone/Radio	6,500	6,283	6,500	0.00%
Equipment/Maintenance/Gas/Oil	66,000	60,994	72,500	9.85%
Contract Services	54,750	51,119	46,250	-15.53%
Buildings/Grounds Maintenance	15,000	15,009	15,000	0.00%
Other Expenses	21,350	16,928	22,850	7.03%
Information Services	37,000	11,099	46,000	24.32%
Subtotal	325,250	287,453	327,250	0.61%

CAPITAL EXPENDITURES

Capital Outlay	64,649	64,648	0	-100.00%
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TOTAL - FIRE DEPARTMENT	5,644,849	5,021,470	5,201,850	-7.85%
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CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2014-15

DEPARTMENT 411 - FIRE

	Budget 13/14	Actual Expenditures 13/14	Adopted Budget 14/15	Budget % Change
SALARIES	3,036,000	2,928,579	3,106,000	2.31%
FRINGE BENEFITS	1,777,699	1,335,999	1,356,100	-23.72%
PERSONNEL EXPENSES	35,000	35,760	35,000	0.00%
SUPPLIES & SERVICES	245,150	218,599	243,150	-0.82%
CAPITAL EXPENDITURES	64,649	64,648	0	-100.00%
TOTAL - DEPARTMENT 411	5,158,498	4,583,585	4,740,250	-8.11%

EXPENDITURE DETAIL:

SALARIES

Regular Salaries	2,676,000	2,544,796	2,896,000	8.22%
Overtime Salaries	360,000	369,887	210,000	-41.67%
Compensated Absences	0	13,896	0	0.00%
Subtotal	3,036,000	2,928,579	3,106,000	2.31%

FRINGE BENEFITS

Health Insurance	569,700	503,566	589,801	3.53%
Retirement	1,120,950	753,352	678,400	-39.48%
Other Benefits	87,050	79,082	87,900	0.98%
Subtotal	1,777,699	1,335,999	1,356,100	-23.72%

PERSONNEL EXPENSES

Memberships/Conferences/Training	35,000	35,760	35,000	0.00%
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SUPPLIES & SERVICES

Department Supplies	90,650	92,432	83,150	-8.27%
Utilities/Telephone/Radio	6,500	6,283	6,500	0.00%
Equipment/Maintenance/Gas/Oil	47,000	45,601	51,500	9.57%
Contract Services	32,500	32,600	23,000	-29.23%
Buildings/Grounds Maintenance	15,000	15,009	15,000	0.00%
Other Expenses	16,500	15,575	18,000	9.09%
Information Services	37,000	11,099	46,000	24.32%
Subtotal	245,150	218,599	243,150	-0.82%

CAPITAL EXPENDITURES

Capital Outlay	64,649	64,648	0	-100.00%
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TOTAL - DEPARTMENT 411	5,158,499	4,583,585	4,740,250	-8.11%
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Fire Description	Account #	Budget 13/14	Actual 13/14	Adopted 14/15	Budget % Change
Salaries					
Regular Salaries	411-010-001	2,676,000	2,544,796	2,896,000	8.22%
Part Time Salaries	411-010-002	-	-	-	0.00%
Overtime Salaries	411-010-003	360,000	369,887	210,000	-41.67%
Compensated Absences	411-010-014	-	13,896	-	0.00%
Object Total	411-010	3,036,000	2,928,579	3,106,000	2.31%
Health Insurance					
Medical Insurance	411-011-001	512,000	452,672	532,000	3.91%
Dental Insurance	411-011-002	49,000	43,497	49,300	0.61%
Vision Plan	411-011-003	8,700	7,396	8,500	-2.30%
Object Total	411-011	569,700	503,566	589,801	3.53%
Retirement					
PERS	411-012-001	1,119,100	751,603	676,400	-39.56%
FICA	411-012-002	1,850	1,749	2,000	8.11%
Object Total	411-012	1,120,950	753,352	678,400	-39.48%
Other Benefits					
Life Insurance	411-013-001	10,300	8,611	10,500	1.94%
Disability Insurance	411-013-002	1,750	1,440	1,900	8.57%
Uniform Allowance	411-013-003	30,000	27,935	30,000	0.00%
Medicare Insurance	411-013-005	45,000	41,097	45,500	1.11%
Object Total	411-013	87,050	79,082	87,900	0.98%
Personnel Expenses	411-031-001	35,000	35,760	35,000	0.00%
Department Supplies					
Office Supplies	411-051-001	5,150	4,038	5,150	0.00%
Other Supplies	411-051-002	42,750	26,844	43,000	0.58%
Clothing/Boots	411-051-003	42,750	61,551	35,000	-18.13%
Object Total	411-051	90,650	92,432	83,150	-8.27%
Radio & Telephone	411-052-003	6,500	6,283	6,500	0.00%
Equipment Main/Gas/Oil					
Vehicle Maintenance	411-053-001	35,500	34,074	36,500	2.82%
Oil & Gasoline	411-053-002	11,500	11,527	15,000	30.43%
Object Total	411-053	47,000	45,601	51,500	9.57%
Contract Services	411-054	32,500	32,600	23,000	-29.23%
Building Maintenance	411-055-001	15,000	15,009	15,000	0.00%
Other Expense					
Emergency Preparedness	411-056-003	10,000	8,954	10,000	0.00%
Fire Prevention	411-056-004	6,500	6,500	6,500	0.00%
Public Safety Committee	411-056-005	-	121	1,500	N/A
Object Total	411-056	16,500	15,575	18,000	9.09%
Information Services					
Hardware	411-060-001	2,500	4,707	3,500	40.00%
Software	411-060-002	25,000	6,392	40,000	60.00%
Labor	411-060-003	9,500	-	2,500	-73.68%
Object Total	411-060	37,000	11,099	46,000	24.32%

Fire		Budget	Actual	Adopted	Budget
Description	Account #	13/14	13/14	14/15	% Change
Capital Outlay					
Self Contained Breathing Apparatus	411-081-002	64,649	64,648	-	-100.00%
Object Total	411-081	64,649	64,648	-	-100.00%
Total: Fire		5,158,499	4,583,585	4,740,250	-8.11%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2014-15

DEPARTMENT 412 - FIRE PARAMEDIC

	Budget 13/14	Actual Expenditures 13/14	Adopted Budget 14/15	Budget % Change
SALARIES	256,000	250,218	261,000	1.95%
FRINGE BENEFITS	135,250	103,814	101,500	-24.95%
PERSONNEL EXPENSES	15,000	15,000	15,000	0.00%
SUPPLIES & SERVICES	80,100	68,854	84,100	4.99%
TOTAL - DEPARTMENT 412	486,350	437,886	461,600	-5.09%

EXPENDITURE DETAIL:

SALARIES

Regular Salaries	221,000	207,352	226,000	2.26%
Overtime Salaries	35,000	37,281	35,000	0.00%
Compensated Absences	0	5,585	0	0.00%
Subtotal	256,000	250,218	261,000	1.95%

FRINGE BENEFITS

Health Insurance	38,300	38,486	39,900	4.18%
Retirement	90,000	58,973	54,500	-39.44%
Other Benefits	6,950	6,354	7,100	2.16%
Subtotal	135,250	103,814	101,500	-24.95%

PERSONNEL EXPENSES

Memberships/Conferences/Training	15,000	15,000	15,000	0.00%
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SUPPLIES & SERVICES

Department Supplies	34,000	33,590	35,000	2.94%
Equipment/Maintenance/Gas/Oil	19,000	15,394	21,000	10.53%
Contract Services	22,250	18,519	23,250	4.49%
Other Expenses	4,850	1,353	4,850	0.00%
Subtotal	80,100	68,854	84,100	4.99%

TOTAL - DEPARTMENT 412	486,350	437,886	461,600	-5.09%
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Fire: Paramedics		Budget	Actual	Adopted	Budget
Description	Account #	13/14	13/14	14/15	% Change
Salaries					
Regular Salaries	412-010-001	221,000	207,352	226,000	2.26%
Overtime Salaries	412-010-003	35,000	37,281	35,000	0.00%
Compensated Absences	412-010-014	-	5,585		N/A
Object Total	412-010	256,000	250,218	261,000	1.95%
Health Insurance					
Medical Insurance	412-011-001	34,000	33,972	35,500	4.41%
Dental Insurance	412-011-002	3,600	3,860	3,700	2.78%
Vision Plan	412-011-003	700	655	700	0.00%
Object Total	412-011	38,300	38,486	39,900	4.18%
Retirement					
PERS	412-012-001	90,000	58,973	54,500	-39.44%
Object Total	412-012	90,000	58,973	54,500	-39.44%
Other Benefits					
Life Insurance	412-013-001	900	703	900	0.00%
Disability Insurance	412-013-002	100	48	100	0.00%
Uniform Allowance	412-013-003	2,200	2,040	2,200	0.00%
Medicare Insurance	412-013-005	3,750	3,562	3,900	4.00%
Object Total	412-013	6,950	6,354	7,100	2.16%
Personnel Expenses	412-031-002	15,000	15,000	15,000	0.00%
Department Supplies					
Medical Supplies	412-051-001	34,000	33,590	35,000	2.94%
Equipment Main/Gas/Oil					
Ambulance Maintenance	412-053-001	11,000	6,199	12,000	9.09%
Oil & Gasoline	412-053-002	8,000	9,195	9,000	12.50%
Object Total	412-053	19,000	15,394	21,000	10.53%
Contract Services					
Contract Services	412-054-001	20,000	18,519	20,000	0.00%
Medical Radio Rental	412-054-002	2,250	-	3,250	44.44%
Object Total	412-054	22,250	18,519	23,250	4.49%
Other Expense					
Special Equipment	412-056-001	2,850	1,353	2,850	0.00%
Back-up Transportation	412-056-002	2,000	-	2,000	0.00%
Object Total	412-056	4,850	1,353	4,850	0.00%
Total: Paramedics		486,350	437,886	461,600	-5.09%
TOTAL: Fire/Paramedics		5,644,849	5,021,470	5,201,850	-7.85%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2014-15

OTHER

	Budget 13/14	Actual Expenditures 13/14	Adopted Budget 14/15	Budget % Change
GENERAL FUND NON DEPARTMENTAL	2,217,975	2,206,667	1,628,471	-26.58%
WORKERS' COMPENSATION FUND	525,000	454,176	525,000	0.00%
LIABILITY INSURANCE FUND	400,000	392,981	425,000	6.25%
TOTAL	3,142,975	3,053,823	2,578,471	-17.96%

EXPENDITURE DETAIL:

GENERAL FUND NON DEPARTMENTAL

Library	350,471	350,471	350,471	0.00%
Unemployment & Bounced Check	16,000	4,693	16,000	0.00%
Non Departmental Expenditure	1,851,504	1,851,504	1,262,000	-31.84%
Subtotal	2,217,975	2,206,667	1,628,471	-26.58%

WORKERS' COMPENSATION FUND

Workers Comp Admin Fee/Injury	315,000	172,250	205,000	-34.92%
Workers Comp Ins Premium	210,000	257,689	320,000	52.38%
Workers Comp Injury/Salary Pay	0	24,237	0	N/A
Subtotal	525,000	454,176	525,000	0.00%

LIABILITY INSURANCE FUND

Premium and Liability	400,000	392,981	425,000	6.25%
Subtotal	400,000	392,981	425,000	6.25%

TOTAL	3,142,975	3,053,823	2,578,471	-17.96%
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Other		Budget	Actual	Adopted	Budget
Description	Account #	13/14	13/14	14/15	% Change
General Fund Non Departmental					
Library	419-001-000	350,471	350,471	350,471	0.00%
Unemployment	419-004-000	16,000	1,808	16,000	0.00%
Bounced Checks	419-005-000	-	2,885	-	N/A
Non Departmental : Workers Comp	439-100-123	525,000	525,000	525,000	0.00%
Non Departmental : Liability Insurance	439-100-124	410,000	410,000	425,000	3.66%
Non Departmental : Facility Maint.	439-100-125	-	-	-	N/A
Non Departmental : Equipment Rplcmt	439-100-126	-	-	-	N/A
Non Departmental : OPEB	439-100-127	916,504	916,504	312,000	-65.96%
Sub-Total		2,217,975	2,206,667	1,628,471	-26.58%
Workers Comp					
W/C Injury	419-002-001	150,000	-	-	-100.00%
Workers Comp Injury Admin Fee/Injury	419-002-002	165,000	172,250	205,000	24.24%
Workers Comp Ins Premium	419-002-003	210,000	257,689	320,000	52.38%
Workers Comp Injury/Salary Pay	419-002-005	-	24,237	-	N/A
Sub-Total		525,000	454,176	525,000	0.00%
Liability Insurance					
Premium & Liability	419-003-000	350,000	387,036	400,000	14.29%
Claims Payable	419-003-002	50,000	5,945	25,000	-50.00%
Sub-Total		400,000	392,981	425,000	6.25%
Total		3,142,975	3,053,823	2,578,471	-17.96%

CITY OF PIEDMONT
TOTAL Operating Budget
Fiscal Year 2014-15

OTHER FUNDS

	Budget 13/14	Actual Expenditures 13/14	Adopted Budget 14/15	Budget % Change
<u>SPECIAL REVENUE FUNDS</u>				
ATHLETIC FACILITY PRESERVATION FUND	30,000	32,325	30,000	0.00%
COPS	100,000	0	0	-100.00%
MEASURE B SALES TAX FUND	788,437	650,926	555,400	-29.56%
MEASURE D FUND	44,953	19,256	41,000	-8.79%
MEASURE F FUND	180,575	0	0	-100.00%
SIDEWALK REPAIR FUND	3,000	0	3,000	0.00%
URBAN COUNTY CDBG FUND	157,000	116,121	25,000	-84.08%
Subtotal	<u>1,303,965</u>	<u>818,627</u>	<u>654,400</u>	<u>-49.81%</u>
<u>CAPITAL PROJECT FUND</u>				
CAPITAL IMPROVEMENT PROJECT	638,596	796,688	98,508	-84.57%
EQUIPMENT REPLACEMENT FUND	1,167,500	578,548	956,450	-18.08%
FACILITY MAINTENANCE FUND	905,027	23,761	1,320,061	45.86%
Subtotal	<u>2,711,123</u>	<u>1,398,997</u>	<u>2,375,019</u>	<u>-12.40%</u>
<u>DEBT SERVICE FUND</u>				
2014 PENSION OBLIGATION FUND	7,407,000	7,405,984	1,243,964	-83.21%
<u>ENTERPRISE FUND</u>				
SEWER FUND	1,654,963	1,677,038	1,757,469	6.19%
TOTAL - OTHER FUNDS	<u><u>13,077,051</u></u>	<u><u>11,300,646</u></u>	<u><u>6,030,852</u></u>	<u><u>-53.88%</u></u>

Other Funds		Budget	Actual	Adopted	Budget
Description	Fund #	13/14	13/14	14/15	% Change
Athletic Facility Preservation	113	30,000	32,325	30,000	0.00%
COPS	109	100,000	-	-	-100.00%
Measure B - Sales Tax	131				
2014 Lake Ramon/Ronada		288,437	-	-	-100.00%
Street Resurfacing		275,000	278,369	347,000	26.18%
Design Street Resurfacing		25,000	52,345	-	-100.00%
Bicycle & Pedestrian Paths		-	72,735	8,400	N/A
Sidewalks/Curbs/Gutters		200,000	212,250	200,000	0.00%
Complete Street Paving		-	35,226	-	N/A
Sub-Total		788,437	650,926	555,400	-29.56%
Measure D	134	44,953	19,256	41,000	-8.79%
Measure F	143	180,575	-	-	-100.00%
Sidewalk Repair	135	3,000	-	3,000	0.00%
CDBG	129	157,000	116,121	25,000	-84.08%
Capital Improvement	127				
Streets/Traffic/Public Safety	127-432-	566,044	791,112	31,532	-94.43%
Buildings and Grounds	127-433-	37,552	1,098	36,454	-2.92%
Parks, Landscaped Areas	127-434-	35,000	4,478	30,522	-12.80%
Sub-Total		638,596	796,688	98,508	-84.57%
Equipment Replacement	110	1,167,500	578,548	956,450	-18.08%
Facility Maintenance Fund	137	905,027	23,761	1,320,061	45.86%
2014 Pension Obligation Fund	140				
Debt Payment	450-000-001	84,000	84,000	1,242,464	1379.12%
Interest Payment	450-000-002	18,000	16,984	-	-100.00%
Bank Fees	450-000-003	-	-	1,500	N/A
Side Fund Payoff	450-000-004	7,204,536	7,204,536	-	-100.00%
Cost of Issuance	450-000-005	100,464	100,464	-	-100.00%
Sub-Total		7,407,000	7,405,984	1,243,964	-83.21%
Sewer Fund	124				
County Clean Water Program	429-020-000	20,000	36,090	37,031	85.16%
General Sewer Maintenance	429-005-000	715,000	102,444	450,000	-37.06%
Sewer Equipment Maintenance	429-006-000	66,000	83,893	67,703	2.58%
Sewer Projects: EPA Compliance	429-021	300,000	301,744	300,000	0.00%
Sewer Replacement	429-035-000	-	598,903	348,772	N/A
State Sewer Loan Payments		553,963	553,963	553,963	0.00%
Sub-Total		1,654,963	1,677,038	1,757,469	6.19%
TOTAL		13,077,051	11,300,646	6,030,852	-53.88%
Grand Total		39,032,640	35,073,612	29,742,844	-23.80%

FY 2014-15
ATHLETIC FACILITY PRESERVATION FUND

Adopted Expenditures 2014-15	Budget FY 2014-15
PUSD SEASON PAYMENT	\$ 30,000
Total Adopted Expenditures	\$ 30,000
Fund Balance, July 1, 2014	\$ 28,570
Adopted Revenue 2014-15	
Fee	55,000
Adopted Expenditures 2014-15	(30,000)
Estimated Fund Balance, June 30, 2015	\$ 53,570

**FY 2014-15
COPS**

Adopted Expenditures 2014-15	Budget FY 2014-15
Fund Balance, July 1, 2014	\$ 213,466
Adopted Revenue 2014-15	100,600
Adopted Transfers 2014-15	(50,000)
Adopted Expenditures 2014-15	-
Estimated Fund Balance, June 30, 2015	\$ 264,066

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 2014-15
Measure B - Alameda County Sales Tax Fund

Adopted Expenditures 2014-15	Budget FY 2014-15
Street Resurfacing	\$ 347,000
Bicycle & Pedestrian Paths	8,400
Sidewalk/Curbs/Gutters	200,000
Total Adopted Expenditures	\$ 555,400
Fund Balance, July 1, 2014	\$ 396,135
Adopted Revenue 2014-15	
Local Street & Road	387,000
Bicycle & Pedestrian	25,000
Total Adopted Revenue 2014-15	412,000
Adopted Expenditures 2014-15	(555,400)
Estimated Fund Balance, June 30, 2015	\$ 252,735

Measure B, a tax approved by Alameda County voters in November 2000, provides programmatic pass-through funds for bicycle and pedestrian paths & 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 paths & safety improvements, curb, gutter cuts, and sidewalk.

**FY 2014-15
Measure D Fund**

Adopted Expenditures 2014-15	Budget FY 2014-15
Measure D Program	\$ 30,000
Beverage Container Recycling	11,000
Total Adopted Expenditures	\$ 41,000
 Fund Balance, July 1, 2014	 \$ 142,723
 Adopted Revenue 2014-15	
Surcharge and Recycling Funds	36,000
Interest	200
Total Adopted Revenue 2014-15	36,200
 Adopted Transfers 2014-15	
General Fund	(13,000)
 Adopted Expenditures 2014-15	(41,000)
 Estimated Fund Balance, June 30, 2015	\$ 124,923

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 to encourage further recycling of bottles and cans.

CITY OF PIEDMONT												
Measure D Fund: 2006 through 2015												
	ACTUAL											ADOPTED 2014-15
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15		
Beginning Fund Balance	\$ 208,729	\$ 195,549	\$ 218,572	\$ 120,251	\$ 145,503	\$ 107,329	\$ 136,385	\$ 150,099	\$ 148,491	\$ 142,723		
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	22,310	12,508	22,888	-	-	-	-	-	-	-	-	-
Measure D	45,915	48,568	54,878	74,591	57,614	46,668	39,274	31,004	22,286	31,000	31,000	31,000
Interest	7,692	9,629	9,248	3,092	915	566	553	239	558	200	200	200
Recycling Funds	6,287	6,311	6,104	5,251	2,900	-	-	-	-	-	-	-
Food Scrap Recycling Grant	-	-	18,300	-	-	-	-	-	-	-	-	-
Sub-Total	87,204	82,016	116,418	87,934	66,429	52,234	44,827	36,243	27,844	36,200		
Expenditures												
Import Mitigation Programs	-	-	55,230	9,626	45,731	5,979	11,061	15,729	704	-	-	-
Measure D Program	-	-	9,453	7,105	22,656	2,199	4,546	2,364	16,412	30,000	30,000	30,000
Recycled Product Procurement	-	-	10,439	85	6,218	-	1,879	-	-	-	-	-
Beverage Container Recycling	-	-	12,368	-	-	-	-	7,462	2,140	11,000	11,000	11,000
Food Scrap Recycling	-	-	24,636	5,864	-	-	-	-	-	-	-	-
Maintenance/Source Reduction	25,336	13,994	-	-	-	-	-	-	-	-	-	-
Total Expenditures	25,336	13,994	112,125	22,680	74,605	8,178	17,486	25,555	19,256	41,000		
Transfer to General Fund												
Planning Department	26,846	45,000	102,614	40,000	30,000	15,000	13,627	12,296	14,356	13,000	13,000	13,000
Total Transfer to General Fund	26,846	45,000	102,614	40,000	30,000	15,000	13,627	12,296	14,356	13,000		
Total: Expenditures & Transfers	100,384	58,994	214,739	62,680	104,605	23,178	31,113	37,851	(5,768)	54,000		
Ending Fund Balance	\$ 195,549	\$ 218,572	\$ 120,251	\$ 145,503	\$ 107,329	\$ 136,385	\$ 150,099	\$ 148,491	\$ 142,723	\$ 124,923		

**FY 2014-15
Measure F Fund**

Adopted Expenditures 2014-15	Budget FY 2014-15
Street Resurfacing	\$ -
Total Adopted Expenditures	<div style="border-top: 1px solid black; border-bottom: 3px double black; width: 100px; margin: 0 auto;">0</div>
Fund Balance, July 1, 2014	\$ 141,877
Adopted Revenue 2014-15	40,000
Adopted Expenditures 2014-15	<div style="border-top: 1px solid black; width: 100px; margin: 0 auto;">0</div>
Estimated Fund Balance, June 30, 2015	<div style="border-top: 1px solid black; border-bottom: 3px double black; width: 100px; margin: 0 auto;">\$ 181,877</div>

An Alameda County Vehicle Registration Fee, Measure F was on the November 2, 2010 ballot for voters in Alameda County, where it was approved. Measure F added \$10 to the fees associated with registering a vehicle in the county. The fee generates approximately \$11 million/year for the county. A simple majority vote was required to enact the new tax.

**FY 2014-15
Sidewalk Repair Fund**

Adopted Expenditures 2014-15	Budget FY 2014-15
Sidewalk Repair	\$ 3,000
Fund Balance, July 1, 2014	\$ 47,907
Adopted Revenue 2014-15	
Sidewalk Reimbursement Program	3,000
Adopted Transfers 2014-15	0
Adopted Expenditures 2014-15	(3,000)
Estimated Fund Balance, June 30, 2015	\$ 47,907

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 2014-15
Urban County CDBG Fund**

Adopted Expenditures 2014-15	Budget FY 2014-15
Total Estimated Expenditures	\$ 25,000
Fund Balance, July 1, 2014	\$ 3,543
Adopted Revenue 2014-15	25,000
Adopted Transfers 2014-15	0
Adopted Expenditures 2014-15	(25,000)
Estimated Fund Balance, June 30, 2015	\$ 3,543

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 2014-15 fund will be utilized for the installation of a new sidewalk on the east side of Dudley Avenue.

**FY 2014-15
Capital Improvement Projects**

Adopted Expenditures 2014-15	Budget FY 2014-15
Fund Balance, July 1, 2014	\$ 493,334
Adopted Transfers 2014-15	-
Adopted Expenditures 2014-15 (A)	(98,508)
Estimated Fund Balance, June 30, 2015	\$ 394,826

(A) Any new projects will be reviewed by CIP Committee and approved by City Council.

Projects		FY 13/14 Carried Over	FY14/15 New Project	FY 14/15 Projects
Beach Access/Landscape Plan	127-0434-008-000	\$ 29,971	\$ -	\$ 29,971
Community Hall Painting	127-0433-019-000	4,401	-	4,401
Courtyard Stucco Wall	127-0433-007-000	6,274	-	6,274
Crocker Park Garage	127-0433-039-000	25,779	-	25,779
Fire Hydrant Replacement	127-0432-002-000	6,233	-	6,233
License Plate Reader	127-0432-001-000	23,925	-	23,925
Linda/Kingston Triangle	127-0434-040-000	551	-	551
Tree Removal/Liquid Ambers	127-0432-008-000	1,374	-	1,374
Total		\$ 98,508	\$ -	\$ 98,508

**FY 2014-15
Equipment Replacement Fund**

Adopted Expenditures 2014-15	Budget FY 2014-15
Copy Machine (Finance)	\$ 15,000
PC Computer Upgrade (Various Departments)	15,000
Video Server (Administration)	20,000
Utility Pickup Truck (P/W)	50,000
Dump Truck (P/W)	100,000
Van#1 (Recreation)	32,000
Detective Vehicle (Police)	35,000
Computer System Update (Police)	180,000
Pick-up Truck (Fire)	55,000
Aerial Truck-: Pay-off (Fire)	454,450
Total Estimated Expenditures	\$ 956,450
 Fund Balance, July 1, 2014	 \$2,861,650
 Adopted Revenue 2014-15	
Interest	14,000
 Adopted Transfers 2014-15	
General Fund	400,000
 Adopted Expenditures 2014-15	 (956,450)
 Estimated Fund Balance, June 30, 2015	 \$2,319,200

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

	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
Administration/KCOM	49,336	30,805	50,000	97,500	15,000
Public Works	11,265	60,098	150,000	360,000	150,000
Recreation	8,614	0	32,000	62,000	34,000
Police	467,316	81,622	215,000	337,000	25,000
Fire	108,488	406,023	509,450	185,000	0
Total	645,017	578,548	956,450	1,041,500	224,000

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Administration/KCOM	17,500	40,000	217,500	95,000	17,500
Public Works	115,000	0	200,000	0	200,000
Recreation	12,000	0	0	0	0
Police	30,000	180,000	0	266,010	0
Fire	0	450,000	0	0	200,000
Total	174,500	670,000	417,500	361,010	417,500

	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Administration/KCOM	49,336	47,500	50,000	97,500	15,000
Public Works	11,265	0	150,000	360,000	150,000
Recreation	8,614	0	64,000	0	34,000
Police	159,482	0	72,000	30,000	0
Fire	64,028	55,000	80,000	0	250,000
Total	292,724	102,500	416,000	487,500	449,000

**CITY OF PIEDMONT
EQUIPMENT REPLACEMENT FUND**

	Acquired	Life	Replace	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	
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	14,131	15,000	15,000	15,000	15,000	
4	Finance Computer Upgrade	2011	5	2016			30,000				
5	Records Mgmt Software Upgrade	2009	10	2019						10,000	
6	Server 1 (Athena) Records Mgmt	2004	10	2014		13,697					
7	Server 2 (Zeus) Shared Application	2004	10	2014							
8	Server 3 (Hermes) E-Mail	2003	10	2013	24,236	668					
9	iPads	2014	5	2019		2,309	2,500		2,500		
10	Server 6 (CDW-G)	2009	10	2019						15,000	
KCOM											
11	Video Equipment Upgrade	2006	10	2016			50,000				
12	Video Server	2003	12	2015		20,000					
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 F450 (#26)	1999	14	2014							
17	Dodge 2500 Truck (#23)	2006	10	2017				55,000			
18	GMC Flatbed Pickup (#24)	2003	11	2018					60,000		
19	GMC Utility Pickup (#25)	2003	10	2015		50,000					
20	GMC Flatbed Pickup(#22)	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 (#31)	2008	11	2020							
24	GMC Flusher Truck 95 (#30)	1995	21	2016			300,000				
25	Dodge Pickup Truck (#20)	2005	10	2017				50,000			
26	Backhoe 580K Case (#35)	2000	N/A	-							
27	Sectional Sewer Rodder (#37)	2001	N/A	-							
28	Freightliner Street Sweeper (#33)	1999	N/A	-							
29	2010 CCTV Van (#28)	2010	N/A	-							
30	International 4400 Sewer Flusher(#46)	2006	N/A	-							
31	GMC Dump Truck 3500HD	2014	10	2017		60,098					
Recreation											
31	Recreation Directors Vehicle-Civic	2006	9	2015			32,000				
32	2005 Ford Van E350	2004	13	2017				34,000			
33	Copy Machine	2005	10	2015	8,614				12,000		
34	2006 Ford E350 Van	2006	10	2016			30,000				
35	Computer System/Software	1999	15	2014							
36	1999 GMC Savana Van	1999	16	2015			32,000				
Police											
37	Ford Car - Detective Unit	2005	10	2015			35,000				
38	Ford Truck - Animal Control	2005	8	2013	49,593	5,407					
39	Ford Car-Parking Enforcement Unit	2004	11	2015			37,000				
40	Car-Chief's Unit	2014	7	2021		32,325					
41	Car - Captain's Unit	2002	10	2012	34,889						
42	Cars-6 Patrol Unit	2006	7	2013	231,010	3,971					
43	Harley-Davidson Motorcycle	2010	6	2016			25,000				
44	Copy Machine	2003	8	2011	3,174				30,000		
45	City Telephone System	2011	15	2026							
46	Computer Dispatch/Records	2002	N/A								
47	Communication Equipment(COPS)	2008	4	2012	130,617	39,918	100,000			150,000	
48	Hand Guns	2009	10	2019						30,000	
49	Misc: Radio Equipment	Vary			18,032		200,000				
50	Police Computer System Update						180,000				
Fire											
51	Fire Engine #1-Pumper (#2841)	1999	20	2019						450,000	
52	Fire Truck #2-Aerial (#2842)	1989	25	2014		406,023	454,450				
53	Fire Engine-57" Pumper (#1071)	2012	20	2032							
54	Emergency Generator	2008	17	2025							
55	SCBA	2014	10	2024							
56	Chief's Vehicle	2009	7	2016			35,000				
57	Ambulance (#2891)	2007	15	2022							
58	Ambulance (#1079)	2011	15	2026	79,460						
59	Pick-up Truck (#2896)	1999	16	2015			55,000				
60	P25 Compatible Radios	2013	10	2023	29,028		150,000				
61	Truck (Grant)	2013	10	2023							
Total - All Departments					645,017	578,548	956,450	1,041,500	224,000	174,500	670,000

**CITY OF PIEDMONT
EQUIPMENT REPLACEMENT FUND**

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Administration								
1 Copy Machine (Finance)						15,000		
2 Copy Machine (Administration)				11,265				
3 PC Computer Upgrade	15,000	15,000	15,000	13,835	15,000	15,000	15,000	15,000
4 Finance Computer Upgrade		30,000					30,000	
5 Records Mgmt Software Upgrade								
6 Server 1 (Athena) Records Mgmt					15,000			
7 Server 2 (Zeus) Shared Application					15,000			
8 Server 3 (Hermes) E-Mail				24,236				
9 iPads	2,500		2,500		2,500		2,500	
10 Server 6 (CDW-G)								
KCOM								
11 Video Equipment Upgrade		50,000					50,000	
12 Video Server						20,000		
13 Station Renovation	200,000							
Public Works								
14 Copy Machine (Public Works)				11,265				
15 Dodge 2500 Truck (#21)								45,000
16 GMC Dump Truck F450 (#26)								
17 Dodge 2500 Truck (#23)								55,000
18 GMC Flatbed Pickup (#24)								
19 GMC Utility Pickup (#25)						50,000		
20 GMC Flatbed Pickup(#22)							60,000	
21 GMC Dump Truck (#29)						100,000		
22 Schwarze Street Sweeper(#32)			200,000					
23 Street Sweeper (#31)	200,000							
24 GMC Flusher Truck 95 (#30)							300,000	
25 Dodge Pickup Truck (#20)								50,000
26 Backhoe 580K Case (#35)								
27 Sectional Sewer Rodder (#37)								
28 Freightliner Street Sweeper (#33)								
29 2010 CCTV Van (#28)								
30 International 4400 Sewer Flusher(#46)								
31 GMC Dump Truck 3500H/D								
Recreation								
31 Recreation Directors Vehicle-Civic						32,000		
32 2005 Ford Van E350								34,000
33 Copy Machine				8,614				
34 2006 Ford E350 Van								
35 Computer System/Software								
36 1999 GMC Savana Van						32,000		
Police								
37 Ford Car - Detective Unit						35,000		
38 Ford Truck - Animal Control				49,593				
39 Ford Car-Parking Enforcement Unit						37,000		
40 Car-Chief's Unit		35,000						
41 Car - Captain's Unit				34,889				
42 Cars-6 Patrol Unit		231,010						
43 Harley-Davidson Motorcycle				25,000				
44 Copy Machine							30,000	
45 City Telephone System								
46 Computer Dispatch/Records								
47 Communication Equipment(COPS)				50,000				
48 Hand Guns								
49 Misc: Radio Equipment								
50 Police Computer System Update								
Fire								
51 Fire Engine #1-Pumper (#2841)								
52 Fire Truck #2-Aerial (#2842)								
53 Fire Engine-57" Pumper (#1071)								
54 Emergency Generator						80,000		
55 SCBA								150,000
56 Chief's Vehicle				35,000				
57 Ambulance (#2891)			200,000					
58 Ambulance (#1079)								100,000
59 Pick-up Truck (#2896)								
60 P25 Compatible Radios				29,028				
61 Truck (Grant)					55,000			
Total - All Departments	417,500	361,010	417,500	292,724	102,500	416,000	487,500	449,000

**FY 2014-15
Facility Maintenance Fund**

Adopted Expenditures 2014-15	Budget FY 2014-15
Fund Balance, July 1, 2014	\$ 2,114,247
Adopted Transfers 2014-15	450,000
Adopted Expenditures 2014-15	(1,320,061)
Estimated Fund Balance, June 30, 2015	\$ 1,244,186

Projects	FY 13/14 Carried Over(A)	FY14/15 New Project(B)	FY 14/15 Projects
Aquatics Center Roof Replacement/Ventilation 137-0433-052-000	\$ 36,002	\$ -	\$ 36,002
Beach Playfield Turf Replacement 137-0433-042-000	267,000	-	267,000
City Hall Basement Renovation 137-0433-048-000	37,000	-	37,000
City Hall Fuel Tank Rehabilitation 137-0433-047-000	27,500	-	27,500
Community Hall Lower Kitchen Renovation 137-0433-041-000	37,000	-	37,000
Courtyard Stucco Fence 137-0433-053-000	9,906	-	9,906
Engineer Service-Coastland 137-0433-044-000	13,862	-	13,862
Hampton Renovation Plan 137-0433-049-000	150,000	-	150,000
Tennis Ct. Resurfacing - Hampton 137-0433-008-000	15,000	-	15,000
Vets Hall Kitchen Renovation 137-0433-040-000	75,000	-	75,000
2014 Corp Yard Pavement 137-0433-053-006	214,791	-	214,791
801 Magnolia East Wing Renovation 137-0433-053-001	-	80,000	80,000
Aquatics Center Building Improvements 137-0433-053-002	-	80,000	80,000
City Facilities Assessment 137-0433-053-003	-	70,000	70,000
City Hall Technology Upgrade 137-0433-053-004	-	15,000	15,000
Linda Beach Tennis Courts Resurfacing 137-0433-053-005	-	62,000	62,000
Various City Facilities Maintenance (C) 137-0433-054	-	130,000	130,000
Total	\$ 883,061	\$ 437,000	\$ 1,320,061

(A) The following projects are established by the Facilities Maintenance Plan adopted by City Council for FY 2013-14.

(B) The list is subject to City Council's approval.

(C) Facilities Maintenance costs for the City will be reflected in this fund. In the past, this was a Recreation Department cost.

**FY 2014-15
2014 PENSION OBLIGATION FUND**

Adopted Expenditures 2014-15	Budget FY 2014-15
Debt Payment	\$ 1,242,464
Bank Fees	1,500
Total Adopted Expenditures	\$ 1,243,964
Fund Balance, July 1, 2014	\$ (0)
Adopted Transfers 2014-15	
General Fund	1,243,964
Adopted Expenditures 2014-15	(1,243,964)
Estimated Fund Balance, June 30, 2015	\$ -

**FY 2014-15
Sewer Fund**

Adopted Expenditures 2014-15	Budget FY 2014-15
County of Alameda Clean Water Program	\$ 37,031
General Sewer Maintenance	450,000
Sewer Debt Service	553,963
Sewer Equipment Maintenance	67,703
Sewer Projects: EPA Compliance	300,000
Sewer Replacement	348,772
Total Estimated Expenditures	\$ 1,757,469
Fund Balance, July 1, 2014	\$ 680,087
Adopted Revenue 2014-15	
Sewer Service Fees	2,275,200
Interest	13,500
	2,288,700
Adopted Transfers 2014-15	
General Fund	(780,000)
Adopted Expenditures 2014-15	(1,757,469)
Estimated Fund Balance, June 30, 2015	\$ 431,318

CITY OF PIEDMONT SEWER FUND PRELIMINARY PROJECTION ASSUMES NO CHANGE TO SEWER FUND FUND 124	ASSUMPTIONS:				ACTUAL					ADOPTED
	Interest Income	1.00%	2010-11	2011-12	2012-13	2013-14	2014-15			
	CPI	2.58%								
Salaries and Benefits	3.00%									
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15				
Beginning Fund Balance	\$1,062,651	\$1,185,723	\$1,174,710	\$1,203,723	\$1,033,104	\$680,087				
Revenues										
Current Revenues										
Interest	9,061	1,929	10,940	13,227	3,613	13,500				
General Fund Transfer			275,682							
Sewer Service Charge	2,021,332	2,072,726	2,103,329	2,170,620	2,220,408	2,275,200				
Total Current Revenues	2,030,393	2,074,655	2,389,952	2,183,847	2,224,021	2,288,700				
Loan Proceeds										
<i>Estimated Sewer Revenue Increase (TBD)</i>						0				
Phase IV loan proceeds	623,473	1,276,715								
Phase V loan proceeds (TBD)										
Phase VI loan proceeds (TBD)										
Phase VII loan proceeds (TBD)										
Total Loan Proceeds	623,473	1,276,715	0	0	0	0				
Total Revenue	2,653,866	3,351,370	2,389,952	2,183,847	2,224,021	2,288,700				
Expenditures										
Operating Costs										
General Fund (a)	900,000	900,000	900,000	900,000	900,000	780,000				
Sewer Maintenance (a)	417,584	103,308	82,000	260,510	102,444	450,000				
Equipment Maintenance	70,821	19,490	11,730	36,281	83,893	67,703				
EPA Compliance	0	418,951	652,447	241,616	301,744	300,000				
County Clean Water Program			3,124	36,090		37,031				
Total Operating Costs	1,388,405	1,441,749	1,646,177	1,441,531	1,424,171	1,634,734				
Capital Costs										
Major Equipment Purchases				120,377						
General Sewer Replacement:	54,433	114,951	171,786	238,595	598,903	348,772				
Major Sewer Replacement:										
Phase IV Sewer Rehabilitation	590,321	1,358,048								
Phase V Sewer Rehabilitation			95,341							
Total Capital Costs	644,754	1,472,999	267,127	358,972	598,903	348,772				
Debt Service										
Phase I Loan	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				
Phase III Loan	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				
Total Debt Service	447,635	447,635	447,635	553,963	553,963	553,963				
Total Expenditure	2,480,794	3,362,383	2,360,939	2,354,466	2,577,037	2,537,469				
Excess of Revenues over Expenditures	173,072	(11,013)	29,013	(170,619)	(353,017)	(248,769)				
Ending Fund Balance	\$1,235,723	\$1,174,710	\$1,203,723	\$1,033,104	\$680,087	\$431,318				
(a) Prior to FY 2014-15, \$150,000 for minor sewer maintenance costs were expensed in the General Fund and funds were transferred from the Sewer Fund to reimburse the costs. For FY 2014-15, these costs will be expensed directly from the Sewer Fund.										

SEWER FUND TRANSFER
 FY 2014-15 Budget

SEWER FUND TRANSFER - SUMMARY	
PERSONNEL COSTS (A.)	\$734,063
TOTAL MATERIALS & SUPPLIES (B.)	\$5,240
TOTAL EQUIPMENT MAINTENANCE (C.)	\$21,878
TOTAL EQUIPMENT FUEL (D.)	\$19,379
TOTAL SEWER	\$780,560
TOTAL SEWER TRANSFER (ROUNDED)	\$780,000

A. PERSONNEL COSTS			
JOB DESCRIPTION	SALARY & BENEFITS	FACTOR	TOTAL
<i>PUBLIC WORKS DEPARTMENT</i>			
Public Works Director	\$237,154	50%	\$118,577
PW Administration Asst.	\$117,384	25%	\$29,346
PW Administration Asst.	\$117,384	20%	\$23,477
Maintenance Supervisor	\$154,348	70%	\$108,044
Senior Maintenance	\$111,069	90%	\$99,962
Senior Maintenance	\$97,892	15%	\$14,684
Maintenance Worker II	\$104,027	90%	\$93,624
Maintenance Worker II	\$104,027	90%	\$93,624
Maintenance Worker II	\$104,027	90%	\$93,624
Maintenance Worker II	\$97,405	5%	\$4,870
Maintenance Worker	\$71,180	15%	\$10,677
<i>TOTAL PUBLIC WORKS DEPARTMENT COSTS</i>		<i>5.60</i>	<i>\$690,509</i>
<i>ADMINISTRATION COSTS</i>			
City Administrator	\$256,136	2.50%	\$6,403
Finance (Based on FTE =5.60/94)	\$623,600	5.96%	\$37,151
<i>TOTAL ADMINISTRATION COSTS</i>			<i>\$43,554</i>
TOTAL PERSONNEL COSTS (PUBLIC WORKS + ADMINISTRATION)			\$734,063

B. TOTAL MATERIALS & SUPPLIES	\$5,240
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C. EQUIPMENT MAINTENANCE				
VEHICLE	VEHICLE ID	SEWER FACTOR (1)	TOTAL MAINT. COSTS (2)	SEWER MAINT. COSTS (1*2)
Dodge 1500 PU Truck	20	70%	\$946	\$662
Dodge 2500 PU Truck	21	90%	\$1,954	\$1,759
Dodge 2500 PU Truck	23	90%	\$1,651	\$1,486
GMC Sierra 3500 PU Truck	24	100%	\$330	\$330
Freightliner CCTV Van	28	100%	\$0	\$0
GMC Top Kick Dump Truck	29	100%	\$826	\$826
GMC Top Kick Flusher Truck	30	100%	\$0	\$0
Intnl Schwarze Sweepr	31	100%	\$7,423	\$7,423
Intnl Schwarze Sweepr	32	100%	\$4,066	\$4,066
Freightliner Tymco Sweeper	33	100%	\$3,053	\$3,053
Case 580 Super L Backhoe	35	50%	\$0	\$0
GMC W5500 Sewer Rodder	37	100%	\$2,274	\$2,274
Intnl 4400 Sewer Flusher	40	100%	\$0	\$0
TOTAL MAINTENANCE COSTS			\$22,522	\$21,878

D. EQUIPMENT FUEL COSTS							
VEHICLE	VEHICLE ID	2013 MILEAGE (3)	AVER. MPG (4)	TOTAL GALLONS (3*4)=5	SEWER FACTOR (6)	SEWER GALLONS (5*6)=(7)	COSTS OF FUEL \$4.05 PER GALLON (7)*\$4.05
Dodge 1500 PU Truck	20	7652	9.5	805	70%	564	\$2,284
Dodge 2500 PU Truck	21	2842	7.7	369	90%	332	\$1,345
Dodge 2500 PU Truck	23	3227	7.2	448	90%	403	\$1,634
GMC Sierra 3500 PU Truck	24	1569	6.5	241	100%	241	\$978
Freightliner CCTV Van	28	872	4.7	186	100%	186	\$751
GMC Top Kick Dump Truck	29	64	1.7	38	100%	38	\$152
GMC Top Kick Flusher Truck	30	68	2	34	100%	34	\$138
Intnl Schwarze Sweepr	31	1420	1.5	947	100%	947	\$3,834
Intnl Schwarze Sweepr	32	1280	1.4	914	100%	914	\$3,703
Freightliner Tymco Sweeper	33	681	2.2	310	100%	310	\$1,254
Case 580 Super L Backhoe	35	74 hours	4 gal./hour	296	50%	148	\$599
GMC W5500 Sewer Rodder	37	183	5.5	33	100%	33	\$135
Intnl 4400 Sewer Flusher	40	762	1.2	635	100%	635	\$2,572
TOTAL EQUIPMENT FUEL COSTS						4,785	\$19,379

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED UPON PROCEDURES FOR
COMPLIANCE WITH THE PROPOSITION 111
2014-2015 APPROPRIATIONS LIMIT INCREMENT**

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

We have performed the procedures below to the Appropriations Limit Worksheet which were agreed to by the City of Piedmont for the year ended June 30, 2015. These procedures, which were suggested by the League of California Cities and presented in their Article XIIB Appropriations Limitation Uniform Guidelines, were performed solely to assist you in meeting the requirements of Section 1.5 of Article XIIB of the California Constitution. Management is responsible for the Appropriations Limit Worksheet. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the City. 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.

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

- A. We obtained the Appropriations Limit Worksheet and determined that the 2014-2015 Appropriations Limit of \$20,051,978 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 2014-2015 Appropriations Limit by multiplying the 2013-2014 Prior Year Appropriations Limit by the Total Growth Factor.
- C. For the Appropriations Limit Worksheet, we agreed the Per Capita Income, City Population and County 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

November 17, 2014

Accountancy Corporation
3478 Buskirk Avenue, Suite 215
Pleasant Hill, CA 94523

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E maze@mazeassociates.com
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CITY OF PIEDMONT
MONTHLY SALARIES
as of July 1, 2015

PUBLIC WORKS - LOCAL 1021

Contract expires 6/30/17 This salary effective as of: 7/1/15 - 6/30/16	# of EEs	First Step	Last Step	Top Step Annual Salary	Subject to O/T
Maintenance Worker I	1	3,790	4,606	55,274	•
Maintenance Worker II	1	0	4,837	58,043	•
Maintenance Worker II/ w/ CWEA, PACP & Class B License	3	0	5,440	65,284	•
Sr. Maintenance Worker w/CWEA & PACP	1	4,881	5,926	71,116	•
Sr. Maintenance Worker w/ CWEA, Arborist & Class B License	1	5,028	6,104	73,250	•
	<u>7</u>				

GENERAL - LOCAL 790

Contract expires 6/30/17 This salary effective as of: 7/1/15 - 6/30/16	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Animal Control Officer	0	4,070	4,945	59,340	•
Animal Control Officer w/ 1% EDU	1	4,110	4,993	59,921	•
Animal Control Officer w/ 2% EDU	1	4,150	5,044	60,527	•
Dispatcher	0	5,185	6,300	75,594	•
Dispatcher with Shift Differential	1	5,391	6,552	78,622	•
Dispatcher with 2% POST & Shift Diff.	1	5,500	6,682	80,179	•
Dispatcher with 2% POST Certificate	3	5,289	6,425	77,102	•
	<u>7</u>				

FIRE

Contract expires 6/30/17 This salary effective as of: 7/1/15 - 6/30/16	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Lieutenant	0		9,107	109,287	•
Lieutenant with 5% FOC	1		9,563	114,751	•
Lieutenant with 12% Paramedic			10,200	122,402	•
Lieutenant with FO & Paramedic	2		10,710	128,522	•
Firefighter	4	6,933	7,963	95,555	•
Firefighter with 5% FOC	1	7,280	8,361	100,333	•
Firefighter with 12% Paramedic	8	7,765	8,919	107,022	•
Firefighter with FO & Paramedic	3	8,153	9,364	112,373	•
Engineer	0	7,280	8,361	100,326	•
Engineer with 5% FOC	2	7,644	8,779	105,342	•
	<u>21</u>				

POLICE

Contract expires 6/30/17 This salary effective as of: 7/1/15 - 6/30/16	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Sergeant with 7% POST	1		10,351	124,211	•
Sergeant with 7% POST & SD	1		10,765	129,180	•
Sergeant with 7% POST & Supervisors cert.	1		10,558	126,695	•
Sergeant with 7% POST, Supv Cert + SD	1		10,980	131,763	•
Police Officer	0	6,744	8,138	97,656	•
Police Officer + Shift Differential	2	7,014	8,464	101,563	•
Police Officer with 5% POST	1	7,082	8,545	102,539	•
Police Officer with 5% POST + SD	2	7,365	8,887	106,641	•
Police Officer with 7% POST	4	7,217	8,708	104,492	•
Police Officer with 7% POST + SD	1	7,505	9,056	108,672	•
Detective with 7% POST	1	7,577	9,143	109,717	•
Traffic Officer with 7% POST	1	7,577	9,143	109,717	•
Traffic Officer with 5% POST	1	7,436	8,972	107,666	•
	17				

CONFIDENTIAL

Contract expires 6/30/17 This salary effective as of: 7/1/15 - 6/30/16	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Accountant w/ 2% EDU	1	6,334	7,702	92,423	•
Administrative Assistant	4	4,776	5,807	69,686	•
Administrative Assistant w/ 1% EDU	1	4,824	5,865	70,383	•
Administrative Assistant w/ 2% EDU	1	4,872	5,923	71,079	•
Administrative Services Technician II	1	6,210	7,551	90,611	•
Administrative Services Tech. II + 1% EDU	1	6,272	7,626	91,517	•
Deputy City Clerk (vacant)	1	6,334	7,702	92,423	•
Fiscal Services Technician w/ 2% EDU	1	5,317	6,460	77,522	•
Television Station Mgr. w/ 2% EDU	1	6,334	7,702	92,423	•
	12				

CHILDCARE

Contract expires 6/30/17 This salary effective as of: 7/1/15 - 6/30/16	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Assistant Site/Recreation Program Coord	4	3,339	4,470	53,642	•
Childcare Site/Recreation Program Coord	3	3,864	5,179	62,146	•
Pool Manager/Recreation Program Coord	1	3,864	5,179	62,146	•
	8				

PROFESSIONAL/TECHNICAL/ SUP.

Contract expires 6/30/17 This salary effective as of: 7/1/15 - 6/30/16	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Assistant Planner	1	5,498	6,683	80,192	
Assistant Planner w/1% AICP	1	5,553	6,750	80,994	
Planning Technician I	0	4,050	4,922	59,068	•
Planning Technician II	0	4,455	5,415	64,977	•
Public Works Maint. Supv + Arb/Pest/PACP	1	7,124	8,661	103,934	
Recreation Supervisor	3	5,380	6,542	78,498	
Senior Planner w/1% AICP	1	6,588	8,008	96,099	
	7				

MID-MANAGEMENT

Contract expires 6/30/17 This salary effective as of: 7/1/15 - 6/30/16	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Fire Captain w/ 5% FOC	2	9,098	11,053	132,635	•
Fire Captain w/COC & Paramedic	1	10,286	12,497	149,966	•

Contract expires 6/30/17

This salary effective as of: 7/1/15 - 6/30/16

Police Captain with 6% POST	1	11,409	13,866	166,390	
Support Services Manager	1		9,674	116,085	

Contract expires 6/30/17

This salary effective as of: 7/1/15 - 6/30/16

Building Official	1		9,333	111,994	
Parks & Projects Manager	1	8,825	10,721	128,655	
	<u>7</u>				

MANAGEMENT

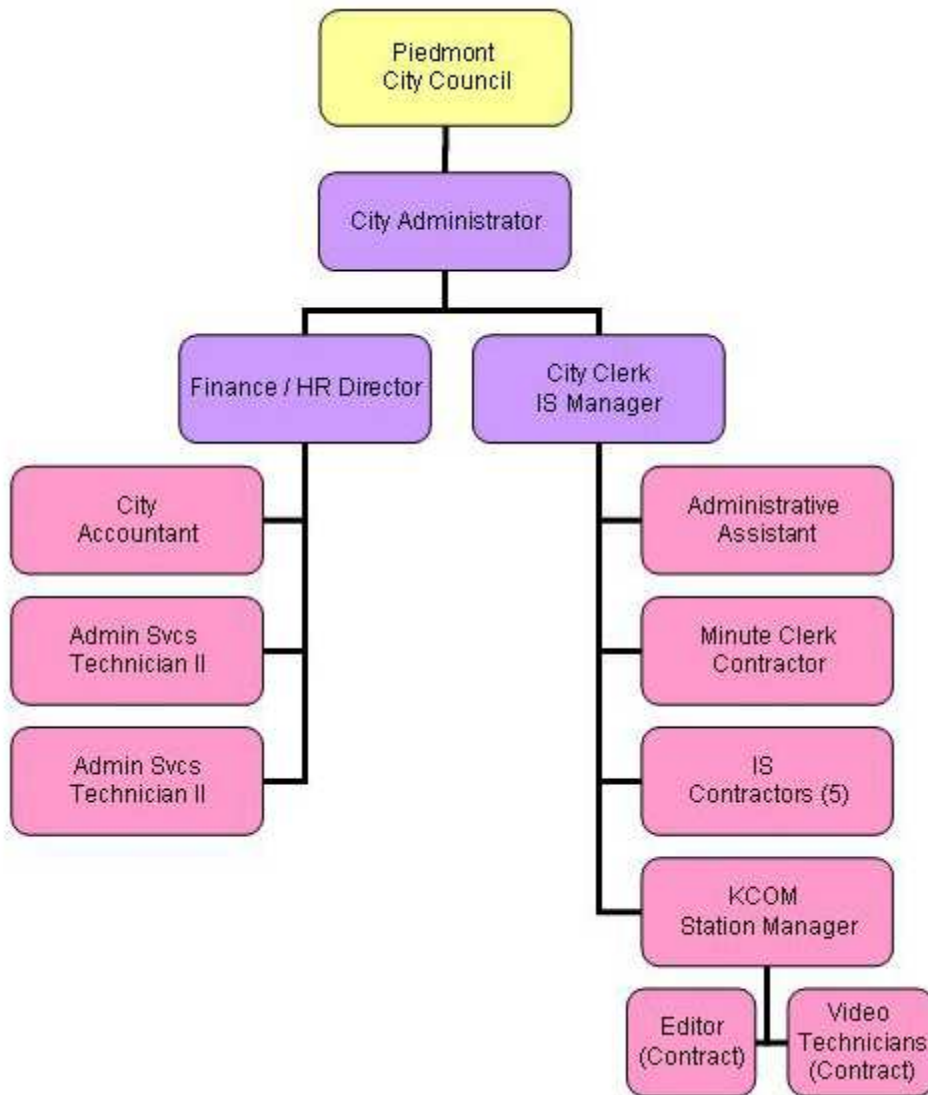
			Last Step	Top Step Annual Salary
City Administrator	Effective 7/1/2015	1	17,167	206,000
City Clerk	Effective 7/1/2015	1	10,128	121,540
Finance Director	Effective 7/1/2015	1	12,749	152,982
Fire Chief	Effective 7/1/2015	1	14,570	174,836
Planning Director	Effective 7/1/2015	1	11,672	140,064
Police Chief	Effective 7/1/2015	1	15,725	188,705
Public Works Director	Effective 7/1/2015	1	13,317	159,806
Recreation Director	Effective 7/1/2015	1	12,875	154,500
		<u>8</u>		

Number of Employees & Open Positions 94

**Administration Department
FY 14-15 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

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
- 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.

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

City Attorney

The City Attorney is a contract position and is filled, in an acting capacity, by Michelle Marchetta Kenyoon of the Burke, Williams, and Sorensen Law Firm.



**ADMINISTRATION DEPARTMENT
FY 2014-15**

BUDGET SUMMARY FOR ADMINISTRATION

	Approved Budget 13/14	Estimated Expenditures 13/14	Approved Budget 14/15	Budget % Change
SALARIES	\$ 848,235	\$ 933,000	\$ 842,000	-0.74%
FRINGE BENEFITS	434,600	426,270	371,825	-14.44%
PERSONNEL EXPENSES	55,120	57,320	62,220	12.88%
SUPPLIES & SERVICES	1,025,350	1,101,050	960,000	-6.37%
TOTAL	\$ 2,363,305	\$ 2,517,640	\$ 2,236,045	-5.38%

ACCOMPLISHMENTS, PROJECTS & GOALS

The Administration Department accomplished the following during FY 2013-14:

- The Department completed negotiations with all of the City’s bargaining groups. In general, this provided 3% salary increases while maintaining cost sharing of pension costs. Also, employees would begin sharing in medical costs increases and instituted a new retiree medical vesting schedule that requires 5 years of service to the City and a prorated benefit based on years of service.
- The Department assisted in the successful recruitments of the Fire Chief and City Administrator.
- The Department received a clean audit from the City’s auditors for Fiscal Year 2012-13.
- The Department successfully conducted the 2014 General Municipal Election.
- The Department facilitated the upgrade of the KCOM broadcast servers.
- The Department completed the purchase and will complete the installation of the new general purpose server by the end of the fiscal year.
- The Department facilitated in the transition for two new City Council members and a new City Administrator

The following projects and goals have been identified for FY 2014-15:

- The Department will be issuing a request for proposal for audit services as our current contract with Maze and Associates will end with the Fiscal Year 2013-14 audit.
- The Department will review personnel and purchasing policies and update as needed.

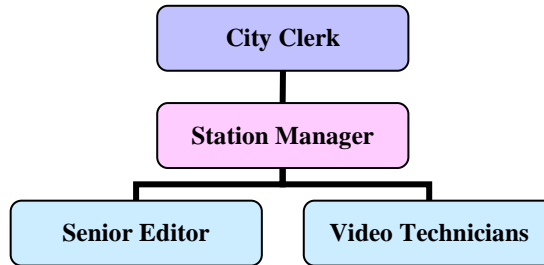
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KCOM BUDGET FY 2014 - 2015

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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, Board of Education, Park Commission, Planning Commission, and Recreation Commission. The station is managed by Kenya Davis and employs three independent contractors and additional part-time video or audio contractors as required.

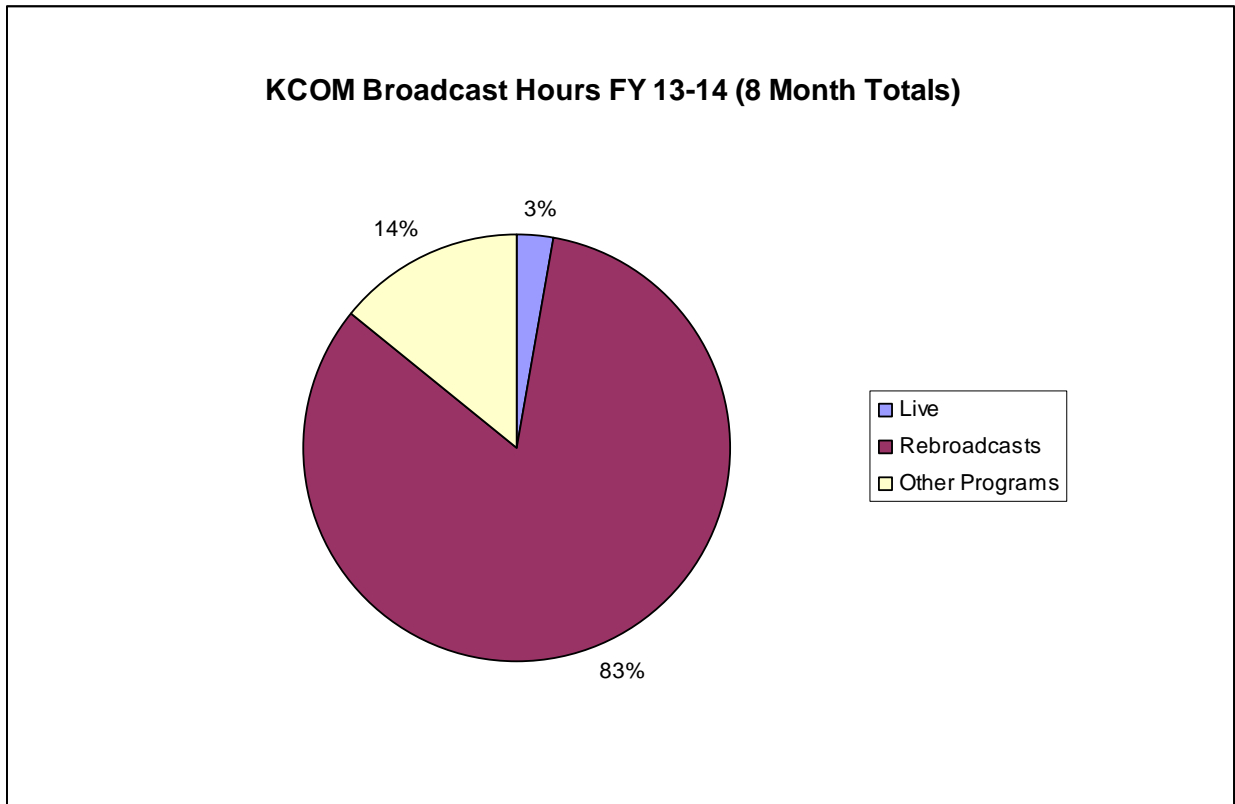
The station was created under a franchise agreement for cable TV in 1988. The city’s franchise agreement with Comcast expired on September 18, 2012. Piedmont receives approximately \$180,000 in franchise fee revenue per year. This is a General Fund contribution and does not directly offset KCOM operations. 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 Board of Education. The chart below shows viewership over the entire period of streaming video.

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014 (8 Month Totals)
Board of Education	835	572	726	693	433	90
City Council	772	1581	769	812	765	287
Planning Commission	405	674	540	389	372	238
Other	185	457	677	351	450	125
Total Viewers	2197	3284	2712	2245	2020	740

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. KCOM focuses on producing short (5-15 minute) community and educational Public Service Announcements (PSA’s). This year we have debuted *The Parks of Piedmont* and are showcasing a series on the services provided by the Piedmont Police Department.

For the first 8 months of FY 13-14, the following chart breaks down KCOM’s broadcast time by subject matter.



In addition to public meetings and self produced programs, KCOM created original readerboard and public service announcements for AC Transit, LWV, PUSD and the Fire, Police, Public Works and Recreation departments.

Topics included, Code Red alert, community resources, earthquake safety, Education Speaker series, election forum, Halloween party, holiday safety, home safety, public safety, tree lighting and tree safety. KCOM also 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, and East Bay Regional Park District.



**KCOM DIVISION
FY 2014-15**

BUDGET SUMMARY FOR KCOM

	Approved Budget 13/14	Estimated Expenditures 13/14	Approved Budget 14/15	Budget % Change
SALARIES	\$ 88,750	\$ 88,000	\$ 90,900	2.42%
FRINGE BENEFITS	42,269	43,040	35,150	-16.84%
PERSONNEL EXPENSES	500	500	500	0.00%
SUPPLIES & SERVICES	62,000	63,000	66,500	7.26%
CAPITAL EXPENDITURES	17,250	16,170	8,600	-50.14%
TOTAL	\$ 210,770	\$ 210,710	\$ 201,650	-4.33%

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Public Works Department

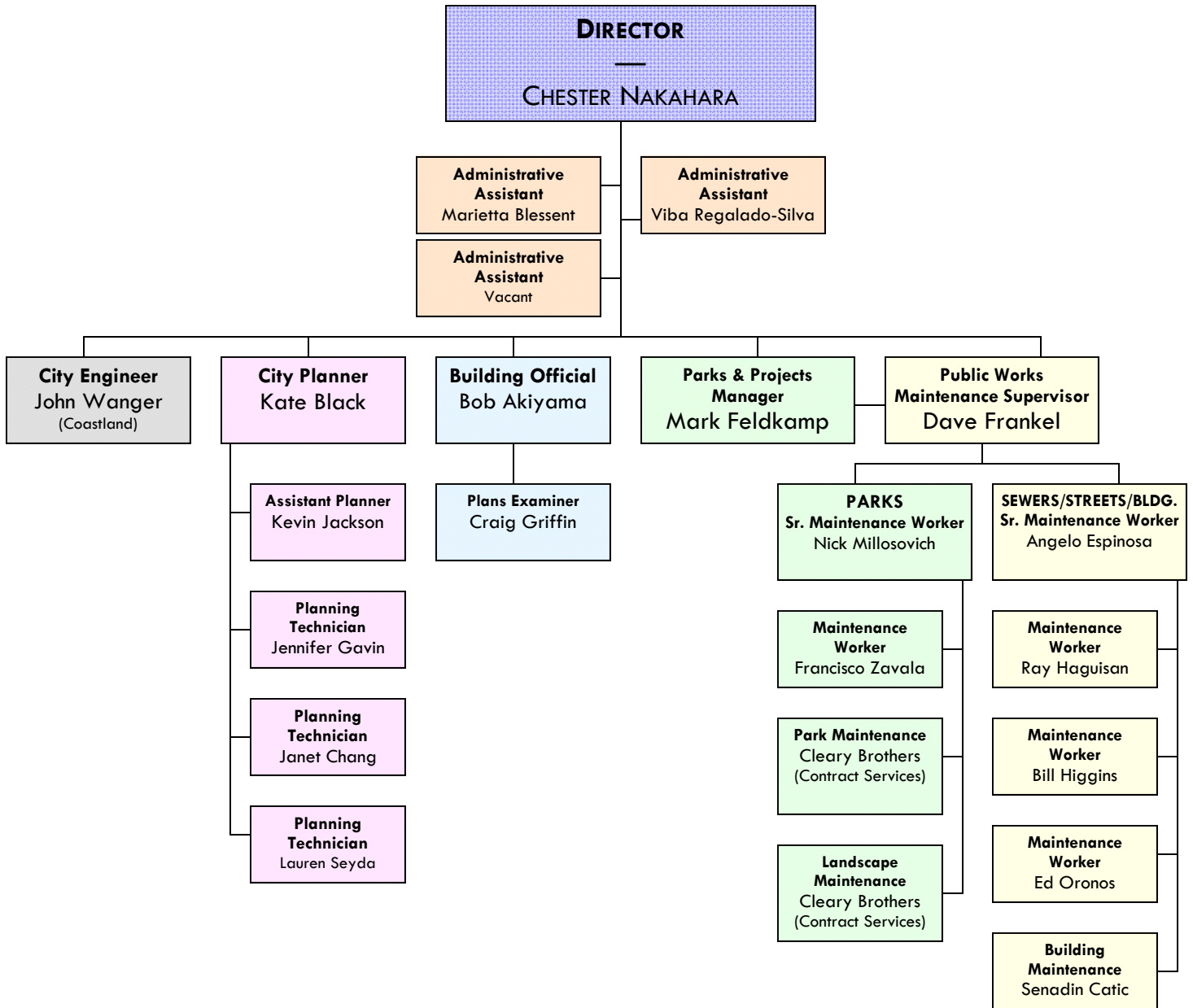


Budget
Fiscal Year 2014-2015

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City of Piedmont

Department of Public Works



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**PUBLIC WORKS DEPARTMENT
FY 2014-15**

BUDGET SUMMARY FOR PUBLIC WORKS

	Approved Budget 13/14	Estimated Expenditures 13/14	Approved Budget 14/15	Budget % Change
SALARIES	\$ 1,680,270	\$ 1,697,000	\$ 1,709,500	1.74%
FRINGE BENEFITS	966,030	934,430	862,400	-10.73%
PERSONNEL EXPENSES	34,400	33,900	34,400	0.00%
SUPPLIES & SERVICES	1,581,560	1,541,515	1,402,515	-11.32%
CAPITAL EXPENDITURES	40,000	-	40,000	0.00%
TOTAL	\$ 4,302,260	\$ 4,206,845	\$ 4,048,815	-5.89%

ACCOMPLISHMENTS, PROJECTS & GOALS

PUBLIC WORKS
Accomplishments for FY2013-2014

Continued to comply with the requirements of the Environmental Protection Agency (EPA) Stipulated Order for our sanitary sewer system. This included the required smoke testing of sub-basins G3, N1, N2, and W5, servicing of 87,752 lineal feet (minimum required 65,000 feet), closed circuit video inspection of 34,106 lineal feet (minimum required 33,602 feet), and rehabilitation of the approximately 4,000 lineal feet (minimum required 3,062 feet) Completed the required annual reports to the EPA and the State of California Regional Water Quality Control Board.

Completed the new Facilities Maintenance Program in time to be approved as part of the FY2013-2014 Budget. This included 13 high-priority projects for FY13-14, and a 5-year projection looking forward. All 13 high priority projects for FY13-14 are underway, although some will not be completed by the end of the fiscal year.

Completed the new Project Risk Management Policy as a process guide for the city staff and the council to reduce the city's liability on major capital project in excess of \$300,000 in construction cost.

Completed the Request for Proposals for the Landscape Maintenance Contract, and administered the process of selecting a qualified contractor to assist the City with its landscape maintenance needs. Coordinated the process relating to the Blair Park Landscape Improvement Plan. This

included development of the Request for Proposal, final selection of the design consultant, and completion of the design process through the Park Commission and the City Council. Final plans have been submitted by the design consultant.

PUBLIC WORKS
Goals for FY2014-2015

Continue to comply with the requirements of the Environmental Protection Agency (EPA) Stipulated Order for the City's sanitary sewer system until the pending Consent Decree is finalized and lodged by the Department of Justice. Once the Consent Decree is lodged, provide public outreach media to inform the residents of Piedmont, and with the council, develop a compliance plan and time schedule.

Bring the basic facilities maintenance operations under the jurisdiction of Public Works. Organize the methodology by which the city maintains its facilities in order that they meet the highest possible standard with the greatest efficiency. Create new base-line assessments of each facility to determine issues related to safety, code compliance, deferred maintenance, and long-term improvement projects. Larger maintenance projects would then be captured by the Facilities Maintenance Program, currently under the jurisdiction of Public Works.

Coordinate the implementation of projects for the impending Pedestrian & Bicycle Master Plan. This includes the prioritization of projects, providing cost estimates, and actively seeking grant funding. When possible, integrate the recommended pedestrian and bicycle related improvements with other related city projects to help expedite the plan's impact.

Provide updates to the public and city council on all construction projects underway in Piedmont.

Explore opportunities to make relevant information and updates related to all of the divisions within Public Works, available on-line for the public's use and information.

PLANNING DIVISION
Accomplishments for FY2013-2014

To implement goals under the prior Housing Element of the General Plan (adopted 2011), the Planning Commission held eight (8) public hearings that resulted in the adoption of a new Second Unit Code (Phase I), and modifications to the Zoning Code (Phase II).

Obtained grant funding to prepare a comprehensive Pedestrian and Bicycle Master Plan (PBMP) with a Safe Routes to School component. Six (6) public hearings and special community workshops have been held so far this fiscal year, with more hearings anticipated through the summer. It is expected that the final plan will be reviewed by the City Council late this year or early next year.

By January 31, 2015, the City needs to update the Housing Element of the General Plan for the period of 2015-2022 and submit it to the State Department of Housing and Community Development (HCD). Since July, the Planning Commission has held 4 public hearings to review required components of the Element. It is anticipated that the Planning Commission will host two more public hearings and a special community workshop in May and June, and will forward a recommended draft for City Council review in July. The Council reviewed draft will go to HCD for the statutory 90 day review. If past history is indicative, HCD is likely to require revisions to the draft, which will go back to the Planning Commission and City Council for development and review in the early part of next year.

PLANNING DIVISION
Goals for FY2014-2015

Staff have drafted Phase III amendments to the Zoning Code to clarify provisions, address Commissioner and public requests, and streamline procedures. Commission review of these amendments was put on hold in order to address the Pedestrian and Bicycle Master Plan and the Housing Element Update. The hearings will resume upon completion of the PBMP and HE: it is possible this will start late in the 2013-2014 fiscal year, but more probably sometime in the 2014-2015 fiscal year. To implement goals under the existing Housing Element (adopted 2011), the 1988 Residential Design Guidelines will be revised to address changes in building technologies and residential lifestyles, and to create criteria that address mixed-use developments and hillside developments. The development and review of these amendments was put on hold in order to address the Pedestrian and Bicycle Master Plan and the current Housing Element Update. Revisions to the Guidelines and development of new criteria will begin once the PBMP and HE are completed. It is possible this project will be expanded to include additional requirements from the current Housing Element Update. Depending on the completion date of the Housing Element Update, it is possible that this project will begin in the 2014-2015 fiscal year.

Implement some of the Climate Action Plan goals and actions, and Environmental Task Force recommendations. This would be at a comprehensive level in addition to on-going activities, and could result in grant applications, policy development and/or Code amendments. The start date of this project will depend on the completion of the BPMP (and the grant funded time-line) and activities required by HCD for compliance with State law.

PARKS DIVISION
Accomplishments for FY2013-2014

Completed the design development and construction of the Ramona-Ronada Triangle. Working with the local neighborhood, Mark Feldkamp designed the project in-house and secured approvals through the Park Commission and City Council. The dedication ceremony was concurrent with the 2014 Arbor Day celebration and the Piedmont Beautification Foundation's 50th year anniversary. The project meets the standards for Bay-Friendly Landscaping and provides the City's first bioswale as a means to naturally filter stormwater. This project was

funded through a public-private partnership with over \$30,000 being raised in private contributions

In concert with Mark Becker Inc., developed a vision to replace a historic pedestrian bridge at Dracena Park. The design concept plans were nurtured through the Park Commission and City Council for approvals. All of the funding for the construction came from private donations, thus continuing the long tradition of public-private partnerships for the improvement of Piedmont. Construction is anticipated to be completed by the end of the fiscal year.

PARKS DIVISION Goals for FY2013-2014

Develop a concept plan for the proposed landscaped triangle at the intersections of Linda Ave., Kingston Ave, and Rose Ave. It will be known as the Linda-Kingston Triangle. Staff is coordinating efforts to create another public-private partnership with the neighborhood and the Piedmont Beautification Foundation. PBF will highlight this project for funding in their Fall - 2014 fundraising newsletter. The planning process for this project will be modeled after the successful Ramona-Ronada Triangle.

Explore the idea of creating a master plan for phased improvements surrounding the Piedmont Community Hall in Piedmont Park. This site is used extensively for public events and raises valuable rental revenue for the City, thus behooving the City to maximize its potential. The concepts includes a renovation of the circular plaza in front, as well as a possible rear terrace, improvements to the lower outdoor amphitheater and development of the interior lower level into an additional rental space.

The Division will reconvene the Capital Improvement Committee (CIP). The CIP Committee will be given the immediate task of creating a project list for the East Bay Regional Park Bonds Funds, Measure WW, as well as reviewing possible new projects.

Mark Feldkamp, the Parks & Projects Manager is a licensed architect, with extensive project management experience. He will lend his full support for any issues related facilities maintenance, which shifts to Public Works in FY14-15.

BUILDING DIVISION Accomplishments for FY2013-2014

The 2013 California Building Codes and Piedmont Municipal Code amendments were presented to and adopted by the City Council, bringing Piedmont into compliance with the latest adopted model code from the California Building Standards Commission. This assures that construction in Piedmont is up to the highest possible standard for health and safety.

The construction inspection procedure for the replacement or repair of Private Sewer Laterals (PSL) was developed and implemented. These procedures were incorporated into the PSL Inspection Check List resulting in enhanced coordination between the building and sewer

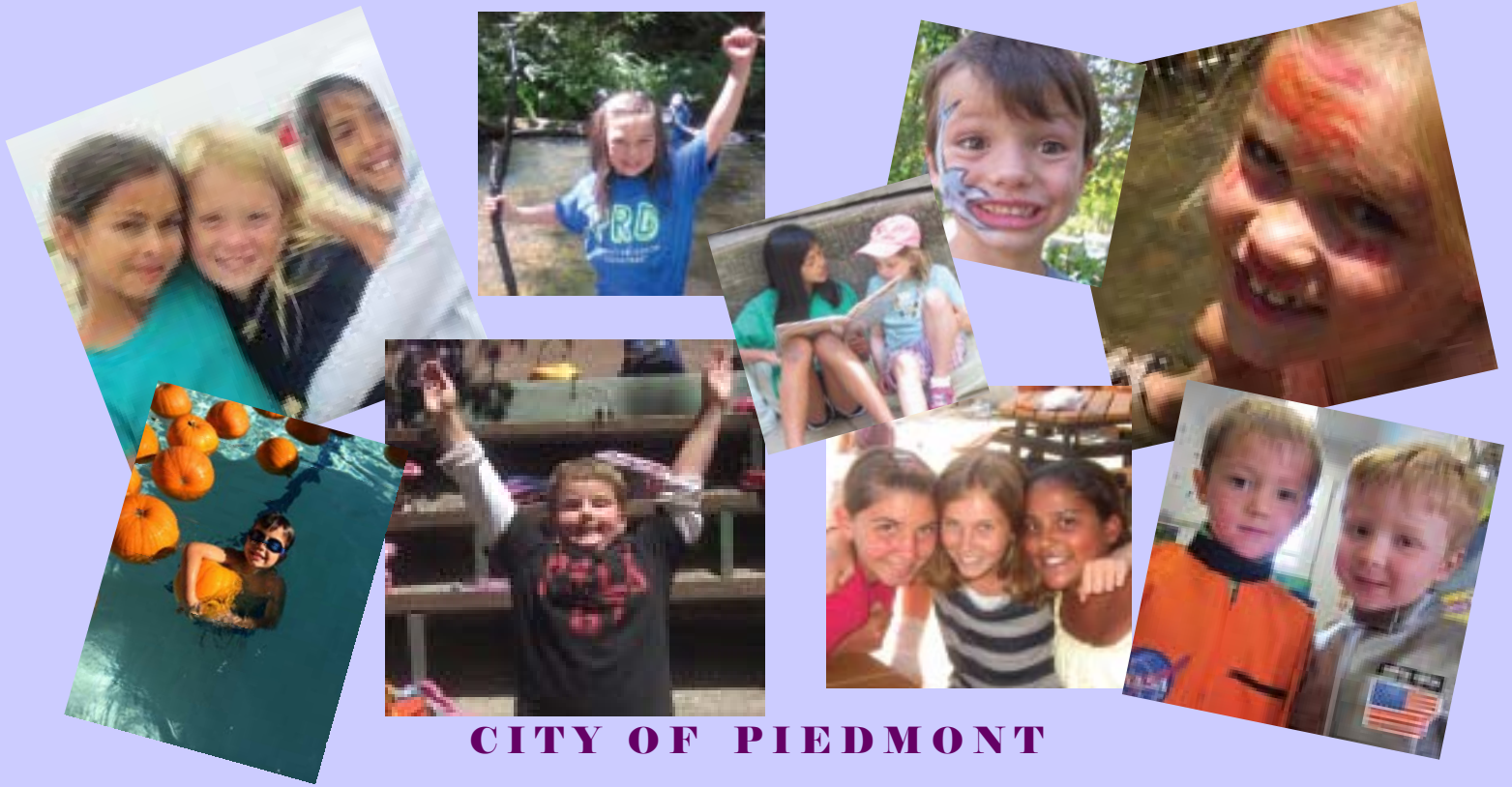
inspectors. Piedmont continues to participate in the EBMUD PSL Regional Ordinance, which covers the standards for PSL compliance throughout the EBMUD region.

BUILDING DIVISION
Goals for FY2014-2015

The Building Division will continue to educate residents, design professionals and contractors on the intricacies of the newly adopted building codes and the Piedmont Municipal Code amendments. Additional informational handouts will be developed for changes to the 2013 Energy Code which becomes effective on July 1, 2014. In order to sustain a high level of service and expertise, staff will participate in more training opportunities with emphasis on green building and energy related areas.

The Building Division personnel, comprised of 2 licensed architects, will lend its full support for any issues related facilities maintenance, which shifts to Public Works in FY14-15. This will provide the City with the equivalent of an “in-house architect” to consult with the City in concert with our City Engineer, on facility maintenance aspects and projects related to design, scope of work definition, code compliance, production of construction documents, bidding, and construction management.

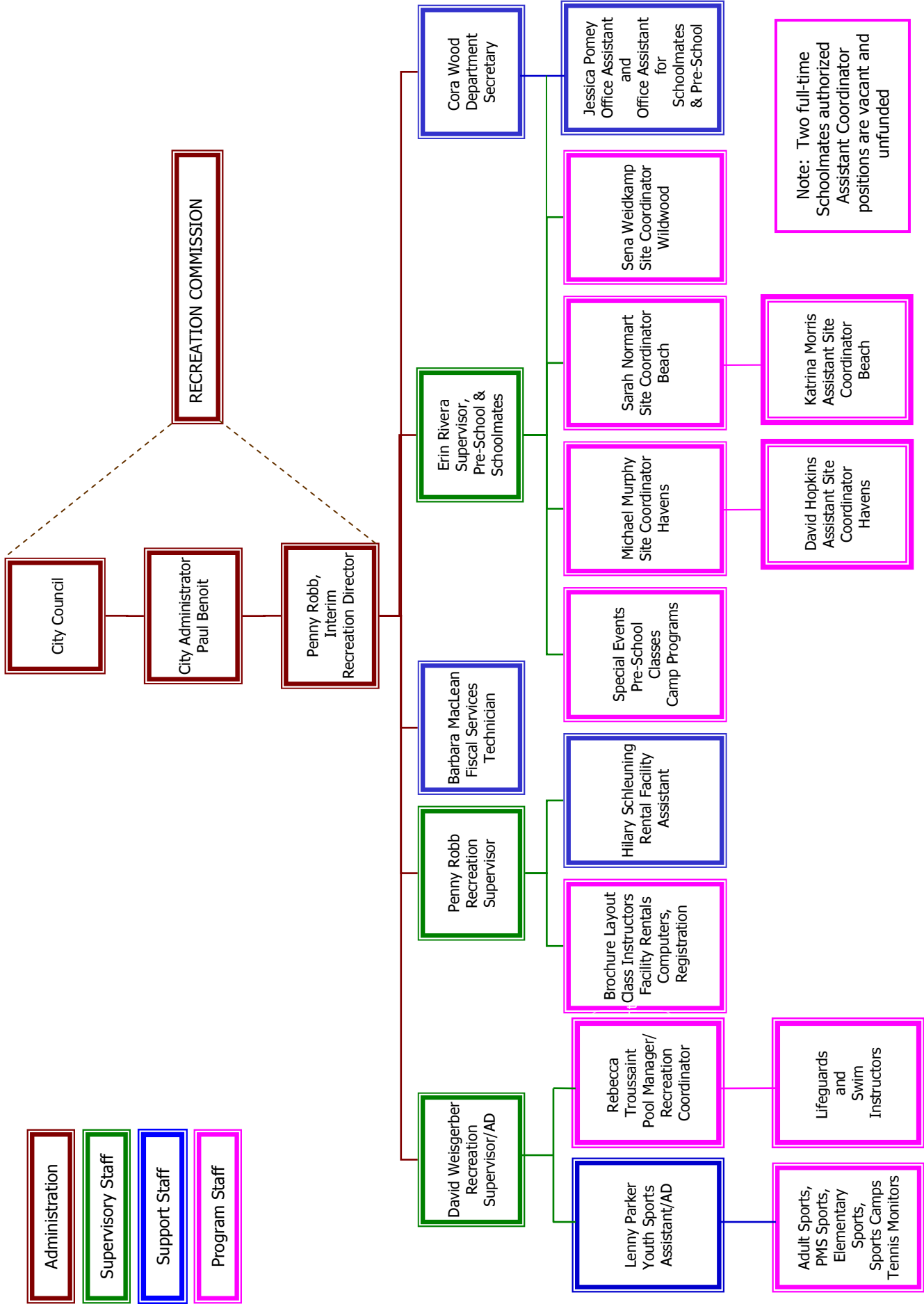
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CITY OF PIEDMONT
RECREATION DEPARTMENT
2014-2015
PROPOSED BUDGET



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City of Piedmont Recreation Department Organization Chart (03/14)

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**CITY OF PIEDMONT
DEPARTMENT OF RECREATION
2014-2015 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 program brochures.
- 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.
- 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.

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City of Piedmont
DEPARTMENT OF RECREATION

2014-2015 Proposed Fee Schedule

FEE DESCRIPTION	Current	Proposed FY 2014-2015	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	2,600.00	07-01-12
November - April	2,050.00	2,200.00	07-01-12
Friday and Sunday - Non Resident (8 hours)			
May - October	2,950.00	3,100.00	07-01-12
November -April	2,650.00	2,800.00	07-01-12
Saturday - Resident (8 hours)			
May - October	2,550.00	2,750.00	07-01-12
November -April	2,200.00	2,400.00	07-01-12
Saturday - Non Resident (8 hours)			
May - October	3,600.00	3,800.00	07-01-12
November -April	2,800.00	2,999.00	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 2014-2015	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	6.50 /hr	6.50 /hr	08-23-13
Aggregate Discount for Monthly Users***	7.00 /hr	7.00 /hr	08-23-13
Pre-Registered Monthly	7.25 /hr	7.25 /hr	08-23-13
Drop In	9.50 /hr	9.50 /hr	08-23-13
Piedmont Community Pool Fees			
Annual Passes (12 months from date of purchase)			
Family All Hours Resident	890.00	890.00	02-19-13
Family All Hours - Non-Resident	990.00	990.00	02-19-13
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	02-19-13
Senior Individual - Non-Resident	650.00	650.00	02-19-13
Seasonal Passes (May through October)			
Family All Hours Resident	520.00	520.00	02-19-13
Family All Hours - Non-Resident	595.00	595.00	02-19-13
Adult Individual - Resident	425.00	425.00	03-05-12
Adult Individual - Non-Resident	500.00	500.00	03-05-12
Senior Individual - Resident	350.00	350.00	02-19-13
Senior Individual - Non-Resident	425.00	425.00	02-19-13
Gate (Walk-up) Fees			

FEE DESCRIPTION	Current	Proposed FY 2014-2015	Last Adjustment
Monday - Friday 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	02-19-13
Observer - Resident and Non-Resident	5.00	5.00	New
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	7.00	7.00	02-19-13
Observer - Resident and Non-Resident	7.00	7.00	
No gate/walk-ups on Sundays. Pass holders only.			

Basic Pool Hours of Operation for 2014-2015

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.

**The online registration system utilized by the Recreation Department (Active Net) does not allow for the use of Drop Cards. They have become obsolete.

***The aggregate per family volume discount, established in 1994 by the City Council can not be calculated by Active Net either. It can only be calculated **per participant**. As a result, staff must manually correct family fees at the end of each month, creating additional work that the online data base can not account for.

Therefore, a change in the permanent fee schedule is requested to accommodate the aggregate Volume Discount. Staff is recommending that any monthly pre-registered user using over 3 hours of care a day be given the aggregate volume discount.

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**RECREATION DEPARTMENT
FY 2014-15**

**BUDGET SUMMARY FOR RECREATION
(INCLUDING RENTAL FACILITIES, SCHOOLMATES AND AQUATICS)**

	Approved Budget 13/14	Estimated Expenditures 13/14	Approved Budget 14/15	Budget % Change
SALARIES	\$ 2,202,516	\$ 2,092,500	\$ 2,162,700	-1.81%
FRINGE BENEFITS	657,892	636,400	565,114	-14.10%
PERSONNEL EXPENSES	21,000	21,000	24,000	14.29%
SUPPLIES & SERVICES	1,232,850	1,210,200	1,092,280	-11.40%
CAPITAL EXPENDITURES	51,000	51,000	75,500	48.04%
TOTAL	\$ 4,165,258	\$ 4,011,100	\$ 3,919,594	-5.90%

ACCOMPLISHMENTS, PROJECTS & GOALS

The Recreation Department accomplished the following during FY 2013-14:

- The Department took over the pancake breakfast for the morning of the 4th of July. Recreation staff made it a successful event and a smooth transition from past groups who have run it. The Department along with the Harvest Festival committee produced an increasingly popular Harvest Festival which grows in numbers every year and has well over 1000 people in attendance.
- The Department implemented online registration for Schoolmates families which has resulted in more timely payments.
- The Community Pool staff worked to maximize use of the pool and revenue and will continue working on that for this coming year. New water heaters were installed.
- The Department is working on transiting facility maintenance from Recreation to Public Works Department.

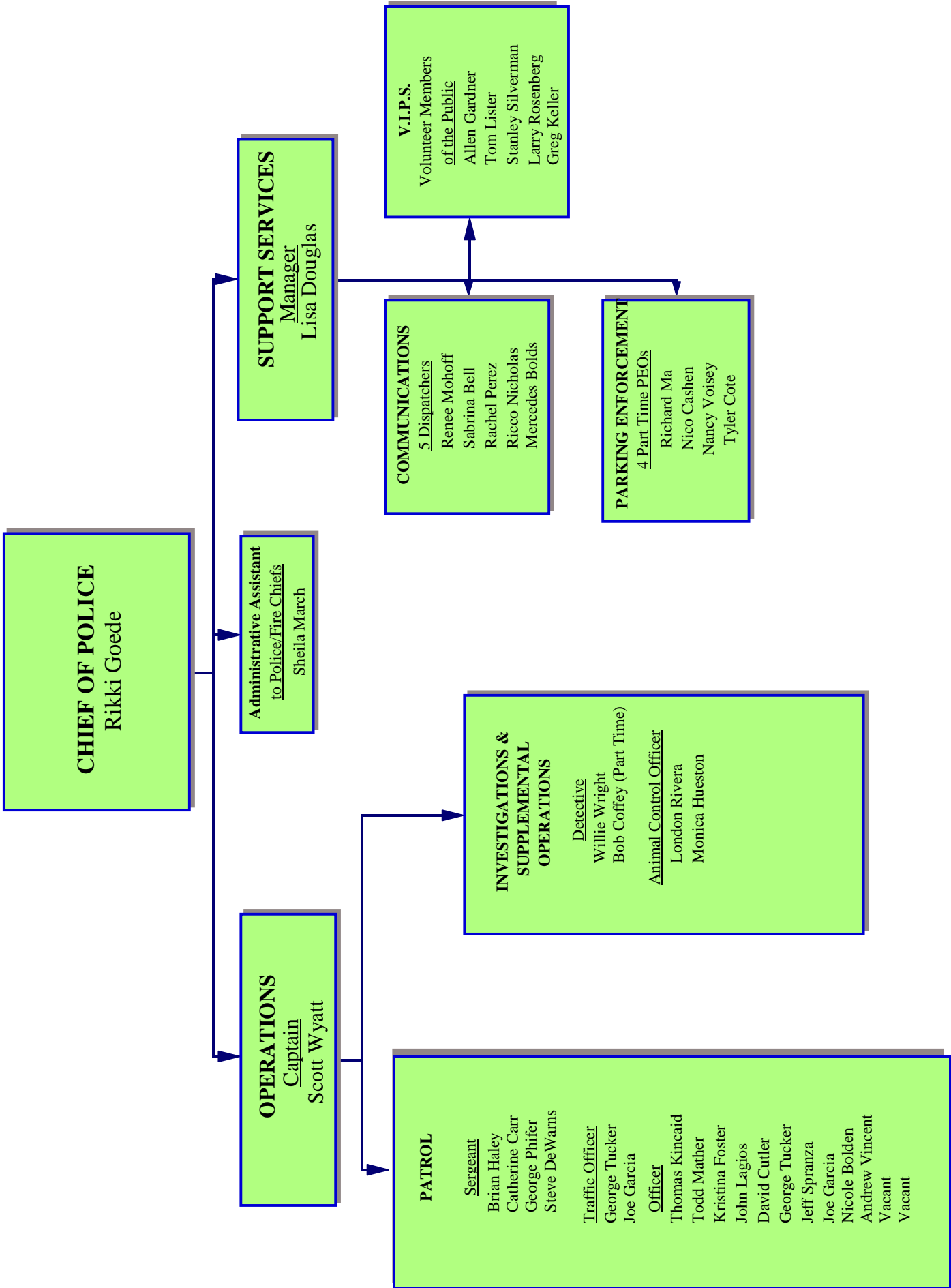
The following projects and goals have been identified for FY 2014-15:

- The main goal for this next year is after a new Director is hired, to give him/her the support needed to get acclimated quickly and successfully.
- The Department will be increasing programming for 4th-5th graders at Schoolmates and for middle school students. We will also be targeting specific enrichment programs for increased publicity which should bring more enrollments. The Department will be adding one or two more programs specifically designed for adults.
- The Department will be working with a professional event planner for the Harvest Festival to make the event less congested and even more family friendly also the food provided by outside vendors.



**POLICE
DEPARTMENT
BUDGET
FY 2014/15**

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**City of Piedmont
POLICE DEPARTMENT
2014-15 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; criminal investigations; juvenile investigations; recruitment and background investigations; Neighborhood Watch and community outreach; response to all calls for service; report writing; police reserves; canines; animal control; dog licenses; training; administrative reviews; internal affairs; range; scheduling; payroll; peddlers/solicitors; contract services; crossing guards; press releases; Department Policies; equipment purchase and upkeep; and review and preparation of POST/DOJ audits.

➤ SUPPORT SERVICES - Manager

Coordinates dispatch center; records; parking and traffic citations; 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; equipment purchase and upkeep; Live Scan fingerprinting; and review and preparation of DOJ audits.

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STATISTICS

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Total calls for service	9,105	9,260	9,340	10,846
Case files opened	828	903	739	753
Serious Offenses				
Homicide	0	0	0	0
Rape	0	0	0	0
Robbery	4	7	6	13
Assault	0	1	14	10
Burglary	49	90	135	116
Theft	139	150	151	126
Auto Theft	26	46	47	50
Arson	<u>1</u>	<u>0</u>	<u>0</u>	<u>2</u>
Total	219	294	353	317
Auto Accidents				
Fatal	0	0	0	0
Injury	4	3	11	5
Non-Injury	47	42	49	37
Hit & Run	<u>34</u>	<u>16</u>	<u>38</u>	<u>39</u>
Total	85	61	98	81
Citations Issued				
Moving Violation	1,477	1,103	1,396	2,041
Parking Citations	1,662	1,141	1,404	1,680

Progress Report

Serious Offenses – The City of Piedmont experienced an overall 10% decrease in reported crimes from 2012. Virtually every crime category decreased with burglaries and non-burglary thefts decreasing the most by 14% and 17% respectively. The one area of concern was robberies in which the total number more than doubled from six in 2012 to thirteen in 2013. Four of these robberies were home invasion robberies while the others were street robberies in which cell phones, purses, and jewelry were the primary loss. There were no homicides or rapes in 2013. There were two reported cases of arson in 2013, however, both were minor incidents of vandalism on or near the high school. Our total number of reported crimes was 317. The average of reported cases for the last four years was 296.

Traffic – The total number of accidents decreased 17% from 98 in 2012 to 81 in 2013. Injury accidents significantly decreased from 11 the previous year to 5 in 2013, and hit and runs virtually remained the same from 38 to 39. There were no fatalities in 2013. The average number of accidents in the last four years was 81.

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

2013 (Full-time employee)

Police Officer George Tucker
Police Officer Jeff Spranza
Police Officer Joseph Garcia
Police Officer Nicole Bolden
Police Officer Andrew Vincent
Animal Control Officer Monica Hueston

2013 Promotions

Support Services Manager Lisa Douglas
Sergeant George Phifer

2013 Retirements

Officer Curtis Selseth
Sergeant Robert “Andy” Wells

PIEDMONT POLICE DEPARTMENT

Fee Schedule

FY 2014/15

	<u>2013/14</u>	<u>2014/15</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	\$150
		<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

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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.



**POLICE DEPARTMENT
FY 2014-15**

BUDGET SUMMARY FOR POLICE

	Approved Budget 13/14	Estimated Expenditures 13/14	Approved Budget 14/15	Budget % Change
SALARIES	\$ 3,315,300	\$ 3,252,000	\$ 3,320,000	0.14%
FRINGE BENEFITS	1,876,800	1,779,240	1,550,400	-17.39%
PERSONNEL EXPENSES	49,250	57,000	60,000	21.83%
SUPPLIES & SERVICES	541,750	536,750	593,167	9.49%
TOTAL	\$ 5,783,100	\$ 5,624,990	\$ 5,523,567	-4.49%

ACCOMPLISHMENTS, PROJECTS & GOALS

The Police Department accomplished the following during FY 2013-14:

- The Department developed a proposal for the purchase and implementation of Automated License Plate Readers as well as developed policies for ALPR usage and proper investigative utilization of the information. A total of 39 ALPR cameras were purchased and installed at 15 sites within the City of Piedmont. The cameras have been operational since October 2013.
- The Department has been an active participant in the Public Safety Committee with the Police Chief or a Department designee attending all of the monthly meetings in FY 2013-14. The PSC hosted a Town Hall Meeting (February 2013) that was attended by over 200 residents. The Town Hall Meeting was in response to a disturbing upward crime trend that had occurred, including two particularly violent home invasion robberies. The crime trends in Piedmont and the entire Bay Area were discussed along with crime prevention tips and the importance of participation in Neighborhood Watch. Additionally, the Police Chief attended the annual Harvest Festival (October 2013) and the inaugural Fire Department/Disaster Preparedness Open House (April 2014) both of which were put on by the PSC. The PSC was recently declared a permanent City committee (February 2014).
- The Department created uniformity in the Neighborhood Watch program and partnered with PSC on NW sign-up efforts. All PPD officers are Neighborhood Watch trained and routinely attend and present at meetings. An updated pamphlet titled “Keeping Piedmont Safe” was created containing several valuable crime prevention tips. As of April 2014, PPD had participated in over 20 Neighborhood Watch Meetings.

The following projects and goals have been identified for FY 2014-15:

- The Department will continue to evaluate the effectiveness of the ALPR system and determine whether or not a recommendation to City Council for additional sites is warranted.
- The Department will continue to enhance the collaboration between the schools and the police department. The Department will be seeking to collaborate with the school district on funding options for a full-time School Resource Officer.
- The Department plans to update and improve the police department website.

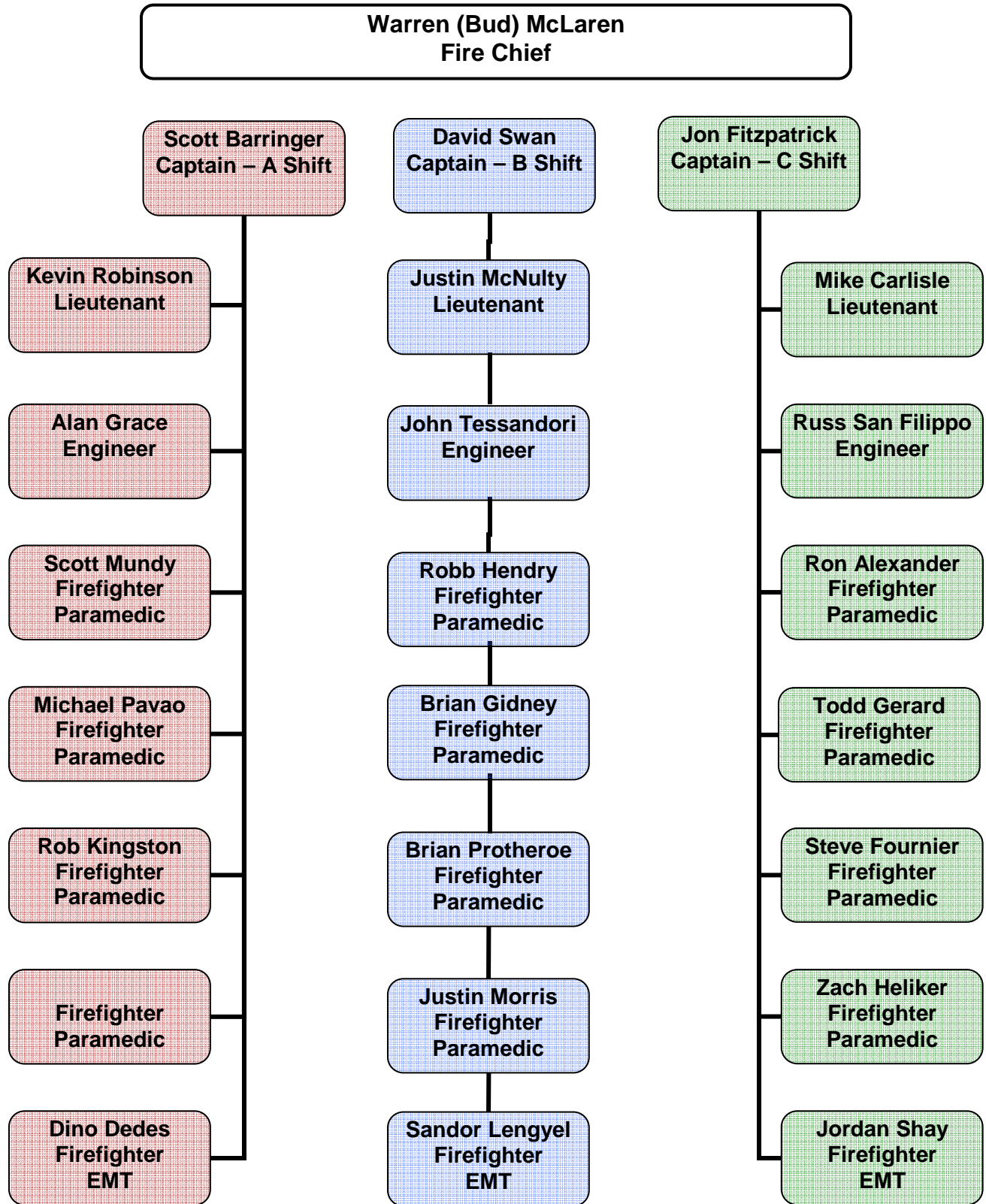
The Department will purchase body cameras for all patrol officers, and develop protocols and training for their daily use. We will continue to look for innovative technology to increase the Department's effectiveness.

CITY OF PIEDMONT
FIRE DEPARTMENT
2014-2015
Proposed Budget



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Piedmont Fire Department



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CITY OF PIEDMONT

2014-2015 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.

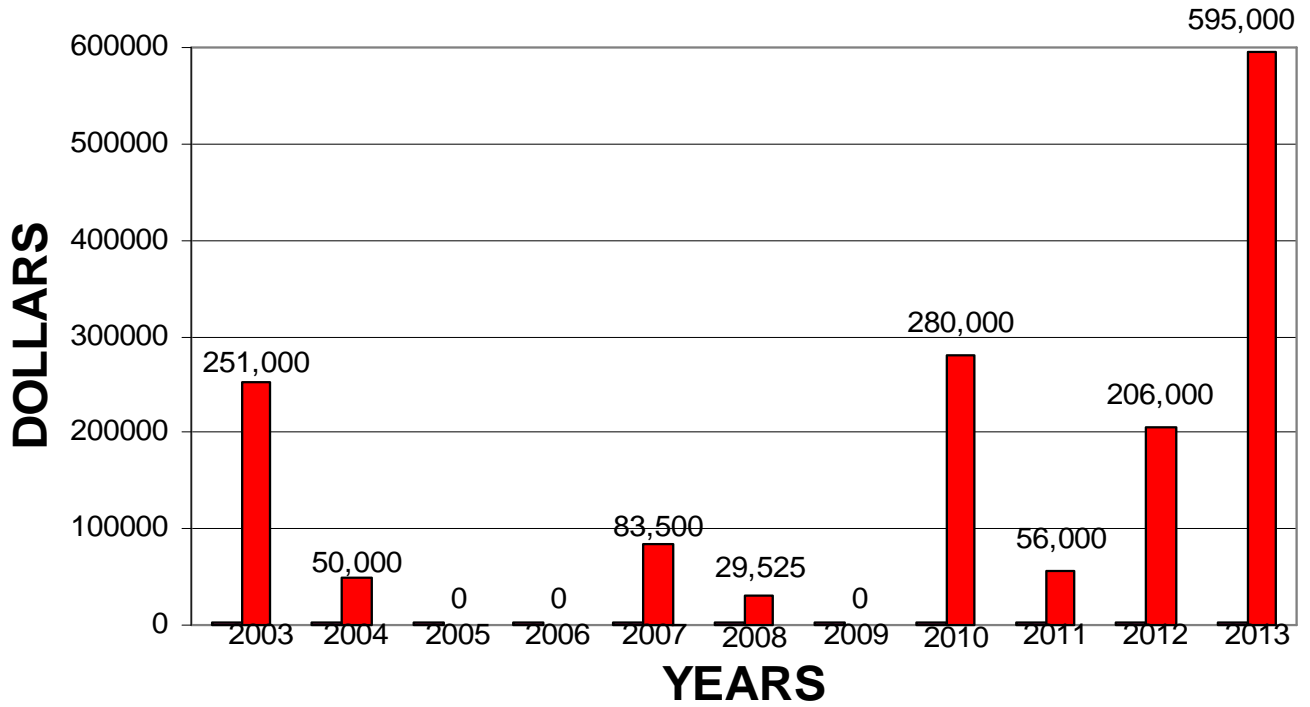
Community Emergency Preparedness: includes Community Emergency Response Team training of citizens, helping neighborhoods prepare for disaster recovery, maintenance of disaster supply containers.

City of Piedmont
Fire Department
ANNUAL RUN REPORT

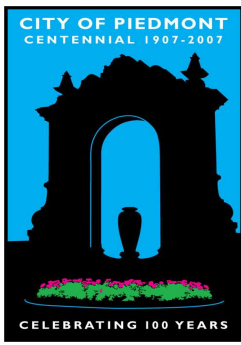
The following is a summary of the fire department responses for the calendar years of 2012 and 2013.

<u>Calls for Service</u>	<u>2012</u>	<u>2013</u>
Emergency Medical Transports	359	341
Emergency Medical Non-Transports	<u>140</u>	<u>215</u>
Total EMS Calls for Service	499	556
Cancelled En route	67	83
Motor Vehicle Accidents	8	17
False Alarms	9	19
Smoke Investigation	41	57
Public Service and Good Intent	53	57
Water Issues	46	43
Lock In/Out	7	16
Wires Down	24	51
Smoke and CO Detectors	98	69
Fire (Building, Auto, Outside)	<u>16</u>	<u>20</u>
Total Non-EMS Responses	369	432
 Total Fire Department Responses	 868	 988

PIEDMONT FIRE DEPARTMENT 2013 FIRE LOSS CHART



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**FIRE DEPARTMENT
FY 2014-15**

BUDGET SUMMARY FOR FIRE (INCLUDING PARAMEDIC)

	Approved Budget 13/14	Estimated Expenditures 13/14	Approved Budget 14/15	Budget % Change
SALARIES	\$ 3,361,400	\$ 3,141,000	\$ 3,367,000	0.17%
FRINGE BENEFITS	1,843,550	1,857,910	1,457,600	-20.94%
PERSONNEL EXPENSES	50,000	50,000	50,000	0.00%
SUPPLIES & SERVICES	325,250	325,250	327,250	0.61%
CAPITAL EXPENDITURES	59,000	64,649	-	-100.00%
TOTAL	\$ 5,639,200	\$ 5,438,809	\$ 5,201,850	-7.76%

ACCOMPLISHMENTS, PROJECTS & GOALS

The Fire Department accomplished the following during FY 2013-14:

- The Department updated and implemented the new Emergency Alert System (Code Red) providing a streamlined method to notify residents of emergency situations, missing persons, or unplanned street closures.
- The Department continues to be an active participant in the Public Safety Committee. The Fire Department participated in Piedmont’s annual Harvest Festival and hosted a Disaster Preparedness Event/Open House in conjunction with the PSC.
- The Department conducted Fire Captain’s and Fire Lieutenant’s exams which lead to the promotions of Jon Fitzpatrick to the rank of Fire Captain and Kevin Robinson to the rank of Fire Lieutenant.
- The Department has signed a contract with the Sutphen Corporation of Dublin, Ohio to replace its current aerial ladder truck. The Department expects to take delivery of a 75’ mid mounted aerial ladder truck in late 2014.
- Piedmont Fire Department continues to work with the Alameda County Emergency Medical Services Agency to provide the most up to date patient care through training, education and awareness.

The following projects and goals have been identified for FY 2014-15:

- The Department will update and implement a Public Service Announcement campaign utilizing our local television station (KCOM) in the areas of Fire Prevention, Senior Safety and Disaster Preparedness.
- The Department will continue to provide the latest in Advanced Life Support and accident prevention.
- The Department plans to update and improve the fire department website.
- Piedmont Fire Department will continue to advance its skills in fire suppression by cross training with outside agencies throughout our county. Structure fires, urban interface fires, vehicle fires, and Hazardous Material responses are scheduled for advanced training.