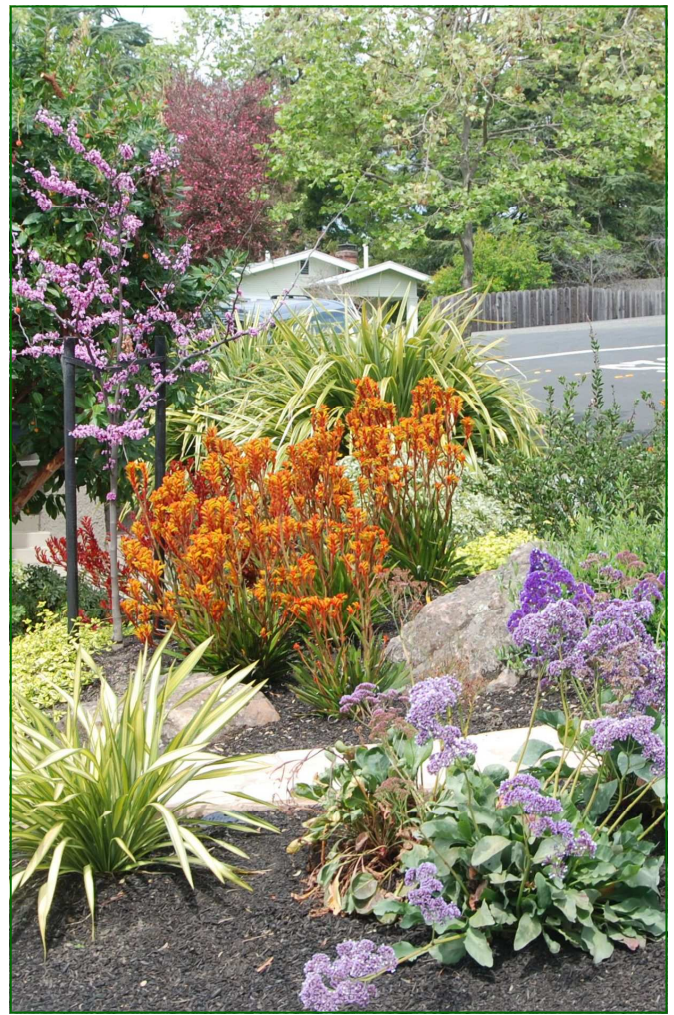


CITY OF PIEDMONT 2015 - 2016 BUDGET



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**CITY OF PIEDMONT
FY 2015-16 BUDGET**

CITY COUNCIL

Margaret J. Fujioka, Mayor

Jeffrey Wieler, Vice Mayor

Robert McBain, Councilmember

Teddy Gray King, Councilmember

Tim Rood, Councilmember

City Administrator

Paul Benoit

Department Heads

John O. Tulloch - City Clerk

James O'Leary - Interim 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, Fiscal Year 2015-2016

OVERVIEW

The City of Piedmont remains in a financially sound and stable position. This is due in large part to continued growth in property related revenues, to the adjustment of benefits and related cost sharing agreed to by employees and the City Council last fiscal year, to the Council's recent initiative to refinance the CalPERS Side Fund, and to the day-to-day efforts of staff to conscientiously manage the funds allocated to their respective departments. In this budget we are projecting a positive operating income of \$677,180 in the General Fund for Fiscal Year (FY) 2015-16. With this net income, the ending fund balance, after debt service payments and adjusting for capital transfers of \$850,000, is estimated at \$4,409,315 or 19.03% of total operating expenditures, inclusive of debt service.

The City continues to benefit from an active real estate market, with secured property revenues projected to grow 6.5% over the previous year. While not yet as robust as the record breaking FY 2013-14, Real Property Transfer Taxes (RPTT) continue to be strong, with gross year-end revenues estimated at \$3,000,000. Recognizing that the RPTT fluctuates widely from year to year, the proposed budget, per the recommendation of the Budget Advisory and Financial Planning Committee, assumes a conservative RRPT revenue estimate of \$2,800,000.

Overall, the proposed budget ensures that the full range and quality of services which City of Piedmont staff provides to the community are maintained. Additionally, with continued prudent investment in the Facilities Maintenance Fund and the Equipment Replacement Fund the City is able to address deferred maintenance and functional improvements to public buildings, while also ensuring the ability to replace essential equipment on a reasonable schedule.

GENERAL FUND REVENUES

The City of Piedmont is budgeting revenues of \$22,888,432 in the General Fund. The major sources of revenue to the General Fund, accounting for \$21,976,932 or 96% of total revenue, are described as follows:

Property Tax

Property related taxes is the main revenue source accounting for \$15,676,722 or 68.5%. This represents an increase in General Fund revenues of approximately \$800,000 over the current fiscal year budget. In FY 2015-16 we are projecting as follows:

- Property tax revenues of \$11,187,722. The main component is secured property taxes (real property), which as noted above, are estimated to grow approximately \$643,000 or 6.5%;
- Real property transfer taxes of \$2,800,000;
- Parcel Tax revenues, as approved by the voters in November 2012, of \$1,689,000, representing an increase of 2.67% based on Consumer Price Index (CPI).

The housing market continues to be a strength for the City of Piedmont. As shown in the table below, real property transfer tax receipts have been strong through the first eight months of the fiscal year, with the historically high revenue months 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	168	1,839,248	4,001,012
2014-15 (thru February)	90	1,870,297	2,155,139

Other Taxes & Franchises

“Other Taxes and Franchises” are revenues that relate to business license tax, sales tax, utility users tax and franchise fees. These revenues are budgeted at \$2,255,500, an amount which has remained consistent from year to year. In this fiscal year, we are projecting improved sales and business tax receipts. However, these increases are offset by lower utility user tax receipts.

Revenues From Other Agencies

“Revenues from Other Agencies” are revenues received from regional and state agencies. These funds are unrestricted, with exception of some revenue directed for public safety purposes, and are all allocated for General Fund use. The budget projects resources of \$1,367,010, the largest component of which is related to Motor Vehicle License Fees of \$1,055,000.

Charges for Current Services

“Charges for Current Services”, estimated at \$2,682,700, are revenues derived from fees generated by recreation, planning and plan check fees and charges for ambulance services. Of this total, planning and plan check fees are projected at \$465,000, recreation revenue represents \$1,905,500, and ambulance service charges of \$200,000.

GENERAL FUND EXPENDITURES

The City is budgeting \$21,833,239 in General Fund expenditures. The following is a summary of cost categories:

Description	\$ Budget (in millions)	% of Budget
Personnel Costs	\$15.7	72.0%
Maintenance & Operations	\$ 4.4	20.2%
Capital Outlay	\$ 0.1	0.1%
Non-Departmental	\$ 1.6	7.7%
Total	\$21.8	100%

Personnel Costs

Personnel related costs are consistently the largest expenditure of the General Fund at \$15,715,230. As noted in the table above, this represents 72.0% of the total FY 2015-16 General Fund budget. The table below summarizes projected personnel costs by Department:

Department	\$ Budget (in millions)	% of Personnel Costs
Administration	\$ 1.4	9%
Public Works	\$ 2.6	17%
Recreation	\$ 1.7	10%
Police	\$ 5.0	32%
Fire	\$ 5.0	32%
Total	\$15.7	100%

The significant changes in personnel costs over Fiscal Year 2014-15 are as follows:

- a. Wages – 3% salary increase effective July 1st for full time employees, bringing total full time salaries to \$9.58 million -- an increase of \$274 thousand.
- b. Retirement – pension costs totaling \$1.9 million, representing a net reduction of \$8 thousand compared to the current fiscal year. This reduction is due to the fact that in FY 2015-16, in keeping with recently negotiated labor agreements, employees will assume approximately \$140 thousand in additional pension costs. This amount will increase further in FY 2016-17 as employees, by that time, will have assumed the full cost of the Employer Paid Membership Contribution.
- c. Medical – medical costs of \$2.1 million, representing an increase of \$102 thousand due to estimated rising medical premiums. Total estimated premiums actually increased by \$204 thousand, however this increase is shared equally between the City and employees, with both parties paying \$102,000 thousand in added costs.

Maintenance and Operations

Maintenance and operations costs are budgeted at \$4,408,038 and represent 20.2% of the FY 2015-16 General Fund 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	\$1.0	23%
Public Works	\$1.5	33%
Recreation	\$0.8	19%
Police	\$0.7	17%
Fire	\$0.4	8%
Total	\$4.4	100%

Non-Departmental

Non-Departmental costs are budgeted for \$1,698,471 and represent 7.7% of the FY 2015-16 General Fund budget. This covers costs related to insurance premiums for general liability and workers compensation premiums, to contributions for library services, and to the Other Post Employment Benefit (OPEB) Trust.

GENERAL FUND BALANCE

The proposed FY 2015-16 budget projects positive operating net income of \$677,180. However, the budget prudently allocates \$850,000 for essential capital needs – with \$450,000 proposed for transfer to the Facilities Maintenance Fund, and \$400,000 to the Equipment Replacement Fund. Taking these transfers into account, the General Fund will realize a deficit net income of \$172,820, leaving an ending General Fund Balance or “unallocated reserve” of \$4,409,315. This fund balance is equal to 19.03% of projected expenditures and, absent extraordinary events, is a reasonably adequate reserve to meet general City needs.

The Finance Department has prepared a 7 year outlook for General Fund revenues and expenditures to assist in identifying long range issues and to inform future planning and decision making.

	Proposed	Projection					
	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
General Fund Beginning Balance	\$ 4,582,135	\$4,409,315	\$4,258,684	\$4,064,492	\$3,924,928	\$4,207,256	\$4,878,733
General Fund Revenues	22,888,432	23,594,000	24,363,000	25,184,000	26,064,000	26,982,000	27,941,000
<i>Growth rate of revenues</i>		3.08%	3.26%	3.37%	3.49%	3.52%	3.55%
General Fund Operating Expenditures	20,134,768	20,782,883	21,532,072	22,234,586	22,964,032	23,712,414	24,483,899
<i>Growth rate of expenditures</i>		3.22%	3.60%	3.26%	3.28%	3.26%	3.25%
General Fund Non Departmental Expenditures	1,698,471	1,720,941	1,744,085	1,767,903	1,800,767	2,522,109	2,547,950
Net operating transfers	(378,013)	(390,806)	(431,035)	(471,074)	(166,873)	924,000	924,000
Operating net income	677,180	699,370	655,807	710,436	1,132,328	1,671,477	1,833,152
<i>Growth rate of operating income</i>		3.28%	-6.23%	8.33%	59.38%	47.61%	9.67%
Capital Transfers	850,000	850,000	850,000	850,000	850,000	1,000,000	1,000,000
Net income	(172,820)	(150,630)	(194,193)	(139,564)	282,328	671,477	833,152
Ending General Fund Balance	\$4,409,315	\$4,258,684	\$4,064,492	\$3,924,928	\$4,207,256	\$4,878,733	\$5,711,884
Fund balance as a % of operating expenditures	21.91%	20.49%	18.88%	17.65%	18.32%	20.57%	23.33%
Fund balance as % of expenditures & debt service	19.03%	17.86%	16.48%	15.43%	16.25%	18.60%	21.13%

The above seven year projection incorporates the salary and benefit adjustments established by current Memorandum of Understandings with the various bargaining groups, through June 30, 2017. The projection assumes that the terms of current agreements remain unchanged (note that projections will need to be adjusted based on the results of future negotiations); this results in average annual personnel related cost increases of \$630,000 or 3.66%. Operating expenses, other than personnel costs, are projected to grow at a rate of 2% per year.

Property values are projected to increase 6.5% in FY 2015-16. In the following years, the projections incorporate a more conservative growth rate of 4.5% to a maximum of 5% in FY 2018-19. Also, the projections assume no growth in the property transfer tax and assume that the parcel tax is renewed in FY 2017-18 at its current level.

Accepting the conservative revenue estimates, the projected deficits over the next four years are due primarily to continued transfers to fund capital needs and to rising pension costs. However, in FY 2019-20 the 2014 Taxable Pension Obligation Bonds will be repaid, and at that time, the General Fund is projected to generate surpluses. With these surpluses, the projections for FY 2021-22 assume additional funding for capital needs and unfunded liabilities (i.e. retiree medical/OPEB).

CAPITAL PROJECTS

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

Equipment Replacement Fund

The Equipment Replacement Fund is estimated to have a reserve balance of \$2,223,466 at June 30, 2015. The largest proposed expenditures are for a sewer flusher truck for \$332,000 and \$450,000 for radio equipment for the Police and Fire Departments to address a transition to the East Bay Regional Communications System Authority (EBRCSA). The following is a detail of proposed expenditures for FY 2015-16:

Proposed Expenditures 2015-16 Detail	Amount
Copy Machine (Administration)	\$ 20,000
Computer Upgrade (Administration)	30,000
iPads (Administration)	2,500
Video Equipment Upgrade (KCOM)	50,000
Flusher Truck (Public Works)	332,000
Van (Recreation)	30,000
Communication Equipment (Police)	300,000
Motorcycle (Police)	35,000
Safety Gear (Police)	15,000
Fire Chief's Vehicle (Fire)	60,000
Communication Equipment (Fire)	150,000
New World Upgrade (Fire)	30,000
Mobile Pumping Unit (Fire)	28,000
Total Proposed Expenditures	\$ 1,082,500

The estimated fund balance at the end of FY 2015-16 will be \$2,014,966, with an unrestricted fund balance of \$1,414,966 and a restricted balance of \$600,000. The restriction is the Council approved loan to the Sewer Fund for system rehabilitation.

Facilities Maintenance Fund

The City Council, as recommended by the Municipal Tax Review Committee, approved creation of the Facilities Maintenance Program to provide a long-term plan for addressing City-owned facilities, similar to the intent of the Equipment Replacement Fund. In the past fiscal year, responsibility for oversight and management of facilities maintenance was transferred from the Recreation Department to the Public Works Department. With that transfer of responsibilities, the Department is taking a methodical and comprehensive approach to building a sustainable maintenance program. Under that program, the City is working to complete an assessment of each facility's basic systems, condition, and space allocations. With that information, a plan and schedule for maintenance and investment will be developed to ensure that priorities and essential needs are addressed. Following is a listing of projects previously approved by Council as well as those proposed for approval for FY 2015-16:

Projects	FY 14/15 Estimated Carry Forward Projects	FY 15/16 Proposed Projects	Total
Aquatics Center Roof Replacement/Ventilation	\$ 33,637	\$ -	\$ 33,637
Aquatics Center Building Improvements	36,000	-	36,000
801 Magnolia East Wing Renovation	8,000	-	8,000
Courtyard Stucco Fence	9,906	53,830	63,736
City Hall Basement Renovation Design	37,000	-	37,000
City Hall Fuel Tank Rehabilitation	27,500	-	27,500
City Facilities Assessment	40,000	-	40,000
Aquatics Main Pool Filter System	-	30,000	30,000
Aquatics Medium Pool Deck Replacement	-	20,000	20,000
Police Dept. Electrical Design/Construction	-	50,000	50,000
Recreation Dept Low Voltage Assessment	-	10,000	10,000
Recreation Dept Electrical Assessment	-	10,000	10,000
Community Hall Floor Replacement	-	75,000	75,000
Community Hall Seismic Analysis & Design	-	25,000	25,000
Veterans Hall Renovation Design	-	30,000	30,000
City Hall Entry Renovation	-	100,000	100,000
City Hall Electrical Design/Construction	-	50,000	50,000
City Hall Seismic Analysis & Design	-	25,000	25,000
City Hall Council Seating Restoration	-	25,000	25,000
Engineer Service	-	13,862	13,862
Various City Facilities Maintenance	-	280,000	280,000
Total	\$ 192,043	\$ 797,692	\$ 989,735

The estimated fund balance at the end of FY 2015-16 will be \$932,203, with an unrestricted fund balance of \$732,203 and a restricted balance of \$200,000. The restriction is the Council approved loan to the Sewer Fund for system rehabilitation.

Capital Improvement Fund

The Capital Improvement Fund has an estimated balance of \$482,777 at the beginning of FY 2015-16. There are previously approved projects of \$59,834 which are shown below. The CIP Review Committee is currently evaluating projects and any suggested additions to the list of proposed projects will be incorporated after City Council approval. Given the need to adequately fund facilities maintenance and equipment replacement, as well as the need to address the City's unfunded liabilities, this budget does not propose new appropriations to this Fund.

CIP Funding Overview	
Fund Balance at 7/1/15	\$482,777
Total Funding	482,777
Previously approved projects	
City Hall Yard Stucco Wall	\$4,084
Crocker Park Garage	25,779
Beach Access/Landscape Plan	29,971
Total	\$59,834
Remaining funds	\$422,943

DEBT SERVICE FUND

2014 Taxable 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%.

In May 2014, the City authorized the issuance of \$7,305,000 in Taxable Pension Obligation Bonds, carrying an annual interest rate of 2.79%, to refinance this debt. The bonds mature on March 30, 2020. The refinancing initiative on the part of the City Council, and as approved by the voters, will save the City approximately \$1,188,000 over the 7 year life of the bonds. The Debt Service Fund was established to account for the annual payments on the bonds. In FY 2015-16, the principal and interest payment is \$1,337,013.

SEWER FUND

In July 2014, the City of Piedmont and other East Bay jurisdictions entered into a Consent Decree (CD) mandated by the U.S. Environmental Protection Agency. The CD requires the City to complete a rehabilitation of the sewer system and to establish a comprehensive monitoring of system performance. With the CD finalized, and all of the mandated improvement measures known, the City is now in a position to establish definitive plans to achieve full compliance. To this end, the City Council approved an \$800,000 loan to the Sewer Fund from the Equipment Replacement Fund and the Facilities Maintenance Fund. This loan negated the need to consider an increase in the Sewer Tax or Property Transfer Tax and provided the necessary resources to initiate the next phase of required sewer rehabilitation. At this time, the City is finalizing planning and design work needed to submit an application for a State Water Resources Control Board (SWRCB) low-interest loan. Assuming approval by the SWRCB, construction of Phase V of the sewer rehabilitation is estimated to begin in FY 2016-17, with all phases of rehabilitation projected to be completed over the next decade – well ahead of the schedule established under the CD.

The following is a summary of the Sewer Fund:

	ESTIMATE	PROPOSED	PROJECTED				
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Beginning Fund Balance	\$680,087	\$1,167,862	\$792,045	\$1,310,818	\$1,423,940	\$615,409	\$618,893
Revenues							
Current Revenues							
Interest	3,600	4,000	4,040	4,080	4,121	4,162	4,204
General Fund Transfer							
Sewer Service Charge	2,270,000	2,325,000	2,387,078	2,450,813	2,516,250	2,583,434	2,652,412
Total Current Revenues	2,273,600	2,329,000	2,391,118	2,454,893	2,520,371	2,587,596	2,656,616
Loan Proceeds							
Sewer Loan	800,000						
Phase V loan proceeds (TBD)			3,824,000				
Phase VI loan proceeds (TBD)							3,940,612
Total Loan Proceeds	800,000	0	3,824,000	0	0	0	3,940,612
Total Revenue	3,073,600	2,329,000	6,215,118	2,454,893	2,520,371	2,587,596	6,597,228
Expenditures							
Operating Costs							
General Fund	780,000	724,000	745,720	768,092	791,135	814,869	839,315
Sewer Maintenance	375,000	375,000	385,013	395,292	405,847	416,683	427,808
Equipment Maintenance	60,000	60,000	61,602	63,247	64,936	66,670	68,450
EPA Compliance	250,000	250,000	300,000	300,000	300,000	300,000	300,000
County Clean Water Program	36,090	37,054	38,043	39,059	40,102	41,173	42,272
Total Operating Costs	1,501,090	1,446,054	1,530,378	1,565,690	1,602,020	1,639,395	1,677,845
Capital Costs							
Major Equipment Purchases		332,000	30,000	60,000	76,500		
General Sewer Replacement:	348,772	150,000	154,005	158,117	162,339	166,673	171,123
Major Sewer Replacement:							
Phase V Sewer Rehabilitation	180,000	220,000	3,424,000				
Phase VI Sewer Rehabilitation					714,000		3,226,612
Total Capital Costs	528,772	702,000	3,608,005	218,117	952,839	166,673	3,397,735
Debt Service							
Phase I Loan	144,342	144,342	144,342	144,342	144,342	144,342	144,342
Phase II Loan	141,780	141,780	141,780	141,780	141,780	141,780	141,780
Phase III Loan	161,513	161,513	161,513	161,513	161,513	161,513	161,513
Phase IV Loan	106,328	106,328	106,328	106,328	106,328	106,328	106,328
Phase V Loan (Estimate)					216,081	216,081	216,081
Loan Interest Accrued	2,000	2,800	4,000	4,000	4,000	8,000	8,000
Total Debt Service	555,963	556,763	557,963	557,963	774,044	778,044	778,044
Total Expenditure	2,585,825	2,704,817	5,696,346	2,341,770	3,328,902	2,584,112	5,853,624
Excess of Revenues over Expenditures	487,775	(375,817)	518,773	113,123	(808,531)	3,484	743,604
Ending Fund Balance	\$1,167,862	\$792,045	\$1,310,818	\$1,423,940	\$615,409	\$618,893	\$1,362,497

Note that historically the Sewer Fund has reimbursed the General Fund for sewer related expenses charged to the General Fund. To ensure that the transfers are fair and sufficient, staff continues to refine expense estimates and has implemented a system to capture actual costs related to personnel, supplies and services. Based on the data collected to date, the proposed transfer for FY 2015-16 is estimated at \$728,000.

CONCLUSION

The City of Piedmont is well led, actively managed, and has taken responsible initiative to address its financial challenges. This work, combined with a healthy economy, has sustained our ability to provide a high level of service to our residents and has allowed opportunity to consider needed investment in such things as Information Technology, City-owned facilities, sewer infrastructure, and essential equipment such as the recently purchased ladder truck for the Fire Department and the license plate readers for the Police Department.

Maintaining our current stable position and promoting a strong, resilient City into the future requires constant focus and agility. The CalPERS environment will continue to change, benefit costs will continue to be a challenge, essential facilities and infrastructure will require on-going investment, and our need to attract and retain talented, top-quality employees will be essential. To our good fortune, we have a talented workforce, committed and forward-thinking political leadership, and residents who are supportive and engaged in the community. This reality is one that not many cities enjoy and will serve us well into the future.

In closing, I want to acknowledge the residents of Piedmont for supporting the Parcel Tax and for their recognition of how critical this revenue source is to sustaining a high level of essential services. I also want to thank the City's leadership team for their service and for diligently managing their budgets. Lastly, I want to particularly recognize Finance Director Erick Cheung, Accountant Ken Lee and Administrative Services Technicians Stacy Jennings and Charlene Harris-Page for their focus and dedication in preparing this budget.

Piedmont is a special place, with a bright future. I am honored to serve as your City Administrator and I look forward to working with Mayor Fujioka, Vice-Mayor Wieler, and Council Members Robert McBain, Teddy-Gray King, and Tim Rood, together with City staff and the residents of Piedmont over the years ahead.



Paul Benoit
City Administrator

CITY OF PIEDMONT
Budget Summary
Fiscal Year 2015-16

OPERATING BUDGET

Expenditures:	Current Budget 14/15	Actual Expenditures 14/15	Proposed Budget 15/16	Budget % Change
Administration	\$2,464,695	\$2,247,786	\$2,384,180	-3.27%
Public Works	4,017,815	3,928,797	4,106,289	2.20%
Recreation	2,524,340	2,345,288	2,688,680	6.51%
Police	5,569,266	5,530,746	5,955,969	6.94%
Fire	5,288,903	4,988,747	5,463,900	3.31%
Non-Departmental	1,628,471	2,911,673	1,698,471	4.30%
TOTAL General Fund	21,493,489	21,953,038	22,297,489	3.74%
Other Operating Funds				
Schoolmates Fund	810,371	777,613	806,925	-0.43%
Aquatics Fund	701,230	615,448	707,900	0.95%
Workers Compensation Fund	791,000	868,887	572,000	-27.69%
Liability Insurance Fund	425,000	414,307	444,000	4.47%
TOTAL Other Operating Expenditures	2,727,601	2,676,255	2,530,825	-7.21%
Total Operating Expenditures	\$24,221,090	\$24,629,293	\$24,828,314	2.51%

OTHER FUNDS BUDGET

Expenditures:	Current Budget 14/15	Actual Expenditures 14/15	Proposed Budget 15/16	Budget % Change
Special Revenue Funds				
Abandoned Vehicle Fund	-	2,595	-	N/A
Athletic Facility Preservation Fund	30,000	29,580	35,000	16.67%
COPS	-	29,275	-	N/A
Measure B Fund	555,400	745,749	533,187	-4.00%
Measure BB Fund	-	-	365,000	N/A
Measure D Fund	83,000	75,925	21,000	-74.70%
Measure F - VRF	-	160,100	61,000	N/A
Sidewalk Repair Fund	3,000	0	3,000	0.00%
Total Special Revenue Funds	671,400	1,043,224	1,018,187	51.65%
Capital Project Funds				
Capital Improvement Fund	98,508	18,119	444,677	351.41%
Urban County CDBG Fund	25,000	34,180	130,000	420.00%
Equipment Replacement Fund	996,450	935,780	1,082,500	8.64%
Facility Maintenance Fund	1,450,061	1,042,514	1,150,385	-20.67%
Total Capital Project Funds	2,570,019	2,030,594	2,807,562	9.24%
Debt Service Fund				
2014 Pension Obligation Fund	1,243,964	1,231,658	1,337,013	7.48%
Total Debt Service Fund	1,243,964	1,231,658	1,337,013	7.48%
Enterprise Fund				
Sewer Fund	1,743,492	1,680,314	1,648,817	-5.43%
Total Enterprise Fund	1,743,492	1,680,314	1,648,817	-5.43%
Internal Service Fund				
Employee Benefit Fund	-	862,872	1,400,000	N/A
Total Internal Service Fund	-	862,872	1,400,000	N/A
TOTAL Other Funds	\$6,228,875	\$6,848,662	\$8,211,579	31.83%
Grand Total	\$ 30,449,964	\$ 31,477,955	\$ 33,039,893	8.51%

CITY OF PIEDMONT
General Fund Budget Summary
Fiscal Year 2015-16

	<u>Proposed Budget FY 15/16</u>	<u>% of Budget</u>
<u>Administration (Total)</u>	<u>\$2,384,180</u>	<u>9%</u>
Personal Services	1,373,400	5%
Maintenance & Operations	1,010,780	4%
Capital Outlay	0	0%
<u>Public Works (Total)</u>	<u>4,106,289</u>	<u>16%</u>
Personal Services	2,658,550	11%
Maintenance & Operations	1,447,739	6%
Capital Outlay	0	0%
<u>Recreation (Total)</u>	<u>2,688,680</u>	<u>11%</u>
Personal Services	1,736,280	7%
Maintenance & Operations	940,900	4%
Capital Outlay	11,500	0%
<u>Police (Total)</u>	<u>5,955,969</u>	<u>24%</u>
Personal Services	5,071,750	20%
Maintenance & Operations	884,219	4%
<u>Fire (Total)</u>	<u>5,463,900</u>	<u>22%</u>
Personal Services	5,101,150	20%
Maintenance & Operations	362,750	1%
Non-Departmental (Total)	1,698,471	7%
Transfer Out (Total)	<u>2,817,013</u>	<u>11%</u>
General Fund: Expenditures/Transfers Out	<u><u>\$25,114,502</u></u>	<u><u>100%</u></u>

CITY OF PIEDMONT

General Fund

Fiscal Years 2011-12 to 2015-16

	Actual FY 11/12	Actual FY 12/13	Actual FY 13/14	Actual FY 14/15	Estimated FY 15/16
General Fund Beginning Balance	\$ 3,101,067	\$ 4,007,294	\$ 4,198,390	\$ 4,489,854	\$4,617,679
Revenues					
Property Taxes	\$9,236,538	\$9,594,197	\$10,148,610	\$10,846,057	\$11,187,722
Real Property Transfer Tax	2,700,925	3,186,001	4,001,012	3,901,252	2,800,000
Parcel Tax	1,560,040	1,606,178	1,606,229	1,647,223	1,689,000
Other Taxes and Franchises	2,330,563	2,270,909	2,361,098	2,359,212	2,250,500
License and Permits	386,995	427,115	474,389	516,580	448,500
Revenue from Use of Money or Property	377,567	496,624	424,733	547,512	383,000
Revenue from Other Agencies	1,222,365	1,215,028	1,294,976	1,477,124	1,557,010
Charges for Current Services	2,717,404	2,598,322	2,771,554	2,869,845	2,840,700
Other Revenue	175,447	91,895	125,772	139,506	580,000
	\$20,707,844	\$21,486,270	\$23,208,373	\$24,304,311	\$23,736,432
Operating Transfers in					
Reimbursement from Sewer Fund	\$900,000	\$900,000	\$900,000	\$780,000	\$724,000
Traffic safety ticket revenue	60,000	50,000	59,600	-	50,000
Reimbursement from EECBG	-	-	-	5,459	-
Reimbursement from Schoolmates Fund	-	-	-	46,436	31,000
Revenues from Private Contribution Fund	-	4,725	-	3,347	5,000
State gas tax supplement for Public Works	200,000	200,000	300,000	320,000	250,000
Signal@Grand,Arroyo	24,692	-	-	-	-
COPS	28,930	36,875	-	8,980	15,000
Urban County CDBG	-	-	30,123	-	-
Measure D reimbursement	13,627	12,296	14,356	17,737	17,000
	\$1,227,249	\$1,203,896	\$1,304,079	\$1,181,959	\$1,092,000
Total income	\$21,935,093	\$22,690,166	\$24,512,452	\$25,486,270	\$24,828,432
Expenditures					
Administration	\$2,008,568	\$2,261,203	\$2,465,103	\$2,239,446	\$2,384,180
Public Works	3,824,674	3,875,590	4,144,867	3,928,797	4,106,289
Recreation	2,439,164	2,524,705	2,440,384	2,331,245	2,677,180
Police	4,963,021	5,049,006	5,224,978	5,530,746	5,955,969
Fire	5,067,432	5,161,463	4,956,822	4,988,747	5,463,900
	\$18,302,859	\$18,871,967	\$19,232,154	\$19,018,980	\$20,587,518
Operating Capital Outlay	\$196,457	\$43,924	\$82,476	\$22,385	\$11,500
Non Departmental Expenditures					
Library	\$350,471	\$350,471	\$350,471	\$350,471	\$350,471
Unemployment insurance	26,926	7,553	4,693	28,844	20,000
Workers compensation	526,696	550,000	525,000	1,126,875	572,000
Liability insurance	390,713	450,000	410,000	425,000	444,000
Performance Bond	-	-	-	66,608	-
OPEB	-	-	916,504	913,875	312,000
	\$1,294,806	\$1,358,024	\$2,206,667	\$2,911,673	\$1,698,471
Operating Transfers-out					
COPS	\$168,250	-	-	-	-
Aquatics	-	138,156	160,000	120,000	130,000
Private Contribution	5,121	-	-	-	-
2014 Pension Obligation Fund	-	-	100,984	1,231,658	1,337,013
Other Post-Employment Benefits Fund	349,730	512,000	-	-	-
	\$523,101	\$650,156	\$260,984	\$1,351,658	\$1,467,013
Total expenditures and transfers-out	\$20,317,223	\$20,924,070	\$21,782,281	\$23,304,696	\$23,764,502
Operating net income	\$1,617,870	\$1,766,096	\$2,730,171	\$2,181,574	\$1,063,930
Capital Transfers-out					
Capital improvement fund	-	\$150,000	-	-	-
Facility maintenance	135,961	800,000	1,219,353	1,051,875	950,000
Sewer fund	275,682	-	-	-	-
Equipment replacement fund	300,000	625,000	1,219,353	1,001,875	400,000
Total capital transfers	\$711,643	\$1,575,000	\$2,438,706	\$2,053,750	\$1,350,000
Net income after capital transfers	\$906,227	\$191,096	\$291,465	\$127,824	(\$286,070)
General Fund Ending Fund Balance	\$4,007,294	\$4,198,390	\$4,489,854	\$4,617,679	\$4,331,609
Fund balance as % of operating exp	22%	22%	23%	24%	21%
Fund balance as % of exp & debt	20%	21%	21%	20%	18%

CITY OF PIEDMONT				
General Fund Budget Summary				
Expenditures & Sources				
Fiscal Year 2015-16				
FUND USES			Difference	
	Proposed	Actual	%	\$
	15/16	14/15		
EXPENDITURES				
Administration	\$2,384,180	\$2,247,786	6.07%	\$136,394
Public Works	4,106,289	3,928,797	4.52%	177,492
Recreation	2,688,680	2,345,288	14.64%	343,392
Police	5,955,969	5,530,746	7.69%	425,223
Fire	5,463,900	4,988,747	9.52%	475,153
Non-Departmental	1,698,471	2,911,673	-41.67%	-1,213,202
TOTAL Expenditures	22,297,489	21,953,038	1.57%	344,451
TRANSFER OUT:				
2014 Pension Obligation Fund	1,337,013	1,231,658	8.55%	105,355
Equipment Replacement Fund	400,000	1,001,875	-60.07%	(601,875)
Aquatics	130,000	120,000	8.33%	10,000
Facility Maintenance	950,000	1,051,875	-9.69%	(101,875)
TOTAL Transfer Out	2,817,013	3,405,408	-17.28%	(588,395)
TOTAL Expenditures/Transfer Out	\$25,114,502	\$25,358,446	-0.96%	-\$243,944
FUND SOURCES			Difference	
	Proposed	Actual	%	\$
	15/16	14/15		
REVENUE				
Property Tax	\$11,187,722	\$10,846,057	3.15%	\$341,665
Property Transfer Tax & Parcel Tax	4,489,000	5,548,475	-19.09%	(1,059,475)
Other Taxes and Franchises	2,250,500	2,359,212	-4.61%	(108,712)
Licenses and Permits	448,500	516,580	-13.18%	(68,080)
Use of Money and Property	383,000	547,512	-30.05%	(164,512)
Revenue from Other Agencies	1,557,010	1,477,124	5.41%	79,886
Charges for Current Services	2,840,700	2,869,845	-1.02%	(29,145)
Other	580,000	139,506	315.75%	440,494
TOTAL Revenue	23,736,432	24,304,311	-2.34%	(567,879)
TRANSFER IN:				
Private Contribution Fund	5,000	3,347	49.39%	1,653
EECBG	-	5,459	-100.00%	(5,459)
Traffic Safety Fund	50,000	0	N/A	50,000
State Gas Tax Fund	250,000	320,000	-21.88%	(70,000)
Sewer Fund	724,000	780,000	-7.18%	(56,000)
COPS	15,000	8,980	67.04%	6,020
Measure D Fund	17,000	17,737	-4.16%	(737)
Schoolmates Program Fund	31,000	46,436	-33.24%	(15,436)
TOTAL Transfer In	1,092,000	1,181,959	-7.61%	(89,959)
TOTAL Revenue/Transfer In	\$24,828,432	\$25,486,270	-2.58%	-\$657,838
Excess: Revenues over Expenditures	(286,070)	127,824		
Beginning Fund Balance:	4,617,679	4,489,854		
Estimated Ending Fund Balance:	\$4,331,609	\$4,617,679		

City of Piedmont				
FY 2014-15 Appropriation Increases				
Through June 30, 2015				
		2014-15	2014-15	Appropriation
		Adopted Budget	Revised Budget	Increase
General Fund	101			
Administration	400	2,238,045	2,263,045	25,000
KCOM	401	201,650	201,650	-
		2,439,695	2,464,695	25,000
Public Works	402	4,048,815	4,017,815	(31,000)
Recreation	404	2,259,805	2,361,805	102,000
Community Hall	405	100,400	100,400	-
Veterans' Hall	406	62,135	62,135	-
Recreation Total		2,422,340	2,524,340	102,000
Police	408	5,523,567	5,569,267	45,700
Firefighters	411	4,740,250	4,827,303	87,053
Paramedics	412	461,600	461,600	-
Fire Total		5,201,850	5,288,903	87,053
Non-Departmental	419	366,471	366,471	-
General Fund Total		20,002,737	20,231,490	228,753
Workers' Compensation	105	525,000	791,000	266,000
Liability Insurance	108	425,000	425,000	-
COPS	109	-	-	-
Equipment Replacement	110	956,450	996,450	40,000
Athletic Facility Preservation	113	30,000	30,000	-
Schoolmates	114	796,025	810,371	14,346
Aquatics	117	701,230	701,230	-
Sewer	124	1,757,469	1,757,469	-
Capital Improvement	127	98,508	98,508	-
CDBG	129	25,000	25,000	-
Measure B Sales Tax	131	555,400	555,400	-
Measure D	134	41,000	41,000	-
Sidewalk Repair	135	3,000	3,000	-
Facilities Maintenance	137	1,105,270	1,235,270	130,000
2014 Pension Obligation Fund	140	1,243,964	1,243,964	-
Measure F	143	-	-	-
Total Other Funds		8,263,316	8,713,662	450,346
Grand Total		28,266,053	28,945,152	679,099

Appropriation Increases by City Council Resolution			
	FY	2014-15	
Department	Resolution #	Account #	Appropriation Increase
Admin: 400			
Information Service Labor	7-15	101-0400-060-003	25,000
Total Admin			\$25,000
Public Works: 402			
Mid Year Appropriation Increase	15-15	101-0402-057-004	9,000
Mid Year Appropriation Increase	15-15	101-0402-081-016	(40,000)
Total Public Works			(\$31,000)
Recreation: 404,405,406,407			
Mid Year Appropriation Increase	15-15	101-0404-010-002	102,000
Total Recreation			\$102,000
Police: 408			
Mid Year Appropriation Increase	15-15	101-0408-010-003	30,000
Mid Year Appropriation Increase	15-15	101-0408-053-001	8,000
Mid Year Appropriation Increase	15-15	101-0408-053-002	(5,000)
Mid Year Appropriation Increase	15-15	101-0408-056-009	5,200
Mid Year Appropriation Increase	15-15	101-0408-060-001	2,500
Mid Year Appropriation Increase	15-15	101-0408-060-003	5,000
Total Police			\$45,700
Fire: 411 and 412			
Mid Year Appropriation Increase	15-15	101-0411-010-003	\$67,053
Emergency Operations Plan & Deve	150-14	101-0411-054-001	\$20,000
Total Fire			\$87,053
Fund 105			
Mid Year Appropriation Increase	15-15	105-0419-002-002	\$266,000
Total Fund 105			\$266,000
Fund 110			
Mid Year Appropriation Increase	15-15	110-0437-009-000	40,000.00
Total Fund 110			\$40,000
Fund 114			
Mid Year Appropriation Increase	15-15	101-0411-010-003	14,346
Total Fund 114			\$14,346
Fund 137			
Mid Year Appropriation Increase	15-15	137-0433-054-000	\$130,000
Total Fund 137			\$130,000
FY 2014-15 Appropriation Increases			\$679,099
These are projects carried over from prior year's CIP as they are facilities maintenance related.			
These will be amended as part of the Facilities Maintenance Program after Council's approval.			

CITY OF PIEDMONT
Fund Balance Summary
Fiscal Years 2007-2016

FUNDS	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		6/30/2016		
	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 FUND	\$ 3,169,794	\$ 2,776,471	\$ 2,715,526	\$ 2,194,122	\$ 3,101,066	\$ 4,007,291	\$ 4,198,390	\$ 4,489,854	\$ 4,617,678	\$ 4,331,608											
SPECIAL REVENUE FUNDS																					
Abandoned Vehicle	55,999	61,638	64,842	47,210	51,645	55,948	35,278	39,843	41,911	45,911											
Athletic Facility Preservation	-	-	-	-	-	-	32,166	28,570	129,574	1,374											
COPS	-	-	-	-	-	234,333	152,504	213,466	268,606	253,956											
EECBG	-	-	-	-	3,405	5,459	5,459	5,459	-	-											
Gas Tax	258,442	163,137	250,738	137,396	207,622	370,419	441,668	489,279	495,332	495,332											
Measure B Sales Tax	160,572	186,701	410,886	316,887	680,945	420,534	558,322	396,135	117,959	50,381											
Measure BB Sales Tax	-	-	-	-	-	-	-	-	-	-											
Measure D	218,571	120,250	145,504	107,329	136,385	150,099	148,491	142,723	79,133	115,133											
Measure F	-	-	-	-	-	49,408	94,409	141,877	86,781	83,881											
Private Contribution	68,751	88,098	205,774	56,961	100,098	219,555	241,567	129,396	30,452	14,452											
Proposition 1B	-	400,000	-	-	-	-	-	-	-	-											
Schoolmates Program	523,373	477,155	441,796	393,362	195,298	78,091	93,108	226,979	316,387	394,862											
Sidewalk Repair	72,374	78,977	67,227	40,520	42,363	59,087	62,515	47,907	54,860	54,860											
TDA Grant	-	-	-	-	-	-	-	-	-	-											
Traffic Congestion Relief	-	-	71,551	195,260	-	-	-	-	-	-											
Traffic Safety	6,755	554	4,676	4,676	4,576	4,020	7,292	15	51,394	56,394											
Urban County CDBG	-	-	90,000	-	-	-	30,123	3,543	1,791	1,791											
TOTAL SPECIAL REVENUE FUNDS	1,364,837	1,576,510	1,752,994	1,299,601	1,422,337	1,646,953	1,902,902	1,865,193	1,815,331	1,634,478											
CAPITAL PROJECT FUNDS																					
Capital Improvement	3,902,469	3,084,229	2,962,708	2,063,671	1,743,257	1,072,137	1,195,023	493,334	475,216	30,539											
Equipment Replacement	2,711,464	2,866,770	2,213,505	2,188,165	2,282,991	2,017,019	2,173,174	2,861,650	2,958,928	2,715,428											
Signal @ Grand, Arroyo	-	-	9,057	24,692	24,692	-	-	-	-	-											
Facilities Maintenance	-	264,183	306,312	286,760	282,516	139,907	918,655	2,114,247	2,123,889	2,168,504											
TOTAL CAPITAL PROJECT FUNDS	6,613,933	6,215,182	5,491,582	4,563,288	4,333,456	3,229,063	4,286,852	5,469,231	5,558,033	4,914,471											
DEBT SERVICE FUND																					
2014 Taxable Pension Obligation	-	-	-	-	-	-	-	-	-	-										(0)	
ENTERPRISE FUNDS																					
Aquatics	-	-	-	-	48,951	(124,650)	(72,477)	12,763	43,188	45,288											
Sewer	2,506,507	2,221,890	1,062,651	1,185,722	1,174,710	1,203,721	1,153,481	680,087	1,296,051	920,234											
TOTAL ENTERPRISE FUNDS	2,506,507	2,221,890	1,062,651	1,185,722	1,223,661	1,079,071	1,081,004	682,850	1,339,240	965,523											
INTERNAL SERVICE FUNDS																					
Employee Benefits	-	-	-	(1,152,107)	(2,328,650)	(3,212,055)	(3,852,737)	(3,874,525)	(4,135,522)	(4,823,522)											
PERS Medical	1,262,818	1,498,309	1,606,308	16,866	16,866	-	-	-	-	-											
Liability Insurance	337,162	310,938	314,573	214,573	214,573	214,573	265,151	282,171	292,863	292,863											
Workers Compensation	554,855	734,856	735,829	335,829	335,829	328,829	257,623	328,447	586,435	586,435											
TOTAL INTERNAL SERVICE FUNDS	2,154,835	2,544,103	2,656,710	(584,839)	(1,761,382)	(2,668,653)	(3,329,963)	(3,263,907)	(3,256,223)	(3,944,223)											
TOTAL FUNDS	\$ 15,809,906	\$ 15,334,156	\$ 13,679,463	\$ 8,657,894	\$ 8,319,138	\$ 7,293,725	\$ 8,139,185	\$ 9,253,221	\$ 10,074,059	\$ 7,901,857											
TRUST FUNDS																					
Police & Fire Pension Fund	\$ 9,549,184	\$ 8,782,091	\$ 7,579,825	\$ 8,230,357	\$ 9,418,154	\$ 8,967,953	\$ 10,164,732	\$ 11,719,273	\$ 11,645,257	\$ 12,095,257											
OPEB Fund	-	-	-	1,761,610	2,446,826	3,052,875	3,427,173	4,353,290	5,530,561	6,707,833											
TOTAL TRUST FUNDS	\$ 9,549,184	\$ 8,782,091	\$ 7,579,825	\$ 9,991,967	\$ 11,864,980	\$ 12,020,828	\$ 13,591,905	\$ 16,072,563	\$ 17,175,819	\$ 18,803,090											

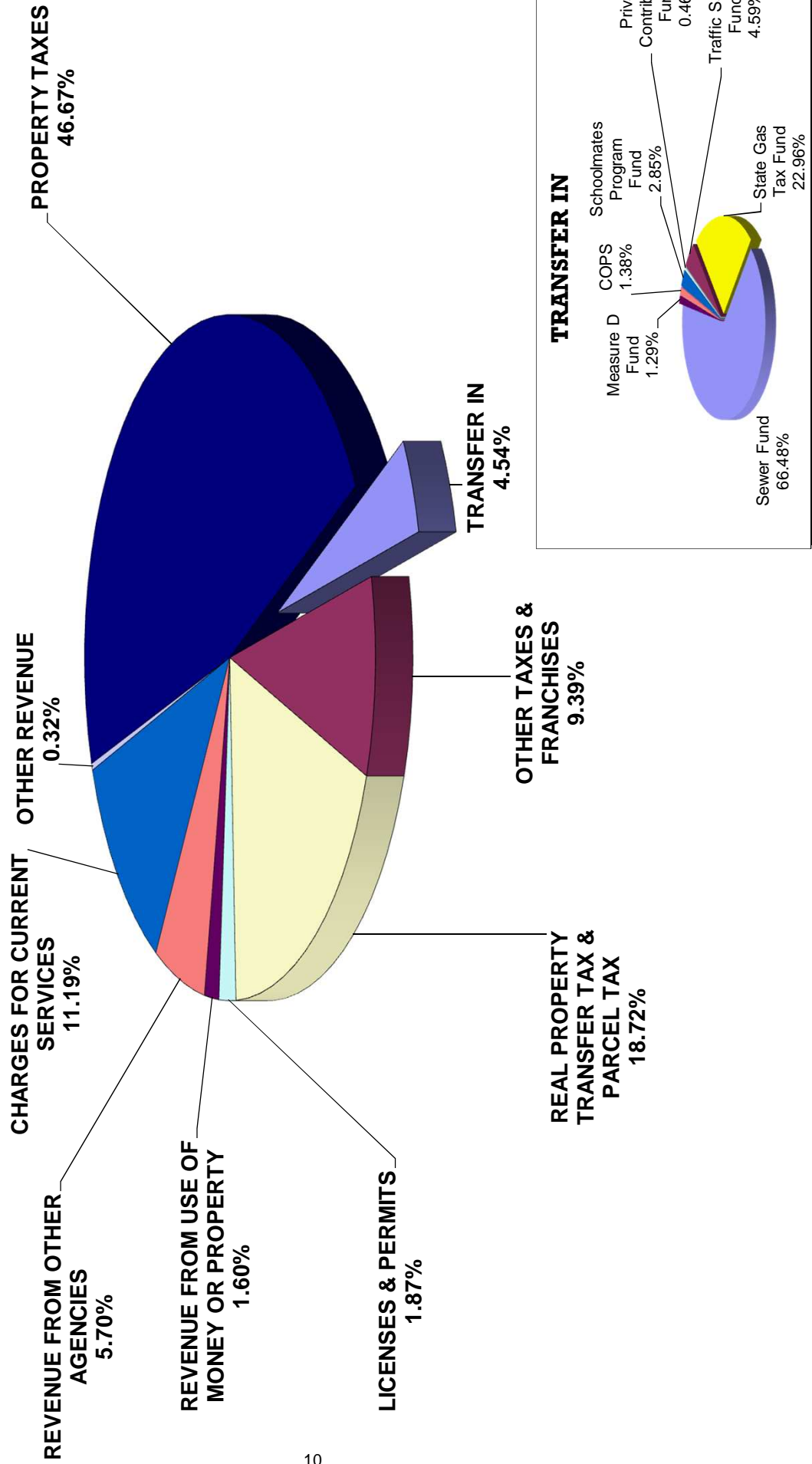
CITY OF PIEDMONT
Fund Balance Detail
Based on Estimated Revenues and Expenditures
Period Ending June 30, 2015

Fund Type	Fund Name	7/1/2014	2014-15		2014-15		6/30/2015
		Actual Fund Balance	Actual Revenue	Actual Expenditures	Transfer In	Transfer Out	Actual Fund Balance
GENERAL FUND	General Fund	\$ 4,489,854	\$ 24,304,311	\$ 21,953,038	\$ 1,181,959	\$ 3,405,409	\$ 4,617,678
SPECIAL REVENUE FUNDS	Abandoned Vehicle	39,843	4,663	2,595	-	-	41,911
	Athletic Facility Preservation	28,570	130,584	29,580	-	-	129,574
	COPS	213,466	113,689	29,275	-	29,275	268,606
	EECBG	5,459	-	-	-	5,459	-
	Gas Tax	489,279	326,053	-	-	320,000	495,332
	Measure B Sales Tax	396,135	467,572	745,749	-	-	117,959
	Measure BB Sales Tax	-	79,133	-	-	-	79,133
	Measure D	142,723	37,721	75,925	-	17,737	86,781
	Measure F	141,876	48,676	160,100	-	-	30,452
	Private Contribution	129,396	16,203	-	-	4,447	141,151
	Schoolmates Program	226,979	913,456	777,613	-	46,436	316,387
	Sidewalk Repair	47,907	6,953	-	-	-	54,860
	TDA Grant	-	-	-	-	-	-
Traffic Safety	15	51,379	-	-	-	51,394	
CAPITAL PROJECT FUNDS	Capital Improvement	493,334	-	18,119	-	-	475,216
	Urban County CDBG	3,543	32,428	34,180	-	-	1,791
	Equipment Replacement	2,861,650	9,788	935,780	1,023,270	-	2,958,928
	Facilities Maintenance	2,114,247	282	1,042,514	1,051,875	-	2,123,889
DEBT SERVICE FUND	2014 Taxable Pension Oblig.	-	-	1,231,658	1,231,658	-	-
ENTERPRISE FUNDS	Aquatics	12,763	525,874	615,448	120,000	-	43,188
	Sewer	680,087	3,076,279	1,680,314	-	780,000	1,296,051
INTERNAL SERVICE FUNDS	Employee Benefits	(3,874,525)	601,875	862,872	-	-	(4,135,522)
	Liability Insurance	282,171	425,000	414,307	-	-	292,863
	Workers Compensation	328,447	1,126,875	868,887	-	-	586,435
TOTAL		\$ 9,253,220	\$ 32,298,794	\$ 31,477,955	\$ 4,608,763	\$ 4,608,763	\$ 10,074,059

CITY OF PIEDMONT
Estimated Fund Balance Detail
Based on Estimated Revenues and Expenditures
Period Ending June 30, 2016

		7/1/2015					6/30/2016
		Actual	2015-16	2015-16			Estimated
		Fund	Estimated	Estimated	Transfer	Transfer	Fund
Fund	Balance	Revenue	Expenditures	In	Out	Balance	
GENERAL FUND	General Fund	\$ 4,617,678	\$ 23,736,432	\$22,297,489	\$ 1,092,000	\$ 2,817,013	\$ 4,331,608
SPECIAL REVENUE FUNDS	Abandoned Vehicle	41,911	4,000	-	-	-	45,911
	Athletic Facility Preservation	129,574	56,800	35,000	50,000	200,000	1,374
	COPS	268,606	100,350	-	-	115,000	253,956
	EECBG	-	-	-	-	-	-
	Gas Tax	495,332	250,000	-	-	250,000	495,332
	Measure B Sales Tax	117,959	465,609	533,187	-	-	50,381
	Measure BB Sales Tax	79,133	401,000	365,000	-	-	115,133
	Measure D	86,781	35,000	21,000	-	17,000	83,781
	Measure F	30,452	45,000	61,000	-	-	14,452
	Private Contribution	141,151	5,000	-	-	80,000	66,151
	Schoolmates Program	316,387	916,400	806,925	-	31,000	394,862
	Sidewalk Repair	54,860	3,000	3,000	-	-	54,860
	TDA Grant	-	-	-	-	-	-
Traffic Safety	51,394	55,000	-	-	50,000	56,394	
CAPITAL PROJECT FUNDS	Capital Improvement	475,216	-	444,677	-	-	30,539
	Urban County CDBG	1,791	130,000	130,000	-	-	1,791
	Equipment Replacement	2,958,928	7,000	1,082,500	832,000	-	2,715,428
	Facilities Maintenance	2,123,889	20,000	1,150,385	1,175,000	-	2,168,504
DEBT SERVICE FUND	2014 Taxable Pension Oblig.	-	-	1,337,013	1,337,013	-	(0)
ENTERPRISE FUNDS	Aquatics	43,188	580,000	707,900	130,000	-	45,288
	Sewer	1,296,051	2,329,000	1,648,817	-	1,056,000	920,234
INTERNAL SERVICE FUNDS	Employee Benefits Fund	(4,135,522)	712,000	1,400,000			(4,823,522)
	Liability Insurance	292,863	444,000	444,000	-	-	292,863
	Workers Compensation	586,435	572,000	572,000	-	-	586,435
TOTAL		\$ 10,074,059	\$ 30,867,591	\$ 33,039,893	\$ 4,616,013	\$ 4,616,013	\$ 7,901,756

**CITY OF PIEDMONT
GENERAL FUND
PROPOSED REVENUES AND TRANSFERS 2015-16**



CITY OF PIEDMONT
General Fund Revenue Analysis
Fiscal Year 2015-16

	Actual Revenue 2012-13	Actual Revenue 2013-14	Actual Revenue 2014-15	Adopted Revenue 2015-16
<u>PROPERTY TAXES</u>				
Property Tax - Secured	\$8,968,778	\$9,380,023	\$9,947,967	\$10,532,722
Property Tax - Unsecured	496,750	525,643	575,113	530,000
Supplemental Assessment	125,049	238,193	315,514	120,000
Delinquent Taxes & Penalties	3,621	4,751	7,463	5,000
TOTAL Property Taxes	9,594,197	10,148,610	10,846,057	11,187,722
<u>PROPERTY TRANSFER TAX & PARCEL TAX</u>				
Real Property Transfer Tax	3,186,001	4,001,012	3,901,252	2,800,000
Parcel Tax: MUNI Tax	1,606,178	1,606,229	1,647,223	1,689,000
TOTAL Transfer Tax and Parcel Tax	4,792,179	5,607,241	5,548,475	4,489,000
<u>OTHER TAXES & FRANCHISES</u>				
Other Taxes				
Sales & Use Tax	167,402	201,310	260,223	180,000
Business License Tax	476,279	488,834	511,611	467,000
TOTAL Other Taxes	643,681	690,144	771,834	647,000
Franchises				
Gas & Electric	72,429	73,068	84,509	70,000
Waste Management/Republic	140,899	150,675	152,169	145,000
Cable Television /Comcast	145,025	239,918	208,912	193,500
TOTAL Franchises	358,353	463,660	445,589	408,500
Utility Users Tax				
Gas & Electric	802,410	754,637	721,258	750,000
Telephone	421,320	407,512	375,407	400,000
Water	45,145	45,145	45,125	45,000
TOTAL Utility Users Tax	1,268,875	1,207,294	1,141,789	1,195,000
TOTAL Other Taxes & Franchises	2,270,909	2,361,098	2,359,212	2,250,500
<u>LICENSES & PERMITS</u>				
Dog License	20,171	21,870	17,191	20,000
Building Permits	382,983	420,389	469,551	400,000
Other Permits	17,332	22,424	19,172	20,000
Fines & Forfeitures	6,630	9,707	10,666	8,500
TOTAL Licenses & Permits	427,115	474,389	516,580	448,500
<u>REVENUE FROM USE OF MONEY OR PROPERTY</u>				
Interest Earnings	11,655	11,426	14,420	12,500
Community Hall Rental	258,611	264,243	383,154	238,000
Veterans' Building	82,197	76,697	77,352	70,500
Piedmont POST			0	0
City Hall Rental (Telecommunications)	144,161	72,368	72,587	62,000
TOTAL Revenue from Use of Money or Property	496,624	424,733	547,512	383,000

CITY OF PIEDMONT
General Fund Revenue Analysis
Fiscal Year 2015-16

	Actual Revenue 2012-13	Actual Revenue 2013-14	Actual Revenue 2014-15	Adopted Revenue 2015-16
REVENUE FROM OTHER AGENCIES				
<u>State of California</u>				
Avoid 21 Grant	5,521	4,840	0	8,000
Homeowner's Property Tax Relief	86,063	87,582	85,567	87,000
Trailer coach in Lieu	9	10	0	10
POST Fund	8,983	2,687	15,534	6,000
Mandated Costs/ State and County Grants/ Misc.	424	0	88,127	1,000
Motor Vehicle License Fees	919,580	969,667	1,017,941	1,055,000
1/2 Cent Sales Tax (Public Safety)	69,940	89,046	78,461	70,000
TOTAL State of California	1,100,081	1,153,830	1,285,630	1,227,010
<u>County of Alameda</u>				
County of Alameda-FRALS	45,500	71,698	122,076	260,000
County Paramedic Tax	69,447	69,447	69,418	70,000
TOTAL County of Alameda	114,947	141,145	191,494	330,000
TOTAL Revenue from Other Agencies	1,215,028	1,294,976	1,477,124	1,557,010
CHARGES FOR CURRENT SERVICES				
Planning Fees	220,480	243,484	298,960	235,000
Plan Check Fees	217,953	237,439	258,609	230,000
Emeryville Animal Control	89,415	89,415	93,421	92,700
Ambulance Service Charges	115,108	349,220	290,931	200,000
Recreation	1,807,374	1,799,718	1,849,686	2,063,000
Police Services	23,339	52,279	77,688	20,000
Variance Appeal			550	0
TOTAL Charges for Current Services	2,598,322	2,771,554	2,869,845	2,840,700
OTHER REVENUE				
Sale of Property	35,956	24,205	12,094	5,000
Other Revenue	55,940	101,567	127,412	575,000
TOTAL Other Revenue	91,895	125,772	139,506	580,000
TOTAL GENERAL FUND REVENUE	\$21,486,270	\$23,208,373	\$24,304,311	\$23,736,432

CITY OF PIEDMONT
Other Funds Revenue Analysis
Fiscal Year 2015-16

	Actual Revenue 2012-13	Actual Revenue 2013-14	Actual Revenue 2014-15	Adopted Revenue 2015-16
<u>SPECIAL REVENUE FUNDS</u>				
<u>ABANDONED VEHICLE ABATEMENT FUND</u>				
Alameda County	4,330	4,566	4,663	4,000
TOTAL	4,330	4,566	4,663	4,000
<u>ATHLETIC FACILITY PRESERVATION FUND</u>				
Facility Fee/Contributions	53,366	28,729	130,584	56,800
TOTAL	53,366	28,729	130,584	56,800
<u>COPS</u>				
State of California	100,000	100,512	113,164	100,000
Interest	3,695	368	525	350
TOTAL	103,695	100,880	113,689	100,350
<u>GAS TAX FUND</u>				
HUT 2103 Allocation	97,943	149,082	119,164	56,500
HUT 2105 Allocation	49,516	74,028	66,758	64,000
HUT 2106 Allocation	42,260	42,091	48,056	38,000
HUT 2107 Allocation	78,530	78,769	85,968	88,500
HUT 2107.5 Allocation	3,000	3,000	6,000	3,000
Interest	-	641	106	-
TOTAL	271,249	347,611	326,053	250,000
<u>MEASURE B SALES TAX FUND</u>				
ACTC	416,477	488,739	467,572	465,609
TOTAL	416,477	488,739	467,572	465,609
<u>MEASURE BB SALES TAX FUND</u>				
ACTC	-	-	79,133	401,000
TOTAL	-	-	79,133	401,000
<u>MEASURE D FUND</u>				
Measure D Allocation/Mitigation Fees/Interest	31,243	22,844	37,721	30,000
Recycling Funds	5,000	5,000	-	5,000
TOTAL	36,243	27,844	37,721	35,000
<u>MEASURE F FUND</u>				
ACTC	45,001	47,468	48,676	45,000
TOTAL	45,001	47,468	48,676	45,000
<u>PRIVATE CONTRIBUTION FUND</u>				
Miscellaneous	56,737	(17,171)	16,203	5,000
TOTAL	56,737	(17,171)	16,203	5,000
<u>SCHOOLMATES PROGRAM FUND</u>				
Interest Income	207	433	923	400
Schoolmates Fees	787,177	910,737	912,533	916,000
TOTAL	787,385	911,170	913,456	916,400
<u>SIDEWALK REPAIR FUND</u>				
Miscellaneous	3,428	(14,607)	6,953	3,000
TOTAL	3,428	(14,607)	6,953	3,000
<u>TRAFFIC SAFETY FUND</u>				
State of California	53,272	52,323	51,379	55,000
TOTAL	53,272	52,323	51,379	55,000

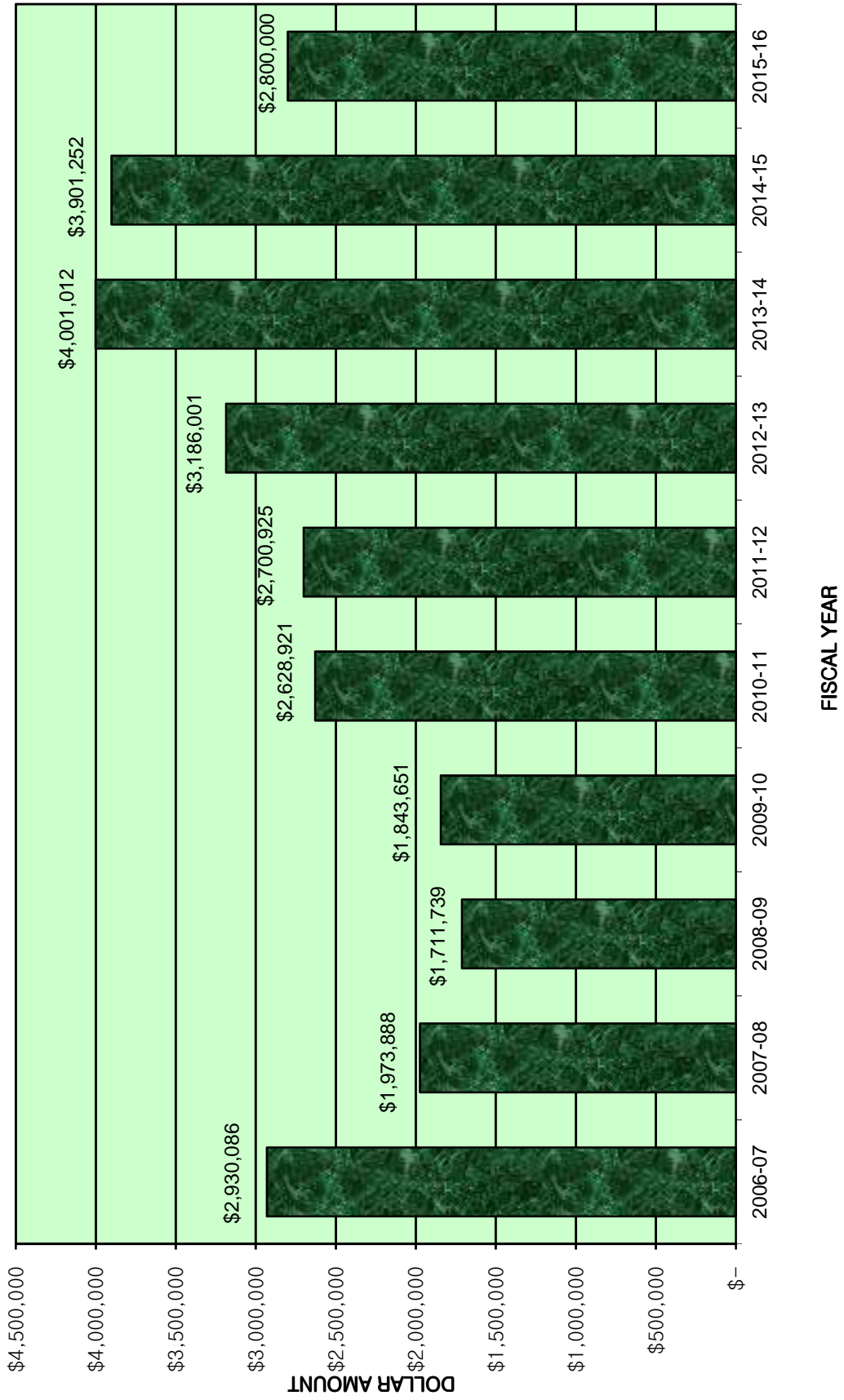
CITY OF PIEDMONT
Other Funds Revenue Analysis
Fiscal Year 2015-16

	Actual Revenue 2012-13	Actual Revenue 2013-14	Actual Revenue 2014-15	Adopted Revenue 2015-16
<u>CAPITAL PROJECT FUNDS</u>				
<u>URBAN COUNTY CDBG FUND</u>				
Alameda County	32,220	119,664	32,428	130,000
TOTAL	32,220	119,664	32,428	130,000
<u>EQUIPMENT REPLACEMENT FUND</u>				
Interest	2,524	7,753	9,788	7,000
TOTAL	2,524	7,753	9,788	7,000
<u>FACILITIES MAINTENANCE FUND</u>				
Contributions/Interest	-	-	282	20,000
TOTAL	-	-	282	20,000
<u>DEBT SERVICE FUND</u>				
<u>2014 PENSION OBLIGATION FUND</u>				
Bond Proceeds	-	7,305,000	-	-
TOTAL	-	7,305,000	-	-
<u>ENTERPRISE FUNDS</u>				
<u>AQUATICS</u>				
Charge for Service	502,948	552,455	525,874	580,000
TOTAL	502,948	552,455	525,874	580,000
<u>SEWER FUND</u>				
Sewer Service Charges	2,170,620	2,220,408	2,270,835	2,325,000
Sewer Loan Proceeds	-	-	800,000	-
Interest	13,227	3,613	5,443	4,000
TOTAL	2,183,847	2,224,021	3,076,279	2,329,000
<u>INTERNAL SERVICE FUNDS</u>				
<u>Employee Benefits Fund</u>				
Non Departmental Revenue	-	-	601,875	712,000
TOTAL	-	-	601,875	712,000
<u>LIABILITY INSURANCE</u>				
Non Departmental Revenue	-	410,000	425,000	444,000
TOTAL	-	410,000	425,000	444,000
<u>WORKERS COMPENSATION</u>				
Non Departmental Revenue	-	525,000	1,126,875	572,000
TOTAL	-	525,000	1,126,875	572,000
TOTAL REVENUE - OTHER FUNDS	4,552,719	13,121,443	7,994,482	7,131,159
TOTAL REVENUE - ALL FUNDS	<u>\$26,038,989</u>	<u>\$36,329,816</u>	<u>\$32,298,794</u>	<u>\$30,867,591</u>

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

	2006-07	2007-08	2008-09	2009-10	2010-11
July	246,436	184,145	214,942	99,888	292,883
August	219,965	214,569	130,553	152,118	283,252
September	305,677	33,554	267,657	228,103	168,918
October	204,390	373,655	127,836	193,907	140,902
November	123,055	203,380	53,825	217,641	296,296
December	256,447	32,204	87,146	71,255	154,638
Sub-total	1,355,970	1,041,506	881,958	962,911	1,336,889
January	93,428	15,014	68,776	79,730	52,712
February	142,414	120,430	131,690	35,609	103,050
March	269,060	154,606	101,260	139,353	194,488
April	226,403	74,049	142,345	148,690	384,022
May	455,832	330,241	120,247	240,016	244,519
June	386,983	238,043	265,462	237,342	313,241
Sub-total	1,574,119	932,382	829,780	880,740	1,292,032
Total	2,930,089	1,973,888	1,711,738	1,843,651	2,628,921
	2011-12	2012-13	2013-14	2014-15	2015-16
July	346,451	425,855	332,328	288,813	282,328
August	262,314	368,287	302,523	487,629	221,679
September	190,768	221,180	185,428	282,242	240,762
October	128,329	294,937	251,647	362,364	427,046
November	160,968	242,797	146,917	235,333	197,250
December	169,509	206,659	108,217	139,080	80,553
Sub-total	1,258,338	1,759,714	1,327,059	1,795,460	1,449,618
January	48,948	101,154	336,347	126,810	34,158
February	98,522	166,443	151,898	232,870	17,334
March	176,668	143,241	383,419	322,464	
April	271,789	290,244	497,929	553,675	
May	281,138	389,425	972,438	429,821	
June	565,523	335,781	331,923	440,152	
Sub-total	1,442,587	1,426,287	2,673,953	2,105,792	51,492
Total	2,700,925	3,186,001	4,001,012	3,901,252	1,501,110

**CITY OF PIEDMONT
REAL PROPERTY TRANSFER TAX**



CITY OF PIEDMONT
Total Operating Budget
Fiscal Year 2015-16

ALL OPERATING DEPARTMENTS

	Budget 14/15	Actual Expenditures 14/15	Adopted Budget 15/16	Budget % Change
SALARIES	11,691,153	11,417,257	12,160,400	4%
FRINGE BENEFITS	4,842,489	4,487,034	4,979,155	3%
PERSONNEL EXPENSES	233,120	236,087	263,480	13%
SUPPLIES & SERVICES	4,511,412	4,226,212	4,665,908	3%
CAPITAL EXPENDITURES	98,446	67,836	44,900	-54%
OTHER	2,844,471	4,194,867	2,714,471	-5%
TOTAL - ALL DEPARTMENTS	24,221,091	24,629,293	24,828,314	3%
EXPENDITURE DETAIL:				
SALARIES				
Regular Salaries	9,306,100	8,980,691	9,580,200	3%
Part Time Salaries	1,719,000	1,690,260	1,839,800	7%
Overtime Salaries	666,053	746,307	740,400	11%
Subtotal	11,691,153	11,417,257	12,160,400	4%
FRINGE BENEFITS				
Health Insurance	2,248,739	2,073,676	2,362,720	5%
Retirement	2,299,375	2,129,504	2,312,755	1%
Other Benefits	294,375	283,854	303,680	3%
Subtotal	4,842,489	4,487,034	4,979,155	3%
PERSONNEL EXPENSES				
Memberships/Conferences/Training	233,120	236,087	263,480	13%
SUPPLIES & SERVICES				
Department Supplies	422,400	406,257	441,950	5%
Utilities/Telephone/Radio	506,705	481,927	538,380	6%
Equipment/Maintenance/Gas/Oil	265,000	267,753	260,500	-2%
Contract Services	1,996,957	1,827,106	1,992,878	0%
Buildings/Grounds Maintenance	93,000	90,681	89,000	-4%
Other Expenses	913,050	909,427	996,050	9%
Information Services	314,300	243,061	347,150	10%
Subtotal	4,511,412	4,226,212	4,665,908	3%
CAPITAL EXPENDITURES				
Capital Outlay	98,446	67,836	44,900	-54%
OTHER				
General Fund Non Departmental	1,628,471	2,911,673	1,698,471	4%
Workers Comp Fund	791,000	868,887	572,000	-28%
Liability Insurance Fund	425,000	414,307	444,000	4%
Subtotal	2,844,471	4,194,867	2,714,471	-5%
TOTAL - ALL DEPARTMENTS	24,221,091	24,629,293	24,828,314	3%

Administration		Budget	Actual	Adopted	Budget
Description	Account #	14/15	14/15	15/16	% Change
Salaries					
Regular Salaries	400-010-001	808,500	828,142	842,000	4.14%
Part Time Salaries	400-010-002	30,000	15,474	25,000	-16.67%
Overtime Salaries	400-010-003	3,500	518	3,500	0.00%
Object Total	400-010	842,000	844,134	870,500	3.38%
Health Insurance					
Medical Insurance	400-011-001	163,500	162,235	168,000	2.75%
Dental Insurance	400-011-002	14,500	14,179	15,000	3.45%
Vision Plan	400-011-003	2,500	2,391	2,650	6.00%
Object Total	400-011	180,500	178,805	185,650	2.85%
Retirement					
PERS	400-012-001	118,500	117,985	113,700	-4.05%
FICA	400-012-002	54,250	46,264	56,000	3.23%
Object Total	400-012	172,750	164,250	169,700	-1.77%
Other Benefits					
Life Insurance	400-013-001	3,150	3,093	3,300	4.76%
Disability Insurance	400-013-002	2,425	2,228	2,500	3.09%
Medicare Insurance	400-013-005	13,000	12,001	13,000	0.00%
Object Total	400-013	18,575	17,322	18,800	1.21%
Personnel Expenses					
Memberships/conf/training	400-031-001	35,620	34,025	43,780	22.91%
Auto Allowance	400-031-002	12,600	12,600	12,600	0.00%
Reimbursements	400-031-003	15,000	11,554	10,000	-33.33%
M.L. King Celebration	400-031-004	1,000	1,000	1,000	0.00%
Object Total	400-031	64,220	59,179	67,380	4.92%
Department Supplies					
Office Supplies	400-051-001	30,000	33,993	30,000	0.00%
Postage	400-051-002	20,000	12,729	20,000	0.00%
Object Total	400-051	50,000	46,722	50,000	0.00%
Equipment Maintenance					
Hardware Maint. Contracts	400-053-001	7,000	9,551	9,000	28.57%
Object Total	400-053	7,000	9,551	9,000	28.57%

Administration		Budget	Actual	Adopted	Budget
Description	Account #	14/15	14/15	15/16	% Change
Contract Services					
Legal Services	400-054-001	330,000	298,009	280,000	-15.15%
Audit Fees	400-054-002	50,000	46,685	50,000	0.00%
Legal Fees - Undergrounding	400-054-003	80,000	20,078	80,000	0.00%
Negotiator	400-054-004	20,000	12,026	5,000	-75.00%
Minute Clerk	400-054-007	25,000	21,194	27,500	10.00%
Alameda County Transportation Comm.	400-054-013	6,000	5,440	-	-100.00%
Flex 125 Admin Fee	400-054-015	2,000	1,986	2,000	0.00%
CALPERS Med Admin Fee	400-054-016	7,000	6,981	7,000	0.00%
Interdistrict PUSD Expense	400-054-019	97,500	94,500	97,500	0.00%
Records Storage	400-054-022	6,000	4,068	6,000	0.00%
211 Referral	400-054-026	5,000	0	5,000	0.00%
Alameda County Local Agency Comm.	400-054-027	1,200	1,319	1,500	25.00%
Data Processing of City Taxes	400-054-030	5,500	3,244	5,500	0.00%
Object Total	400-054	635,200	515,531	567,000	-10.74%
Other Expenses					
Civil Service	400-056-001	125,000	118,746	100,000	-20.00%
Election Expense	400-056-003	35,000	14,754	35,000	0.00%
Miscellaneous Expenses	400-056-006	3,000	6,456	5,000	66.67%
Bank Charges	400-056-008	8,000	11,061	10,000	25.00%
Sales and use Tax Expense	400-056-009	-	70	-	N/A
Associated Community Action Program	400-056-010	-	-	-	N/A
Disability Access and Education	400-056-011	-	342	-	N/A
Object Total	400-056	171,000	151,429	150,000	-12.28%
Information Services					
Hardware	400-060-001	2,000	1,275	2,000	0.00%
Software	400-060-002	52,000	52,365	52,000	0.00%
Labor	400-060-003	67,800	23,314	42,800	-36.87%
Object Total	400-060	121,800	76,954	96,800	-20.53%
Total Administration					
		2,263,045	2,063,877	2,184,830	-3.46%

CATV (KCOM-TV)		Budget	Actual	Adopted	Budget
Description	Account #	14/15	14/15	15/16	% Change
Salaries					
Regular Salaries	401-010-001	89,900	82,502	92,600	3.00%
Overtime	401-010-003	1,000	0	1,000	0.00%
Object Total	401-010	90,900	82,502	93,600	2.97%
Health Insurance					
Medical Insurance	401-011-001	8,700	8,294	8,600	-1.15%
Dental Insurance	401-011-002	800	773	850	6.25%
Vision Plan	401-011-003	200	161	200	0.00%
Object Total	401-011	9,700	9,228	9,650	-0.51%
Retirement					
PERS	401-012-001	17,650	17,370	17,500	-0.85%
FICA	401-012-002	5,700	5,498	5,900	3.51%
Object Total	401-012	23,350	22,868	23,400	0.21%
Other Benefits					
Life Insurance	401-013-001	400	346	400	0.00%
Disability Insurance	401-013-002	300	269	300	0.00%
Medicare Insurance	401-013-005	1,400	1,286	1,400	0.00%
Object Total	401-013	2,100	1,901	2,100	0.00%
Personnel Expenses					
Memberships/conf/training	401-031-001	200	120	300	50.00%
Training	401-031-002	300	324	300	0.00%
Object Total	401-031	500	443	600	20.00%
Office Supplies	401-051-001	2,500	2,428	2,500	0.00%
Equipment Maintenance	401-053-001	2,000	2,000	2,000	0.00%
Contract Services	401-054-001	40,000	33,229	42,500	6.25%
Information Services					
Software	401-060-002	22,000	20,970	23,000	4.55%
Object Total	401-060	22,000	20,970	23,000	4.55%
Capital Outlay					
Apple Editing System	401-081-003	8,600	8,341	-	-100.00%
Capital Outlay	401-081	8,600	8,341	-	-100.00%
Total KCOM		201,650	183,909	199,350	-1.14%

Public Works		Budget	Actual	Adopted	Budget
Description	Account #	14/15	14/15	15/16	% Change
Salaries					
Regular Salaries	402-010-001	1,522,000	1,448,147	1,543,000	1.38%
Part Time Salaries	402-010-002	132,500	190,404	192,000	44.91%
Overtime Salaries	402-010-003	55,000	35,874	50,000	-9.09%
Object Total	402-010	1,709,500	1,674,425	1,785,000	4.42%
Health Insurance					
Medical Insurance	402-011-001	386,500	343,191	390,000	0.91%
Dental Insurance	402-011-002	35,250	31,249	37,000	4.96%
Vision Plan	402-011-003	6,200	5,479	6,600	6.45%
Object Total	402-011	427,950	379,919	433,600	1.32%
Retirement					
PERS	402-012-001	289,000	276,059	287,000	-0.69%
FICA	402-012-002	108,500	94,956	114,000	5.07%
Object Total	402-012	397,500	371,014	401,000	0.88%
Other Benefits					
Life Insurance	402-013-001	6,200	5,791	6,650	7.26%
Disability Insurance	402-013-002	4,750	4,423	5,300	11.58%
Medicare Insurance	402-013-005	26,000	23,309	27,000	3.85%
Object Total	402-013	36,950	33,523	38,950	5.41%
Personnel Expenses					
Memberships/conf/training	402-031-001	7,500	7,459	7,500	0.00%
Auto Allowance	402-031-002	26,400	29,400	31,200	18.18%
Underground Service Alert	402-031-003	500	0	500	0.00%
Object Total	402-031	34,400	36,859	39,200	13.95%
Department Supplies					
Office Supplies	402-051-001	19,000	18,420	19,000	0.00%
Street Paint / Signs	402-051-002	50,000	56,259	50,000	0.00%
Miscellaneous PW Supplies	402-051-003	15,000	17,319	15,000	0.00%
Object Total	402-051	84,000	91,999	84,000	0.00%
Utilities/Telephone/Radio					
Utilities	402-052-001	107,575	125,854	128,000	18.99%
Street Lighting - (PG&E)	402-052-002	80,000	57,527	70,000	-12.50%
Traffic Lights	402-052-003	10,000	4,049	8,000	-20.00%
Radio/Cell Phone Expense	402-052-004	2,500	-	500	-80.00%
Irrigation Contr/Elec Source	402-052-005	-	520	-	N/A
Object Total	402-052	200,075	187,950	206,500	3.21%
Equipment Main./Gas/Oil					
Equipment Rental	402-053-001	5,000	4,704	5,000	0.00%
Equipment Maintenance	402-053-002	108,000	95,344	108,000	0.00%
Object Total	402-053	113,000	100,048	113,000	0.00%
Buildings/Ground Maint.					
Yard Maintenance	402-055-001	36,000	35,596	36,000	0.00%
Janitorial Supplies	402-055-002	28,000	27,200	24,000	-14.29%
Miscellaneous Maintenance	402-055-003	14,000	13,023	14,000	0.00%
Object Total	402-055 ²¹	78,000	75,819	74,000	-5.13%

Public Works		Budget	Actual	Adopted	Budget
Description	Account #	14/15	14/15	15/16	% Change
Other Expenses					
Street Patching	402-056-002	5,000	4,249	5,000	0.00%
Miscellaneous Repairs	402-056-004	25,000	24,081	12,500	-50.00%
Planning&Park Comm., CIP Committee	402-056-008	4,000	3,300	5,500	37.50%
Object Total	402-056	34,000	31,631	23,000	-32.35%
Contract Services(Land)					
Public Land Brush/Fire Clearance	402-057-001	35,000	41,271	35,000	0.00%
Supplemental Park Maint.	402-057-002	95,000	93,948	95,000	0.00%
Contract Landscape Maint.	402-057-004	290,400	298,929	306,998	5.72%
Park Stabilization & Storm Related Damage	402-057-005	145,000	147,559	125,000	-13.79%
Weed & Pest Abatement	402-057-006	20,000	17,240	20,000	0.00%
Object Total	402-057	585,400	598,947	581,998	-0.58%
Contract Serv. (Tree Service)					
Street Tree Pruning	402-058-001	145,000	145,473	145,000	0.00%
Street Tree Planting	402-058-003	25,000	31,851	30,000	20.00%
Object Total	402-058	170,000	177,324	175,000	2.94%
Contract Services (Administration)					
City Engineer Service	402-059-002	75,000	92,766	75,000	0.00%
Planning Department Services	402-059-003	12,000	27,879	40,000	233.33%
Fuel Tank Maintenance	402-059-005	15,000	19,377	15,000	0.00%
Continuum of Care	402-059-006	1,540	1,541	1,541	0.06%
Housing Element of General Plan	402-059-008	25,000	17,842	-	-100.00%
CAL/OSHA Compliance	402-059-010	12,000	9,935	13,000	8.33%
Object Total	402-059	140,540	169,340	144,541	2.85%
Information Services					
Hardware	402-060-001	2,000	0	2,000	0.00%
Software	402-060-002	4,000	0	4,000	0.00%
Labor	402-060-003	500	0	500	0.00%
Object Total	402-060	6,500	0	6,500	0.00%
Total Public Works		4,017,815	3,928,797	4,106,289	2.20%

Recreation		Budget	Actual	Adopted	Budget
Description	Account #	14/15	14/15	15/16	% Change
Salaries					
Regular Salaries	404-010-001	472,500	403,171	468,000	-0.95%
Part Time Salaries	404-010-002	820,000	544,245	570,000	-30.49%
Overtime Salaries	404-010-003	1,500	526	1,500	0.00%
Object Total	404-010	1,294,000	947,942	1,039,500	-19.67%
Health Insurance					
Medical Insurance	404-011-001	98,500	94,478	112,000	13.71%
Dental Insurance	404-011-002	8,350	8,796	10,000	19.76%
Vision Plan	404-011-003	1,575	1,560	2,000	26.98%
Object Total	404-011	108,425	104,835	124,000	14.36%
Retirement					
PERS	404-012-001	92,100	72,435	74,500	-19.11%
FICA	404-012-002	75,000	55,665	70,000	-6.67%
Object Total	404-012	167,100	128,100	144,500	-13.52%
Other Benefits					
Life Insurance	404-013-001	2,100	2,234	2,100	0.00%
Disability Insurance	404-013-002	1,600	1,872	1,650	3.13%
Medicare Insurance	404-013-005	18,000	13,144	16,000	-11.11%
Object Total	404-013	21,700	17,251	19,750	-8.99%
Personnel Expenses					
Memberships/conf/training	404-031-001	5,000	6,079	10,000	100.00%
Auto Allowance	404-031-002	16,000	11,601	5,000	-68.75%
Auto Expense	404-031-003	-	2,997	12,000	#DIV/0!
Object Total	404-031	21,000	20,677	27,000	28.57%
Department Supplies					
Office Supplies	404-051-001	12,000	11,000	11,000	-8.33%
Commission/Concerts	404-051-002	750	987	1,000	33.33%
Object Total	404-051	12,750	11,987	12,000	-5.88%
Utilities/Telephone/Radio					
Recreation Utilities	404-052-001	12,495	15,487	14,000	12.04%
City Hall/Fire Utilities	404-052-002	37,485	37,656	40,000	6.71%
Police Utilities	404-052-003	12,750	8,415	12,000	-5.88%
801 Magnolia Utilities	404-052-004	2,600	3,654	-	-100.00%
Object Total	404-052	65,330	65,211	66,000	1.03%
Contract Services					
Recreation Contract Services	404-054-001	23,500	10,072	10,000	-57.45%
Skatepark Contract Services	404-054-011	3,000	268	1,500	-50.00%
Object Total	404-054	26,500	10,340	11,500	-56.60%
Other Expenses					
Self-Support	404-056-001	603,000	635,042	719,000	19.24%
Fourth of July	404-056-003	14,000	14,567	20,000	42.86%
Harvest Festival	404-056-008	10,000	8,204	3,000	-70.00%
Object Total	404-056	627,000	657,813	742,000	18.34%

Recreation		Budget	Actual	Adopted	Budget
Description	Account #	14/15	14/15	15/16	% Change
Capital Outlay					
Paint & Carpet	404-081-006	18,000	9,544	-	-100.00%
Capital Outlay Object Total	404-081	18,000	9,544	-	-100.00%
Total Recreation		2,361,805	1,973,700	2,186,250	-7.43%

Community Hall		Budget	Actual	Adopted	Budget
Description	Account #	14/15	14/15	15/16	% Change
Salaries					
Regular Salaries	405-010-001	11,500	7,455	11,500	0.00%
Part Time Salaries	405-010-002	40,000	49,430	50,000	25.00%
Object Total	405-010	51,500	56,885	61,500	19.42%
Health Insurance					
Medical Insurance	405-011-001	1,300	946	1,300	0.00%
Dental Insurance	405-011-002	120	77	125	4.17%
Vision Plan	405-011-003	30	16	35	16.67%
Object Total	405-011	1,450	1,039	1,460	0.69%
Retirement					
PERS	405-012-001	2,350	1,414	1,200	-48.94%
FICA	405-012-002	3,250	3,578	4,000	23.08%
Object Total	405-012	5,600	4,991	5,200	-7.14%
Other Benefits					
Life Insurance	405-013-001	55	22	75	36.36%
Disability Insurance	405-013-002	40	23	50	25.00%
Medicare Insurance	405-013-005	755	837	925	22.52%
Object Total	405-013	850	881	1,050	23.53%
Supplies	405-051-001	5,000	4,567	5,000	0.00%
Utilities	405-052-001	11,500	9,744	10,000	-13.04%
Contract Services	405-054-001	22,000	12,864	12,000	-45.45%
Capital Outlay					
Tables and Chairs	405-081-054	2,500	2,500	2,500	0.00%
Capital Outlay Total	405-081	2,500	2,500	2,500	0.00%
Total Community Hall		100,400	93,472	98,710	-1.68%

Veterans' Hall		Budget	Actual	Adopted	Budget
Description	Account #	14/15	14/15	15/16	% Change
Salaries					
Regular Salaries	406-010-001	7,700	4,970	7,600	-1.30%
Part Time Salaries	406-010-002	24,000	19,055	24,000	0.00%
Object Total	406-010	31,700	24,025	31,600	-0.32%
Health Insurance					
Medical Insurance	406-011-001	860	631	850	-1.16%
Dental Insurance	406-011-002	80	51	85	6.25%
Vision Plan	406-011-003	20	11	25	25.00%
Object Total	406-011	960	693	960	0.05%
Retirement					
PERS	406-012-001	1,625	942	755	-53.54%
FICA	406-012-002	2,100	1,523	2,000	-4.76%
Object Total	406-012	3,725	2,466	2,755	-26.04%
Other Benefits					
Life Insurance	406-013-001	40	14	45	12.50%
Disability Insurance	406-013-002	30	15	30	0.00%
Medicare Insurance	406-013-005	480	356	480	0.00%
Object Total	406-013	550	386	555	0.91%
Supplies	406-051-001	4,000	1,217	4,000	0.00%
Utilities	406-052-001	4,200	2,805	4,200	0.00%
Contract Services	406-054-001	15,000	1,717	5,000	-66.67%
Capital Outlay					
Tables and Chairs	406-081-014	2,000	2,000	3,000	50.00%
Capital Outlay Total	406-081	2,000	2,000	3,000	50.00%
Total Veterans' Hall		62,135	35,308	52,070	-16.20%

Pre-School Division		Budget	Actual	Adopted	Budget
Description	Account #	14/15	14/15	15/16	% Change
Salaries					
Regular Salaries	407-010-001	-	-	8,000	N/A
Part Time Salaries	407-010-002	-	203,598	275,000	N/A
Overtime Salaries	407-010-003	-	-	0	N/A
Object Total	407-010	-	203,598	283,000	N/A
Health Insurance					
Medical Insurance	407-011-001	-	-	2,300	N/A
Dental Insurance	407-011-002	-	-	300	N/A
Vision Plan	407-011-003	-	-	50	N/A
Object Total	407-011	-	-	2,650	N/A
Retirement					
PERS	407-012-001	-	-	1,550	N/A
FICA	407-012-002	-	12,623	13,000	N/A
Object Total	407-012	-	12,623	14,550	N/A
Other Benefits					
Life Insurance	407-013-001	-	-	50	N/A
Disability Insurance	407-013-002	-	-	50	N/A
Medicare Insurance	407-013-005	-	2,952	3,150	N/A
Object Total	407-013	-	2,952	3,250	N/A
Personnel Expenses					
Memberships/conf/training	407-031-001	-	234	2,000	N/A
Object Total	407-031	-	234	2,000	N/A
Supplies	407-051-001	-	21,993	25,000	N/A
Contract Services	407-054-001	-	1,408	4,000	N/A
Capital Outlay					
Tables and Chairs	407-081-001	-	-	6,000	N/A
Capital Outlay Total	407-081	-	-	6,000	N/A
Total Pre-School Division		-	242,809	340,450	N/A

801 Magnolia		Budget	Actual	Adopted	Budget
Description	Account #	14/15	14/15	15/16	% Change
Supplies	414-051-001	-	-	5,000	N/A
Utilities/Telephone/Radio	414-052-001	-	-	4,200	N/A
Contract Services	414-054-001	-	-	2,000	N/A
Total 801 Magnolia		-	-	11,200	N/A
Grand Total: 404,405,406,407,414		2,524,340	2,345,288	2,688,680	N/A

Schoolmates		Budget	Actual	Adopted	Budget
Description	Account #	14/15	14/15	15/16	% Change
Salaries					
Regular Salaries	415-010-001	318,000	307,634	326,000	2.52%
Part Time Salaries	415-010-002	200,000	204,011	210,000	5.00%
Overtime Salaries	415-010-003	3,000	1,213	3,000	0.00%
Object Total	415-010	521,000	512,858	539,000	3.45%
Health Insurance					
Medical Insurance	415-011-001	83,000	78,621	83,000	0.00%
Dental Insurance	415-011-002	8,550	7,965	8,900	4.09%
Vision Plan	415-011-003	1,525	1,480	1,650	8.20%
Object Total	415-011	93,075	88,065	93,550	0.51%
Retirement					
PERS	415-012-001	63,000	60,466	60,850	-3.41%
FICA	415-012-002	32,800	31,688	34,000	3.66%
Object Total	415-012	95,800	92,154	94,850	-0.99%
Other Benefits					
Life Insurance	415-013-001	1,300	1,222	1,300	0.00%
Disability Insurance	415-013-002	1,000	937	1,025	2.50%
Medicare Insurance	415-013-005	7,750	7,411	8,000	3.23%
Object Total	415-013	10,050	9,570	10,325	2.74%
Department Supplies					
Supplies	415-051-001	25,000	34,073	30,000	20.00%
Nutrition	415-051-002	25,000	20,360	25,000	0.00%
Object Total	415-051	50,000	54,433	55,000	10.00%
Utilities	415-052-001	4,100	4,105	4,200	2.44%
Contract Services	415-054-001	15,000	2,082	5,000	-66.67%
Capital Outlay					
Wildwood Deck Replacement	415-081-001	14,346	14,346	-	-100.00%
Equipment	415-081-031	7,000	0	5,000	-28.57%
Capital Outlay Total	415-081	21,346	14,346	5,000	-76.58%
Total Schoolmates		810,371	777,613	806,925	-0.43%

Aquatics		Budget	Actual	Adopted	Budget
Description	Account #	14/15	14/15	15/16	% Change
Salaries					
Regular Salaries	417-010-001	59,000	48,530	63,000	6.78%
Part Time Salaries	417-010-002	307,500	311,730	328,800	6.93%
Overtime Salaries	417-010-003	-	952	1,500	N/A
Object Total	417-010	366,500	361,212	393,300	7.31%
Health Insurance					
Medical Insurance	417-011-001	18,000	21,856	26,000	44.44%
Dental Insurance	417-011-002	1,650	1,989	2,450	48.48%
Vision Plan	417-011-003	330	387	500	51.52%
Object Total	417-011	19,980	24,232	28,950	44.90%
Retirement					
PERS	417-012-001	6,150	5,340	6,800	10.57%
FICA	417-012-002	23,500	22,407	25,000	6.38%
Object Total	417-012	29,650	27,747	31,800	7.25%
Other Benefits					
Life Insurance	417-013-001	450	291	500	11.11%
Disability Insurance	417-013-002	350	224	350	0.00%
Medicare Insurance	417-013-005	5,400	5,240	5,800	7.41%
Object Total	417-013	6,200	5,755	6,650	7.26%
Personnel Expenses					
Memberships/conf/training	417-031-001	3,000	1,949	3,800	26.67%
Object Total	417-031	3,000	1,949	3,800	26.67%
Department Supplies					
Pool Chemicals	417-051-001	25,000	15,722	20,000	-20.00%
Pool Equipment	417-051-002	7,500	5,395	7,500	0.00%
Misc. Repair Supplies	417-051-003	5,000	2,182	5,000	0.00%
Office Supplies and Materials	417-051-004	3,000	2,530	3,000	0.00%
Printing/Graphics	417-051-005	7,500	1,340	7,500	0.00%
Postage	417-051-006	7,000	1,809	5,300	-24.29%
Other	417-051-007	2,500	2,461	2,500	0.00%
Concessions	417-051-008	9,000	7,400	10,000	11.11%
Janitorial	417-051-009	5,000	4,550	5,000	0.00%
Health and Safety Classes	417-051-010	1,500	2,689	2,500	66.67%
Swim Lessons	417-051-011	1,500	1,045	1,500	0.00%
Camps	417-051-012	2,000	1,593	2,000	0.00%
Adult/Masters Program	417-051-013	1,000	925	500	-50.00%
Uniform	417-051-014	2,500	5,262	5,000	100.00%
Special Events	417-051-015	-	2,605	3,500	N/A
Site Furnishings	417-051-016	-	-	2,500	N/A
Object Total	417-051	80,000	57,510	83,300	N/A
Utilities	417-052	65,000	60,920	67,000	67,000
Contract Services	417-054	82,400	44,572	62,200	62,200

Aquatics		Budget	Actual	Adopted	Budget
Description	Account #	14/15	14/15	15/16	% Change
Information Services					
Hardware	417-060-001	625	446	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	446	2,500	0.00%
Capital Outlay					
Landscape Enhancement	417-081-004	7,500	0	-	-100.00%
Site Furnishings	417-081-005	2,500	1,388	-	-100.00%
Plumbing Repair/Women's Locker Room	417-081-006	6,500	-	6,500	0.00%
Main Pool Filter System	417-081-007	10,000	5,230	-	-100.00%
Locker Room Floor Refurbish	417-081-009	3,000	-	-	-100.00%
Locker Replacement	417-081-010	10,000	20,889	-	-100.00%
Deck Repair	417-081-011	2,000	-	-	-100.00%
Lane Line Reels	417-081-012	3,000	3,597	-	-100.00%
Pool Vacuum	417-081-013	1,500	-	5,000	233.33%
Lifeguard Chairs	417-081-014	-	-	4,500	N/A
Digital Chemical Test Kit	417-081-015	-	-	1,200	N/A
Pool Cover Reel Main Pool	417-081-016	-	-	6,000	N/A
Water Slide for Medium Pool	417-081-017	-	-	5,200	N/A
Capital Outlay Total	417-081	46,000	31,105	28,400	N/A
Total Aquatics					
		701,230	615,448	707,900	N/A

Police		Budget	Actual	Adopted	Budget
Description	Account #	14/15	14/15	15/16	% Change
Salaries					
Regular Salaries	408-010-001	2,895,000	2,895,387	3,021,000	4.35%
Part Time Salaries	408-010-002	165,000	152,313	165,000	0.00%
Overtime Salaries	408-010-003	290,000	356,691	305,000	5.17%
Object Total	408-010	3,350,000	3,404,390	3,491,000	4.21%
Health Insurance					
Medical Insurance	408-011-001	709,000	677,065	764,000	7.76%
Dental Insurance	408-011-002	57,500	52,131	57,000	-0.87%
Vision Plan	408-011-003	10,500	9,027	10,500	0.00%
Object Total	408-011	777,000	738,223	831,500	7.01%
Retirement					
PERS	408-012-001	596,000	588,075	566,500	-4.95%
FICA	408-012-002	75,000	47,830	77,500	3.33%
Object Total	408-012	671,000	635,906	644,000	-4.02%
Other Benefits					
Life Insurance	408-013-001	11,200	10,353	11,750	4.91%
Disability Insurance	408-013-002	2,200	2,975	3,000	36.36%
Uniform Allowance	408-013-003	40,000	38,727	39,000	-2.50%
Medicare Insurance	408-013-005	49,000	50,156	51,500	5.10%
Object Total	408-013	102,400	102,212	105,250	2.78%
Personnel Expenses					
Memberships/conf/training	408-031-001	12,000	12,673	20,500	70.83%
Auto Allowance	408-031-002	3,000	3,000	3,000	0.00%
P.O.S.T.	408-031-004	45,000	50,816	50,000	11.11%
Object Total	408-031	60,000	66,489	73,500	22.50%
Department Supplies					
Office Supplies	408-051-001	14,500	14,569	16,500	13.79%
Photographic Expense	408-051-002	1,500	1,379	1,500	0.00%
Object Total	408-051	16,000	15,948	18,000	12.50%
Utilities/Telephone/Radio					
Radio & Telephone	408-052-001	150,000	133,192	169,780	13.19%
Object Total	408-052	150,000	133,192	169,780	13.19%
Equipment/Main/Gas/Oil					
Auto Expense	408-053-001	30,500	41,679	27,500	-9.84%
Oil & Gasoline	408-053-002	40,000	30,224	40,000	0.00%
Object Total	408-053	70,500	71,903	67,500	-4.26%
Contract Services					
Jail Services	408-054-001	15,000	8,118	15,000	0.00%
Animal Regulation	408-054-002	42,666	45,206	44,366	3.98%
CAL-ID Program	408-054-003	10,500	7,276	10,500	0.00%
Other Contract Services	408-054-005	122,501	137,601	257,023	109.81%
Janitorial Services	408-054-006	8,000	550	0	-100.00%
Object Total	408-054	198,667	198,750	326,889	64.54%

Police		Budget	Actual	Adopted	Budget
Description	Account #	14/15	14/15	15/16	% Change
Other Expenses					
Police Reserves	408-056-002	5,000	489	5,000	0.00%
Crime Prevention	408-056-003	2,500	2,492	2,500	0.00%
Other Expense	408-056-008	43,500	40,059	43,500	0.00%
Tuition Reimbursement	408-056-009	7,200	4,800	7,200	0.00%
Object Total	408-056	58,200	47,839	58,200	0.00%
Information Services					
Hardware	408-060-001	4,500	3,131	3,000	-33.33%
Software	408-060-002	91,000	86,427	142,350	56.43%
Labor	408-060-003	20,000	26,338	25,000	25.00%
Object Total	408-060	115,500	115,896	170,350	47.49%
Total Police		5,569,267	5,530,746	5,955,969	6.94%

Fire		Budget	Actual	Adopted	Budget
Description	Account #	14/15	14/15	15/16	% Change
Salaries					
Regular Salaries	411-010-001	2,896,000	2,737,530	2,965,000	2.38%
Overtime Salaries	411-010-003	277,053	323,254	337,900	21.96%
Object Total	411-010	3,173,053	3,060,784	3,302,900	4.09%
Health Insurance					
Medical Insurance	411-011-001	532,000	456,909	548,000	3.01%
Dental Insurance	411-011-002	49,300	46,405	53,000	7.51%
Vision Plan	411-011-003	8,500	7,768	9,500	11.76%
Object Total	411-011	589,801	511,082	610,500	3.51%
Retirement					
PERS	411-012-001	676,400	618,203	721,000	6.59%
FICA	411-012-002	2,000	1,861	2,000	0.00%
Object Total	411-012	678,400	620,064	723,000	6.57%
Other Benefits					
Life Insurance	411-013-001	10,500	9,672	10,800	2.86%
Disability Insurance	411-013-002	1,900	1,697	2,000	5.26%
Uniform Allowance	411-013-003	30,000	29,393	30,000	0.00%
Medicare Insurance	411-013-005	45,500	44,934	47,000	3.30%
Object Total	411-013	87,900	85,696	89,800	2.16%
Personnel Expenses					
Memberships/conf/training	411-031-001	35,000	34,678	35,000	0.00%
Department Supplies					
Office Supplies	411-051-001	5,150	4,739	5,150	0.00%
Other Supplies	411-051-002	43,000	28,396	43,000	0.00%
Clothing/Boots	411-051-003	35,000	28,750	15,000	-57.14%
Object Total	411-051	83,150	61,885	63,150	-24.05%
Radio & Telephone	411-052-003	6,500	18,000	6,500	0.00%
Equipment Main/Gas/Oil					
Vehicle Maintenance	411-053-001	36,500	57,850	35,000	-4.11%
Oil & Gasoline	411-053-002	15,000	10,287	15,000	0.00%
Object Total	411-053	51,500	68,137	50,000	-2.91%
Contract Services	411-054	43,000	42,182	30,000	-30.23%
Building Maintenance	411-055-001	15,000	14,862	15,000	0.00%
Other Expense					
Emergency Preparedness	411-056-003	10,000	9,912	10,000	0.00%
Fire Prevention	411-056-004	6,500	6,500	6,500	0.00%
Public Safety Committee	411-056-005	1,500	1,453	1,500	0.00%
Object Total	411-056	18,000	17,865	18,000	0.00%

Information Services					
Hardware	411-060-001	3,500	865	3,500	0.00%
Software	411-060-002	40,000	27,929	40,000	0.00%
Labor	411-060-003	2,500	0	4,500	80.00%
Object Total	411-060	46,000	28,795	48,000	4.35%
Total: Fire		4,827,303	4,564,030	4,991,850	3.41%

Fire: Paramedics		Budget	Actual	Adopted	Budget
Description	Account #	14/15	14/15	15/16	% Change
Salaries					
Regular Salaries	412-010-001	226,000	217,223	232,500	2.88%
Overtime Salaries	412-010-003	35,000	27,280	37,000	5.71%
Object Total	412-010	261,000	244,503	269,500	3.26%
Health Insurance					
Medical Insurance	412-011-001	35,500	33,286	35,500	0.00%
Dental Insurance	412-011-002	3,700	3,663	4,000	8.11%
Vision Plan	412-011-003	700	607	750	7.14%
Object Total	412-011	39,900	37,556	40,250	0.88%
Retirement					
PERS	412-012-001	54,500	47,321	58,000	6.42%
Object Total	412-012	54,500	47,321	58,000	6.42%
Other Benefits					
Life Insurance	412-013-001	900	717	900	0.00%
Disability Insurance	412-013-002	100	52	100	0.00%
Uniform Allowance	412-013-003	2,200	2,217	2,200	0.00%
Medicare Insurance	412-013-005	3,900	3,419	4,000	2.56%
Object Total	412-013	7,100	6,405	7,200	1.41%
Personnel Expenses					
Memberships/conf/training	412-031-002	15,000	15,578	15,000	0.00%
Department Supplies					
Medical Supplies	412-051-001	35,000	35,567	35,000	0.00%
Equipment Main/Gas/Oil					
Ambulance Maintenance	412-053-001	12,000	8,185	10,000	-16.67%
Oil & Gasoline	412-053-002	9,000	7,930	9,000	0.00%
Object Total	412-053	21,000	16,115	19,000	-9.52%
Contract Services					
Contract Services	412-054-001	20,000	18,820	20,000	0.00%
Medical Radio Rental	412-054-002	3,250	0	3,250	0.00%
Object Total	412-054	23,250	18,820	23,250	0.00%
Other Expense					
Special Equipment	412-056-001	2,850	2,850	2,850	0.00%
Back-up Transportation	412-056-002	2,000	0	2,000	0.00%
Object Total	412-056	4,850	2,850	4,850	0.00%
Total: Paramedics		461,600	424,720	472,050	2.26%
TOTAL: Fire/Paramedics		5,288,903	4,988,750	5,463,900	3.31%

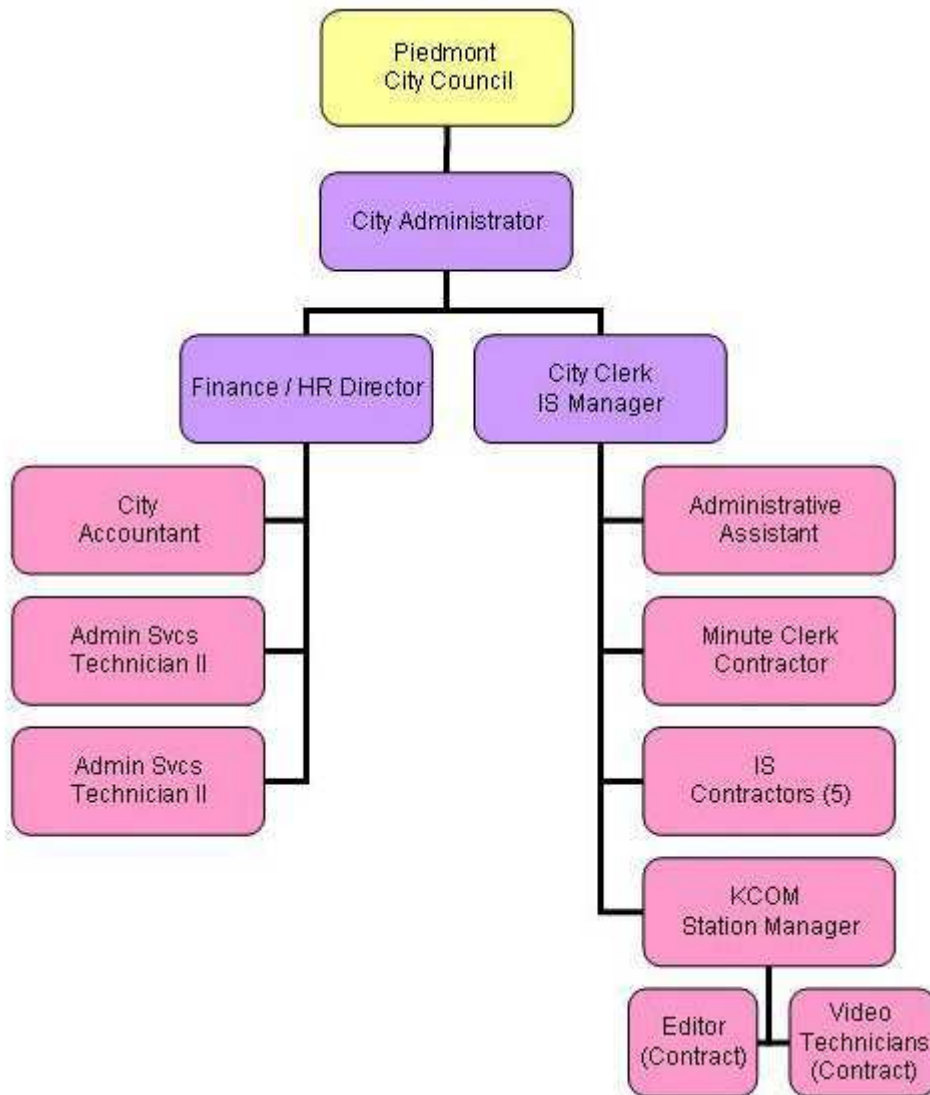
Other		Budget	Actual	Adopted	Budget
Description	Account #	14/15	14/15	15/16	% Change
General Fund Non Departmental					
Library	419-001-000	350,471	350,471	350,471	0.00%
Unemployment	419-004-000	16,000	28,002	20,000	25.00%
Bounced Checks	419-005-000	-	842	-	N/A
Non Departmental : Workers Comp	439-100-123	525,000	1,126,875	572,000	8.95%
Non Departmental : Liability Insurance	439-100-124	425,000	425,000	444,000	4.47%
Non Departmental : Facility Maint.	439-100-125	-	-	-	N/A
Non Departmental : Equipment Rplcmt.	439-100-126	-	-	-	N/A
Non Departmental : OPEB	439-100-127	312,000	913,875	312,000	0.00%
Non Departmental : Bond Liability	439-100-128	-	66,608	-	N/A
Sub-Total		1,628,471	2,911,673	1,698,471	4.30%
Employee Benefit Fund					
OPEB Expense	438-010-002	-	862,872	1,400,000	N/A
Sub-Total		-	862,872	1,400,000	N/A
Workers Comp					
W/C Injury	419-002-001	-	-	-	-
Workers Comp Injury Admin Fee/Injury	419-002-002	471,000	346,792	206,500	-56.16%
Workers Comp Ins Premium	419-002-003	320,000	308,676	365,500	14.22%
Workers Comp Injury/Salary Pay	419-002-005	-	213,419	-	N/A
Sub-Total		791,000	868,887	572,000	-27.69%
Liability Insurance					
Premium & Liability	419-003-000	400,000	401,105	384,000	-4.00%
Claims Payable	419-003-002	25,000	13,202	60,000	140.00%
Sub-Total		425,000	414,307	444,000	4.47%
Total		2,844,471	5,057,740	4,114,471	44.65%

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**Administration Department
FY 2015-16 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

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

City Attorney

The City Attorney is a contract position and is filled by Michelle Marchetta Kenyon of the Burke, Williams, and Sorensen Law Firm. Ms. Kenyon served as Acting City Attorney until January 2015, when she was appointed as City Attorney.



ADMINISTRATION & KCOM

FY 2015-16

BUDGET SUMMARY FOR ADMINISTRATION (INCLUDING KCOM)

	Approved Budget 14/15	Estimated Expenditures 14/15	Approved Budget 15/16	Budget % Change
SALARIES	\$ 932,900	\$ 932,500	\$ 964,100	3.34%
FRINGE BENEFITS	406,975	403,225	409,300	0.57%
PERSONNEL EXPENSES	64,720	57,580	65,980	1.95%
SUPPLIES & SERVICES	1,051,500	904,019	942,800	-10.34%
CAPITAL EXPENDITURES	8,600	8,400	-	-100.00%
TOTAL	\$ 2,464,695	\$ 2,305,724	\$ 2,382,180	-3.35%

STAFF

	<u>Employees</u>	<u>First Step</u>	<u>Last Step</u>
MANAGEMENT			
City Administrator	1	-	17,167
City Clerk	1	-	10,128
Finance Director	1	-	12,749
	<u>3</u>		
CONFIDENTIAL			
Accountant w/ 2% EDU	1	6,334	7,702
Administrative Assistant w/ 2% EDU	1	4,872	5,923
Administrative Services Technician II	1	6,210	7,551
Administrative Services Tech. II + 1% EDU	1	6,272	7,626
Television Station Mgr. w/ 2% EDU	1	6,334	7,702
	<u>5</u>		
Total	<u><u>8</u></u>		

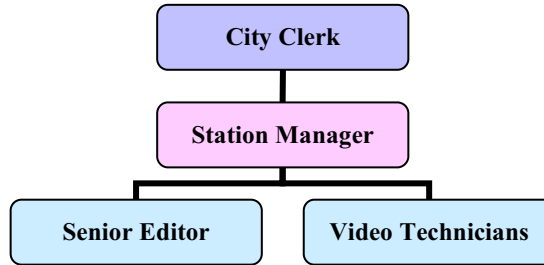
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KCOM BUDGET FY 2015 - 2016

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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.

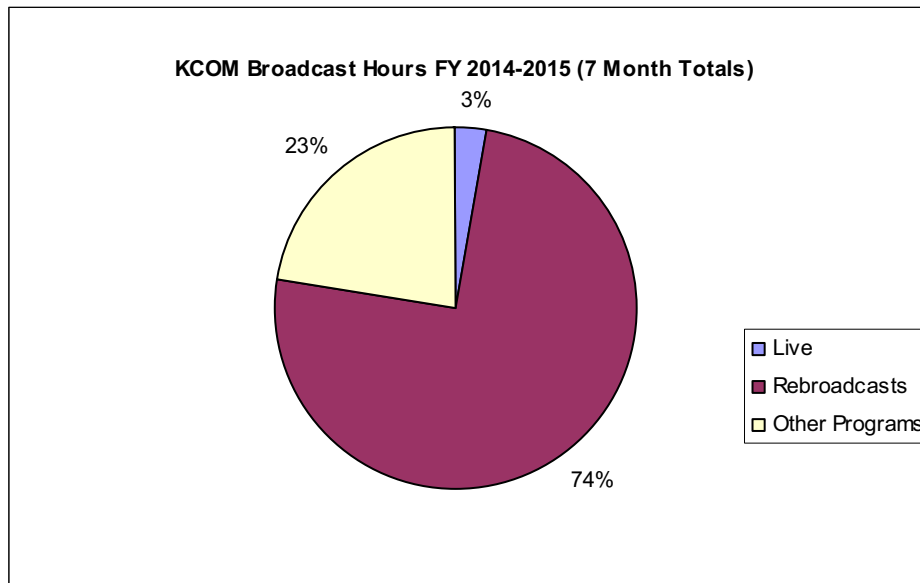
The station was created under a franchise agreement for cable TV in 1988. The city’s franchise agreement with Comcast expired on September 18, 2012. Piedmont receives approximately \$160,000 in franchise fee revenue per year. This is a General Fund contribution and does not directly offset KCOM operations. 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	Estimated 2013-2014 (8 Month Totals)	Estimated 2014-2015 (8 Month Totals)
Board of Education	835	572	726	693	433	135	286
City Council	772	1581	769	812	765	430.5	544
Planning Commission	405	674	540	389	372	357	448
Other	185	457	677	351	450	187.5	160
Total Viewers	2197	3284	2712	2245	2020	1110	1438

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 will debut *The Piedmont Bird Calling Contest 50th Anniversary Compilation* and showcase a series of safety tips provided by the Piedmont Fire Department.

For the first 7 months of FY 2014-15, 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 Alameda County, Piedmont Unified School District and the Piedmont Fire, Police, Public Works and Recreation departments.

Topics included: Alameda County clean water program, City & PUSD holiday book drive, City who do I call list, Fire Department disaster preparation tips, Fire Department holiday tree safety, Fourth of July Parade, Harvest Festival, holiday tree lighting, Lunar New Year, Moraga Avenue construction, Police Department bike rodeo, Police Department holiday safety tips, Police Department home safety tips, PUSD Bird Calling contest, PUSD Education Speaker series, Recreation Department Dreidels and Donuts, Recreation Department Haunted House, Recreation Department Movie in the Park, Recreation Department Santa breakfast and Toys for Tots.

KCOM also broadcasts programs produced by local groups and agencies. Recently, viewers have enjoyed programs produced by the Ad Council, East Bay Regional Park District, Public Service Announcement Central and Shakeout.org. Additionally, at Council request, programs produced by StopWaste.org about Home Composting and Recycling were aired.

Public Works Department

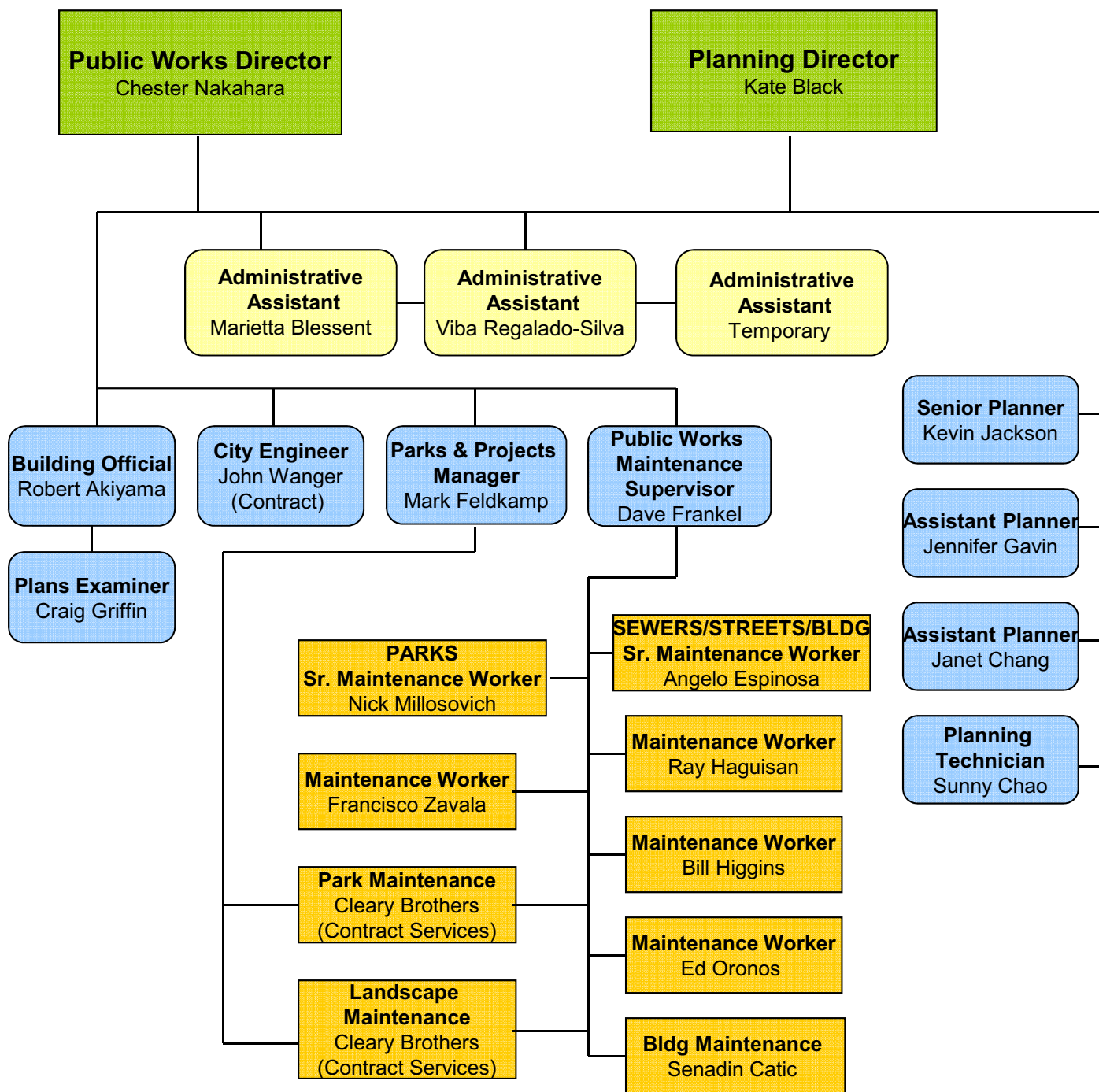


Budget Fiscal Year 2015-2016

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City of Piedmont

Department of Public Works



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PUBLIC WORKS
FY 2015-16

BUDGET SUMMARY FOR PUBLIC WORKS

	Approved Budget 14/15	Estimated Expenditures 14/15	Approved Budget 15/16	Budget % Change
SALARIES	\$ 1,709,500	\$ 1,709,000	\$ 1,785,000	4.42%
FRINGE BENEFITS	862,400	838,900	873,550	1.29%
PERSONNEL EXPENSES	34,400	37,600	39,200	13.95%
SUPPLIES & SERVICES	1,411,515	1,383,441	1,408,539	-0.21%
TOTAL	\$ 4,017,815	\$ 3,968,941	\$ 4,106,289	2.20%

STAFF			
	<u>Employees</u>	<u>First Step</u>	<u>Last Step</u>
MANAGEMENT			
Planning Director	1	-	11,672
Public Works Director	1	-	13,317
	<u>2</u>		
MID-MANAGEMENT			
Building Official	1	-	9,333
Parks & Projects Manager	1	8,825	10,721
	<u>2</u>		
PROFESSIONAL/TECHNICAL/ SUP.			
Assistant Planner	1	5,498	6,683
Assistant Planner w/1% AICP	1	5,553	6,750
Public Works Maint. Supv + Arb/Pest/PACP	1	7,124	8,661
Senior Planner w/1% AICP	1	6,588	8,008
	<u>4</u>		
PUBLIC WORKS - LOCAL 1021			
Maintenance Worker I	1	3,790	4,606
Maintenance Worker II	1	0	4,837
Maintenance Worker II (w/CWEA,PACP & CB)	3	0	5,440
Maintenance Worker II (w/CWEA & PACP)	1	4,881	5,926
Sr. Maintenance Worker (w/CWEA,ARB,CB)	1	5,028	6,104
	<u>7</u>		
CONFIDENTIAL			
Administrative Assistant	2	4,776	5,807
	<u>2</u>		
PART-TIME EMPLOYEE WITH BENEFITS			
Plan Examiner	1	-	\$53.05/Hour
Planning Consultant	1	-	\$24.20/Hour
	<u>2</u>		
Total	<u>19</u>		

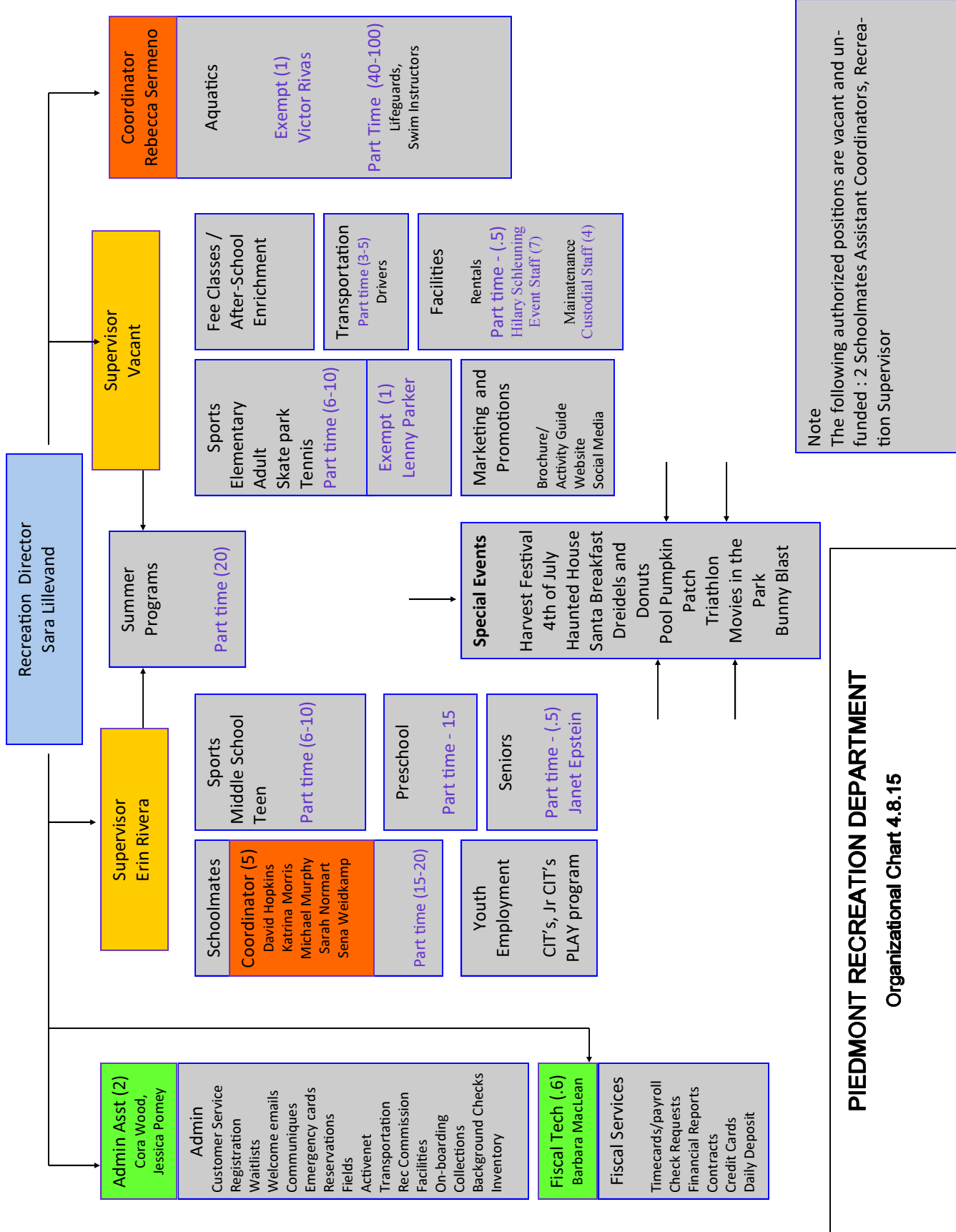
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**City of Piedmont
Recreation Department**

**Proposed Budget
FY 2015-16**

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PIEDMONT RECREATION DEPARTMENT
Organizational Chart 4.8.15

Note
The following authorized positions are vacant and unfunded : 2 Schoolmates Assistant Coordinators, Recreation Supervisor

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**CITY OF PIEDMONT
DEPARTMENT OF RECREATION
2015-2016 BUDGET
FUNCTIONAL DESCRIPTION**

The Recreation Department has the following functional responsibilities:

- Management of the Recreation Division including multiple recreation special interest classes, PMS sports, pre-schools and special events.
- Management of the Schoolmates Program.
- Management and operation of the Piedmont Community Pool.
- Management of the city's rental facilities (Veterans' Building, Community Hall, Japanese Tea House, Excedra Plaza and 801 Magnolia – East Wing).
- Preparation and distribution of comprehensive program activity guides.
- Organization and support of more than 20,000 transactions (rentals, registrations, reservations, phone registrations, credit cards) per year.
- Provide staff support to the Recreation Commission.
- Coordinate all field use, reservations and allocations.
- Personnel management (department level) including training, management, payroll, record keeping, evaluation.
- Management of the Piedmont Seniors 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.

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RECREATION
FY 2015-16

BUDGET SUMMARY FOR RECREATION

	Approved Budget 14/15	Estimated Expenditures 14/15	Approved Budget 15/16	Budget % Change
SALARIES	\$ 2,264,700	\$ 2,249,527	\$ 2,274,900	0.45%
FRINGE BENEFITS	565,114	588,600	586,805	3.84%
PERSONNEL EXPENSES	24,000	24,000	32,800	36.67%
SUPPLIES & SERVICES	1,092,280	1,073,701	1,103,700	1.05%
CAPITAL EXPENDITURES	89,846	70,576	44,900	-50.03%
TOTAL	\$ 4,035,940	\$ 4,006,404	\$ 4,043,105	0.18%

STAFF

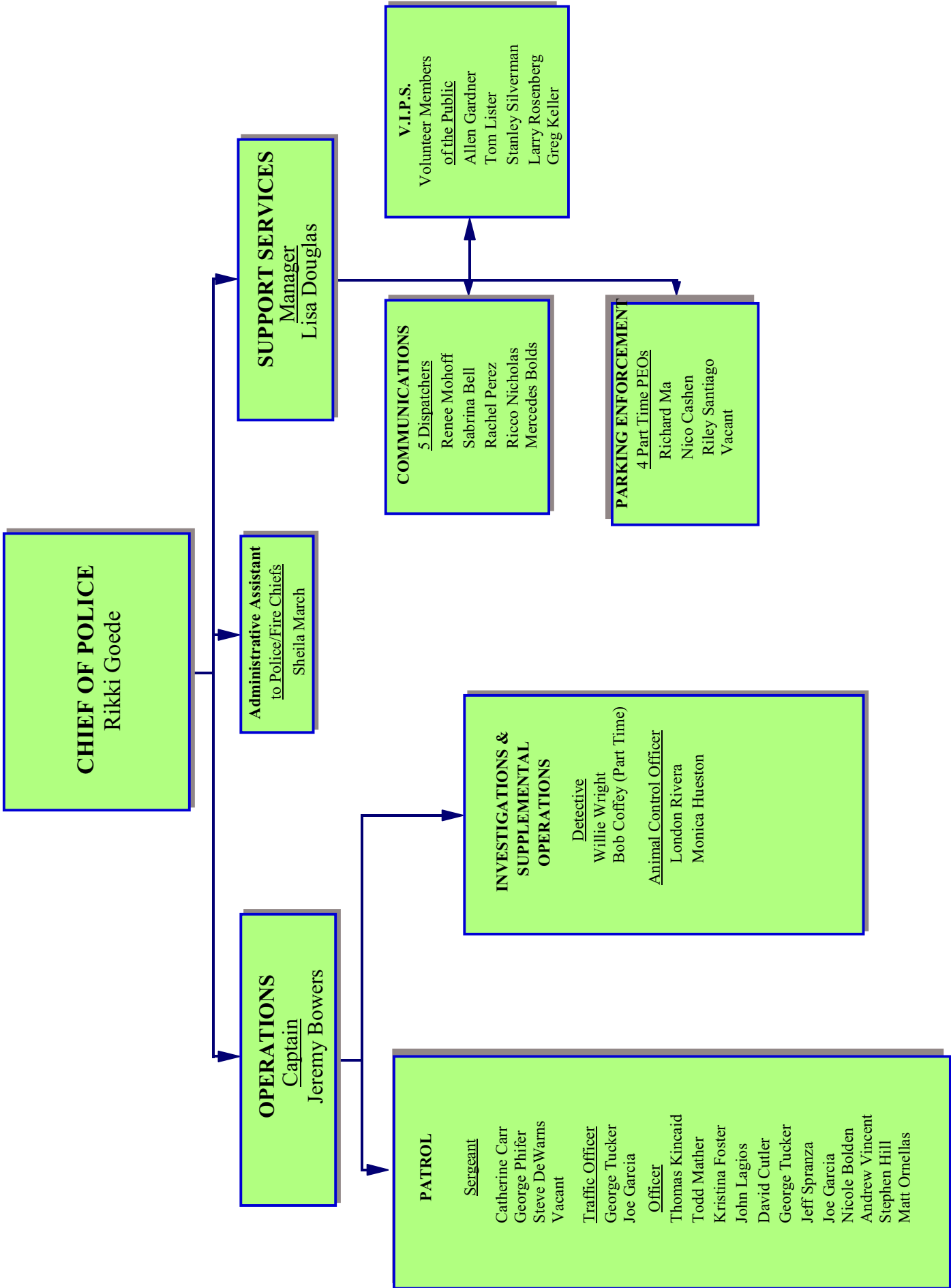
	<u>Employees</u>	<u>First Step</u>	<u>Last Step</u>
MANAGEMENT			
Recreation Director	1	-	12,875
PROFESSIONAL/TECHNICAL/ SUP.			
Recreation Supervisor	2	5,380	6,542
CHILDCARE			
Assistant Site/Recreation Program Coord	4	3,339	4,470
Childcare Site/Recreation Program Coord	3	3,864	5,179
Pool Manager/Recreation Program Coord	1	3,864	5,179
	<u>8</u>		
CONFIDENTIAL			
Administrative Assistant	2	4,776	5,807
Fiscal Services Technician w/ 2% EDU	0.6	5,317	6,460
	<u>2.6</u>		
PART-TIME EMPLOYEE WITH BENEFITS			
Assistant Pool Manager	1	-	\$19.00/Hour
Assistant Sports Coordinator	1	-	\$30.28/Hour
	<u>2</u>		
Total	<u>15.6</u>		

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**POLICE
DEPARTMENT
BUDGET
FY 2015/16**

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**City of Piedmont
POLICE DEPARTMENT
2015/16 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.

STATISTICS

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Total calls for service	9,260	9,340	10,846	10,200
Case files opened	903	739	753	789
Serious Offenses				
Homicide	0	0	0	0
Rape	0	0	0	0
Robbery	7	6	13	4
Assault	1	14	10	6
Burglary	90	135	116	80
Theft	139	150	151	126
Auto Theft	46	47	50	40
Arson	<u>0</u>	<u>0</u>	<u>2</u>	<u>0</u>
Total	294	353	317	241
Auto Accidents				
Fatal	0	0	0	0
Injury	3	6	5	3
Non-Injury	42	55	37	47
Hit & Run	<u>16</u>	<u>29</u>	<u>39</u>	<u>29</u>
Total	61	90	81	79
Citations Issued				
Moving Violation	1,103	1,396	2,041	2,633
Parking Citations	1,141	1,404	1,680	1,290

Progress Report

Serious Offenses – The City of Piedmont experienced an overall 24% decrease in reported crimes from 2013. Virtually every crime category decreased with burglaries and robberies decreasing the most by 31% and 70% respectively. There were no homicides, rapes, or reports of arson in 2014. Our total number of reported crimes was 241. The average of reported crimes for the last four years was 301.

Traffic – The total number of accidents decreased 2% from 81 in 2013 to 79 in 2014. Injury accidents decreased from 5 the previous year to 3 in 2014, and hit and runs decreased 26% from 39 to 29. There were no fatalities in 2014. The average number of accidents in the last four years was 78.

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

2014 (Full-time employee)

Police Officer Stephen Hill

Police Officer Matthew Ornellas

2014 Promotions

Captain Jeremy Bowers

2014 Retirements

Captain Scott Wyatt

Officer Tom Kincaid

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<p>POLICE</p> <p>FY 2015-16</p>
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BUDGET SUMMARY FOR POLICE

	Approved Budget 14/15	Estimated Expenditures 14/15	Approved Budget 15/16	Budget % Change
SALARIES	\$ 3,350,000	\$ 3,332,000	\$ 3,466,000	3.46%
FRINGE BENEFITS	1,550,400	1,524,200	1,580,750	1.96%
PERSONNEL EXPENSES	60,000	70,500	66,500	10.83%
SUPPLIES & SERVICES	608,867	603,167	666,369	9.44%
TOTAL	\$ 5,569,267	\$ 5,529,867	\$ 5,779,619	3.78%

STAFF			
	<u>Employees</u>	<u>First Step</u>	<u>Last Step</u>
MANAGEMENT			
Police Chief	1	-	15,725
MID-MANAGEMENT			
Police Captain with 6% POST	1	11,409	13,866
Support Services Manager	1	-	9,674
	2		
POLICE			
Sergeant with 7% POST	1	-	10,351
Sergeant with 7% POST & SD	1	-	10,765
Sergeant with 7% POST & Supervisors cert.	1	-	10,558
Sergeant with 7% POST, Supv Cert + SD	1	-	10,980
Police Officer + Shift Differential	2	7,014	8,464
Police Officer with 5% POST	1	7,082	8,545
Police Officer with 5% POST + SD	2	7,365	8,887
Police Officer with 7% POST	4	7,217	8,708
Police Officer with 7% POST + SD	1	7,505	9,056
Detective with 7% POST	1	7,577	9,143
Traffic Officer with 7% POST	1	7,577	9,143
Traffic Officer with 5% POST	1	7,436	8,972
	17		
GENERAL - LOCAL 790			
Animal Control Officer w/ 1% EDU	1	4,110	4,993
Animal Control Officer w/ 2% EDU	1	4,150	5,044
Dispatcher with Shift Differential	1	5,391	6,552
Dispatcher with 2% POST & Shift Diff.	1	5,500	6,682
Dispatcher with 2% POST Certificate	3	5,289	6,425
	7		
CONFIDENTIAL			
Administrative Assistant w/ 1% EDU	1	4,824	5,865
Total	28		

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CITY of PIEDMONT

FIRE DEPARTMENT

Proposed Budget 2015-2016



Piedmont Fire Department
120 Vista Avenue
Piedmont, CA 94611
510-420-3030

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CITY OF PIEDMONT
Budget 2015-2016
FIRE DEPARTMENT



Fire Chief
Warren (Bud) McLaren

A-Shift
Captain
Scott Barringer

B-Shift
Captain
Dave Swan

C-Shift
Captain
Jon Fitzpatrick

A-Shift
Lieutenant
Mike Carlisle

B-Shift
Lieutenant
Justin McNulty

C-Shift
Lieutenant
Kevin Robinson

A-Shift
Engineer
Alan Grace

B-Shift
Firefighter/Paramedic
Robb Hendry

C-Shift
Engineer
Russ San Filippo

A-Shift
Firefighter/Paramedic
Scott Mundy

B-Shift
Firefighter/Paramedic
Brian Gidney

C-Shift
Firefighter/Paramedic
Ron Alexander

A-Shift
Firefighter/Paramedic
Mike Pavao

B-Shift
Firefighter
Sandor Lengyel

C-Shift
Firefighter/Paramedic
Todd Gerard

A-Shift
Firefighter/Paramedic
Robb Kingston

B-Shift
Firefighter/Paramedic
Brian Protheroe

C-Shift
Firefighter/Paramedic
Steve Fournier

A-Shift
Firefighter
Dino Dedes

B-Shift
Firefighter/Paramedic
Justin Morris

C-Shift
Firefighter
Jordan Shay

A-Shift
Firefighter
Adam Morrill

B-Shift
Firefighter
David Abernethy

C-Shift
Firefighter/Paramedic
Zach Heliker

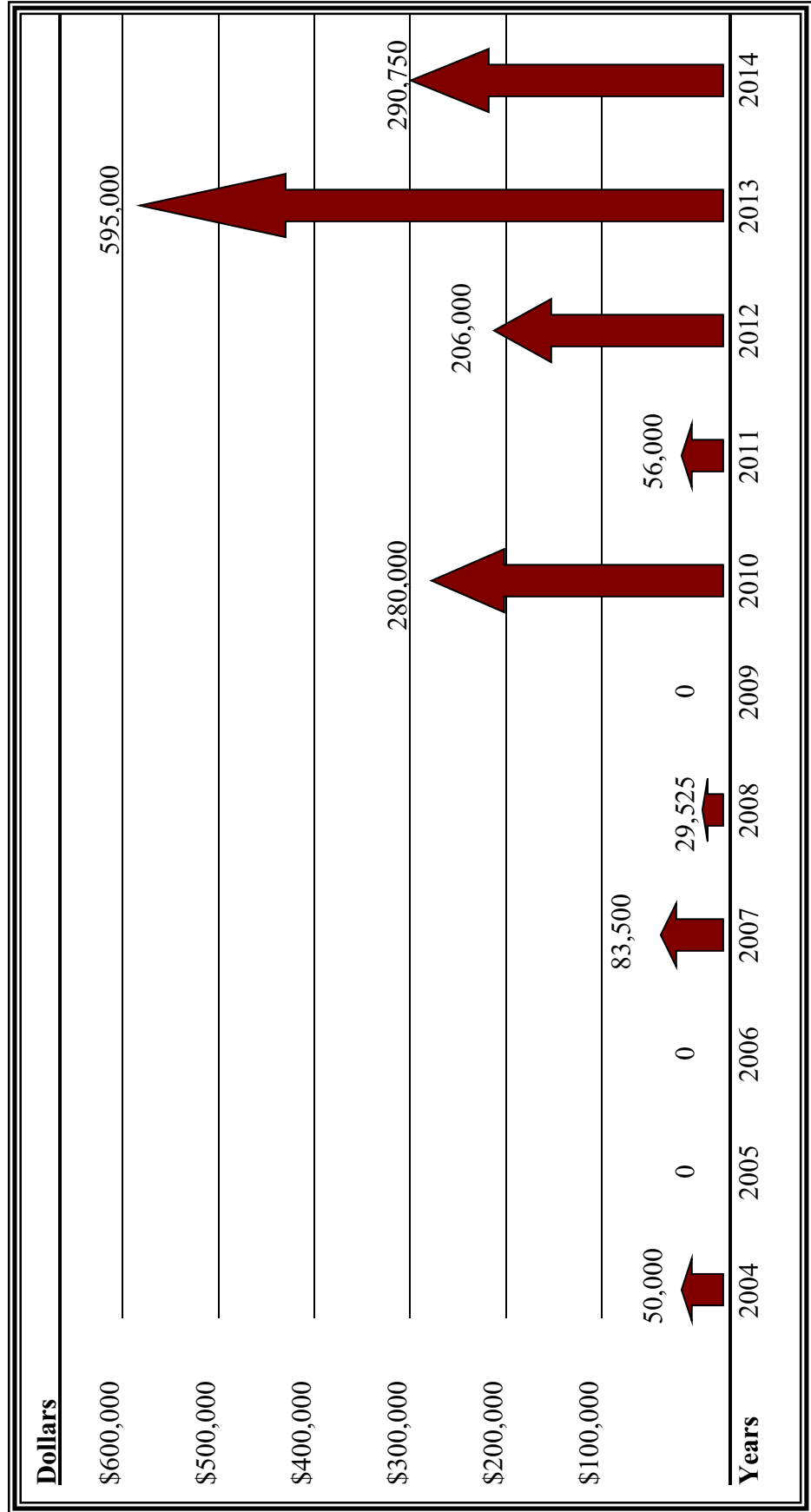
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CITY OF PIEDMONT
Budget 2015-2016
FIRE DEPARTMENT
Fire Loss Chart



Ten Year Comparison



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<h2 style="margin: 0;">FIRE & PARAMEDIC</h2> <h3 style="margin: 0;">FY 2015-16</h3>

BUDGET SUMMARY FOR FIRE (INCLUDING PARAMEDIC)

	Approved Budget 14/15	Estimated Expenditures 14/15	Approved Budget 15/16	Budget % Change
SALARIES	\$ 3,434,053	\$ 3,437,000	\$ 3,444,500	0.30%
FRINGE BENEFITS	1,457,600	1,450,600	1,528,750	4.88%
PERSONNEL EXPENSES	50,000	50,000	50,000	0.00%
SUPPLIES & SERVICES	347,250	345,250	312,750	-9.94%
TOTAL	\$ 5,288,903	\$ 5,282,850	\$ 5,336,000	0.89%

STAFF			
	<u>Employees</u>	<u>First Step</u>	<u>Last Step</u>
MANAGEMENT			
Fire Chief	1	-	14,570
MID-MANAGEMENT			
Fire Captain w/ 5% FOC	2	9,098	11,053
Fire Captain w/COC & Paramedic	1	10,286	12,497
	3		
FIRE FIGHTERS			
Lieutenant with 5% FOC	1	-	9,563
Lieutenant with FO & Paramedic	2	-	10,710
Firefighter	4	6,933	7,963
Firefighter with 5% FOC	1	7,280	8,361
Firefighter with 12% Paramedic	8	7,765	8,919
Firefighter with FO & Paramedic	3	8,153	9,364
Engineer with 5% FOC	2	7,644	8,779
	21		
CONFIDENTIAL			
Fiscal Services Technician w/ 2% EDU	0.4	5,317	6,460
Total	25.4		

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**FY 2015-16
ABANDONED VEHICLE**

Adopted FY 2015-16	Budget FY 2015-16
Actual Fund Balance, July 1, 2015	\$ 41,911
Proposed Revenue 2015-16 Vehicle Registration Fee	4,000
Proposed Transfers 2015-16 Equipment Replacement	0
Estimated Fund Balance, June 30, 2016	\$ 45,911

In 1990, the California State Legislature enacted AB 132 allowing for the creation of county-based vehicle service authorities, pursuant to the provisions of Section 22710 VC. In 1993, the Alameda County Abandoned Vehicle Abatement Authority (Alco AVA) was formed and imposed a \$1 annual vehicle registration fee on vehicles registered to an owner with an address in the County of Alameda. The fees are collected by the DMV and allocated to Alco AVA by the State Controllers Office. Fees are then allocated to participating agencies based on a percentage of vehicles abated, population and land area. The program must be renewed every 10 years and set to expire May 31, 2023.

The City of Piedmont can use Abandoned Vehicle fund for personnel and equipment related to the abatement of abandoned vehicles.

FY 2015-16
ATHLETIC FACILITY PRESERVATION FUND

<u>Adopted FY 2015-16</u>	<u>Budget FY 2015-16</u>
Actual Fund Balance, July 1, 2015	\$ 129,574
Proposed Revenue 2015-16 Fee	56,800
Proposed Transfers 2015-16 Transfers	<u>(150,000)</u>
Proposed Expenditures 2015-16 (a)	<u>(35,000)</u>
Estimated Fund Balance, June 30, 2016	<u><u>\$ 1,374</u></u>
 <u>(a) Proposed Expenditures 2015-16 Detail</u>	
PUSD SEASON PAYMENT	\$ 35,000
Total Proposed Expenditures	<u><u>\$ 35,000</u></u>

In July 2012, the City Council authorized Resolution 77-12 which established a \$25 athletic facilities preservation fee to each participant in the Recreation Department athletic program that utilizes City or School District athletic facilities. The funds would be allocated based on programs in City facilities compared School District facilities. The fees would be used to repair, refurbish, and or replace City and School athletic facilities.

**FY 2015-16
COPS**

Adopted FY 2015-16	Budget FY 2015-16
Actual Fund Balance, July 1, 2015	\$ 268,606
Proposed Revenue 2015-16	100,350
Proposed Transfers 2015-16	(115,000)
Estimated Fund Balance, June 30, 2016	\$ 253,956

The Citizens Option for Public Safety (COPS) program was originally adopted in AB 3229 in 1996. This is annually allocated by the California State Controller to local governments for the purpose of front line law enforcement services. 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. COPS funding prior to 2011 was the State General Fund and is now funded by motor vehicle license fees.

The City of Piedmont uses COPS funds for overtime related to special events (i.e. July 4th) and/or equipment (i.e. radios) needed by the Police Department.

**FY 2015-16
Gas Tax Fund**

Adopted FY 2015-16	Budget Amount
Actual Fund Balance, July 1, 2015	\$ 495,332
Proposed Revenue 2015-16	
State Gas Tax Funds	250,000
Proposed Transfers 2015-16	
General Fund - Public Works Operations	250,000
Estimated Fund Balance, June 30, 2016	\$ 495,332

The Motor Vehicle Fuel Tax is a per gallon excise tax on fuel used to propel motor vehicles or aircrafts per California Constitution Article XIX §1; Revenue and Taxation Code §§7301-8404, 8601-9355; Streets and Highways Code §§52100. The State Controller's Office collects and allocates the revenues and audits the use of them. The funds can be used for construction, maintenance and operation of public streets, highways or mass transit.

The Gas Tax Fund accounts for the tax and is used for maintenance and operations of public streets in the Public Works Department such as signage, street utilities, lighting and tree trimming.

FY 2015-16
Measure B - Alameda County Sales Tax Fund

Adopted FY 2015-16	Budget FY 2015-16
Actual Fund Balance, July 1, 2015	\$ 117,959
Proposed Revenue 2015-16	
Local Street & Road	393,000
Bicycle & Pedestrian	32,000
Bicycle & Pedestrian Reimbursement	40,609
Total Proposed Revenue 2015-16	465,609
Proposed Expenditures 2015-16 (a)	(533,187)
Estimated Fund Balance, June 30, 2016	\$ 50,381
<u>(a) Proposed Expenditures 2015-16 Detail</u>	
Street Resurfacing	\$ 221,198
Bicycle & Pedestrian Projects	105,380
Sidewalk/Curbs/Gutters	166,000
Bicycle & Pedestrian Reimbursement Project	40,609
Total Proposed Expenditures	\$ 533,187

Measure BB was a tax approved the voters in November 2014 which implemented a 30 year Transportation Expenditure Plan. The measure extended Measure B which was the original 0.5 percent transportation sales tax approved in 2000 from ending in April 1, 2022 to April 1, 2045 and increased the tax by 0.5 percent. This resulted in a 1 percent sales tax in the county dedicated to transportation expenses.

The Measure B Fund accounts for the direct funding from the measure for local street projects and bicycle and pedestrian projects based on population and road mileage provided by the original 0.5 percent. The City of Piedmont uses Measure B funds for annual street resurfacing projects, bicycle & pedestrian paths & safety improvements, curb, gutter cuts, and sidewalks.

FY 2015-16
Measure BB - Alameda County Transportation Commission Sales Tax

Adopted FY 2015-16	Budget FY 2015-16
Actual Fund Balance, July 1, 2015	\$ 79,133
Proposed Revenue 2015-16	
Local Street & Road	374,000
Bicycle & Pedestrian	27,000
Total Proposed Revenue 2015-16	401,000
Proposed Expenditures 2015-16 (a)	365,000
Estimated Fund Balance, June 30, 2016	\$ 115,133
<u>(a) Proposed Expenditures 2015-16 Detail</u>	
Street Resurfacing	\$ 365,000
Total Proposed Expenditures	\$ 365,000

Measure BB was a tax approved the voters in November 2014 which implemented a 30 year Transportation Expenditure Plan. The measure renewed the 0.5 percent transportation sales tax approved in 2000 and increased the tax by 0.5 percent. This resulted in a 1 percent sales tax in the county dedicated to transportation expenses.

The Measure BB Fund accounts for the direct funding from the measure for local street projects and bicycle and pedestrian projects based on population and road mileage provided by the additional 0.5 percent. The City of Piedmont uses Measure B funds for annual street resurfacing projects, bicycle & pedestrian paths & safety improvements, curb, gutter cuts, and sidewalks.

**FY 2015-16
Measure D Fund**

Adopted FY 2015-16	Budget FY 2015-16
Actual Fund Balance, July 1, 2015	\$ 86,781
Proposed Revenue 2015-16	
Surcharge and Recycling Funds	35,000
Total Proposed Revenue 2015-16	35,000
Proposed Transfers 2015-16	
General Fund	(17,000)
Proposed Expenditures 2015-16 (a)	(21,000)
Estimated Fund Balance, June 30, 2016	\$ 83,781
(a) Proposed Expenditures 2015-16 Detail	
Measure D Program	\$ 16,000
Beverage Container Recycling	5,000
Total Proposed Expenditures	\$ 21,000

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.

**FY 2015-16
Measure F Fund**

Adopted FY 2015-16	Budget FY 2015-16
Actual Fund Balance, July 1, 2015	\$ 30,452
Proposed Revenue 2015-16	45,000
Proposed Expenditures 2015-16 (a)	(61,000)
Estimated Fund Balance, June 30, 2016	\$ 14,452
<u>(a) Proposed Expenditures 2015-16 Detail</u>	
Street Resurfacing	\$ 61,000
Total Proposed Expenditures	61,000

In November 2010, voters approved Measure F which is an Alameda County Vehicle Registration Fee to fund transportation related programs and projects within the county. Measure F added \$10 to the fees associated with registering a vehicle in the county and generates approximately \$11 million a year.

The Measure F fund accounts for the direct funding for local street maintenance projects. The City of Piedmont uses Measure F funds for annual street resurfacing projects, safety improvements, curb, gutter cuts, and sidewalks.

**FY 2015-16
Sidewalk Repair Fund**

Adopted FY 2015-16	Budget FY 2015-16
Sidewalk Repair	\$ 3,000
Actual Fund Balance, July 1, 2015	\$ 54,860
Proposed Revenue 2015-16	
Sidewalk Reimbursement Program	3,000
Proposed Transfers 2015-16	0
Proposed Expenditures 2015-16 (a)	(3,000)
Estimated Fund Balance, June 30, 2016	\$ 54,860

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 2015-16
Urban County CDBG Fund**

Adopted FY 2015-16	Budget FY 2015-16
Actual Fund Balance, July 1, 2015	\$ 1,791
Proposed Revenue 2015-16	130,000
Proposed Expenditures 2015-16 (a)	(130,000)
Estimated Fund Balance, June 30, 2016	\$ 1,791

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, handicap-accessible, 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 funds received for FY 2015-16 will be for the Linda Beach Park - Howard Avenue ADA.

**FY 2015-16
Capital Improvement Projects**

<u>Adopted FY 2015-16</u>	<u>Budget FY 2015-16</u>
Actual Fund Balance, July 1, 2015	\$ 475,216
Adopted Expenditures 2015-16 (A)	<u>(444,677)</u>
Estimated Fund Balance, June 30, 2016	<u><u>\$ 30,539</u></u>

(a) Proposed Expenditures 2015-16 Detail

Projects		FY 14/15 Remaining Budget	FY 14/15 Estimate	FY 14/15 Carry Forward	FY15/16 New Project (A)	FY 15/16 Projects
License Plate Reader	127-0432-001-000	\$ 23,925	\$ -	\$ -	\$ 390,000	\$ 390,000
Fire Hydrant Replacement	127-0432-002-000	6,233	-	-	-	-
Tree Removal/Liquid Ambers	127-0432-008-000	1,374	1,374	-	-	-
Courtyard Stucco Wall	127-0433-007-000	6,274	2,190	4,084	-	3,929
Community Hall Painting	127-0433-019-000	4,401	-	-	-	-
Crocker Park Garage	127-0433-039-000	25,779	-	25,779	-	20,777
Beach Access/Landscape Plan	127-0434-008-000	29,971	-	29,971	-	29,971
Linda/Kingston Triangle	127-0434-040-000	551	6,993	-	-	-
Total		\$ 98,508	\$ 10,557	\$ 59,834	\$ 390,000	\$ 444,677

(A) New projects are currently under review by the CIP Committee and changes will be incorporated after City Council approval.

**FY 2015-16
Equipment Replacement Fund**

	Budget FY 2015-16
Adopted FY 2015-16	
Actual Fund Balance, July 1, 2015	\$ 2,958,928
Proposed Revenue 2015-16	
Interest	7,000
Proposed Transfers 2015-16	
General Fund	365,000
COPS	100,000
Abandoned Vehicle	35,000
Sewer	332,000
Total Proposed Transfers	832,000
Total Revenue & Transfers	839,000
Proposed Expenditures 2015-16 (a)	(1,082,500)
Estimated Fund Balance, June 30, 2016	\$ 2,715,428
<u>Fund Balance Detail</u>	
Estimated Fund Balance, June 30, 2015	\$ 2,715,428
Restricted for Loan to Sewer Fund *	(600,000)
Non Restricted Estimated Fund Balance	\$ 2,115,428

* City Council Approved Resolution 116-14, loan to the Sewer Fund for \$600,000 to complete sewer rehabilitation. Loan bears simple interest rate based on LAIF with a maximum rate of 1%. Loan repayment is estimated to begin in FY 2027-28 and repaid by FY 2034-35.

(a) Proposed Expenditures 2015-16 Detail	Amount
Copy Machine (Finance)	\$ 20,000
Computer Upgrade (Finance)	30,000
iPads	2,500
Video Equipment Upgrade (KCOM)	50,000
Flusher Truck (Public Works)	332,000
Van (Recreation)	30,000
Communication Equipment (Police)	300,000
Motorcycle (Police)	35,000
Safety Gear (Police)	15,000
Fire Chief's Vehicle (Fire)	60,000
Communication Equipment (Fire)	150,000
New World Upgrade (Fire)	30,000
Mobile Pumping Unit (Fire)	28,000
Total Proposed Expenditures	\$ 1,082,500

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

	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018
Administration/KCOM	0	7,038	0	50,000	0
Public Works	60,098	148,578	332,000	50,000	175,000
Recreation	0	0	0	0	42,000
Police	81,622	83,665	315,000	30,000	175,000
Fire	406,023	543,689	178,000	25,000	210,000
IT	30,805	152,810	52,500	270,750	323,250
Total	578,548	935,780	877,500	425,750	925,250

	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
Administration/KCOM	0	200,000	50,000	0	11,265
Public Works	110,000	200,000	325,000	0	121,265
Recreation	34,000	0	0	0	8,614
Police	120,000	177,000	105,000	515,000	74,889
Fire	450,000	0	0	150,000	64,028
IT	558,400	466,700	323,100	22,500	44,236
Total	1,272,400	1,043,700	803,100	687,500	324,296

	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Administration/KCOM	0	35,000	50,000	0	0
Public Works	65,000	100,000	60,000	200,000	55,000
Recreation	0	32,000	30,000	34,000	12,000
Police	125,000	90,000	200,000	152,000	35,000
Fire	205,000	230,000	28,000	0	0
IT	52,500	210,000	82,500	20,000	22,500
Total	447,500	697,000	450,500	406,000	124,500

**CITY OF PIEDMONT
EQUIPMENT REPLACEMENT FUND**

	Acquired	Life	Replace	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Administration									
1 Copy Machine (Finance)	2005	10	2015		7,038				
2 Copy Machine (Administration)	2013	10	2023						
KCOM									
3 Video Equipment Upgrade	2006	10	2016				50,000		
4 Video Server	2003	12	2015		0				
5 Station Renovation	2009	10	2019						
Public Works									
6 Copy Machine (Public Works)	2013	9	2022						
7 Dodge 2500 Truck (#21)	2006	10	2016						50,000
8 GMC Dump Truck F450 (#26)	2013	10	2023						
9 Dodge 2500 Truck (#23)	2006	10	2016						60,000
10 GMC Flatbed Pickup (#24)	2003	15	2018					60,000	
11 GMC Utility Pickup (#25)	2003	12	2015		49,014				
12 GMC Flatbed Pickup(#22)	2003	13	2016					60,000	
13 GMC Dump Truck (#29)	1992	23	2015		99,565				
14 Schwarze Street Sweeper(#32)	2005	15	2020						
15 Street Sweeper (#31)	2008	11	2019						
16 GMC Flusher Truck 95 (#30)	1995	21	2016			332,000			
17 Dodge Pickup Truck (#20)	2005	10	2015				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 3500H/D	2014	10	2024	60,098					
32 CASE 1840 SKID Steer (#41)	2022	N/A	-						
Recreation									
33 Recreation Directors Vehicle-Civic	2006	N/A	-					-	
34 2005 Ford Van E350	2004	13	2017						34,000
35 Copy Machine	2013	5	2018					12,000	
36 2006 Ford E350 Van	2006	10	2016					30,000	
77 1999 GMC Savana Van	1999	16	2015						
Police									
78 Ford Car - Detective Unit	2015	10	2025		32,077				
79 Ford Truck - Animal Control	2013	8	2021	5,407					
80 Ford Car-Parking Enforcement Unit	2013	7	2020						
81 Car-Chief's Unit	2014	7	2021	32,325					
82 Car - Captain's Unit	2013	10	2023						
83 Cars-6 Patrol Unit	2013	5	2018	3,971	31,293			100,000	50,000
84 Harley-Davidson Motorcycle	2010	6	2016					35,000	
85 Copy Machine	2013	8	2021						
86 Automated License Plate Reader	2014	N/A						40,000	40,000
87 Communication Equipment(COPS)	2013	3	2016	39,918		100,000			
88 Hand Guns	2009	10	2019						30,000
89 Misc: Radio Equipment	Vary					200,000			
79 Safety Gear	2016	10	2026			15,000			
55 22 Taser Guns	2017	7	2024				30,000		
COPS Grant					20,295				

**CITY OF PIEDMONT
EQUIPMENT REPLACEMENT FUND**

	Acquired	Life	Replace	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Fire									
56 Fire Engine #1-Pumper (#2841)	1999	20	2019						450,000
57 Fire Truck #2-Aerial (#2842)	2015	25	2040	406,023	486,692				
58 Fire Engine-57" Pumper (#1071)	2012	20	2032						
59 Emergency Generator	2008	17	2025						
60 SCBA	2014	10	2024						
61 Chief's Vehicle	2009	8	2017					60,000	
62 Ambulance (#2891)	2007	10	2017					150,000	
63 Ambulance (#1079)	2013	10	2023						
64 2015 F550 Ford Truck	2015	15	2030		56,997				
65 P25 Compatible Radios	2013	10	2023			150,000			
66 Truck (Grant)	2013	10	2023						
81 Mobile Pumping Unit	2016	10	2026			28,000			
68 Ambulance Gurney Loading System	2017	6	2023				25,000		
IT									
69 Finance Computer Upgrade	2011	5	2016			30,000			
70 PC Computer Upgrade	2014	5	Vary	14,131	3,497	20,000	45,000	20,000	20,000
71 Server 1 (Athena) Records Mgmt	2014	10	2024	13,697					
72 Server 2 (Zeus) Shared Application	2004	10	2014						
73 Server 3 (Hermes) E-Mail	2013	10	2023	668					
74 iPads	2014	3	2017	2,309		2,500		2,500	
75 Server 6 (CDW-G)	2009	10	2019						15,000
76 Computer System/Software (Rec)	1999	N/A	-						
77 Computer Dispatch/Records(Police)	2002	N/A							
78 Computer System Update (Police)	2015	10	2025		149,313				
79 Dispatch Center Printer (Police)	2018	7	2025						10,000
80 New World Upgrade (Fire)	2016	10	2026				30,000		
81 Records Mgmt Software Upgrade	2009	10	2019						10,000
82 Applications & Departmental Systems							42,500	185,000	420,000
83 Gov 2.0							-	-	5,000
84 IT Infrastructure							47,250	114,500	63,400
85 IT Operations							2,500	1,250	-
86 IT Security							3,500	-	15,000
87 Telecommunications							100,000	-	-
Total - All Departments				578,548	935,780	877,500	425,750	925,250	1,272,400

**CITY OF PIEDMONT
EQUIPMENT REPLACEMENT FUND**

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Administration						
1 Copy Machine (Finance)						15,000
2 Copy Machine (Administration)				11,265		
KCOM						
3 Video Equipment Upgrade		50,000				
4 Video Server						20,000
5 Station Renovation	200,000					
Public Works						
6 Copy Machine (Public Works)				11,265		
7 Dodge 2500 Truck (#21)						
8 GMC Dump Truck F450 (#26)				50,000		
9 Dodge 2500 Truck (#23)						
10 GMC Flatbed Pickup (#24)						
11 GMC Utility Pickup (#25)						
12 GMC Flatbed Pickup(#22)						
13 GMC Dump Truck (#29)						100,000
14 Schwarze Street Sweeper(#32)		200,000				
15 Street Sweeper (#31)	200,000					
16 GMC Flusher Truck 95 (#30)						
17 Dodge Pickup Truck (#20)						
26 Backhoe 580K Case (#35)		125,000				
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					65,000	
32 CASE 1840 SKID Steer (#41)				60,000		
Recreation						
33 Recreation Directors Vehicle-Civic						-
34 2005 Ford Van E350						
35 Copy Machine				8,614		
36 2006 Ford E350 Van						
77 1999 GMC Savana Van						32,000
Police						
78 Ford Car - Detective Unit			40,000			
79 Ford Truck - Animal Control			50,000			
80 Ford Car-Parking Enforcement Unit	37,000					
81 Car-Chief's Unit		35,000				
82 Car - Captain's Unit				34,889		
83 Cars-6 Patrol Unit	100,000		50,000		50,000	50,000
84 Harley-Davidson Motorcycle			35,000		35,000	
85 Copy Machine		30,000				
86 Automated License Plate Reader	40,000	40,000	40,000	40,000	40,000	40,000
87 Communication Equipment(COPS)			100,000			
88 Hand Guns						
89 Misc: Radio Equipment			200,000			
79 Safety Gear						
55 22 Taser Guns						
COPS Grant						

**CITY OF PIEDMONT
EQUIPMENT REPLACEMENT FUND**

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Fire						
56 Fire Engine #1-Pumper (#2841)						
57 Fire Truck #2-Aerial (#2842)						
58 Fire Engine-57" Pumper (#1071)						
59 Emergency Generator						80,000
60 SCBA						150,000
61 Chief's Vehicle				35,000		
62 Ambulance (#2891)						
63 Ambulance (#1079)					150,000	
64 2015 F550 Ford Truck						
65 P25 Compatable Radios			150,000	29,028		
66 Truck (Grant)					55,000	
81 Mobile Pumping Unit						
68 Ambulance Gurney Loading System						
IT						
69 Finance Computer Upgrade		30,000				
70 PC Computer Upgrade	20,000	20,000	20,000	20,000	20,000	20,000
71 Server 1 (Athena) Records Mgmt					15,000	
72 Server 2 (Zeus) Shared Application					15,000	
73 Server 3 (Hermes) E-Mail				24,236		
74 iPads	2,500		2,500		2,500	
75 Server 6 (CDW-G)						
76 Computer System/Software (Rec)						
77 Computer Dispatch/Records(Police)						
78 Computer System Update (Police)						180,000
79 Dispatch Center Printer (Police)						10,000
80 New World Upgrade (Fire)						
81 Records Mgmt Software Upgrade						
82 Applications & Departmental Systems	345,500	248,000				
83 Gov 2.0	7,500	20,000				
84 IT Infrastructure	66,200	5,100				
85 IT Operations	-	-				
86 IT Security	25,000	-				
87 Telecommunications	-	-				
Total - All Departments	1,043,700	803,100	687,500	324,296	447,500	697,000

Facility Maintenance Fund

	Budget
<u>Adopted FY 2015-16</u>	
Actual Fund Balance, July 1, 2015	\$ 2,123,889
Proposed Contribution Revenues 2015-16	20,000
Proposed Transfers 2015-16	1,175,000
Proposed Expenditures 2015-16	<u>(1,150,384)</u>
Estimated Fund Balance, June 30, 2016	<u>\$ 2,168,505</u>
<u>Fund Balance Detail</u>	
Estimated Fund Balance, June 30, 2015	\$ 2,168,505
Restricted for Loan to Sewer Fund *	<u>(200,000)</u>
Non Restricted Estimated Fund Balance	<u>\$ 1,968,505</u>

* City Council Approved Resolution 116-14, loan to the Sewer Fund for \$200,000 to complete sewer rehabilitation. Loan bears simple interest rate based on LAIF with a maximum rate of 1%.
 Loan repayment is estimated to begin in FY 2027-28 and repaid by FY 2034-35.

Projects		FY 14/15 Carry Forward	FY15/16 New Project(A)	FY 15/16 Projects
Aquatics Center Roof Replacement/Ventilation	137-0433-052-000	\$ 33,637	\$ -	\$ 33,637
Aquatics Center Building Improvements	137-0433-053-002	63,925	-	63,925
Beach Playfield Turf Replacement	137-0433-042-000	-	-	-
Hampton Renovation Plan	137-0433-049-000	(3,719)	30,000	26,281
Tennis Court Resurfacing - Hampton	137-0433-008-000	-	-	-
Linda Beach Tennis Courts Resurfacing	137-0433-053-005	30,087	-	30,087
801 Magnolia East Wing Renovation	137-0433-053-001	21,006	-	21,006
Courtyard Stucco Fence	137-0433-053-000	9,906	88,544	98,450
Community Hall Lower Kitchen Renovation	137-0433-041-000	-	-	-
Veterans Hall Kitchen Renovation	137-0433-040-000	-	-	-
2014 Corp Yard Pavement	137-0433-053-006	-	-	-
City Hall Basement Renovation Design	137-0433-048-000	37,000	-	37,000
City Hall Fuel Tank Rehabilitation	137-0433-047-000	23,852	-	23,852
City Facilities Assessment	137-0433-053-003	56,770	-	56,770
City Hall Technology Upgrade	137-0433-053-004	-	-	-
Engineer Service-Coastland	137-0433-044-000	-	13,862	13,862
Aquatics Main Pool Filter System	137-0433-053-007	-	30,000	30,000
Aquatics MDM Pool Deck Replacement	137-0433-053-008	-	20,000	20,000
Police Electrical Design	137-0433-053-009	-	50,000	50,000
Rec Low Voltage Assessment	137-0433-053-011	-	10,000	10,000
Rec Electrical Assessment	137-0433-053-012	-	10,000	10,000
Community Hall Floor Replacement	137-0433-053-013	-	90,514	90,514
Community Hall Seismic Analysis	137-0433-053-014	-	25,000	25,000
Vet Hall Renovation Design/Co	137-0433-053-015	-	30,000	30,000
City Hall Entry Renovation	137-0433-053-016	-	100,000	100,000
City Hall Electrical Design/Construction	137-0433-053-017	-	50,000	50,000
City Hall Seismic Analysis&Design	137-0433-053-018	-	25,000	25,000
City Hall Council Seating Restoration	137-0433-053-019	-	25,000	25,000
Various City Facilities Maintenance (B)	137-0433-054	-	280,000	280,000
Total		\$ 272,464	\$ 877,920	\$ 1,150,384

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

(B) 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 TAXABLE PENSION OBLIGATION FUND

Adopted FY 2015-16	Budget FY 2014-15
Debt Payment	\$ 1,337,013
Total Proposed Expenditures	<u>\$ 1,337,013</u>
Actual Fund Balance, July 1, 2015	\$ -
Proposed Transfers 2015-16	
General Fund	<u>1,337,013</u>
Proposed Expenditures 2015-16 (a)	<u>(1,337,013)</u>
Estimated Fund Balance, June 30, 2015	<u>\$ (0)</u>

In May 2014, the City authorized the issuance of \$7,305,000 in Taxable Pension Obligation Bonds to refinance CalPERS Side Fund debt which carries an annual interest rate of 2.79% and matures on March 30, 2020. The refinancing will save the City approximately \$1,188,000 over a seven years. The fund accounts for the principal and interest payments.

**FY 2015-16
Sewer Fund**

Adopted FY 2015-16	Budget Amount
Actual Fund Balance, July 1, 2015	\$ 1,296,051
Proposed Revenue 2015-16	
Sewer Service Fees	2,325,000
Interest	4,000
	2,329,000
Proposed Transfers 2015-16	
General Fund	(724,000)
Equipment Replacement Fund	(332,000)
Proposed Expenditures 2015-16 (a)	(1,648,817)
Estimated Fund Balance, June 30, 2016	\$ 920,234
 (a) Expenditure Detail	
General Sewer Maintenance	\$ 375,000
Sewer Equipment Maintenance	60,000
Sewer Projects: EPA Compliance	250,000
County of Alameda Clean Water Program	37,054
Sewer Replacement	150,000
Sewer Phase V	220,000
Sewer Debt Service	556,763
Total Estimated Expenditures	\$ 1,648,817

CITY OF PIEDMONT			ASSUMPTIONS:					
SEWER FUND PROJECTION			Interest Income		1.00%			
FUND 124			CPI		2.67%			
			Salaries and Benefits		3.00%			
			ACTUAL			Adopted		
			2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Beginning Fund Balance	\$1,185,723	\$1,174,710	\$1,203,723	\$1,033,104	\$680,087	\$1,296,052		
Revenues								
Current Revenues								
Interest	1,929	10,940	13,227	3,613	5,443	4,000		
General Fund Transfer		275,682						
Sewer Service Charge	2,072,726	2,103,329	2,170,620	2,220,408	2,270,835	2,325,000		
Total Current Revenues	2,074,655	2,389,952	2,183,847	2,224,021	2,276,279	2,329,000		
Loan Proceeds								
Sewer Loan (b)					800,000			
Phase IV loan proceeds	1,276,715							
Phase V loan proceeds (TBD)								
Phase VI loan proceeds (TBD)								
Phase VII loan proceeds (TBD)								
Total Loan Proceeds	1,276,715	0	0	0	800,000	0		
Total Revenue	3,351,370	2,389,952	2,183,847	2,224,021	3,076,279	2,329,000		
Expenditures								
Operating Costs								
General Fund (a)	900,000	900,000	900,000	900,000	780,000	724,000		
Sewer Maintenance (a)	103,308	82,000	260,510	102,444	435,583	375,000		
Equipment Maintenance	19,490	11,730	36,281	83,893	5,709	60,000		
EPA Compliance	418,951	652,447	241,616	301,744	177,423	250,000		
County Clean Water Program			3,124	36,090	36,090	37,054		
Total Operating Costs	1,441,749	1,646,177	1,441,531	1,424,171	1,434,805	1,446,054		
Capital Costs								
Major Equipment Purchases			120,377			332,000		
General Sewer Replacement:	114,951	171,786	238,595	598,903	352,723	150,000		
Major Sewer Replacement:								
Phase IV Sewer Rehabilitation	1,358,048							
Phase V Sewer Rehabilitation		95,341			117,696	220,000		
Phase VI Sewer Rehabilitation								
Phase VII Sewer Rehabilitation								
Total Capital Costs	1,472,999	267,127	358,972	598,903	470,419	702,000		
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		
Phase V Loan (c)								
Phase VI Loan (c)								
Phase VII Loan (c)								
Loan Interest Accrued (b)					1,127	2,800		
Total Debt Service	447,635	447,635	553,963	553,963	555,090	556,763		
Total Expenditure	3,362,383	2,360,939	2,354,466	2,577,037	2,460,314	2,704,817		
Excess of Revenues over Expenditures	(11,013)	29,013	(170,619)	(353,017)	615,964	(375,817)		
Ending Fund Balance	\$1,174,710	\$1,203,723	\$1,033,104	\$680,087	\$1,296,052	\$920,235		
(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.								
(b) On October 6, 2014, the City Council Approved Resolution 116-14, loan to the Sewer Fund for \$800,000 to assist in completing the sewer rehabilitation from Equipment Replacement for \$600,000 and Facilities Maintenance for \$200,000. Loan bears simple interest rate based on LAIF with a maximum rate of 1%. Loan repayment is estimated to begin in FY 2027-28 and repaid by FY 2034-35.								
(c) Debt Service								
	Principal	Annual Principal & Interest	Rate	Repayment Terms - In Years				
Phase V Loan (d)	\$3,822,000	\$216,081	1.25%	20				
Phase VI Loan (d)	\$3,940,612	\$228,183	1.50%	20				
Phase VII Loan (d)	\$4,590,942	\$272,222	1.75%	20				
Loan Repayment (b)	\$800,000	\$104,095	1.00%	8				
(d) Estimated total costs								
	Lineal Feet	Cost per Lineal Foot	Total					
Phase V	28,773	\$120.00	\$3,822,000					
Phase VI	29,750	\$132.46	\$3,940,612					
Phase VII	31,400	\$146.21	\$4,590,942					
	89,923		\$12,353,554					

**SEWER FUND TRANSFER
FY 2015-16 Budget**

SEWER FUND TRANSFER - SUMMARY	
PERSONNEL COSTS (A.)	\$671,193
TOTAL MATERIALS & SUPPLIES (B.)	\$7,317
TOTAL EQUIPMENT MAINTENANCE (C.)	\$28,954
TOTAL EQUIPMENT FUEL (D.)	\$16,978
TOTAL SEWER	\$724,442
TOTAL SEWER TRANSFER (ROUNDED)	\$724,000

A. PERSONNEL COSTS			
JOB DESCRIPTION	SALARY & BENEFITS	FACTOR	TOTAL
<i>PUBLIC WORKS DEPARTMENT</i>			
Public Works Director	\$228,900	50%	\$114,450
PW Administration Asst.	\$113,600	25%	\$28,400
PW Administration Asst.	\$113,600	20%	\$22,720
Maintenance Supervisor	\$157,100	60%	\$94,260
Senior Maintenance	\$115,400	75%	\$86,550
Senior Maintenance	\$105,400	2%	\$2,108
Maintenance Worker II	\$108,000	65%	\$70,200
Maintenance Worker II	\$108,000	65%	\$70,200
Maintenance Worker II	\$108,000	85%	\$91,800
Maintenance Worker II	\$98,800	0.5%	\$494
Maintenance Worker	\$72,900	4.5%	\$3,281
Overtime & Other Pay (Standby & Callback)			\$50,000
TOTAL PUBLIC WORKS DEPARTMENT COSTS		4.52	\$634,463
<i>ADMINISTRATION COSTS</i>			
City Administrator	\$256,136	2.50%	\$6,403
Finance (Based on FTE=4.57/94)	\$630,700	4.81%	\$30,327
TOTAL ADMINISTRATION COSTS			\$36,731
TOTAL PERSONNEL COSTS (PUBLIC WORKS + ADMINISTRATION)			\$671,193

B. TOTAL MATERIALS & SUPPLIES	\$7,317
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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	60%	\$1,045	\$627
Dodge 2500 PU Truck	21	75%	\$209	\$157
Dodge 2500 PU Truck	23	65%	\$132	\$86
GMC Sierra 3500 PU Truck	24	100%	\$213	\$213
Freightliner CCTV Van	28	100%	\$1,907	\$1,907
GMC Top Kick Dump Truck	29	100%	\$655	\$655
GMC Top Kick Flusher Truck	30	100%	\$575	\$575
Intl Schwarze Sweepr	31	100%	\$6,771	\$6,771
Intl Schwarze Sweepr	32	100%	\$7,552	\$7,552
Freightliner Tymco Sweeper	33	100%	\$3,249	\$3,249
Case 580 Super L Backhoe	35	50%	\$690	\$345
GMC W5500 Sewer Rodder	37	100%	\$3,803	\$3,803
Intl 4400 Sewer Flusher	40	100%	\$3,014	\$3,014
TOTAL MAINTENANCE COSTS			\$29,815	\$28,954

D. EQUIPMENT FUEL COSTS							
VEHICLE	VEHICLE ID	2014 MILEAGE (3)	AVER. MPG (4)	TOTAL GALLONS (3*4)=5	SEWER FACTOR (6)	SEWER GALLONS (5*6)=(7)	COSTS OF FUEL \$3.50 PER GALLON (7)*\$3.50
Dodge 1500 PU Truck	20	7,428	9.5	782	60%	469	\$1,642
Dodge 2500 PU Truck	21	2,919	7.7	379	75%	284	\$995
Dodge 2500 PU Truck	23	2,982	7.2	414	65%	269	\$942
GMC Sierra 3500 PU Truck	24	229	6.5	35	100%	35	\$123
Freightliner CCTV Van	28	838	4.7	178	100%	178	\$624
GMC Top Kick Dump Truck	29	82	1.7	48	100%	48	\$169
GMC Top Kick Flusher Truck	30	55	2	28	100%	28	\$96
Intl Schwarze Sweepr	31	945	1.5	630	100%	630	\$2,205
Intl Schwarze Sweepr	32	1,782	1.4	1273	100%	1273	\$4,455
Freightliner Tymco Sweeper	33	1,233	2.2	560	100%	560	\$1,962
Case 580 Super L Backhoe	35	76 hours	4 gal./hour	304	50%	152	\$532
GMC W5500 Sewer Rodder	37	57	5.5	10	100%	10	\$36
Intl 4400 Sewer Flusher	40	1,096	1.2	913	100%	913	\$3,197
TOTAL EQUIPMENT FUEL COSTS						4,851	\$16,978

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**CITY OF PIEDMONT
APPROPRIATIONS LIMIT CALCULATION
AS OF JUNE 30, 2016**



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below to the accompanying Appropriations Limit Calculation of the City of Piedmont, CA, (the City) for the year ended June 30, 2016. These procedures, which were agreed to by the City and the League of California Cities (as presented in the publication entitled Agreed-upon Procedures Applied to Appropriations Limitation Prescribed by Article XIII-B of the California Constitution), were performed solely to assist the City in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. City of Piedmont's management is responsible for the Appropriations Limit Calculation.

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 those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. We obtained the completed internal calculations and compared the limit and annual adjustment factors included in those calculations to the limit and annual adjustment factors that were adopted by a resolution of the City Council. We compared the population and inflation options included in the aforementioned calculations to those that were selected by a recorded vote of the City Council.

Finding: No exceptions were noted as a result of our procedures.

2. For the Appropriations Limit Calculation, we added the appropriations limit at June 30, 2015 to the annual permitted adjustments and agreed the resulting amount to the June 30, 2016 appropriations limit.

Finding: No exceptions were noted as a result of our procedures.

3. We compared current year information presented in the appropriations limit calculation to supporting worksheets.

Finding: No exceptions were noted as a result of our procedures.

4. We compared the June 30, 2015 appropriations limit presented in the appropriations limit calculation to the prior year appropriations limit adopted by the City Council during the prior year.

Finding: No exceptions were noted as a result of our procedures.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. 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. No procedures have been performed with respect to the determination of the appropriations limit for the base year, as defined by Article XIII B of the California Constitution.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

Manantial del CPAs

Sacramento, California
January 26, 2016

CITY OF PIEDMONT
APPROPRIATIONS LIMIT CALCULATION
JUNE 30, 2016

	<u>Amount</u>	<u>Source</u>
A. Prior year's appropriations limit (at June 30, 2015)	\$ <u>18,391,978</u>	
B. Adjustment factors for the current fiscal year:		
1. Population change	1.0382	* State Finance
2. Inflation (per capita personal income change)	<u>1.0130</u>	* State Finance
Total adjustment	<u>1.0517</u>	* (B1 x B2)
C. Annual adjustment	950,802	A x (B - 1)
D. Other Adjustments		
Lost responsibility (-)	-	
Transfer to fees (-)	-	
Voter Approved Increase (+)	1,720,000	
Assumed Responsibility (+)	<u>-</u>	
	<u>-</u>	
E. Total adjustments	<u>2,670,802</u>	C+D
F. Current year's appropriations limit (at June 30, 2016)	\$ <u><u>21,062,780</u></u>	A+E

* Rounded to the nearest ten thousandth

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	-	4,837	58,043	•
Maintenance Worker II/ w/ CWEA, PACP & Class B License	3	-	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>				

**CITY OF PIEDMONT
MONTHLY SALARIES
as of July 1, 2015**

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					
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					
Police Officer + Shift Differential	2	6,744	8,138	97,656	•
Police Officer with 5% POST	1	7,014	8,464	101,563	•
Police Officer with 5% POST + SD	1	7,082	8,545	102,539	•
Police Officer with 7% POST	2	7,365	8,887	106,641	•
Police Officer with 7% POST + SD	4	7,217	8,708	104,492	•
Detective with 7% POST	1	7,505	9,056	108,672	•
Traffic Officer with 7% POST	1	7,577	9,143	109,717	•
Traffic Officer with 5% POST	1	7,577	9,143	109,717	•
	1	7,436	8,972	107,666	•
	<u>17</u>				

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	•
	<u>12</u>				

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	•
	<u>8</u>				

**CITY OF PIEDMONT
MONTHLY SALARIES
as of July 1, 2015**

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	
	<u>7</u>				

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	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 Full Time Employees & Open Positions 94

Part-Time Employees with Benefits

				Subject to O/T
LENNY, ASST. POOL MANAGER, CRAIG, AND THE NEW PLAN CHECKER SHOULD BE 4 PEOPLE				
Plan Examiner		1	\$53.05/Hour	•
Assistant Pool Manager		1	\$19.00/Hour	
Planning Consultant		1	\$24.20/Hour	
Assistant Sports Coordinator		1	\$30.28/Hour	•
		<u>4</u>		

Number of Full Time Employees & Open Positions 4

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