

CITY OF PIEDMONT 2023—24 BUDGET



Young Artists Celebrating Some of the Beautiful Trees in Piedmont



**CITY OF PIEDMONT
FY 2023-24 BUDGET**

CITY COUNCIL

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Jennifer Long, Councilmember Tom Ramsey, Councilmember

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Rosanna Bayon Moore

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Michael Szczech - Finance Director

David Brannigan - Fire Chief

Kevin Jackson - Planning Director

Jeremy Bowers - Chief of Police

Daniel Gonzales - Public Works Director

Chelle Putzer - Recreation Director

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CITY OF PIEDMONT CALIFORNIA

June 20, 2023

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

Budget Message for 2023-24 Proposed Budget

OVERVIEW

I am pleased to submit the FY 2023-24 Proposed City Budget for your review and consideration. The annual budget is presented in fiscal terms and a programmatic form. It aims to outline the City's financial policies, describe important features, identify major changes and summarize the City's debt position. The document serves as a strategic tool for communicating, implementing, and monitoring City Council direction related to City services and operations.

As the City approaches the close of FY 2022-2023, estimated to actual financial projections are generally well aligned. Year end closing values are anticipated to be more favorable than budgeted. However, the City faces serious economic headwinds given high inflation and rising interest rates. The real estate market has remained surprisingly strong but is showing signs of weakening. Transfer tax receipts peaked in FY 2020-2021 and have declined since that time.

Overall, staff is projecting FY 2022-23 revenue to exceed budgeted figures by \$1.7 million and expenses and transfers out to be under budget by \$2.1 million, netting a surplus of approximately \$3.8 million. Strong Real Property Transfer Tax receipts (+\$1.5 million), higher Property Tax receipts (+\$300,000), continued strength in Permit & Planning Fees (+\$300,000), and higher than expected Utility Users Tax collections (+\$200,000) are the sources of revenue increases over projections. The favorable variance in expenses and transfers is primarily due to the timing of Housing Element related costs and the ARPA funded project (Police Dispatch).

As a general practice, in years when revenues exceed budget estimates, the City Council prudently treats the surplus as "one-time" revenue and has directed the funds be used to address facility maintenance, equipment replacement, and underfunded liabilities, including pension costs. This practice is and will continue to be extremely important to the long-term health of the City, especially when considering an expanded definition of "facilities maintenance" to include such critical public infrastructure as the City's streets, sidewalks, stormwater inlets and parks.

As noted above, staff is projecting a budget surplus in FY 2022-23 and is considering a transfer of \$700,000 to the Equipment Replacement Fund and \$1.0 million to the Facility Capital Fund. After this transfer, the General Fund balance will be approximately \$7.6 million, or 23% of expenditures, which is consistent with the past several years.

The Proposed 2023-24 Budget projects an Operating Net Income of \$2.2 million in the General Fund. After Capital Transfers of \$2.2 million (ARPA funds) to the Facilities Capital Fund and \$1.5 million to the Facilities Maintenance Fund, the General Fund will experience a Net Loss estimated at \$1.5 million, which results in a projected ending General Fund Balance of \$6.1 million, or 17% of operating expenditures.

A number of key factors provide important context for the next fiscal year and the foreseeable future. The 6th Cycle Piedmont Housing Element for 2023 to 2031 continues to represent a significant investment of City time and resources. To date, hundreds of community members have participated by attending public meetings, community workshops, completing surveys, submitting comment letters, and using online planning tools. This investment in a thoughtful, inclusive, and open planning process has produced Piedmont's housing plan, which the City must now implement. Thoughtful planning has positioned the City to transform growth into a benefit for the community as a whole. Significant efforts were initiated beginning in FY 2021-22 and this process will continue at least through FY 2024-25.

Development of the City's newest facility is in progress. In November 2020, voters approved the sale of up to \$19.5 million of bonds to be used in the construction of a new community pool and related facilities. In December 2021, after obtaining a Standard & Poor's "AAA" rating, the City successfully sold \$19.5 million in General Obligation bonds at very favorable interest rates, netting the City \$24.4 million in available project funds. Due to rapid inflation in construction costs, the total all-in project budget, including the pools, building, offsite right of way improvements, full facility electrification, and two bid additives (Scoreboard/Timing System and Upgraded Lighting) is estimated to be \$28,981,000. This is inclusive of the construction contract awarded to Wickman Development & Construction in December 2022. Construction began in January 2023 and the current estimated timeline targets the opening of the new facility in summer of 2024. Expenses beyond the initial \$24.4 million sum will be primarily funded by major private donors, the Piedmont Recreational Facilities Organization fundraising campaign, support from the Kroeger estate, a loan associated with the electrification of the pool and internal capital funds.

Interest in future address of aged facilities is also on the horizon. The City has reached a point of critical mass with the deficiencies identified in Piedmont's essential services buildings. While no funding is currently allocated to substantially address these needs in the immediate future, an ad hoc subcommittee of the City Council has been named to revisit work performed to date and advance the policy topic with the entire governing body. To move forward with any major improvements to these facilities, prioritizing a master planning framework will be necessary to develop an actionable series of next steps.

Special City Council Meeting on March 24, 2023

Significant budget topics were highlighted at a Special City Council meeting devoted to early budget dialogue. Since that time, staff have worked in earnest to identify pathways to achieving a balanced budget that accomplishes these high priority objectives. The proposed Budget seeks to address these areas in the following manner:

Building Permit Backlog

- Increase part time staffing by three to six people for nine months.
 - The line item amount of \$465,000 is included in the proposed budget for six part time employees.

Compliance with 6th Cycle Housing Element Requirements

- Increase Professional Consulting Services line item for completion of the Housing Element, preparation of the Environmental Impact Report (EIR), associated General Plan amendments, the Moraga Canyon Specific Plan and other related deliverables.
 - Expenditures will span two fiscal years with a line item amount of \$1,300,000 in the FY 2023-24 proposed Budget and \$400,000 projected in FY 2024-25.
 - Approximately \$470,000 of the \$1,300,000 will be funded via a carryforward from the FY 2022-23 Budget as Housing Element costs were incurred at a slower pace than expected.

Public Safety Dispatch Center Relocation

Augment \$2.4 million in American Rescue Act (ARPA) funds by allocating \$1.5 million from the Facilities Capital budget per the engineer's estimate.

Dispatch Center Staffing Increase at an Estimated Cost of \$1.5 Million Over the Next 5 Years

- Approximately \$300,000 in grant funds from the State of California Citizens' Option for Safety (COPS) program can be utilized in the initial two years of the staff expansion.
- City Council and the Budget Advisory and Financial Planning Committee supports a staggered approach that utilizes, adding one additional Dispatcher in FY 2023-24, and revisiting after 9-12 months when additional funding sources are identified.

The current staffing model provides two Dispatchers for 10 hours during a 24-hour period, 4 days a week. Practically speaking, this form is achieved only 40% of the time due to vacations, sick time, and other absences.

National Fire Protection Association (NFPA) standards require a minimum staffing level of two Dispatchers. While past performance demonstrates the adequacy of current staffing for meeting today's call volume, additional staffing would more closely model best practices and ensure that radio calls are answered promptly, The addition of two full time employees would provide two Dispatchers for 16 hours during a 24-hour period, 6 days a week, and 10 of 24 hours one day a week.

GENERAL FUND REVENUES

The City is projecting General Fund revenues in 2023-24 of \$37,928,132 compared to the current 2022-23 projection of \$35,651,366. Revenue by category is as follows:

Category	2023-24		2022-23		\$ Change	%
	Proposed Budget	% of Budget	Projected	% of Total		
Property Related Taxes	\$ 25,883,000	68%	\$ 26,146,000	73%	\$ (263,000)	-1%
Recreation Related	3,491,500	9%	3,268,300	9%	223,200	7%
Other Agencies	2,822,232	7%	653,957	2%	2,168,275	332%
UUT & Franchise Fees	2,022,000	5%	1,938,000	5%	84,000	4%
Building Permits & Planning Fees	1,851,000	5%	1,792,425	5%	58,575	3%
Business and Sales Taxes	941,000	2%	915,000	3%	26,000	3%
Other	917,400	2%	937,684	3%	(20,284)	-2%
Total	\$ 37,928,132	100%	\$ 35,651,366	100%	\$ 2,276,766	6%

The major sources of revenue in each category are:

Property Related Taxes

Category	2023-24		2022-23		\$ Change	%
	Proposed Budget	% of Budget	Projected	% of Total		
Property Tax	\$ 18,110,000	70%	\$ 17,211,000	66%	\$ 899,000	5%
Transfer Tax	3,400,000	13%	4,750,000	18%	(1,350,000)	-28%
Parcel Tax	2,622,000	10%	2,522,000	10%	100,000	4%
MVLF / Homeowners Relief	1,751,000	7%	1,663,000	6%	88,000	5%
Total	\$ 25,883,000	100%	\$ 26,146,000	100%	\$ (263,000)	-1%

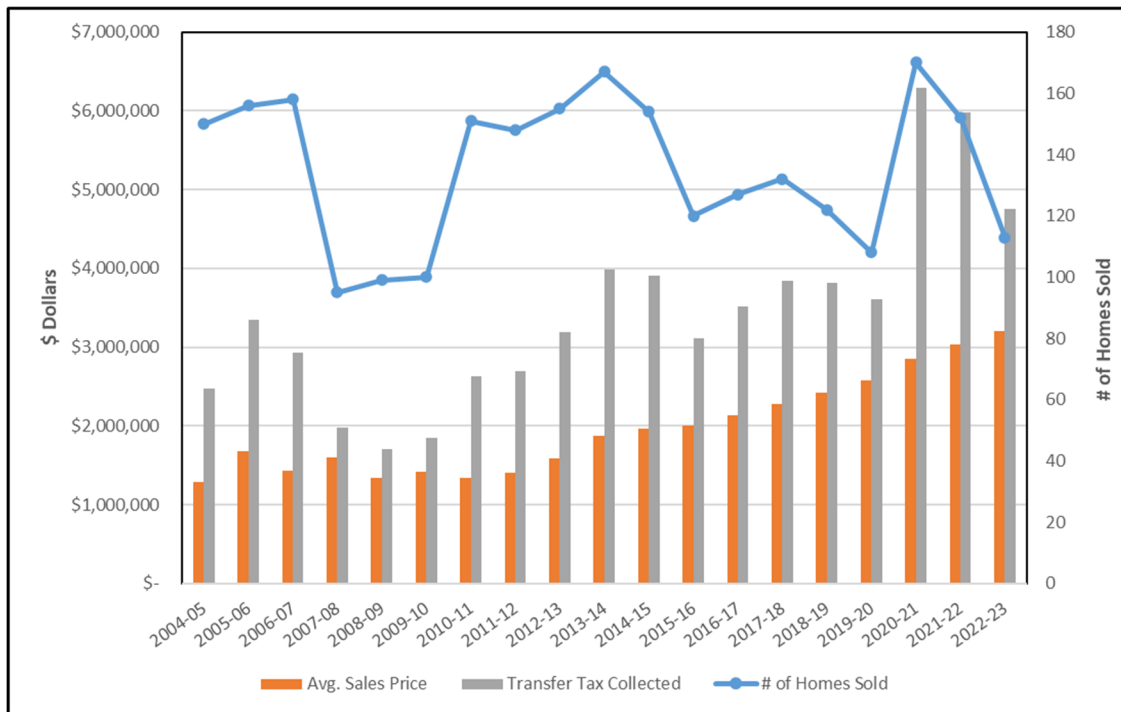
Property-related taxes are the City's primary revenue source and account for \$25,883,000 or 68% of General Fund revenues. This amount is a decrease of \$263,000 over the 2022-23 projected actual.

The 2023-24 Proposed Budget consists of:

- Property Tax revenues, which consists of tax on secured and unsecured property, is budgeted at \$18,110,000, an increase of \$899,000 or 5.2% as compared to the 2022-23 projection. The increase is due to the following:
 - The average sales price of a home reached a record high of \$3.2 million, which increased the assessed valuation of those homes approximately 117%.
 - Properties not subject to an assessment step-up via a change of ownership increased the maximum of 2.0%.
- Parcel Tax revenue, based on the ballot measure approved by 83% of voters in March 2020, is estimated at \$2,622,000, an increase of \$100,000 or 4.0% over the 2022-23 projection. The tax was approved for four years, and future annual increases are limited to the lower of CPI or 4%.
- Property Tax in lieu of Motor Vehicle License Fee (MVLFF) \ Homeowners Tax Relief is budgeted at \$1,751,000, a 5.3% increase over the prior year.
 - In 2004, the State Legislature permanently reduced the MVLFF rate from two percent to 0.65 percent and compensated cities and counties for their revenue loss with a like amount of property taxes, dollar-for-dollar. Typically, the annual change in this tax corresponds with the change in property tax.
- Real Property Transfer Tax revenue is budgeted at \$3,400,000. Staff is budgeting this cautiously as the current trend of rising interest rates and high inflation has weakened the real estate market. Transfer tax receipts since January of 2023 are the lowest observed in the last ten years.

Below is a table which summarizes the volatility of the housing market over the last several years (FY 2022-23 is estimated).

Annual Statistics Related to Real Property Transfer Tax Revenue



Recreation Related Revenue

Recreation related revenue consists of revenues generated from recreation programs and facility rentals and is budgeted at \$3,491,500 in 2023-24, an increase of \$223,200 from the prior year. The major components are:

- Recreation Programs – Revenue is budgeted at \$2,390,500, an increase of \$97,200, or 4%, over FY 2022-23 projection. Recreation program revenue has returned to a normal state after being severely impacted by cancelled programs and reduced capacity in varying degrees during the COVID-19 pandemic. The FY 2023-24 budget assumes recreation programs will not be affected by COVID-19.
- Pre-School Program Revenue is budgeted at \$537,000, an increase of approximately \$67,000, a 14% increase over FY 2022-23 projection. FY 2022-23 is projected to be 20% below budget as participant withdrawals caused by class location changes due to the new pool construction weakened revenue. Next school year's programs are currently at full class size and staff expects this to continue throughout FY 2023-24.
- Facility Rentals – Staff has budgeted \$564,000 for FY 2023-24 which is \$59,000 higher than the FY 2022-23 projection. Included in the proposed budget is \$36,000 in rentals for 801 Magnolia Avenue.

Utility User Taxes & Franchise Fees

Utility User Taxes are taxes collected from residents for the use of electric, gas, water, and telephone. Franchise Fees are contractual obligations collected from PG&E, Republic Services, and Comcast for the right to operate in the City.

- Utility User Taxes are budgeted at \$1,415,000 which is 5% higher than the current year projection. The increase is due to expected rate hikes by PG&E.
- Franchise Fees are budgeted at \$607,000 slightly higher than the current year projection of \$588,000.

Revenues from Other Agencies

Revenues from Other Agencies is budgeted at \$2,822,232, an increase of \$2,168,275 from the FY 2022-23 projection. The bulk of the increase is due to the American Rescue Plan Act (ARPA) funds which are recognized as revenue when used (\$1.8 million) and \$225,000 for LEAP and SB2 grants.

Building Permits and Planning Fees

This category consists of the following construction related activities: Building Permits, Planning Fees, Plan Check Fees, General Plan Maintenance Fee, and Records Management Fees.

Proposed Revenue for FY 2023-24 is \$1,851,000 compared to a projection of \$1,792,425 for the current fiscal year primarily due to proposed fee increases. The

proposal is to increase fees consistent with the rise in the Consumer Price Index, and a supplemental increase in the General Plan Maintenance Fee to help offset increased costs due to the 6th Cycle Housing Element.

- This category continues to increase as the construction & remodel market has exceeded all expectations. FY 2021-22 was a record year, increasing 12% over the prior year. Staff had budgeted conservatively expecting a slowdown, but the strength has continued into FY 2022-23 and staff is projecting to exceed the annual budget by \$300,000 (22%).

Business and Sales Taxes

Business taxes consist of Business License and Real Estate Rental taxes. Business Licenses were relatively stable over the past several years until FY 2021-22 jumped 18%, and FY 2022-23 is tracking to the same level. Rental taxes were increasing approximately 6% per year until leveling off in FY 2020-21. Sales taxes have hovered around \$250,000 for the past three years.

Staff is estimating \$941,000 in revenues, an increase of \$26,000 or 3%, from the current year for this category.

Other Revenue

The major components of Other Revenue consist of these miscellaneous items: Ambulance Service Charges, Lease Revenue, Reimbursable Services, Interest and Unrealized Investment Results, and other miscellaneous receipts.

Staff is budgeting \$917,400 for FY 2023-24 compared to a projection of \$937,684 in the current fiscal year, a decrease of \$20,284. The primary reason for the variance is FY 2022-23 included an insurance claim received for the Guilford Steps Project and monies received from Republic Services per contract for a performance audit which will not be repeated, offset by higher than expected interest receipts.

GENERAL FUND EXPENDITURES

The City is budgeting \$36,822,903 in General Fund expenditures, an increase of 11% from last years projected expenditures. In developing the Proposed Budget, the City continues efforts to control and contain operating costs in all departments. The following is a summary by cost categories.

General Fund Budget by Expenditure Category

Category	2023-24		2022-23		\$ Change %	
	Proposed	% of	Projected	% of		
	Budget	Budget		Total		
Personnel Costs	\$ 23,330,261	63%	\$ 21,673,262	66%	\$ 1,656,999	8%
Maintenance & Operations	9,395,171	26%	7,852,363	24%	1,542,808	20%
Non-Departmental	3,947,471	11%	3,555,471	11%	392,000	11%
Aquatics Subsidy	150,000	0%	0	0%	150,000	NA
Total	<u>\$ 36,822,903</u>	<u>100%</u>	<u>\$ 33,081,096</u>	<u>100%</u>	<u>\$ 3,741,807</u>	<u>11%</u>

Personnel Costs

Personnel related costs, which include salaries & wages, benefits, and retirement costs, are the largest overall expenditure in the General Fund at \$23,330,261, which is \$1,656,999 (8%) higher than the prior year projection. Such costs make up 63% of the total 2023-24 General Fund budget.

The tables below summarize projected personnel costs by department and by type:

Personnel Budget by Department

Category	2023-24		2022-23		\$ Change %	
	Proposed	% of	Projected	% of		
	Budget	Budget		Total		
Administration	\$ 1,837,566	8%	\$ 1,870,910	9%	\$ (33,344)	-2%
Communications	432,515	2%	83,084	0%	349,431	421%
Public Works	2,350,940	10%	2,151,445	10%	199,495	9%
Planning & Building	1,860,137	8%	1,574,699	7%	285,438	18%
Recreation	2,142,867	9%	1,971,306	9%	171,561	9%
Police	7,140,857	31%	6,607,600	30%	533,257	8%
Fire	7,565,379	32%	7,414,218	34%	151,161	2%
Total	<u>\$ 23,330,261</u>	<u>100%</u>	<u>\$ 21,673,262</u>	<u>100%</u>	<u>\$ 1,656,999</u>	<u>8%</u>

Personnel Budget by Type

Category	2023-24		2022-23		\$ Change	%
	Proposed Budget	% of Budget	Projected	% of Total		
Salaries	\$ 16,060,825	69%	\$ 15,099,081	70%	\$ 961,744	6%
Health Insurance	2,122,588	9%	1,813,898	8%	308,690	17%
Retirement	4,202,070	18%	3,954,892	18%	247,178	6%
Other Benefits	944,778	4%	805,391	4%	139,387	17%
Total	\$ 23,330,261	100%	\$ 21,673,262	100%	\$ 1,656,999	8%

In FY 2021-22 the City entered into four-year labor agreements with all City employees including its four unions, as well as all unrepresented employees. With the goal of containing costs and setting total employee compensation to within -3 % of the median of Piedmont’s comparator cities, the City agreed to the following major terms:

- Salary increases in each of the next four years as follows: 3%, 3%, 3.25% 3.25%.
- Continue medical benefit cost sharing but reset base to FY 2020-21 level.
- Freeze employee cost sharing percentage for CalPERS at FY 2020-21 levels.

Salaries expense for FY 2023-24 is budgeted at \$16,060,825 which is a 6% increase compared to the FY 2022-23 projection. The increase is due to the following:

- 3.25% across the board wage increase per labor agreements.
- An addition of one Dispatcher in the Police Department
- One temporary part-time position in Administration to lead specific records management projects, including digitization of resident’s property files.
- One new part-time position in Public Works, Facilities Manager.
- Five part time employees in Planning and Building to assist in clearing the backlog of building permits. Assumes employees are needed for nine months.
- Assumption of full staffing.

In addition, as compared to the prior year projection (FY 2019-20), the most significant changes in personnel costs are as follows:

- Health Insurance – The proposed budget reflects an increase of \$308,690 over last year. The increase is primarily due to an assumed 6.0% increase in premium rates and the assumption of full staffing.
- Retirement - Employee retirement costs are projected to increase \$247,178 over last year. In FY 2018-19 CalPERS began phasing in the lowering of its discount

rate from 7.5% to 7.0%. The full impact of this phase in will be completed in FY 2024-25.

In FY 2020-21, CalPERS experienced a very favorable investment return of 21.3%. The large gain triggered the CalPERS Risk Mitigation Policy which lowered the discount rate to 6.8%. Then in FY 2021-22, the CalPERS portfolio lost 6.1%. These events will result in a lower Unfunded Accrued Liability (UAL) payment only in FY 2023-24, but higher Normal Cost going forward.

In FY 2023-24, staff is projecting that the Normal Cost, net of employee cost share, will increase by 25%, from \$1,364,329 (9.0% of salaries) in FY 2022-23 to \$1,705,923 (10.6% of salaries) in FY 2023-24. The Unfunded Liability Payment will decline 4% to \$2,496,147.

Category	2023-24		2022-23		\$ Change	%
	Proposed Budget	% of Budget	Projected	% of Total		
Normal Cost	\$ 2,131,819	51%	\$ 1,797,044	45%	\$ 334,775	19%
Cost Share	(425,896)	-10%	(432,715)	-11%	6,819	-2%
Net Normal Cost	1,705,923	41%	1,364,329	34%	341,594	25%
Unfunded Accrued Liability (UAL)	2,496,147	59%	2,590,563	66%	(94,416)	-4%
Total	\$ 4,202,070	100%	\$ 3,954,892	100%	\$ 247,178	6%

- Normal Cost is projected to increase at the same rate as payroll expense after this year’s jump, which was due to the risk mitigation strategy being triggered.
- The Cost Share offset will continue to decline as CalPERS Tier One employees retire.
- Unfunded liability payments are projected to increase at an average rate of 9% for the next 8 years, then begin to flatten out.

Maintenance and Operations

Maintenance and Operations costs are budgeted at \$9,395,171, amounting to 26% of the FY 2023-24 General Fund budget and an increase of \$1,542,808 when compared to the FY 2022-23 projection.

This category includes the following major expenses:

- Employee related – Conferences, travel, training, and memberships
- Supplies – Department supplies
- Equipment – Vehicle maintenance and repair, fuel, and rentals
- Contract Services – Third party recreational activity providers, legal, consulting, crossing guards
- IT related – Computer Courage contract, Software licenses and Strategic Planning

- Other – Public Works services (including street patching, landscaping, and tree pruning)
- Utilities

The following summarizes maintenance and operations costs by department:

Maintenance and Operations Budget by Department

Category	2023-24		2022-23		\$ Change %	
	Proposed Budget	% of Budget	Projected	% of Total		
Administration	\$ 2,066,200	22%	\$ 1,920,250	24%	\$ 145,950	8%
Communications	89,000	1%	48,500	1%	40,500	84%
Public Works	2,339,800	25%	2,309,700	29%	30,100	1%
Planning & Building	1,704,107	18%	615,515	8%	1,088,592	177%
Recreation	1,440,700	15%	1,416,509	18%	24,191	2%
Police	1,047,776	11%	949,689	12%	98,087	10%
Fire	707,588	8%	592,200	8%	115,388	19%
Total	\$ 9,395,171	100%	\$ 7,852,363	100%	\$ 1,542,808	20%

The most significant increases in Maintenance and Operations costs in the FY 2023-24 Proposed Budget as compared to the FY 2022-23 projection are as follows:

- Planning and Building – Staff is budgeting an increase of \$1,088,592. This increase consists of the following:
 - Approximately \$700,000 of unspent FY 2022-2023 funds primarily related to Housing Element related consulting costs in addition to records management projects
 - Moraga Canyon Specific Plan (\$400,000)
- Administration – Expenses are projected to be \$145,950 (8%) higher year over year. The increase is primarily due to:
 - IT related expenses – Increase in software costs (+\$70,000) primarily due to Cyber Security Services and Microsoft licensing; and Computer Courage staffing (+\$27,000).
 - Diversity, Equity, Inclusion (+\$25,000)
 - Election expenses (+\$20,000)
- Fire – Staff is projecting an increase of \$115,388 over last year primarily due to costs associated with vacant positions being filled (Academy tuition, increased training, turnouts, and supplies).
- Police – Staff is projecting an increase of \$98,087 over last year primarily due to internet costs associated with the public safety camera project, increased animal shelter costs, and costs associated with the new Officer Wellness Grant.

Non Departmental

Non-Departmental costs are budgeted at \$3,947,471, comprising 11% of the 2023-24 General Fund budget. The following costs are included:

Category	2023-24		2022-23		\$ Change	%
	Proposed Budget	% of Budget	Projected	% of Total		
Insurance	\$ 2,472,000	63%	\$ 2,305,000	65%	\$ 167,000	7%
Retiree Medical Premiums	1,025,000	26%	900,000	25%	125,000	14%
Library	350,471	9%	350,471	10%	0	0%
Miscellaneous	100,000	3%	0	0%	100,000	NA
Total	\$ 3,947,471	100%	\$ 3,555,471	100%	\$ 392,000	11%

- Insurance costs, which include General Liability and Workers Compensation, comprise \$2,472,000 and present a \$167,000 increase from the estimated 2022-23 expense. The increase is primarily due to higher General Liability premiums caused by overall actuarial adjustments to the risk pool and increased payroll. In FY 2022-23, the City increased its General Liability self-insured retention from \$10,000 to \$25,000 per claim, which reduced the premium increase from 20% to 15% year over year. Workers Compensation costs are projected to remain the same as higher premiums are expected to be offset by lower claims.
- Retiree Medical Premiums - Premiums are budgeted at \$1,025,000 compared to \$900,000 last year. The increase is due to seven retirements in 2022-23, a 6% budgeted increase in premium costs, and an estimated four retirements in FY 2023-24.
- Library Services – \$350,471 is budgeted as a contribution to the City of Oakland, unchanged from prior years.

GENERAL FUND BALANCE

The FY 2022-23 Proposed Budget projects an Operating Net Income of approximately \$2,162,000. This includes Capital transfers that are proposed for essential capital needs as follows:

- \$2,184,000 - Capital Improvements (ARPA & Prop 68 Funds)
- \$1,500,000 - Facilities Maintenance, including sidewalk replacement\repair

After these transfers, the General Fund ending balance will be approximately \$6.1 million, or 17% of Operating Expenses. No further transfers are recommended at this time as the City's goal is to maintain a General Fund reserve of +/- 18% of Operating Expenses.

TEN-YEAR PROJECTION

The ten-year forecast of revenues and expenditures (and increasing level of transfers) assists in identifying long range issues and informing future planning and decision making through FY 2031-32. The following table is a summary of the forecast:

General Fund Balance 2017-18 through 2031-32

Fiscal Year Ending	ACTUAL				PROJECTED									
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Begin Balance	\$ 5,532	\$ 5,290	\$ 5,591	\$ 6,509	\$ 7,403	\$ 7,596	\$ 6,073	\$ 6,504	\$ 6,696	\$ 6,912	\$ 7,138	\$ 7,433	\$ 7,787	\$ 8,049
Revenues	29,564	28,604	33,266	35,559	35,648	37,928	36,615	37,884	39,279	40,773	42,333	43,962	45,663	47,440
<i>Growth rate - revenues</i>	1.9%	-3.2%	16.3%	6.9%	0.3%	6.4%	-3.5%	3.5%	3.7%	3.8%	3.8%	3.8%	3.9%	3.9%
Operating Expenses	22,894	23,398	24,678	28,416	29,525	32,600	33,530	34,227	34,533	35,541	36,678	39,593	40,069	40,520
PARS Funding	0	0	0	0	0	0	-1,349	-1,131	-359	-227	0	-941	-114	0
Net Operating Expenses	22,894	23,398	24,678	28,416	29,525	32,600	32,181	33,097	34,174	35,314	36,678	38,651	39,955	40,520
<i>Growth rate</i>	5.2%	2.2%	5.5%	15.1%	3.9%	10.4%	2.9%	2.1%	0.9%	2.9%	3.2%	7.9%	1.2%	1.1%
Non Dept Expenses	2,454	2,564	3,872	3,193	3,555	3,947	2,601	2,971	3,868	4,114	4,484	3,669	4,645	4,890
Net Operating Transfers	-853	-550	834	905	915	780	762	791	821	851	882	915	949	983
Operating Net Income	3,363	2,091	5,550	4,855	3,483	2,160	2,596	2,608	2,058	2,196	2,054	2,557	2,012	3,013
<i>Growth rate</i>	-9.1%	-37.8%	165.4%	-12.5%	-28.2%	-38.0%	20.2%	0.5%	-21.1%	6.7%	-6.4%	24.5%	-21.3%	49.8%
Capital Transfers	3,606	1,789	4,633	3,961	3,290	3,684	2,165	2,416	1,842	1,970	1,759	2,202	1,751	1,751
Net income	-243	302	918	894	193	-1,523	431	192	216	226	295	354	261	1,263
Ending Balance	\$ 5,290	\$ 5,591	\$ 6,509	\$ 7,403	\$ 7,596	\$ 6,073	\$ 6,504	\$ 6,696	\$ 6,912	\$ 7,138	\$ 7,433	\$ 7,787	\$ 8,049	\$ 9,311
% Operating Expenses	20.9%	21.5%	22.8%	23.4%	23.0%	16.6%	18.7%	18.6%	18.2%	18.1%	18.1%	18.4%	18.0%	20.5%

The major assumptions used to build the Ten-Year Projection are as follows:

Revenues:

Staff has budgeted a 5.5% increase for FY 2022-23 based on the preliminary assessed valuation report received from Alameda County. Going forward, the growth rate is projected to be 4.9% annually. This is lower than the average increase over the past ten years of 5.8% as staff expects the rate of increase to begin to decline as the number of homes with low assessed valuations due to Proposition 13 declines.

- Real Property Transfer Tax revenue is budgeted at \$3.4 million in FY 2023-24 and thereafter.
 - Transfer tax revenue has averaged \$3.6 million annually over the past 5 years and \$3.4 million over the past 10 years, excluding FY 2020-21 and FY 2021-22, which were approximately 50% higher than any previous year and are viewed as outliers.
- Parcel Tax - The tax was last approved on the March 2020 ballot and is subject to voter approval every four years. Staff has assumed the tax will continue to be approved and has increased it each year by 3% (estimated CPI).
- The growth rate for all other revenue categories averages 3.2%.

- FY 2022-23 and FY 2023-24 include ARPA fund receipts of \$300,000 and \$2.1 million, respectively.

Expenditures:

- Salary and related compensation expenses through FY 2024-25 are based on the four-year labor agreements in force. Beyond 2024-25, salaries are estimated to increase 3% per year.
- Medical and other benefit costs assume a 4%-6% growth rate, which approximates the historical trend.
- Pension costs are based on an actuarial study prepared by Bartel and Associates. The CalPERS Board of Administration approved lowering the CalPERS discount rate assumption, the long term rate of return, from 7.5% to 7.0% over three years beginning in 2018-19. Additionally, in July 2021, the discount rate was lowered to 6.8% as part of CalPERS portfolio risk mitigation strategy. The Bartel study assumes the rate will continue to decline, and eventually settle around 6.0%. Staff is projecting pension costs to rise approximately 51% over the next 5 years and increase approximately 86% by FY 2031-32.
 - In 2018, the City established a Pension Rate Stabilization Trust with PARS to aid in funding future pension expense. \$3,750,000 has been contributed to the fund to date and the balance as of March 31, 2023 is \$4.2 million. Staff is not recommending additional funding at this time.
 - To maintain a General Fund balance of +/- 18% of expenditures, it is projected the City will need to begin paying a portion of the pension expenses via withdrawals from the PARS fund beginning in FY 2024-25 and ending in FY 2030-2031. At this point, the remaining balance in the PARS fund would be approximately \$800,000.
- Operating expenses, other than personnel costs, are projected to grow at a rate of approximately 3% per year.

RECREATION DEPARTMENT \ SCHOOLMATES \ AQUATICS

While the Recreation Department is a component of the General Fund, two programs under its purview, Schoolmates and Aquatics, are accounted for in separate funds. Below is a recap of the proposed 2023-24 budget and actual results from the prior four years.

	FISCAL YEAR ENDED					Proposed	Projected	
	June-18	June-19	June-20	June-21	June-22	BUD 2024	FY 22-23	\$ VAR
RECREATION (GF)								
Revenue	\$ 3,083,138	\$ 2,832,816	\$ 1,261,674	\$ 1,761,020	\$ 3,149,170	\$ 3,475,500	\$ 3,300,984	\$ 174,516
Salaries	1,218,560	1,340,569	1,315,680	1,182,494	1,460,424	1,652,019	1,518,000	134,019
Benefits & Taxes	333,188	356,360	321,674	309,749	415,922	490,848	453,306	37,542
Operating Exp	1,302,146	1,215,631	1,028,856	912,727	1,419,944	1,440,700	1,416,509	24,191
Total Expenses	2,853,894	2,912,560	2,666,210	2,404,969	3,296,290	3,583,567	3,387,815	195,752
% of Revenue	93%	103%	211%	137%	105%	103%	103%	112%
Net Income/(Loss)	\$ 229,245	\$ (79,743)	\$ (1,404,536)	\$ (643,950)	\$ (147,120)	\$ (108,067)	\$ (86,831)	\$ (21,236)
Cost Recovery %	108%	97%	47%	73%	96%	97%	97%	
SCHOOLMATES								
Revenue	\$ 703,107	\$ 762,930	\$ 632,868	\$ 586,126	\$ 1,101,085	\$ 1,410,000	\$ 1,607,000	\$ (197,000)
Salaries	469,281	448,901	459,301	495,839	468,108	887,978	518,750	369,228
Benefits & Taxes	178,764	131,893	139,243	123,680	147,117	359,399	208,975	150,424
Operating Exp	86,209	122,180	111,409	86,836	91,808	356,000	116,000	240,000
Total Expenses	734,254	702,973	709,953	706,355	707,033	1,603,377	843,725	759,652
% of Revenue	104%	92%	112%	121%	64%			
Net Income/(Loss)	\$ (31,147)	\$ 59,957	\$ (77,085)	\$ (120,229)	\$ 394,052	\$ (193,377)	\$ 763,275	\$ (956,652)
Cost Recovery %	96%	109%	89%	83%	156%	88%	190%	
AQUATICS								
Revenue	\$ 549,492	\$ 495,806	\$ 338,829	\$ (1,034)	\$ -	\$ 15,000	\$ -	\$ 15,000
Salaries	370,611	387,586	375,765	74,792	5,205	104,930	-	104,930
Benefits & Taxes	49,603	52,117	52,802	16,174	(2,618)	48,491	-	48,491
Operating Exp	196,714	254,239	190,320	45,293	14,330	71,850	7,500	64,350
Total Expenses	616,928	693,942	618,888	136,258	16,918	225,271	7,500	217,771
% of Revenue	112%	140%	183%	NA	NA			
Net Income/(Loss)	\$ (67,436)	\$ (198,136)	\$ (280,059)	\$ (137,292)	\$ (16,918)	\$ (210,271)	\$ (7,500)	\$ (202,771)
Cost Recovery %	89%	71%	55%	-1%	0%	7%	0%	

Staff has historically targeted the Recreation Department to be cost neutral. Staff is projecting 97% total department cost recovery in FY 2022-2023 and proposing 97% for FY 2023-2024. This is after historic pandemic lows of 47% and 73% in FY 2019-20 and FY 2020-21 respectively, which then recovered to 96% in FY 2021-2022.

Recreation Department Staffing Adjustments:

- Reclassify the Assistant Childcare Program Coordinator position to a Recreation Coordinator position to reflect the additional administrative responsibility of the position.

In 2022-23, staff is projecting Schoolmates cost recovery to be 190% and proposing a budget of 88% for FY 2023-2024. This cost recovery figure for FY 2023-2024 is well above the target due to the delay of Schoolmates related maintenance and capital projects. Maintenance and Capital projects are budgeted at \$177,000 for FY 2023-2024. Staff is recommending the following staffing changes:

- Schoolmates Site Leads (2) and Assistant Site Leads (4) will remain part-time positions but will work more than 1,000 hours in a fiscal year. As a result, the staff will be enrolled in CalPERS, will be eligible to enroll in the City's medical insurance plan and be offered the PEMHCA minimum payment for medical

benefits as required by law. Site Coordinators (2) will remain part-time, will be enrolled in CalPERS, and will receive full medical benefits. The goal of the additional part-time positions is to establish four core staff positions at each Schoolmates site and two core staff at each Mini-mates program to provide program stability, staff the opportunity to work more hours and access to medical benefits to aid in staff retention.

Aquatics Fund – Staff is planning for a summer 2024 opening. The budget is consistent with the operational analysis prepared by the Isaac Sports Group and presented to City Council December 2022. Included in the Proposed Budget are the following expenses:

- Aquatics Supervisor - hired 8 months prior to opening.
- Aquatics Coordinator - hired 4 months prior to opening.
- Maintenance Technician (Part-Time) - hired 2 months prior to opening.
- Lifeguards – Training.
- Operating expenses - \$71,850, of which \$40,000 is for site furnishings.

The residual balance in the Aquatics fund plus a General Fund subsidy of \$150,000 is proposed to cover these startup costs.

OTHER FUNDS

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

Street Infrastructure Maintenance & Replacement

The City’s FY 2023-24 budget for street infrastructure maintenance and replacement, including sidewalk repair, is \$1.6 million. Funding sources include Gas Tax, SB1, Measure BB, and Measure F. These sources are funded by Sales and Gasoline taxes. The budget is based on estimates received from the County. The majority of available funding is dedicated to street resurfacing, with the balance dedicated to important sub-categories such as the implementation of projects prioritized by the approved Pedestrian & Bicycle Master Plan, and those related to the Complete Streets program.

The PCI (Pavement Condition Index) for the streets within the City of Piedmont is currently 63. This is down from the 65 reported last year and 67 reported in 2019. This keeps the City’s overall average within the “Good” range.

<u>PCI Range</u>	<u>Description</u>	<u>2023</u>	<u>2022</u>	<u>2019</u>
	OVERALL	63%	65%	67%
>70	Very Good	50%	58%	49%
50-69	Good	23%	17%	28%
24-49	Poor	20%	20%	20%
0-24	Very Poor	7%	5%	3%

In order to maintain a PCI of 67 over the next 5 years, approximately \$1.5 million in funding for maintenance and repairs would be needed annually. To increase the PCI to

72 over the next 5 years, approximately \$2.2 million in funding for maintenance and repairs would be needed annually.

Summary Street Report									
	Measure BB	Gas Tax	SB 1	Measure F	Measure B	Traffic Congestion	Total Sources	General Fund	Grand Total
ACTUAL 2020-21									
Total Revenues	477,253	255,941	211,734	46,073	511,170	-	1,502,171		
Streets	(5,011)	(8,330)	(48,250)	(6,719)	(205,722)	-	(274,032)		(274,032)
Sidewalks		(346,198)	-			-	(346,198)	(522,707)	(868,905)
Total Expenditures	(5,011)	(354,528)	(48,250)	(6,719)	(205,722)	-	(620,230)	(522,707)	(1,142,937)
Ending Balance	\$ 472,686	\$ 7,138	\$ 448,362	\$ 73,365	\$ 307,372	\$ 38,429	\$ 1,347,352		
ACTUAL 2021-22									
Total Revenues	672,532	271,455	219,860	42,720	425,796	-	1,632,365		
Streets	(722,312)		(204,879)	-	(520,618)	(38,429)	(1,486,238)		(1,486,238)
Sidewalks		(277,480)					(277,480)	(937,368)	(1,214,848)
Total Expenditures	(722,312)	(277,480)	(204,879)	-	(520,618)	(38,429)	(1,763,718)	(937,368)	(2,701,086)
Ending Balance	\$ 422,906	\$ 1,113	\$ 463,343	\$ 116,085	\$ 212,550	\$ 0	\$ 1,215,999		
PROJECTED 2022-23									
Total Revenues	1,199,278	291,091	257,488	40,000	-	-	1,787,857		
Streets - Spent YTD	(975,446)		(718,010)	(104,963)	(79,595)	-	(1,878,013)		(1,878,013)
Streets - To be Spent					(132,956)		(132,956)		(132,956)
Sidewalks		(50,000)					(50,000)	(700,000)	(750,000)
Total Expenditures	(975,446)	(50,000)	(718,010)	(104,963)	(212,551)	-	(2,060,969)	(700,000)	(2,760,969)
Ending Balance	\$ 646,738	\$ 242,204	\$ 2,822	\$ 51,122	\$ (0)	\$ 0	\$ 942,887		
PROPOSED 2023-24									
Total Revenues	1,164,000	324,579	281,325	41,000	-	-	1,810,904		
Streets - Available	(1,800,000)	(550,000)	(280,000)	(90,000)			(2,720,000)		(2,720,000)
Sidewalks							-	(700,000)	(700,000)
Total Expenditures	(1,800,000)	(550,000)	(280,000)	(90,000)	-	-	(2,720,000)	(700,000)	(3,420,000)
Ending Balance	\$ 10,738	\$ 16,783	\$ 4,147	\$ 2,122	\$ (0)	\$ 0	\$ 33,791		

Piedmont’s sidewalks are increasingly in disrepair. It is especially important to repair sidewalks as soon as possible to reduce the liability associated with accidents caused by unsafe sidewalks. Staff has proposed a budget of \$700,00 for sidewalk repair and replacement, which will be funded from the Facilities Maintenance Fund.

The City currently does not have the tools to adequately track the required maintenance of sidewalks. Staff has included in the IT plan over the next two years, funds for the purchase and implementation of a software program to satisfy this and other maintenance related needs.

Facilities Maintenance Fund

The City Council established the Facilities Maintenance Fund in 2013 to provide a long-term plan for addressing City-owned facilities. In 2014, responsibility for facilities was transferred from the Recreation Department to the Public Works Department. Since that time, staff has been working to develop a thorough and well-documented plan that addresses deferred maintenance, ongoing maintenance and repair, and, importantly, the desire to build reserves to address long-term, life-cycle maintenance and replacement costs. The plan will continue to evolve and improve as staff closely monitors City needs.

In 2019-20, staff removed janitorial type expenses from this fund and are now accounting for them in the General Fund. Further, to better identify and quantify long term capital needs as opposed to ongoing maintenance costs, beginning in FY 2022-23 staff split this fund into two separate funds:

- Facilities Maintenance Fund (111) – Repairs and maintenance, scheduled maintenance, and sidewalk replacement\repair is funded annually by transfers from the General and Schoolmates Funds based on need.
- Facilities Capital Projects (112) – Capital projects for all City facilities including parks. Funding is determined each year based on budget surplus, if any.

The following schedule summarizes the current Facilities Maintenance Fund plan. It is a roll up of scheduled maintenance and estimated repairs and maintenance for each City facility, as well as sidewalk replacement\repair.

City of Piedmont					
Five Year Capital Improvement Program					
	<i>FISCAL YEAR</i>				<i>FY 2026</i>
	<i>2022-23</i>	<i>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>& Beyond</i>
FACILITIES MAINTENANCE					
Beginning Balance	\$ 347,583	\$ 407,809	\$ 264,309	\$ 192,909	\$ 261,064
General Fund Subsidy	\$ 1,300,000	\$ 1,500,000	\$ 1,600,000	\$ 1,500,000	\$ 1,000,000
Schoolmates Subsidy	66,000	110,000	110,650	34,333	14,906
Contributions \ Other Funding	-	-	-	-	-
Interest	16,226	19,000	19,000	17,000	13,000
Total Revenue	\$ 1,382,226	\$ 1,629,000	\$ 1,729,650	\$ 1,551,333	\$ 1,027,906
Expenditures:					
Sidewalks	\$ (700,000)	\$ (700,000)	\$ (700,000)	\$ (700,000)	\$ (500,000)
Annual Maintenance	(231,000)	(231,000)	(242,550)	(254,678)	(264,865)
Scheduled Maintenance	(391,000)	(841,500)	(858,500)	(528,500)	(251,500)
Total Expenditures	\$ (1,322,000)	\$ (1,772,500)	\$ (1,801,050)	\$ (1,483,178)	\$ (1,016,365)
Ending Balance	\$ 407,809	\$ 264,309	\$ 192,909	\$ 261,064	\$ 272,606

The following schedule summarizes the current Facilities Capital Fund plan. It is a roll up of capital projects for all City facilities, including parks. Supporting schedules which details each project are included in the Facility Maintenance plan documents.

City of Piedmont					
Five Year Capital Improvement Program					
	FISCAL YEAR				FY 2026
	2022-23	2023-24	2024-25	2025-26	& Beyond
FACILITIES CAPITAL FUND					
Beginning Balance	\$ 9,975,000	\$ 9,145,286	\$ 4,895,550	\$ 2,518,050	\$ 1,361,050
General Fund Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -
Schoolmates Subsidy	-	60,000	-	-	-
ARPA Funding	300,000	2,079,332	-	-	-
Contributions \ Other Funding	171,536	104,932	-	-	-
Interest	99,750	92,000	49,000	25,000	-
Total Revenue	\$ 571,286	\$ 2,336,264	\$ 49,000	\$ 25,000	\$ -
Expenditures:					
Facilities	\$ (613,000)	\$ (4,361,000)	\$ (855,000)	\$ (420,000)	\$ (52,585,425)
Parks	(458,000)	(900,000)	(395,000)	(109,000)	(16,450,000)
Park Pathways	(100,000)	(100,000)	(100,000)	(100,000)	-
Tennis Courts	(80,000)	(200,000)	(270,000)	-	(540,000)
Sustainability	(50,000)	(125,000)	(476,500)	(28,000)	(130,000)
Storm Drains	(40,000)	(100,000)	(330,000)	(525,000)	(850,000)
Green Infrastructure	-	(400,000)	-	-	(900,000)
Community Pool	(60,000)	(400,000)	-	-	-
Total Expenditures	\$ (1,401,000)	\$ (6,586,000)	\$ (2,426,500)	\$ (1,182,000)	\$ (71,455,425)
Ending Balance	\$ 9,145,286	\$ 4,895,550	\$ 2,518,050	\$ 1,361,050	\$ (70,094,375)

The Facilities Capital Fund is estimated to have a Fund balance of approximately \$9.1 million as of June 30, 2023. Funding will be primarily from the General and Schoolmates Funds, when available. American Rescue Plan Act (ARPA) funds are being allocated here for use on the Police Dispatch project in accordance with City Council direction with construction to begin later this calendar year.

Annual funding is determined based on available funds in the General Fund after consideration of the needs of the equipment replacement fund, facilities maintenance fund, and a General Fund reserve set aside in the range of +/-18%. Currently, staff is projecting a budget surplus for FY 2022-23 of approximately \$1.9 million and is recommending \$1.0 million of the surplus be allocated to the Facilities Capital Fund.

The Facilities Capital Fund includes major capital improvements currently being evaluated by the City in the column “FY 2026 & Beyond”. High-level assessments of the Police Department and Fire Department indicate considerable deficiencies in Essential Services Buildings.

Beyond the Essential Services Buildings, City staff anticipates future renovation of the City Hall basement and Recreation Center for accessibility and to address safety issues. Major improvements to Linda Beach and Coaches Field are also being evaluated. The total cost of all these projects may be upward of \$65 million and is reflected in the column “FY 2026 & Beyond”. Based on ten-year projections for the

General Fund, the City does not have adequate funding to complete these projects nor the recreation related conceptual plans developed in recent years.

Equipment Replacement Fund

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

The following is the proposed Equipment Replacement expenditures for FY 2023-24 of \$2,039,000:

Description	\$ Amount
<u>Communications</u>	
Broadcast & Streaming Equip.	\$ 400,000
Video Equipment	70,000
<u>Public Works:</u>	
Radios (EBRCSA)	25,000
Copy Machine	15,000
<u>Recreation</u>	
Utility Electric Cart	18,000
<u>Planning & Building</u>	
Electric Bicycles (2)	5,000
<u>Police:</u>	
Vehicle - Patrol (2)	187,000
Vehicle - Detectives	65,000
<u>Fire:</u>	
Ambulance	400,000
City Pool Vehicle	110,000
Radio's (Mobile)	10,000
Hazmat 5 Gas Detectors (3)	15,000
Thermal Imaging Cameras (2)	20,000
<u>IT:</u>	
Applications & Systems	350,000
Infrastructure & Security	297,000
Hardware	52,000
Total Proposed Expenditures	\$ 2,039,000

The Equipment Replacement Fund is estimated to have a Fund Balance of approximately \$2.5 million as of June 30, 2023. Funding of \$690,000 is needed for FY

2023-2024. Staff is recommending purchases be completed in FY 2022-2023 due to the projected surplus in FY 2022-2023.

The fund balance at the end of FY 2023-24 is projected at approximately \$1,100,000, with an unrestricted fund balance of \$500,000 and a restricted balance of \$600,000. The restriction is the City Council approved system rehabilitation loan to the Sewer Fund.

Sewer Fund

The Sewer Fund is used to account for costs related to the inspection, maintenance, repair, and replacement of the sanitary sewer system in the City. In July 2014, the City and other East Bay jurisdictions entered into a Consent Decree (CD) mandated by the U.S. Environmental Protection Agency (EPA) which requires the City to complete a rehabilitation of the sewer system and to establish a comprehensive monitoring of system performance. With the CD finalized, and all the mandated improvement measures identified, the City has moved forward with definitive plans to achieve full compliance.

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

With the approval of a low-interest loan by the State Water Resources Control Board (SWRCB), construction of Phase V of the sewer rehabilitation project began in 2017-18 and was completed in the first quarter of FY 2018-19. Thereafter, Phase VI design work began in FY 2018-19 with construction anticipated to begin in FY 23-24. All phases of rehabilitation are projected to be completed over the next decade, ahead of the schedule established under the CD.

A significant benchmark affirming Piedmont's strategy for compliance to the EPA Consent Decree was reinforced in April of 2018. After the first EPA performance review of all participants, it was determined that Piedmont was complying and would not be assessed any stipulated penalties.

Sewer Fund Recap

SEWER FUND	Projected	Proposed Budget	Projected			
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Beginning Balance	\$3,205,897	\$ 3,038,169	\$ 2,495,271	\$ 1,861,243	\$ 4,776,922	\$ 4,717,865
Sewer Service Charges \ Interest	2,952,000	3,072,100	3,164,061	3,258,779	3,356,336	3,456,818
Loan Proceeds	0	0	2,483,379	2,483,379	0	0
Total Revenue	2,952,000	3,072,100	5,647,440	5,742,158	3,356,336	3,456,818
Operating Costs	1,475,000	1,495,000	1,552,250	1,612,013	1,673,363	1,737,381
<u>Capital Costs:</u>						
General Sewer Replacement	400,000	500,000	525,000	551,250	578,813	607,753
Capital Equipment	35,388	455,000	0	0	0	0
Phase VI	400,000	500,000	3,681,000	0	0	0
Phase VII	0	0	0	0	500,000	1,000,000
Debt Service	809,340	664,998	523,218	663,217	663,217	759,312
Total Expenditures	3,119,728	3,614,998	6,281,468	2,826,480	3,415,393	4,104,446
Ending Balance	\$ 3,038,169	\$ 2,495,271	\$ 1,861,243	\$ 4,776,922	\$ 4,717,865	\$ 4,070,237

In addition to the construction of rehabilitation projects, the Sewer Fund reimburses the General Fund for sewer related expenses charged to the General Fund. Public Works and Finance have refined expense estimates and captured actual costs related to personnel, supplies and services. Based on the data collected, the proposed transfer for FY 2023-24 is projected at \$890,000, an increase of \$15,000 over last fiscal year.

Pension Rate Stabilization Fund

In 2017-18, the City established a Pension Rate Stabilization Fund. The City partnered with the Public Agency Retirement Services (PARS) to establish a Section 115 Trust. The trust allows for the smoothing of rising pension costs which are expected to more than double over the next ten years. Through the deposit of funds into the Section 115 Trust Program, the City could expect to earn a rate of return greater than what would be attained through the City's investment with the State of California Local Agency Investment Fund (LAIF). The higher return is made possible because the Section 115 Trust Program is not prohibited by the State law from making purchases of higher yield equities.

In May 2018, the City transferred \$2.0 million from the General Fund into the Pension Rate Stabilization Fund with an additional transfer of \$750,000 in November 2018. In February 2021, the City engaged actuarial firm Bartel & Associates to refresh the City's ten-year pension expense projections. The projections increased approximately \$3.0 million as compared to the long-range plan. The increase was due to CalPERS lower than expected investment results in FY 2019-20 and the effect of the changes in its amortization policy. Amortization periods for the Unfunded Accrued Liability have been shortened from 30 years to 20 years, which lowers overall liability, but increases annual

payments. Due to this change, an additional \$1.0 million was transferred to PARS in October 2021.

The City's long-term plan now indicates that the City may need to draw down on the PARS fund as early as FY 2024-25 to pay annual pension payments and maintain a reasonable General Fund reserve (18%).

CONCLUSION

Over the past several years, the local real estate market and Piedmont voters' support for the renewal of the Parcel Tax have significantly influenced the City's ability to provide high quality public services. This approach was also made possible due to benefit cost sharing agreements with employees and the significant reduction of retiree healthcare benefits for future hires.

Longer term budgetary impacts are difficult to predict due to economic uncertainty. Inflation and the resulting increase in interest rates may cause a downturn in the real estate market which could have adverse effects on the City as 68% of its revenue is property related. The transfer tax is sensitive to the overall state of the real estate market. These tax receipts declined by 40% during the last economic recession and did not recover for four years. Also of concern is the effect a downturn will have on pension costs. Property taxes, which have been rising at an average rate of 5.8% over the last ten years, may flatten. If the financial markets struggle, and CalPERS annual investment performance is lower than its 6.8% discount rate, future pension payments may rise significantly.

As followers of prior City budget discussions are aware, to maintain a balanced budget and a minimal General Fund reserve, the City has not been able to adequately invest in aging infrastructure. Many facilities, streets, and sidewalks need substantial improvement or replacement, due to age, accessibility, and safety considerations. The City is not able to save funds sufficient to address major renovations. Over recent years, the City has identified tens of millions of dollars of critical renovations needed in the Police and Fire Departments, City Hall, the Veterans Memorial Building, and the Recreation Department building. These are in addition to significant needs previously identified in parks. The City must continue to focus on plans to renovate, replace or close these facilities in the coming years.

In conclusion, I want to thank the residents of Piedmont whose volunteerism and support enable the City to deliver responsive, high quality services for the community. I also want to acknowledge the City Council for their leadership and thoughtfulness when balancing fiscal responsibility, core services and new programming. The City's management team and entire staff are committed to deploying public resources in a manner that aligns with Piedmont's community values. I am especially grateful for the City's Finance team — Finance Director Mike Szczech, Accountant Ken Lee, and Human Resources Administrator Stacy Jennings — for their professionalism and care in the preparation of this budget which will guide our next twelve months of work

Rosanna Bayon Moore
City Administrator

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**CITY OF PIEDMONT
FY 2023-2024 BUDGET SUMMARY
OPERATING BUDGET**

EXPENDITURES:	CURRENT BUDGET 2022-23	ESTIMATED EXPENDITURES 2022-23	PROPOSED BUDGET 2023-24	BUDGET % CHANGE
ADMINISTRATION & COMMUNICATIONS	\$ 4,249,445	\$ 3,922,744	\$ 4,425,281	4.1%
PUBLIC WORKS	4,534,603	4,461,145	4,690,740	3.4%
PLANNING & BUILDING	2,927,263	2,190,214	3,564,244	21.8%
RECREATION	3,253,295	3,390,315	3,584,567	10.2%
POLICE	7,607,643	7,557,289	8,188,633	7.6%
FIRE	8,051,633	8,006,418	8,272,967	2.7%
NON-DEPARTMENTAL	3,505,471	3,555,471	3,947,471	12.6%
TOTAL GENERAL FUND	34,129,353	33,083,596	36,673,903	7.5%
OTHER OPERATING FUNDS				
AQUATICS FUND	6,124	7,500	225,271	3578.5%
SCHOOLMATES FUND	1,018,084	843,925	1,433,377	40.8%
TOTAL OTHER OPERATING EXPENDITURES	1,024,208	851,425	1,658,648	61.9%
TOTAL OPERATING EXPENDITURES	\$ 35,153,561	\$ 33,935,021	\$ 38,332,551	9.0%

OTHER FUNDS BUDGET

EXPENDITURES:	CURRENT BUDGET 2022-23	ESTIMATED EXPENDITURES 2022-23	PROPOSED BUDGET 2023-24	BUDGET % CHANGE
SPECIAL REVENUE FUNDS				
ABANDONED VEHICLE FUND	\$ 8,500	\$ -	\$ -	-100.0%
ATHLETIC FACILITY PRESERVATION FUND	25,000	40,000	40,000	60.0%
COPS FUND	531,494	281,494	180,000	-66.1%
TRAFFIC SAFETY FUND	16,400	9,000	9,000	-45.1%
GAS TAX FUND	330,000	50,000	550,000	66.7%
ROAD MAINTENANCE AND REHABILITATION	-	718,010	280,000	NA
MEASURE B FUND	-	212,549	-	NA
MEASURE BB FUND	957,625	975,446	1,800,000	88.0%
MEASURE D FUND	30,000	20,000	35,000	16.7%
MEASURE F - VRF	60,000	104,963	90,000	50.0%
TOTAL SPECIAL REVENUE FUNDS	1,959,019	2,411,462	2,984,000	52.3%

	CURRENT BUDGET 2022-23	ESTIMATED EXPENDITURES 2022-23	PROPOSED BUDGET 2023-24	BUDGET % CHANGE
EXPENDITURES:				
CAPITAL PROJECT FUNDS				
CAPITAL IMPROVEMENT FUND	-	-	50,000	NA
AQUATICS PROJECT FUND	3,753,825	4,134,178	21,483,000	472.3%
EQUIPMENT REPLACEMENT FUND	2,603,100	1,513,783	2,039,000	-21.7%
FACILITY CAPITAL PROJECT FUND	3,025,000	1,341,000	6,186,000	104.5%
FACILITY MAINTENANCE FUND	1,372,700	1,322,000	1,772,500	29.1%
TOTAL CAPITAL PROJECT FUNDS	10,754,625	8,310,961	31,530,500	193.2%
DEBT SERVICE FUND				
AQUATICS BOND FUND	975,000	975,850	1,273,225	30.6%
TOTAL DEBT SERVICE FUND	975,000	975,850	1,273,225	30.6%
ENTERPRISE FUND				
SEWER FUND	3,609,341	2,244,728	2,724,999	-24.5%
TOTAL ENTERPRISE FUND	3,609,341	2,244,728	2,724,999	-24.5%
TOTAL OTHER FUNDS	\$ 17,297,985	\$ 13,943,001	\$ 38,512,724	122.6%
GRAND TOTAL	\$ 52,451,546	\$ 47,878,022	\$ 76,845,275	46.5%

OPERATING BUDGET

GENERAL FUND OPERATING DEPARTMENTS

	CURRENT BUDGET 2022-23	ESTIMATED EXPENDITURES 2022-23	PROPOSED BUDGET 2023-24	BUDGET % CHANGE
SALARIES	\$ 15,057,826	\$ 15,100,381	\$ 16,060,825	6.7%
FRINGE BENEFITS	6,892,717	6,574,181	7,269,436	5.5%
PERSONNEL EXPENSES	275,800	257,000	309,195	12.1%
SUPPLIES & SERVICES	8,384,789	7,582,698	9,067,476	8.1%
CAPITAL EXPENDITURES	12,750	13,865	19,500	52.9%
OTHER	3,505,471	3,555,471	3,947,471	12.6%
TOTAL - ALL DEPARTMENTS	\$ 34,129,353	\$ 33,083,596	\$ 36,673,903	7.5%
EXPENDITURE DETAIL:				
SALARIES				
REGULAR SALARIES	\$ 12,425,800	\$ 11,706,159	\$ 13,035,393	4.9%
PART TIME SALARIES	1,358,226	1,222,152	1,742,520	28.3%
OVERTIME SALARIES	1,273,800	2,172,070	1,282,912	0.7%
SUBTOTAL	15,057,826	15,100,381	16,060,825	6.7%
FRINGE BENEFITS				
HEALTH INSURANCE	2,036,401	1,813,898	2,122,588	4.2%
RETIREMENT	3,998,311	3,954,892	4,202,070	5.1%
OTHER BENEFITS	858,005	805,391	944,778	10.1%
SUBTOTAL	6,892,717	6,574,181	7,269,436	5.5%
PERSONNEL EXPENSES				
MEMBERSHIPS/CONFERENCES/TRAINING	275,800	257,000	309,195	12.1%
SUPPLIES & SERVICES				
DEPARTMENT SUPPLIES	347,000	392,500	422,500	21.8%
UTILITIES/TELEPHONE/RADIO	666,500	612,800	672,100	0.8%
EQUIPMENT/MAINTENANCE/GAS/OIL	264,700	264,700	273,800	3.4%
CONTRACT SERVICES	4,173,939	3,489,854	4,516,776	8.2%
BUILDINGS/GROUNDS MAINTENANCE	501,000	471,500	515,500	2.9%
OTHER EXPENSES	1,463,650	1,530,344	1,736,800	18.7%
INFORMATION SERVICES	968,000	821,000	930,000	-3.9%
SUBTOTAL	8,384,789	7,582,698	9,067,476	8.1%
CAPITAL EXPENDITURES				
CAPITAL OUTLAY	12,750	13,865	19,500	52.9%
OTHER				
GENERAL FUND NON DEPARTMENTAL	3,505,471	3,555,471	3,947,471	12.6%
TOTAL - ALL DEPARTMENTS	\$ 34,129,353	\$ 33,083,596	\$ 36,673,903	7.5%

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GENERAL FUND BUDGET SUMMARY				
EXPENDITUES AND REVENUES				
	FUND USES		VARIANCE	
	PROPOSED	ESTIMATED		
	2023-24	2022-23	%	\$
EXPENDITURES				
ADMINISTRATION	\$ 4,425,281	\$ 3,922,744	12.8%	\$ 502,537
PUBLIC WORKS	4,690,740	4,461,145	5.1%	229,595
PLANNING AND BUILDING	3,564,244	2,190,214	62.7%	1,374,030
RECREATION	3,584,567	3,390,315	5.7%	194,252
POLICE	8,188,633	7,557,289	8.4%	631,344
FIRE	8,272,967	8,006,418	3.3%	266,549
NON-DEPARTMENTAL	3,947,471	3,555,471	11.0%	392,000
TOTAL EXPENDITURES	36,673,903	33,083,596	10.9%	3,590,307
TRANSFER OUT:				
AQUATICS FUND	150,000	-	NA	150,000
EQUIPMENT REPLACEMENT FUND	690,000	-	NA	690,000
FACILITY CAPITAL	2,184,264	471,536	363.2%	1,712,728
FACILITY MAINTENANCE FUND	1,500,000	1,300,000	15.4%	200,000
TOTAL TRANSFER OUT	4,524,264	1,771,536	155.4%	2,752,728
TOTAL EXPENDITURES/TRANSFER OUT	\$ 41,198,167	\$ 34,855,132	18.2%	\$ 6,343,035
	FUND SOURCES		VARIANCE	
	PROPOSED	ESTIMATED		
	2023-24	2022-23	%	\$
REVENUE				
PROPERTY TAX	\$ 18,110,000	\$ 17,211,000	5.2%	\$ 899,000
PROPERTY TRANSFER TAX & PARCEL TAX	6,022,000	7,272,000	-17.2%	(1,250,000)
OTHER TAXES AND FRANCHISES	2,963,000	2,853,000	3.9%	110,000
LICENSES AND PERMITS	759,000	723,000	5.0%	36,000
USE OF MONEY AND PROPERTY	868,400	671,794	29.3%	196,606
REVENUE FROM OTHER AGENCIES	4,573,232	2,316,957	97.4%	2,256,275
CHARGES FOR CURRENT SERVICES	4,544,500	4,350,300	4.5%	194,200
OTHER	88,000	250,000	-64.8%	(162,000)
TOTAL REVENUE	37,928,132	35,648,051	6.4%	2,280,081
TRANSFER IN:				
MEASURE D FUND	20,000	20,000	0.0%	-
COPS	126,274	-		126,274
TRAFFIC SAFETY FUND	20,000	20,000	0.0%	-
SEWER FUND	890,000	875,000	1.7%	15,000
TOTAL TRANSFER IN	1,056,274	915,000	15.4%	141,274
TOTAL REVENUE/TRANSFER IN	\$ 38,984,406	\$ 36,563,051	6.6%	\$ 2,421,355
EXCESS: REVENUES OVER EXPENDITURES	(2,213,761)	1,707,919		
BEGINNING FUND BALANCE:	9,110,651	7,402,732		
ESTIMATED ENDING FUND BALANCE:	\$ 6,896,890	\$ 9,110,651		

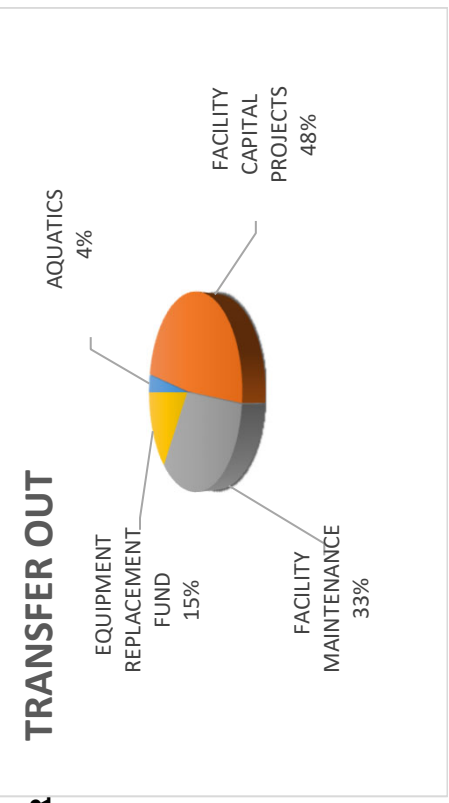
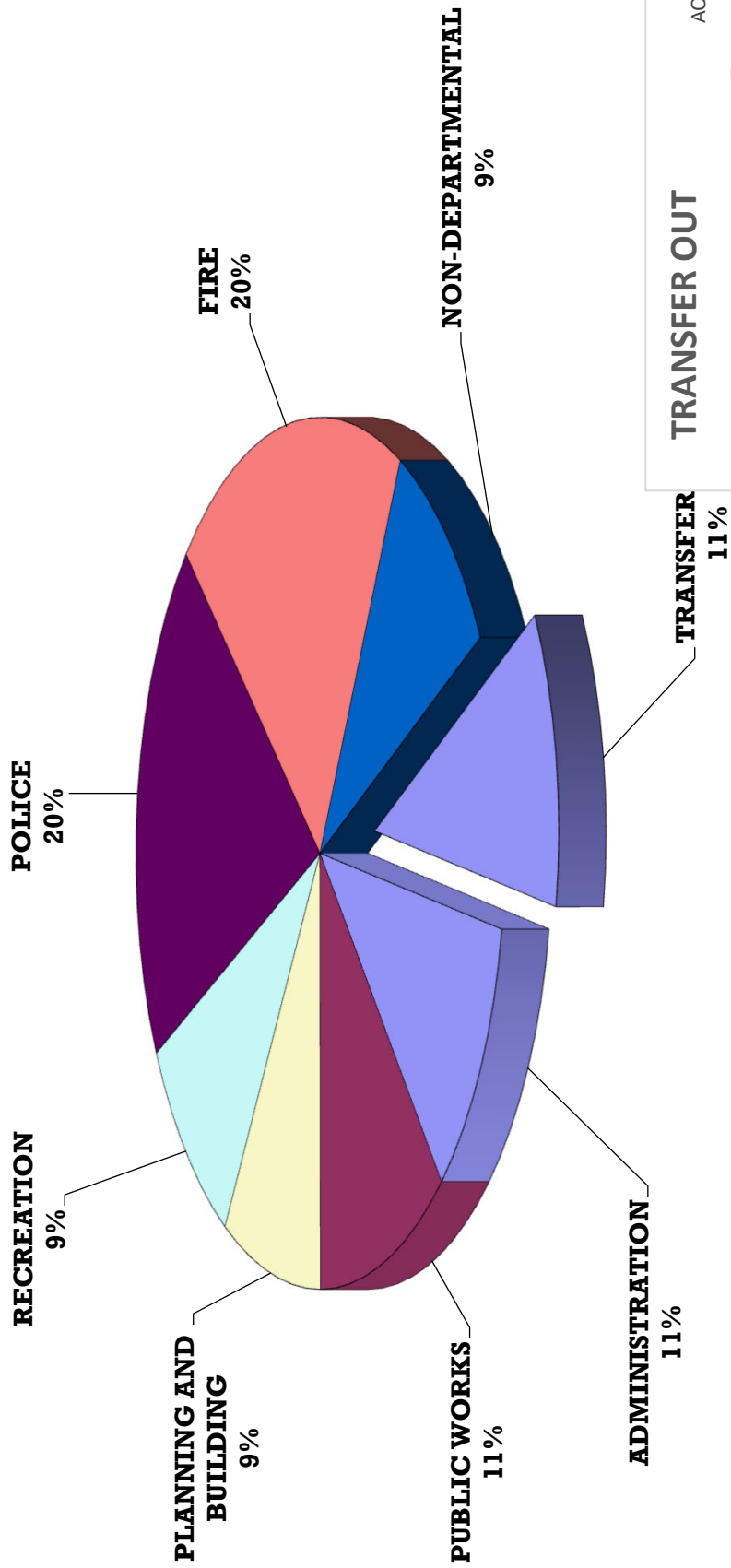
GENERAL FUND					
2019-20 to 2023-24					
	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROPOSED
	2019-20	2020-21	2021-22	2022-23	2023-24
GENERAL FUND BEGINNING BALANCE	\$ 6,193,605	\$ 5,591,099	\$ 6,509,003	\$ 7,402,732	\$ 9,110,651
REVENUES					
PROPERTY TAXES	14,790,494	15,442,494	16,223,542	17,211,000	18,110,000
REAL PROPERTY TRANSFER TAX	3,602,634	6,286,601	5,981,156	4,750,000	3,400,000
PARCEL TAX: MUNI TAX	2,353,308	2,411,381	2,424,624	2,522,000	2,622,000
OTHER TAXES AND FRANCHISES	2,527,366	2,664,118	2,424,993	2,853,000	2,963,000
LICENSE AND PERMITS	585,889	709,987	1,061,943	723,000	759,000
REVENUE FROM USE OF MONEY OR PROPERTY	399,117	208,615	515,409	671,794	868,400
REVENUE FROM OTHER AGENCIES	1,935,606	2,436,441	2,614,523	2,316,957	4,573,232
CHARGES FOR CURRENT SERVICES	2,193,854	2,975,907	4,179,325	4,350,300	4,544,500
OTHER REVENUE	218,382	130,102	140,607	250,000	88,000
	28,606,650	33,265,646	35,566,122	35,648,051	37,928,132
OPERATING TRANSFERS IN					
SEWER FUND REIMBURSEMENT	802,000	800,000	840,000	875,000	890,000
TRAFFIC SAFETY FUND REIMBURSEMENT	20,000	20,000	20,000	20,000	20,000
PRIVATE CONTRIBUTION FUND	-	-	38,254	-	-
COPS	-	-	-	-	126,274
MEASURE D REIMBURSEMENT	20,643	51,183	7,368	20,000	20,000
	842,643	871,183	905,622	915,000	1,056,274
TOTAL INCOME	28,647,293	34,136,829	36,471,744	36,563,051	38,984,406
DEPARTMENTAL EXPENDITURES					
ADMINISTRATION	3,212,198	3,583,138	3,508,699	3,922,744	4,425,281
PUBLIC WORKS	3,603,817	3,814,876	4,214,798	4,461,145	4,690,740
PLANNING & BUILDING	1,231,513	1,455,336	2,390,388	2,190,214	3,564,244
RECREATION	2,666,210	2,404,969	3,296,290	3,390,315	3,584,567
POLICE	6,359,644	6,530,461	7,314,548	7,557,289	8,188,633
FIRE	6,323,408	6,875,295	7,699,038	8,006,418	8,272,967
	23,396,789	24,664,075	28,423,761	29,528,125	32,726,432
NON DEPARTMENTAL EXPENDITURES					
LIBRARY	350,471	350,471	350,471	350,471	350,471
UNEMPLOYMENT INSURANCE	54,040	133,555	17,116	25,000	20,000
WORKERS COMPENSATION	673,253	722,374	871,968	950,000	950,000
LIABILITY INSURANCE	783,854	1,014,943	1,103,346	1,330,000	1,502,000
OTHER EXPENSE	1,239	287	100,589	-	100,000
PENSION RATE STABILIZATION	-	1,000,000	-	-	-
OPEB - RETIREE PAYMENTS	614,034	653,901	749,924	900,000	1,025,000
OPEB - CONTRIBUTIONS	86,800	-	-	-	-
	2,563,691	3,875,531	3,193,414	3,555,471	3,947,471
OPERATING TRANSFERS-OUT					
AQUATICS	250,000	-	-	-	150,000
JUVENILE OFFICER GRANT FUND	-	46,612	-	-	-
2014 PENSION OBLIGATION FUND	1,126,800	-	-	-	-
	1,376,800	46,612	-	-	150,000
TOTAL EXPENDITURES AND TRANSFERS-OUT	26,535,280	28,586,218	31,617,174	33,083,596	36,823,903
OPERATING NET INCOME	2,112,013	5,550,611	4,854,570	3,479,455	2,160,503

	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	PROJECTED 2022-23	PROPOSED 2023-24
CAPITAL TRANSFERS-OUT					
CAPITAL IMPROVEMENT FUND	1,059,593	-	-	-	-
STREETS \ SIDEWALKS	204,926	-	-	-	-
FACILITY CAPITAL PROJECTS	-	-	-	471,536	2,184,264
FACILITY MAINTENANCE	1,050,000	4,022,707	2,600,000	1,300,000	1,500,000
EQUIPMENT REPLACEMENT FUND	400,000	610,000	1,360,841	-	690,000
TOTAL CAPITAL TRANSFERS	2,714,519	4,632,707	3,960,841	1,771,536	4,374,264
NET INCOME AFTER CAPITAL TRANSFERS	(602,506)	917,904	893,729	1,707,919	(2,213,761)
PRIOR YEAR ADJUSTMENT (AUDIT)					
GENERAL FUND ENDING FUND BALANCE	\$ 5,591,099	\$ 6,509,003	\$ 7,402,732	\$ 9,110,651	\$ 6,896,890
FUND BALANCE AS % OF OPERATING EXP	22%	23%	23%	28%	19%
FUND BALANCE AS % OF EXP & DEBT	21%	23%	23%	28%	19%

GENERAL FUND SUMMARY

	Proposed Budget 2023-24	% of Budget
<u>ADMINISTRATION (TOTAL)</u>	<u>\$ 4,425,281</u>	<u>10.7%</u>
PERSONAL SERVICES	2,270,081	5.5%
MAINTENANCE & OPERATIONS	2,155,200	5.2%
CAPITAL OUTLAY	-	0.0%
<u>PUBLIC WORKS (TOTAL)</u>	<u>4,690,740</u>	<u>11.4%</u>
PERSONAL SERVICES	2,350,940	5.7%
MAINTENANCE & OPERATIONS	2,339,800	5.7%
CAPITAL OUTLAY	-	0.0%
<u>PLANNING & BUILDING (TOTAL)</u>	<u>3,564,244</u>	<u>8.7%</u>
PERSONAL SERVICES	1,860,137	4.5%
MAINTENANCE & OPERATIONS	1,704,107	4.1%
CAPITAL OUTLAY	-	0.0%
<u>RECREATION (TOTAL)</u>	<u>3,584,567</u>	<u>8.7%</u>
PERSONAL SERVICES	1,966,107	4.8%
MAINTENANCE & OPERATIONS	1,599,960	3.9%
CAPITAL OUTLAY	18,500	0.0%
<u>POLICE (TOTAL)</u>	<u>8,188,633</u>	<u>19.9%</u>
PERSONAL SERVICES	7,140,857	17.3%
MAINTENANCE & OPERATIONS	1,047,776	2.5%
CAPITAL OUTLAY	-	0.0%
<u>FIRE (TOTAL)</u>	<u>8,272,967</u>	<u>20.1%</u>
PERSONAL SERVICES	7,565,379	18.4%
MAINTENANCE & OPERATIONS	707,588	1.7%
CAPITAL OUTLAY	-	0.0%
NON-DEPARTMENTAL (TOTAL)	3,947,471	9.6%
TRANSFER OUT (TOTAL)	<u>4,524,264</u>	<u>11.0%</u>
GENERAL FUND: EXPENDITURES/TRANSFERS OUT	<u><u>\$ 41,198,167</u></u>	<u><u>100.0%</u></u>

**CITY OF PIEDMONT
GENERAL FUND
PROPOSED EXPENDITURES AND TRANSFERS 2023-24**



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CITY OF PIEDMONT

SUMMARY OF FUND TYPES

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

OTHER FUND TYPES

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

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

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

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

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

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

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FUND BALANCE SUMMARY
Fiscal Years 2015-2024

FUND	2014-15 ACTUAL FUND BALANCE	2015-16 ACTUAL FUND BALANCE	2016-17 ACTUAL FUND BALANCE	2017-18 ACTUAL FUND BALANCE	2018-19 ACTUAL FUND BALANCE	2019-20 ACTUAL FUND BALANCE	2020-21 ACTUAL FUND BALANCE	2021-22 ACTUAL FUND BALANCE	2022-23 ESTIMATED FUND BALANCE	2023-24 PROPOSED FUND BALANCE
GENERAL FUND	\$ 4,617,678	\$ 4,717,679	\$ 4,688,649	\$ 5,531,642	\$ 6,193,605	\$ 5,591,099	\$ 6,509,003	\$ 7,402,732	\$ 9,110,651	\$ 6,896,890
SPECIAL REVENUE FUNDS										
ABANDONED VEHICLE	41,911	45,472	52,739	23,514	28,658	34,395	39,420	42,324	45,324	48,824
ATHLETIC FACILITY PRESERVATION	129,574	25,016	85,136	137,095	169,382	222,586	270,400	372,994	397,994	429,994
COPS	297,881	283,216	406,933	436,134	526,291	505,713	531,081	431,492	249,998	80,724
JUVENILE OFFICER GRANT FUND	-	-	-	-	-	-	-	-	-	-
GAS TAX	495,332	498,212	152,283	438,652	633,638	105,725	7,137	1,112	242,203	16,782
SB1 RMRP(RD MNT & REHAB PGM)	-	-	-	-	-	284,878	448,362	463,343	2,821	4,146
MEASURE B SALES TAX	117,959	84,666	75,556	7,478	136,758	1,923	307,371	212,549	-	-
MEASURE BB SALES TAX	79,133	23,751	238,316	2,380	250,966	444	472,684	422,904	646,736	10,736
MEASURE D	86,781	48,227	68,033	69,634	43,961	50,011	3,847	52,703	47,703	28,703
MEASURE F	30,452	3,184	4,932	105	39,255	34,011	73,366	116,086	51,123	2,123
PRIVATE CONTRIBUTION	141,151	46,548	872,072	1,258,755	1,262,382	1,250,900	1,348,746	1,229,213	1,229,213	429,213
SCHOOLMATES PROGRAM	316,387	344,698	326,316	301,049	370,083	304,576	185,498	573,707	1,270,782	1,092,405
SIDEWALK REPAIR	54,860	60,231	62,051	69,296	16,373	17,773	19,090	26,355	26,355	26,355
TRAFFIC CONGESTION RELIEF	-	-	-	12,827	25,590	38,429	38,429	-	-	-
TRAFFIC SAFETY	51,394	8,876	5,305	11,077	25,009	34,297	28,259	35,832	34,832	33,832
TOTAL SPECIAL REVENUE FUNDS	1,842,815	1,472,097	2,349,673	2,767,996	3,528,348	2,885,662	3,773,689	3,980,616	4,245,085	2,203,838
CAPITAL PROJECT FUNDS										
CAPITAL IMPROVEMENT	475,216	330,437	440,456	103,897	14,499	63,290	49,587	47,809	47,809	47,809
AQUATICS PROJECT FUND	-	-	-	-	-	-	-	22,243,829	18,169,651	56,651
URBAN COUNTY CDBG	1,791	1,791	(145)	17,715	17,715	17,715	17,715	17,715	17,715	17,715
EQUIPMENT REPLACEMENT	2,958,928	3,702,889	3,937,414	3,803,442	3,100,790	2,463,686	3,097,101	4,091,591	2,600,857	1,301,857
FACILITIES CAPITAL PROJECTS	-	-	-	-	-	-	-	9,975,000	9,145,286	4,895,550
FACILITIES MAINTENANCE	2,123,889	4,375,941	3,782,199	5,654,456	6,410,608	6,528,756	9,339,708	347,583	407,809	264,309
TOTAL CAPITAL PROJECT FUNDS	5,559,824	8,411,058	8,159,924	9,579,509	9,543,612	9,073,447	12,504,111	36,723,526	30,389,126	6,583,890
ENTERPRISE FUNDS										
AQUATICS	43,188	28,741	129,500	199,447	264,446	238,764	107,049	88,787	81,287	22,016
SEWER	1,296,051	801,035	1,303,950	(1,464,168)	2,926,379	3,044,134	3,231,633	3,205,897	3,038,169	2,495,270
TOTAL ENTERPRISE FUNDS	1,339,240	829,777	1,433,450	(1,264,722)	3,190,825	3,282,898	3,338,682	3,294,684	3,119,456	2,517,286
INTERNAL SERVICE FUNDS										
LIABILITY INSURANCE	292,863	287,106	287,106	223,535	261,126	261,126	261,917	261,917	261,917	261,917
WORKERS COMPENSATION	586,435	745,568	745,568	874,568	745,568	745,567	748,668	748,668	748,668	748,668
TOTAL INTERNAL SERVICE FUNDS	879,299	1,032,674	1,032,673	1,098,102	1,006,693	1,006,692	1,010,586	1,010,586	1,010,586	1,010,586
TOTAL FUNDS	\$ 14,238,856	\$ 16,463,285	\$ 17,664,370	\$ 17,712,529	\$ 23,463,082	\$ 21,839,798	\$ 27,136,070	\$ 52,412,143	\$ 47,874,904	\$ 19,212,490
TRUST FUNDS										
OPEB FUND	\$ 5,530,561	\$ 6,194,988	\$ 7,171,296	\$ 8,161,570	\$ 8,857,496	\$ 9,524,321	\$ 12,486,333	\$ 10,831,251	\$ 11,392,251	\$ 12,018,251
POLICE & FIRE PENSION FUND	11,645,257	10,853,164	11,933,986	12,352,060	12,950,030	13,640,469	17,355,862	14,766,141	15,650,141	16,508,141
PENSION RATE STABILIZATION	-	-	2,000,000	2,752,527	2,917,104	3,014,478	4,667,217	4,037,966	4,152,966	4,259,966
TOTAL TRUST FUNDS	\$ 17,175,819	\$ 17,048,152	\$ 21,105,282	\$ 23,266,157	\$ 24,724,630	\$ 26,179,269	\$ 34,509,412	\$ 29,635,358	\$ 31,195,358	\$ 32,786,358
DEBT SVC FUND: AQUATICS BOND FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (24,919,535)	(24,422,791)	\$ (24,218,222)

**CITY OF PIEDMONT
FUND BALANCE DETAIL
2022 - 2023**

	GENERAL FUND	6/30/2022 Fund Balance	Estimated		Estimated Transfer		6/30/2023 Estimated Fund Balance
			Revenue	Expenditures	In	Out	
GENERAL FUND	GENERAL FUND	\$ 7,402,732	\$ 35,648,051	\$ 33,083,596	\$ 915,000	\$ 1,771,536	\$ 9,110,651
INTERNAL SERVICE FUNDS	LIABILITY INSURANCE	261,917	1,330,000	1,330,000	-	-	261,917
	WORKERS COMPENSATION	748,668	950,000	950,000	-	-	748,668
	GAS TAX	1,112	291,091	50,000	-	-	242,203
	SB1 RMRP	463,343	257,488	718,010	-	-	2,821
	MEASURE B	212,549	-	212,549	-	-	0
	MEASURE BB	422,904	1,199,278	975,446	-	-	646,736
	MEASURE F	116,086	40,000	104,963	-	-	51,123
	SIDEWALK REPAIR	26,355	-	-	-	-	26,355
	SUB-TOTAL STREET RELATED	1,242,351	1,787,857	2,060,968	-	-	969,240
SPECIAL REVENUE FUNDS	ABANDONED VEHICLE	42,324	3,000	-	-	-	45,324
	COPS	431,492	100,000	281,494	-	-	249,998
	JUVENILE OFFICER GRANT	-	-	-	-	-	-
	TRAFFIC SAFETY	35,832	28,000	9,000	-	20,000	34,832
	TRAFFIC CONGESTION	-	-	-	-	-	-
	ATHLETIC FACILITY PRESERVATION	372,994	65,000	40,000	-	-	397,994
	MEASURE D	52,703	35,000	20,000	-	20,000	47,703
	PRIVATE CONTRIBUTION	1,229,213	-	-	-	-	1,229,213
	SCHOOLMATES PROGRAM	573,707	1,607,000	843,925	-	66,000	1,270,782
CAPITAL PROJECT FUNDS	EQUIPMENT REPLACEMENT	4,091,591	23,049	1,513,783	-	-	2,600,857
	AQUATICS PROJECT FUND	22,243,829	-	4,134,178	60,000	-	18,169,651
	FACILITY CAPITAL PROJECT	9,975,000	99,750	1,341,000	471,536	60,000	9,145,286
	FACILITIES MAINTENANCE	347,583	16,226	1,322,000	1,366,000	-	407,809
	CAPITAL IMPROVEMENT	47,809	-	-	-	-	47,809
	URBAN COUNTY CDBG	17,715	-	-	-	-	17,715
ENTERPRISE FUNDS	AQUATICS	88,787	-	7,500	-	-	81,287
	SEWER	3,205,897	2,952,000	2,244,728	-	875,000	3,038,169
	TOTAL	\$ 27,492,608	\$ 46,118,952	\$ 50,158,022	\$ 2,812,536	\$ 2,812,536	\$ 23,453,538
TRUST FUNDS	OPEB FUND	\$ 10,831,251	\$ 561,000	\$ -	\$ -	\$ -	\$ 11,392,251
	POLICE & FIRE PENSION FUND	14,766,141	1,150,000	266,000	-	-	15,650,141
	PENSION RATE STABILIZATION	4,037,966	140,000	25,000	-	-	4,152,966
	TOTAL TRUST FUNDS	\$ 29,635,358	\$ 1,851,000	\$ 291,000	\$ -	\$ -	\$ 31,195,358
DEBT SERVICE FUND	AQUATICS BOND	(24,919,535)	1,472,594	975,850			(24,422,791)

**CITY OF PIEDMONT
ESTIMATED FUND BALANCE DETAIL
2023 - 2024**

	Description	6/30/2023 Estimated Fund Balance	Estimated		Estimated Transfer		6/30/2024 Estimated Fund Balance
			Revenue	Expenditures	In	Out	
GENERAL FUND	GENERAL FUND	\$ 9,110,651	\$ 37,928,132	\$ 36,673,903	\$ 1,056,274	\$ 4,524,264	\$ 6,896,890
INTERNAL SERVICE FUNDS	LIABILITY INSURANCE	261,917	1,502,000	1,502,000	-	-	261,917
	WORKERS COMPENSATION	748,668	950,000	950,000	-	-	748,668
SPECIAL REVENUE FUNDS	GAS TAX	242,203	324,579	550,000	-	-	16,782
	SB1 RMRP	2,821	281,325	280,000	-	-	4,146
	MEASURE BB	646,736	1,164,000	1,800,000	-	-	10,736
	MEASURE F	51,123	41,000	90,000	-	-	2,123
	SIDEWALK REPAIR	26,355	-	-	-	-	26,355
	SUB-TOTAL STREET RELATED	969,240	1,810,904	2,720,000	-	-	60,144
	ABANDONED VEHICLE	45,324	3,500	-	-	-	48,824
	COPS	249,998	137,000	180,000	-	126,274	80,724
	JUVENILE OFFICER GRANT	-	-	-	-	-	-
	TRAFFIC SAFETY	34,832	28,000	9,000	-	20,000	33,832
TRAFFIC CONGESTION	-	-	-	-	-	-	
ATHLETIC FACILITY PRESERVATION	397,994	72,000	40,000	-	-	429,994	
MEASURE D	47,703	36,000	35,000	-	20,000	28,703	
PRIVATE CONTRIBUTION	1,229,213	2,150,000	-	-	2,950,000	429,213	
SCHOOLMATES PROGRAM	1,270,782	1,425,000	1,433,377	-	170,000	1,092,405	
CAPITAL PROJECT FUNDS	EQUIPMENT REPLACEMENT	2,600,857	50,000	2,039,000	690,000	-	1,301,857
	AQUATICS PROJECT FUND	18,169,651	70,000	21,483,000	3,300,000	-	56,651
	FACILITY CAPITAL PROJECT	9,145,286	92,000	6,186,000	2,244,264	400,000	4,895,550
	FACILITIES MAINTENANCE	407,809	19,000	1,772,500	1,610,000	-	264,309
	CAPITAL IMPROVEMENT	47,809	-	50,000	50,000	-	47,809
URBAN COUNTY CDBG	17,715	-	-	-	-	-	17,715
ENTERPRISE FUNDS	AQUATICS	81,287	16,000	225,271	150,000	-	22,016
	SEWER	3,038,169	3,072,100	2,724,999	-	890,000	2,495,270
	TOTAL	\$ 47,874,904	\$ 49,361,636	\$ 78,024,050	\$ 9,100,538	\$ 9,100,538	\$ 19,212,490
TRUST FUNDS	OPEB FUND	\$ 11,392,251	\$ 626,000	\$ -	\$ -	\$ -	\$ 12,018,251
	POLICE & FIRE PENSION FUND	15,650,141	1,100,000	242,000	-	-	16,508,141
	PENSION RATE STABILIZATION	4,152,966	135,000	28,000	-	-	4,259,966
	TOTAL TRUST FUNDS	\$ 31,195,358	\$ 1,861,000	\$ 270,000	\$ -	\$ -	\$ 32,786,358
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DEBT SERVICE FUND	AQUATICS BOND	(24,422,791)	1,477,794	1,273,225			(24,218,222)

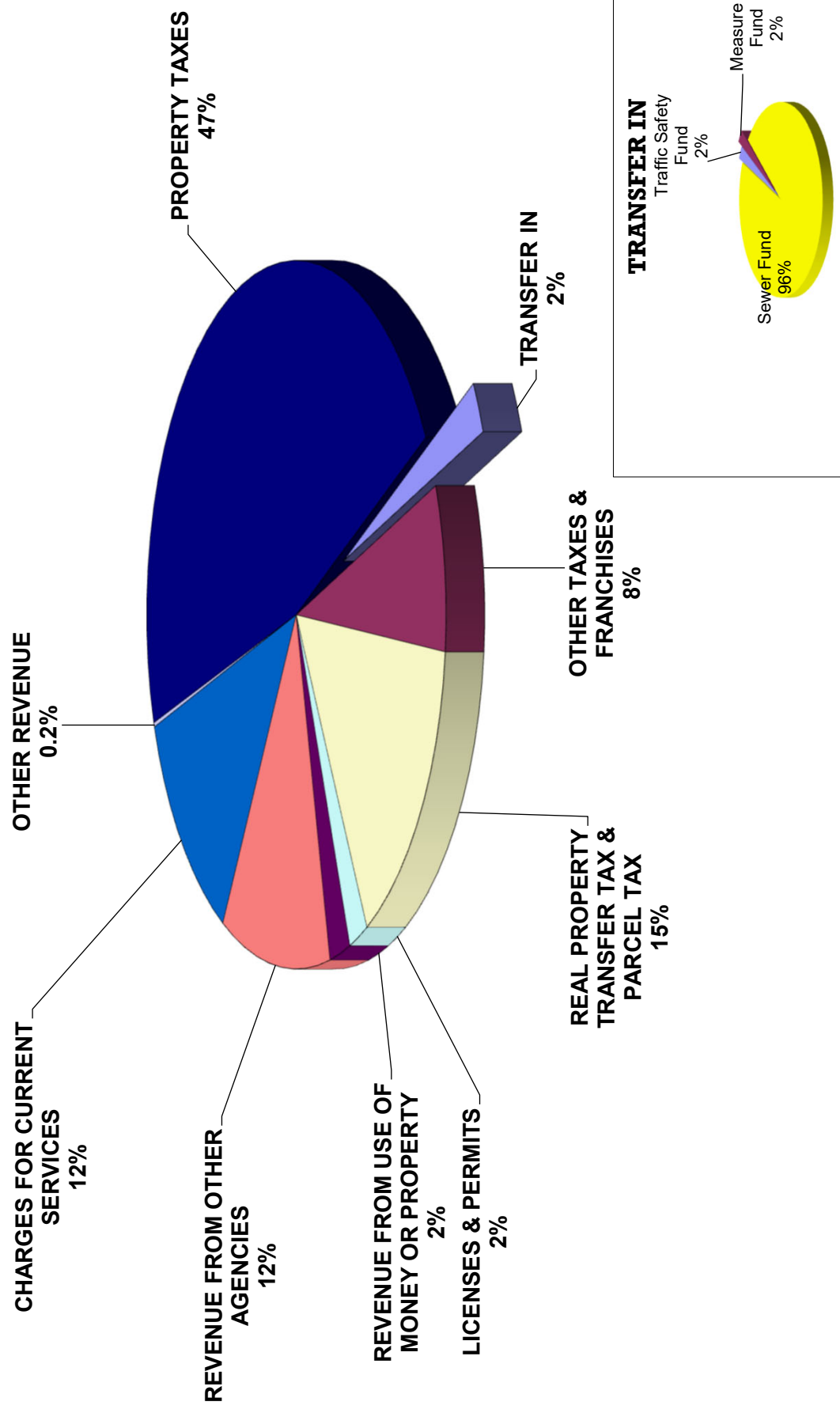
GENERAL FUND REVENUE ANALYSIS

	ACTUAL REVENUE 2020-21	ACTUAL REVENUE 2021-22	PROJECTED REVENUE 2022-23	PROPOSED REVENUE 2023-24
PROPERTY TAXES				
PROPERTY TAX - SECURED	\$ 14,271,284	\$ 14,973,561	\$ 16,059,000	\$ 16,948,000
PROPERTY TAX - UNSECURED	724,158	726,030	757,000	757,000
SUPPLEMENTAL ASSESSMENT	438,221	515,051	390,000	400,000
DELINQUENT TAXES & PENALTIES	8,830	8,901	5,000	5,000
TOTAL PROPERTY TAXES	15,442,494	16,223,542	17,211,000	18,110,000
PROPERTY TRANSFER TAX & PARCEL TAX				
REAL PROPERTY TRANSFER TAX	6,286,601	5,981,156	4,750,000	3,400,000
PARCEL TAX: MUNI TAX	2,411,381	2,424,624	2,522,000	2,622,000
TOTAL TRANSFER TAX AND PARCEL TAX	8,697,982	8,405,780	7,272,000	6,022,000
OTHER TAXES & FRANCHISES				
OTHER TAXES				
SALES & USE TAX	244,763	243,447	250,000	250,000
REAL ESTATE RENTAL TAX	365,689	339,236	340,000	350,000
BUSINESS LICENSE TAX	254,662	300,685	325,000	341,000
TOTAL OTHER TAXES	865,114	883,368	915,000	941,000
FRANCHISES				
GAS & ELECTRIC	102,511	108,773	110,000	115,000
WASTE MANAGEMENT	257,141	267,307	270,000	284,000
CABLE TELEVISION	201,176	201,016	208,000	208,000
TOTAL FRANCHISES	560,828	577,095	588,000	607,000
UTILITY USERS TAX				
GAS & ELECTRIC	1,003,166	1,042,658	1,100,000	1,155,000
TELEPHONE	189,831	172,601	205,000	215,000
WATER	45,180	45,180	45,000	45,000
TOTAL UTILITY USERS TAX	1,238,176	1,260,439	1,350,000	1,415,000
TOTAL OTHER TAXES & FRANCHISES	2,664,118	2,720,902	2,853,000	2,963,000
LICENSES & PERMITS				
DOG LICENSE	21,180	25,982	22,000	25,000
BUILDING & OTHER PERMITS	688,807	740,052	701,000	734,000
TOTAL LICENSES & PERMITS	\$ 709,987	\$ 766,034	\$ 723,000	\$ 759,000

	ACTUAL REVENUE 2020-21	ACTUAL REVENUE 2021-22	PROJECTED REVENUE 2022-23	PROPOSED REVENUE 2023-24
REVENUE FROM USE OF MONEY OR PROPERTY				
INTEREST EARNINGS, UNREALIZED GAIN/(LOSS)	\$ 41,429	\$ (131,169)	\$ -	\$ 160,000
COMMUNITY HALL RENTAL	47,206	476,743	450,300	475,000
VETERANS' BUILDING	19,353	60,269	70,484	74,000
801 MAGNOLIA - RENTAL	-	3,095	17,200	49,000
CITY HALL RENTAL (TELECOMMUNICATIONS)	100,188	108,102	129,000	104,400
OTHER LEASES	440	(1,631)	4,810	6,000
TOTAL REVENUE FROM USE OF MONEY OR PROPERTY	208,615	515,409	671,794	868,400
REVENUE FROM OTHER AGENCIES				
FEDERAL GRANT: ARPA	-	284,396	300,000	2,079,332
STATE OF CALIFORNIA				
FORESTRY & FIRE PROTECTION	513,197	509,945	-	-
HOMEOWNER'S PROPERTY TAX RELIEF	79,488	79,089	80,000	80,000
POST FUND	5,982	8,812	7,000	7,000
MISC. STATE GRANTS	230,800	5,723	122,457	541,400
MOTOR VEHICLE LICENSE FEES	1,428,557	1,493,280	1,583,000	1,671,000
1/2 CENT SALES TAX (PUBLIC SAFETY)	108,915	124,335	120,000	125,000
TOTAL STATE OF CALIFORNIA	2,366,939	2,221,184	1,912,457	2,424,400
COUNTY OF ALAMEDA				
PARAMEDIC TAX	69,502	69,502	69,500	69,500
MISC. COUNTY GRANTS		39,442	35,000	-
TOTAL COUNTY OF ALAMEDA	69,502	108,943	104,500	69,500
TOTAL REVENUE FROM OTHER AGENCIES	2,436,441	2,614,523	2,316,957	4,573,232
CHARGES FOR CURRENT SERVICES				
PLANNING FEES	251,679	265,843	230,000	230,000
PLAN CHECK FEES	366,363	362,686	357,000	357,000
GENERAL PLAN MAINTENANCE FEE	279,782	427,296	470,000	500,000
RECORDS MANAGEMENT FEE	41,235	27,029	30,000	30,000
EMERYVILLE ANIMAL CONTROL	91,422	120,516	120,000	120,000
AMBULANCE SERVICE CHARGES	226,148	301,754	325,000	325,000
RECREATION and PRE-SCHOOL	1,693,440	2,673,248	2,763,300	2,927,500
POLICE & FIRE SERVICES	25,837	953	55,000	55,000
TOTAL CHARGES FOR CURRENT SERVICES	2,975,907	4,179,325	4,350,300	4,544,500
OTHER REVENUE				
SALE OF PROPERTY	27,579	33,169	-	-
OTHER REVENUE	101,941	107,438	250,000	88,000
TOTAL OTHER REVENUE	129,520	140,607	250,000	88,000
TOTAL GENERAL FUND REVENUE	\$ 33,265,064	\$ 35,566,122	\$ 35,648,051	\$ 37,928,132

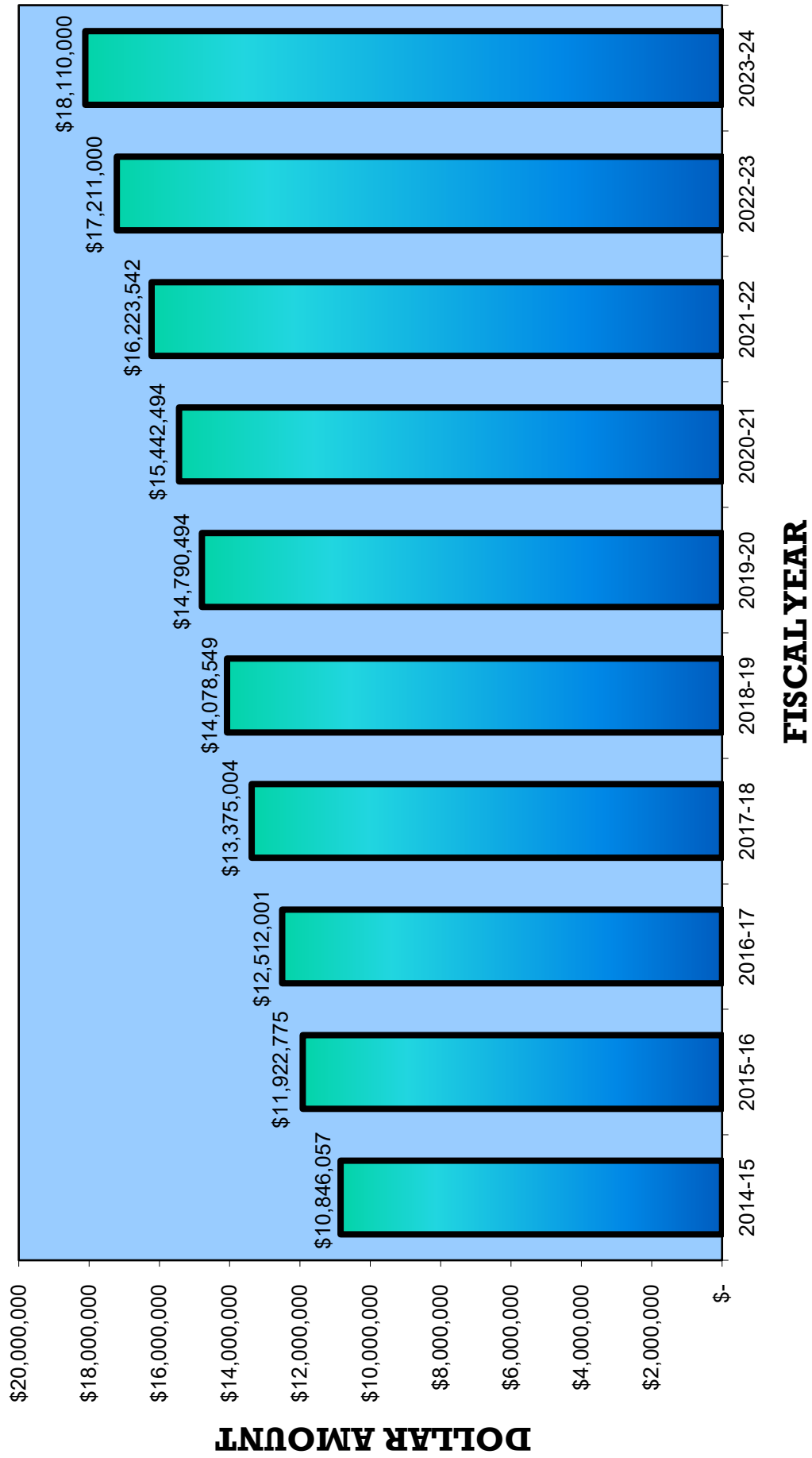
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**CITY OF PIEDMONT
GENERAL FUND
PROPOSED REVENUES AND TRANSFERS 2023-24**



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CITY OF PIEDMONT PROPERTY TAXES

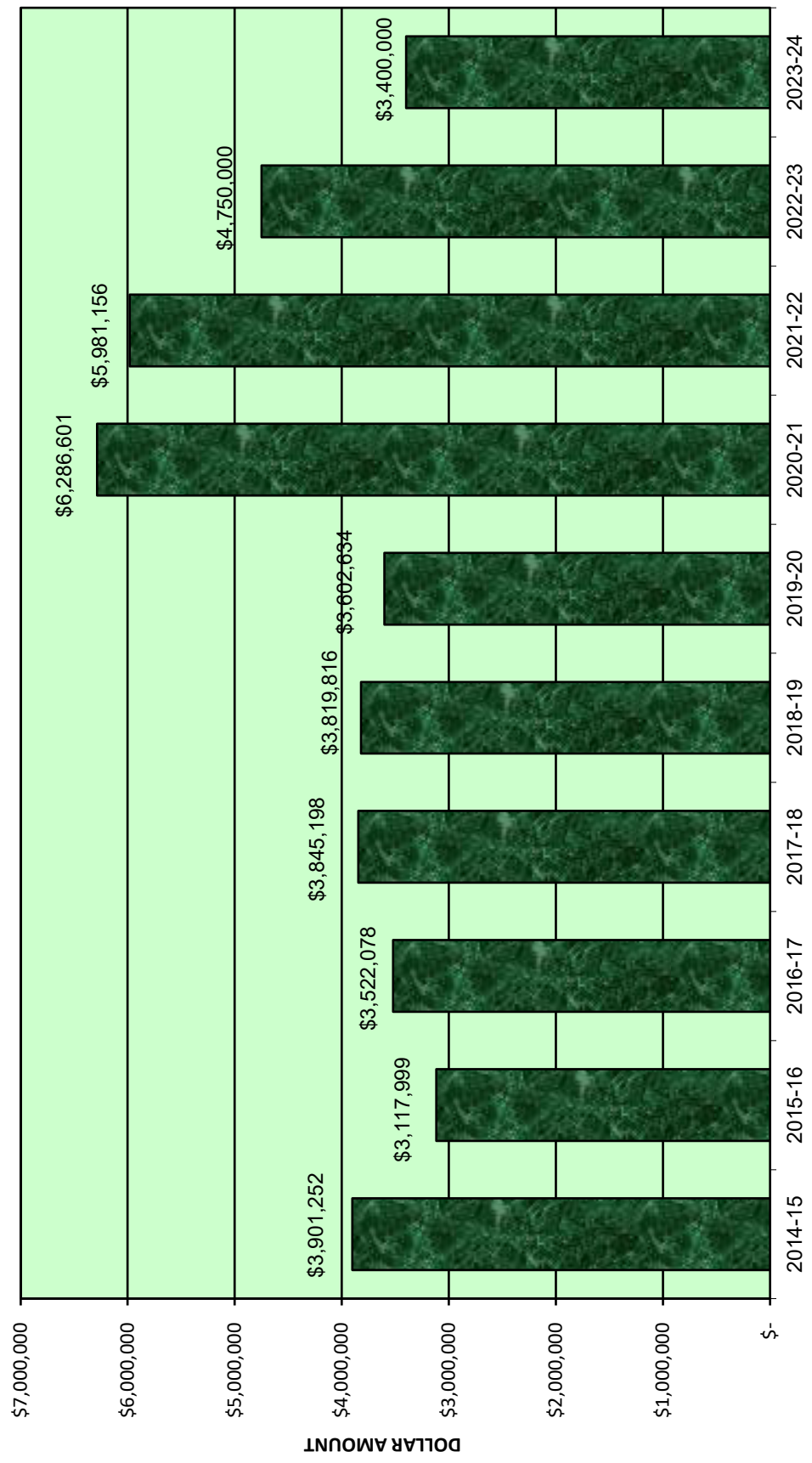


**City of Piedmont
Real Property Transfer Tax
Ten Fiscal Years**

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
July	332,328	288,813	282,328	350,398	200,598
August	302,523	487,629	221,679	267,712	283,149
September	185,428	282,242	240,762	319,329	207,213
October	251,647	362,364	427,046	228,809	511,624
November	146,917	235,333	197,250	174,900	419,968
December	108,217	139,080	80,553	244,380	310,250
Sub-total	1,759,714	1,327,059	1,795,460	1,585,528	1,932,802
January	336,347	126,810	34,158	72,959	29,716
February	151,898	232,870	17,334	124,214	128,043
March	383,419	322,464	280,635	339,104	251,723
April	497,929	553,675	586,053	474,029	503,035
May	972,438	429,821	410,247	384,509	396,514
June	331,923	440,152	339,954	541,736	603,365
Sub-total	1,426,287	2,673,953	2,105,792	1,936,551	1,912,396
Total	3,186,001	4,001,012	3,901,252	3,522,078	3,845,198

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
July	316,735	311,635	317,781	553,849	437,491
August	219,586	284,289	437,900	611,104	409,881
September	155,043	201,542	607,124	543,106	458,494
October	433,243	361,995	531,255	705,129	501,527
November	192,354	381,647	441,660	503,662	775,770
December	128,076	200,626	608,876	404,344	109,489
Sub-total	1,445,037	1,741,734	2,944,596	3,321,193	2,692,652
January	154,454	41,698	284,572	93,670	17,924
February	142,862	133,653	186,845	295,379	190,350
March	502,520	508,702	260,226	395,041	469,173
April	547,787	334,147	671,257	437,601	147,671
May	552,603	401,264	881,689	754,201	
June	492,105	441,436	1,057,416	684,071	
Sub-total	2,392,330	1,860,900	3,342,005	2,659,963	825,118
Total	3,837,366	3,602,634	6,286,601	5,981,156	3,517,770

**CITY OF PIEDMONT
REAL PROPERTY TRANSFER TAX**



FISCAL YEAR

OTHER FUNDS REVENUE ANALYSIS

	ACTUAL REVENUE 2020-21	ACTUAL REVENUE 2021-22	PROJECTED REVENUE 2022-23	PROPOSED REVENUE 2023-24
<u>SPECIAL REVENUE FUNDS</u>				
<u>ABANDONED VEHICLE ABATEMENT FUND</u>				
ALAMEDA COUNTY	\$ 5,023	\$ 2,904	\$ 3,000	\$ 3,500
TOTAL	5,023	2,904	3,000	3,500
<u>ATHLETIC FACILITY PRESERVATION FUND</u>				
FACILITY FEE/CONTRIBUTIONS	94,681	88,563	65,000	72,000
TOTAL	94,681	88,563	65,000	72,000
<u>COPS</u>				
COUNTY OF ALAMEDA	197,434	164,309	100,000	130,000
INVESTMENT INCOME	2,293	(7,985)	-	7,000
TOTAL	199,727	156,325	100,000	137,000
<u>JUVENILE OFFICER GRANT FUND</u>				
STATE OF CALIFORNIA	137,458	-	-	-
TOTAL	137,458	-	-	-
<u>GAS TAX FUND</u>				
HUT 2103 ALLOCATION	71,652	88,868	96,644	111,569
HUT 2105 ALLOCATION	64,138	62,589	67,936	73,881
HUT 2106 ALLOCATION	37,967	40,190	42,128	45,388
HUT 2107 ALLOCATION	79,266	77,114	81,383	88,741
HUT 2107.5 ALLOCATION	3,023	700	3,000	3,000
INVESTMENT INCOME	(105)	1,994	-	2,000
TOTAL	255,941	271,455	291,091	324,579
<u>SB1 RMRP(RD MNT & REHAB PGM)</u>				
STATE OF CALIFORNIA	211,734	219,860	257,488	278,325
TOTAL	211,734	219,860	257,488	281,325
<u>MEASURE B SALES TAX FUND</u>				
ACTC/INVESTMENT INCOME	511,170	425,796	-	-
TOTAL	511,170	425,796	-	-
<u>MEASURE BB SALES TAX FUND</u>				
ACTC	477,253	672,532	1,199,278	1,164,000
TOTAL	477,253	672,532	1,199,278	1,164,000
<u>MEASURE D FUND</u>				
MEASURE D ALLOCATION/INVESTMENT INCOME	34,331	32,723	30,000	31,000
RECYCLING FUNDS	5,000	26,110	5,000	5,000
TOTAL	39,331	58,833	35,000	36,000

	ACTUAL REVENUE 2020-21	ACTUAL REVENUE 2021-22	PROJECTED REVENUE 2022-23	PROPOSED REVENUE 2023-24
MEASURE F FUND				
ACTC/INVESTMENT INCOME	46,073	42,720	40,000	41,000
TOTAL	46,073	42,720	40,000	41,000
PRIVATE CONTRIBUTION FUND				
MISCELLANEOUS	120,550	152,016	-	2,150,000
TOTAL	120,550	152,016	-	2,150,000
TRAFFIC CONGESTION RELIEF FUND				
ALLOCATION	13,962	-	-	-
TOTAL	13,962	-	-	-
SCHOOLMATES PROGRAM FUND				
INVESTMENT INCOME	3,038	(5,842)	-	15,000
SCHOOLMATES FEES	584,238	1,101,085	1,607,000	1,410,000
TOTAL	587,276	1,095,243	1,607,000	1,425,000
SIDEWALK REPAIR FUND				
MISCELLANEOUS	8,460	14,511	-	-
TOTAL	8,460	14,511	-	-
TRAFFIC SAFETY FUND				
STATE OF CALIFORNIA	\$ 13,962	\$ 27,996	\$ 28,000	\$ 28,000
TOTAL	13,962	27,996	28,000	28,000
<u>CAPITAL PROJECT FUNDS</u>				
CAPITAL IMPROVEMENT FUND				
OBAG GRANT/INVESTMENT INCOME	236	\$ 167,346	\$ -	\$ -
TOTAL	236	167,346	-	-
AQUATICS PROJECT FUND				
BOND PROCEEDS/INVESTMENT INCOME	-	23,961,097	-	70,000
TOTAL	-	23,961,097	-	70,000
EQUIPMENT REPLACEMENT FUND				
INVESTMENT INCOME	13,195	1,333,203	23,049	50,000
TOTAL	13,195	1,333,203	23,049	50,000
FACILITIES MAINTENANCE FUND				
CONTRIBUTIONS/INVESTMENT INCOME	24,325	2,732,141	16,226	19,000
TOTAL	24,325	2,732,141	16,226	19,000
FACILITIES CAPITAL PROJECT FUND				
CONTRIBUTIONS/INVESTMENT INCOME	-	-	99,750	92,000
TOTAL	24,325	-	99,750	92,000
<u>DEBT SERVICE FUND</u>				
AQUATICS BOND FUND				
BOND PROCEEDS/AD VALOREM TAX REVENUE	\$ -	\$ 23,961,097	\$ 1,472,594	\$ 1,477,794
TOTAL	-	23,961,097	1,472,594	1,477,794

	ACTUAL REVENUE 2020-21	ACTUAL REVENUE 2021-22	PROJECTED REVENUE 2022-23	PROPOSED REVENUE 2023-24
<u>ENTERPRISE FUNDS</u>				
AQUATICS				
CHARGE FOR SERVICE/INVESTMENT INCOME	(28)	(1,344)	-	16,000
TOTAL	(28)	(1,344)	-	16,000
SEWER FUND				
SEWER SERVICE CHARGES	2,748,552	2,801,437	2,942,000	3,062,000
INVESTMENTS GAN/(LOSS)	13,769	(44,816)	10,000	10,100
TOTAL	2,762,322	2,756,620	2,952,000	3,072,100
<u>INTERNAL SERVICE FUNDS</u>				
LIABILITY INSURANCE				
NON DEPARTMENTAL REVENUE	1,014,943	1,103,346	1,330,000	1,502,000
TOTAL	1,014,943	1,103,346	1,330,000	1,502,000
WORKERS COMPENSATION				
NON DEPARTMENTAL REVENUE	722,374	871,968	950,000	950,000
TOTAL	722,374	871,968	950,000	950,000
TOTAL REVENUE - OTHER FUNDS	7,259,967	57,382,088	10,469,476	12,911,298
TOTAL REVENUE - ALL FUNDS	\$ 40,525,031	\$ 90,647,152	\$ 46,117,527	\$ 50,839,430
<u>TRUST FUNDS</u>				
150 - POLICE & FIRE PENSION TRUST FUND				
INVESTMENTS GAN/(LOSS)	\$ 4,004,277	\$ (2,319,649)	\$ 1,150,000	\$ 1,100,000
TOTAL	4,004,277	(2,319,649)	1,150,000	1,100,000
120 - PENSION RATE STABILIZATION FUND				
INVESTMENTS GAN/(LOSS)	1,672,293	(604,702)	140,000	135,000
TOTAL	1,672,293	(604,702)	140,000	135,000
156 - OPEB TRUST FUND				
INVESTMENTS GAN/(LOSS)	2,962,012	(1,728,188)	500,000	575,000
NON DEPARTMENTAL REVENUE	-	73,106	61,000	51,000
TOTAL	2,962,012	(1,655,082)	561,000	626,000

City of Piedmont
Roster of Authorized
Full-Time Positions

	<u>2022-23</u>	<u>2023-24</u>
<u>ADMINISTRATION</u>		
City Administrator	1	1
Assistant City Administrator/City Clerk	1	1
Communications Program Manager	1	1
Finance Director	1	1
Accountant	1	1
Administrative Services Technician II	1	1
Deputy City Clerk	1	1
Human Resources Administrator	1	1
Video Communications Specialist	1	1
	<hr/> 9	<hr/> 9
 <u>POLICE</u>		
Police Chief	1	1
Captain	1	1
Support Services Commander	1	1
Administrative Assistant	1	1
Animal Control Officer	2	2
Juvenile Officer	1	1
Dispatcher	5	6
Police Officer	13	13
Police Records Specialist	1	1
Sergeant	4	4
	<hr/> 30	<hr/> 31
 <u>FIRE</u>		
Fire Chief	1	1
Captain	2	2
Captain/Paramedic	1	1
Lieutenant/Paramedic	3	3
Firefighter	4	4
Firefighter/Paramedic	11	11
Fire Engineer	3	3
	<hr/> 25	<hr/> 25
 <u>PLANNING & BUILDING</u>		
Planning & Building Director	1	1
Administrative Assistant	1.5	1.5
Associate Planner	1	1
Assistant Planner	2	2
Building Official	1	1
Plans Examiner	1	1
Senior Planner	1	1
Sustainability Program Manager	0.5	0.5
	<hr/> 9	<hr/> 9

City of Piedmont
Roster of Authorized
Full-Time Positions

	<u>2022-23</u>	<u>2023-24</u>
<u>PUBLIC WORKS</u>		
Public Works Director	1	1
Administrative Assistant	1.5	1.5
Facilities Maintenance Worker	1	1
Maintenance Worker I	2	2
Maintenance Worker II	2	2
Parks & Project Manager	1	1
Public Works Maintenance Supervisor	1	1
Senior Maintenance Worker	2	2
Sustainability Program Manager	0.5	0.5
	<hr/>	<hr/>
	12	12
<u>RECREATION</u>		
Recreation Director	1	1
Administrative Assistant	2	2
Aquatics Coordinator	1	1
Aquatics Supervisor	0	1
Assistant Childcare Program Coordinator ¹	1	0
Recreation Program Coordinator	3	4
Recreation Supervisor	3	3
	<hr/>	<hr/>
	11	12
TOTAL	<hr/><hr/>	<hr/><hr/>
	96	98

1 - Asst. Childcare Program Coordinator reclassified to Recreation Program Coordinator

Part-Time Positions with Benefits*

Recreation:	<u>2022-23</u>	<u>2023-24</u>
Lead Facility Attendant	1	1
Pool Maintenance Technician	0	1
Preschool Directors	4	4
Schoolmates Site Coordinators	2	3
Schoolmates/Minimates Site Leads	2	4
Schoolmates/Minimates Assistant Site Leads	4	8
*Employees who work over 1,000 hours, but aren't classified	13	21
<i>Schoolmates/Minimates Site Coordinators & Pool Maintenance Technician receive full benefits. All others are offered the PEMCHA minimum for healthcare and receive retirement at the PEPRA level.</i>		

**CITY OF PIEDMONT
MONTHLY SALARIES
as of July 1, 2023**

PUBLIC WORKS - LOCAL 1021

MOU expires 6/30/25 This salary effective as of: 7/1/2023 - 6/30/24	# of EEs	First Step	Last Step	Top Step Annual Salary	Subject to O/T
Senior Maintenance Worker	2	6,107	7,424	89,088	•
Maintenance Worker I	2	5,184	6,302	75,624	•
Maintenance Worker II	3		6,617	79,404	•
<i>* Extra certification pay available for all positions. See MOU Section 7.11.</i>	7				

GENERAL - LOCAL 1021

MOU expires 6/30/25 This salary effective as of: 7/1/2023 - 6/30/24	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Animal Control Officer	1	5,169	6,279	75,348	•
Animal Control Officer w/ 2% EDU	1	5,272	6,405	76,860	•
Dispatcher	2	6,583	8,000	96,000	•
Dispatcher with 3% POST + SD	1	7,051	8,570	102,840	•
Dispatcher with 4% POST Certificate	2	6,846	8,320	99,840	•
Dispatcher with 4% POST + SD	1	7,120	8,653	103,836	•
Police Records Specialist	1	5,985	7,271	87,252	•
	9				

FIRE

MOU expires 6/30/2025 This salary effective as of: 7/1/2023 - 6/30/24	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Lieutenant	0		11,843	142,116	•
Lieutenant with FOC & Paramedic	3		13,856	166,272	•
Firefighter	2	9,018	10,357	124,284	•
Firefighter with 5% FOC	1	9,469	10,875	130,500	•
Firefighter with 12% Paramedic	10	10,100	11,600	139,200	•
Firefighter with FOC & Paramedic	2	10,551	12,118	145,416	•
Engineer	0	9,468	10,875	130,500	•
Engineer with 5% FOC	2	9,941	11,419	137,028	•
Engineer with 5% FOC & Paramedic	1	11,078	12,724	152,688	•
	21				

POLICE

MOU expires 6/30/2025 This salary effective as of: 7/1/2023 - 6/30/24	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Sergeant with POST Advanced	1		14,245	170,940	•
Sergeant with POST Advanced + SD	1		14,815	177,780	•
Sergeant with POST Advanced + Supv Cert	1		14,511	174,132	•
Sergeant with POST Adv, Supv Cert + SD	1		15,091	181,092	•
Police Officer	3	9,031	10,899	130,788	•
Police Officer + Shift Differential	1	9,392	11,335	136,020	•
Police Officer with POST Intermediate	1	9,483	11,444	137,328	•
Police Officer with POST Int + SD	1	9,862	11,902	142,824	•
Police Officer with POST Advanced	2	9,663	11,662	139,944	•
Police Officer with POST Advanced + SD	2	10,050	12,128	145,536	•
Detective with POST Advanced	2	10,115	12,207	146,484	•
Juvenile Officer with POST Advanced	1	10,115	12,207	146,484	•
Traffic Officer with POST Advanced	1	10,115	12,207	146,484	•
	18				

CONFIDENTIAL

Resolution expires 6/30/2025 This salary effective as of: 7/1/2023 - 6/30/24	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Accountant w/ 2% EDU	1	8,043	9,782	117,382	•
Administrative Assistant	4	6,064	7,374	88,488	•
Administrative Assistant w/ 2% EDU	2	6,185	7,521	90,258	•
Administrative Services Technician I	0	6,619	8,042	96,504	
Administrative Services Technician II	1	7,885	9,590	115,080	•
Deputy City Clerk w/ 2% EDU	1	7,388	8,980	107,761	•
Video Communications Specialist/TV Mgr.	1	7,885	9,590	115,080	•
	10				

CHILDCARE

Resolution expires 6/30/2025 This salary effective as of: 7/1/2023 - 6/30/24	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Aquatics Coordinator	1	4,906	6,575	78,900	•
Recreation Program Coordinator	4	4,859	6,506	78,072	•
	5				

PROFESSIONAL/TECHNICAL/ SUP.

Resolution expires 6/30/2025 This salary effective as of: 7/1/2023 - 6/30/24	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Assistant Planner	2	6,982	8,485	101,820	
Associate Planner	1	7,531	9,153	109,836	
Aquatics Supervisor	1				
Communications Program Manager	1	9,434	11,424	137,088	
Human Resources Administrator	1	8,636	10,501	126,012	
Plans Examiner (one step)	1		10,091	121,092	•
Public Works Maint. Supervisor	1	8,780	10,674	128,088	
Recreation Supervisor	3	6,831	8,307	99,684	
Senior Planner	1	8,358	10,160	121,920	
Sustainability Program Manager	1	8,358	10,160	121,920	
	13				

MID-MANAGEMENT

MOU expires 6/30/2025 This salary effective as of: 7/1/2023 - 6/30/24	# of EE's	First Step	Last Step	Annual Salary	Subject to O/T
Fire Captain w/10% Fire Officer & Paramedic	1	13,029	15,831	189,972	•
Fire Captain w/5% Fire Officer	1	12,000	14,581	174,972	•
Fire Captain w/ 10% Chief Officer	1	12,572	15,276	183,312	•

Resolution expires 6/30/2025

This salary effective as of: 7/1/2023 - 6/30/24

Police Captain with 6% POST	1	14,606	17,748	212,971	
Support Services Commander	1	12,305	14,958	179,496	

Resolution expires 6/30/2025

This salary effective as of: 7/1/2023 - 6/30/24

Building Official (one step)	1		12,109	145,308	
Parks & Projects Manager	1	11,207	13,615	163,380	
	7				

MANAGEMENT

			Last Step	Top Step Annual Salary
City Administrator	Effective 7/1/2023	1	23,661	283,938
Asst City Admin/City Clerk	Effective 7/1/2023	1	14,787	177,444
Finance Director	Effective 7/1/2023	1	17,260	207,120
Fire Chief	Effective 7/1/2023	1	20,081	240,972
Planning & Building Director	Effective 7/1/2023	1	16,427	197,124
Police Chief	Effective 7/1/2023	1	21,081	245,000
Public Works Director	Effective 7/1/2023	1	16,813	201,756
Recreation Director	Effective 7/1/2023	1	16,840	202,080
		8		

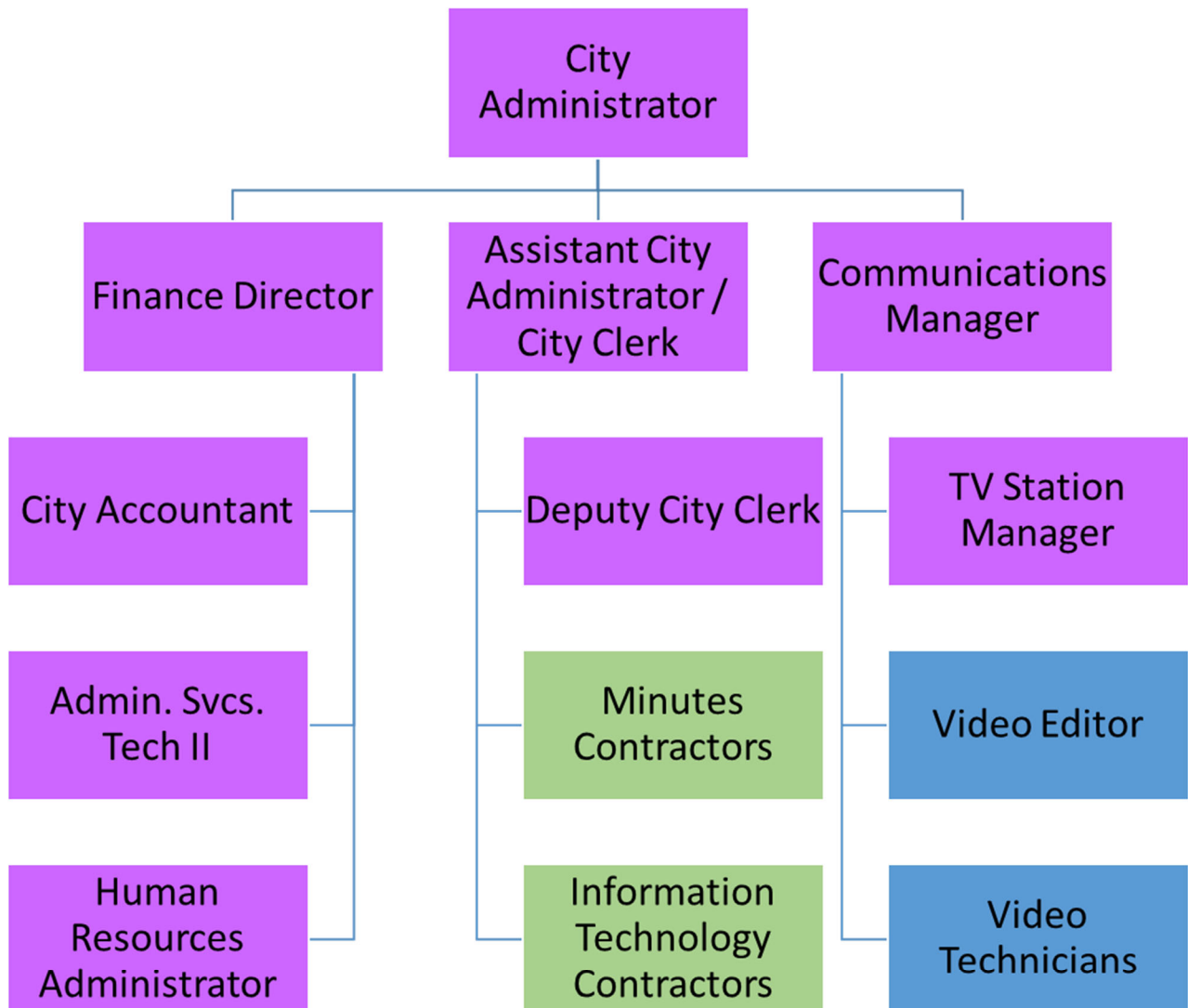
Number of Employees & Open Positions 98

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Administration



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ADMINISTRATION & COMMUNICATIONS

2023-24

	Approved Budget 22/23	Estimated Expenditures 22/23	Proposed Budget 23/24	Budget % Change
SALARIES	\$ 1,423,025	\$ 1,345,416	\$ 1,539,293	8.2%
FRINGE BENEFITS	690,170	608,578	730,788	5.9%
PERSONNEL EXPENSES	113,700	108,000	100,900	-11.3%
SUPPLIES & SERVICES	2,022,550	1,860,750	2,054,300	1.6%
TOTAL	\$ 4,249,445	\$ 3,922,744	\$ 4,425,281	4.1%

STAFF

	<u>Employees</u>	<u>First Step</u>	<u>Last Step</u>
MANAGEMENT			
City Administrator	1	-	23,661
Assistant City Administrator/City Clerk	1	-	14,787
Finance Director	1		17,260
	<u>3</u>		
CONFIDENTIAL			
Accountant w/ 2% EDU	1	8,043	9,782
Administrative Services Technician II	1	7,885	9,590
Deputy City Clerk w/ 2% EDU	1	7,388	8,980
Video Communications Specialist	1	7,885	9,590
	<u>4</u>		
PROFESSIONAL/TECHNICAL/ SUP.			
Human Resources Administrator	1	8,636	10,501
Communications Program Manager	1	9,434	11,424
	<u>2</u>		
Total	<u>9</u>		

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DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
ADMINISTRATION					
SALARIES					
REGULAR SALARIES	101-0400-010-001	1,206,835	1,190,394	1,119,039	93%
PART TIME SALARIES	101-0400-010-002	5,000	2,500	50,000	1000%
OVERTIME SALARIES	101-0400-010-003	5,150	5,270	5,000	97%
VACATION/COMP.-PAYOUT	101-0400-010-050	20,600	71,000	25,000	121%
OBJECT TOTAL	101-0400-010	1,237,585	1,269,164	1,199,039	97%
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0400-011-001	158,984	150,000	170,800	107%
DENTAL INSURANCE	101-0400-011-002	16,252	14,000	12,960	80%
VISION PLAN	101-0400-011-003	1,848	1,776	1,582	86%
OBJECT TOTAL	101-0400-011	177,084	165,776	185,342	105%
RETIREMENT					
PERS: NORMAL COST	101-0400-012-001	137,947	130,000	143,455	104%
PERS: UAL PAYMENT	101-0400-012-003	236,000	236,000	228,000	97%
PERS: COST SHARE	101-0400-012-004	(33,527)	(32,800)	(31,716)	95%
OBJECT TOTAL	101-0400-012	340,420	333,200	339,739	100%
OTHER BENEFITS					
FICA	101-0400-013-009	76,730	63,395	74,341	97%
LIFE INSURANCE	101-0400-013-001	5,070	4,500	4,935	97%
DISABILITY INSURANCE	101-0400-013-002	2,775	2,250	2,685	97%
MEDICARE INSURANCE	101-0400-013-005	17,946	18,200	17,385	97%
CONCERN EAP PROGRAM	101-0400-013-006	1,825	1,825	1,500	82%
AUTO ALLOWANCE	101-0400-013-007	12,600	12,600	12,600	100%
OBJECT TOTAL	101-0400-013	116,946	102,770	113,446	97%
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	101-0400-031-001	94,200	90,000	75,400	80%
REIMBURSEMENTS	101-0400-031-003	5,000	5,000	5,000	100%
EMPLOYEE DEVELOPMENT	101-0400-031-006	10,000	10,000	10,000	100%
OBJECT TOTAL	101-0400-031	109,200	105,000	90,400	83%
DEPARTMENT SUPPLIES					
OFFICE SUPPLIES	101-0400-051-001	25,000	20,000	20,000	80%
POSTAGE	101-0400-051-002	17,000	18,000	20,000	118%
OBJECT TOTAL	101-0400-051	42,000	38,000	40,000	95%
UTILITIES					
CITY HALL/FIRE UTILITIES	101-0400-052-002	50,000	60,000	65,000	130%
POLICE UTILITIES	101-0400-052-003	12,000	14,200	15,600	130%
OBJECT TOTAL	101-0400-052	62,000	74,200	80,600	130%

DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
ADMINISTRATION					
EQUIPMENT MAINTENANCE					
HARDWARE MAINT. CONTRACTS	101-0400-053-001	9,000	9,000	10,000	111%
OBJECT TOTAL	101-0400-053	9,000	9,000	10,000	111%
CONTRACT SERVICES					
LEGAL SERVICES	101-0400-054-001	350,000	350,000	375,000	107%
AUDIT FEES	101-0400-054-002	80,850	80,850	70,000	87%
NEGOTIATOR	101-0400-054-004	-	-	-	NA
MINUTE CLERK	101-0400-054-007	20,000	30,000	25,000	125%
LEGAL HR	101-0400-054-009	180,000	125,000	125,000	69%
CONSULTING	101-0400-054-010	30,000	-	50,000	167%
DIVERSITY/EQUITY/INCLUSION	101-0400-054-011	75,000	50,000	75,000	100%
CALPERS MED ADMIN FEE	101-0400-054-016	11,000	11,000	12,000	109%
INTERDISTRICT PUSD EXPENSE	101-0400-054-019	115,000	115,000	120,000	104%
RECORDS STORAGE	101-0400-054-022	6,000	6,000	10,000	167%
RECRUITMENT SERVICE	101-0400-054-028	-	50,000	-	NA
DATA PROCESSING OF CITY TAXES	101-0400-054-030	6,000	6,000	6,000	100%
OBJECT TOTAL	101-0400-054	873,850	823,850	868,000	99%
OTHER EXPENSES					
CIVIL SERVICE	101-0400-056-001	80,000	130,000	120,000	150%
ELECTION EXPENSE	101-0400-056-003	60,000	40,000	60,000	100%
MISCELLANEOUS EXPENSES	101-0400-056-006	20,000	25,000	25,000	125%
BANK CHARGES	101-0400-056-008	15,000	5,000	5,000	33%
DISABILITY ACCESS & EDUCATION	101-0400-056-011	200	200	200	100%
OBJECT TOTAL	101-0400-056	175,200	200,200	210,200	120%
INFORMATION SERVICES					
HARDWARE	101-0400-060-001	20,000	20,000	20,000	100%
SOFTWARE	101-0400-060-002	270,000	200,000	270,000	100%
LABOR	101-0400-060-003	377,000	350,000	377,000	100%
IT STRATEGIC PLAN OPERATIONS	101-0400-060-004	145,000	100,000	100,000	69%
OBJECT TOTAL	101-0400-060	812,000	670,000	767,000	94%
TOTAL ADMINISTRATION		3,955,285	3,791,160	3,903,766	99%

BUDGET NARRATIVES

	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request
101-0400-031-001. MEMBERSHIP/CONF/TRAINING	94,200	90,000	75,400
This account contains the costs of the City's memberships in various state, regional, and local organizations. It also includes the cost of memberships in professional organizations and meeting attendance for the City Administrator, Finance Director, and Assistant City Administrator / City Clerk. This account also funds events sponsored by the City Council such as the annual Volunteer Reception, the Alameda County Mayor's Conference dinner, and Employee Appreciation Day. The City's contributions to other miscellaneous organizations, events, and groups are funded out of this account.			
101-0400-031-003. REIMBURSEMENT	5,000	5,000	5,000
Contractual reimbursements for employee tuition, the City Administrator's expense account, and department head reimbursements are handled under this account.			
101-0400-031-006. EMPLOYEE DEVELOPMENT	10,000	10,000	10,000
This fund reimburses employee for fees paid to attend classes, programs or seminars that will aid in their professional development. This account covers all City employees. Expenditures must be approved in advance by the appropriate Department Head.			
101-0400-051-001. OFFICE SUPPLIES	25,000	20,000	20,000
All office supplies, copier paper and consumables, personal computer supplies, and miscellaneous printing costs are included.			
101-0400-051-002. POSTAGE	17,000	18,000	20,000
The majority of the city's expenses for postage are paid from this account.			
101-0400-052-002. CITY HALL/FIRE UTILITY	50,000	60,000	65,000
101-0400-052-003. POILCE DEPT UTILITY	12,000	14,200	15,600
101-0400-053-001. HARDWARE MAINT. CONTRACTS	9,000	9,000	10,000
Hardware maintenance contracts cover both the Administration and Public Works multifunction devices (Copier/scanner/fax) plus the maintenance contract for the City's only postage meter.			
101-0400-054-001. LEGAL EXPENSE	350,000	350,000	375,000
The City's legal services are provided by City Attorney Michelle Marchetta Kenyon of the law firm of Burke, Williams, and Sorensen. All of the City's general legal services are paid from this account. Charges for work outside of the definition of basic City Attorney services are not included in the retainer and are paid by the hour. Some of the expenses incurred in this account are a direct result of planning applications and will be reimbursed through fees charged to the applicant.			
101-0400-054-002. AUDIT FEES	80,850	80,850	70,000
Audit fees include the fees charged by Mann, Urrita, and Nelson, CPA to conduct the City's annual financial audit and fees charged by Bartel to perform an actuarial valuation on the City's Police and Fire legacy pension plan and its OPEB plan. Full valuation of these plans are performed on a bi-annual basis.			
101-0400-054-007. MINUTE CLERK	20,000	30,000	25,000
The City contracts to produce meeting minutes for its legislative bodies.			

BUDGET NARRATIVES

	2023	2023	2024
	Annual	Annual	Budget
	Budget	Estimated	Request
101-0400-054-009. LEGAL HR	180,000	125,000	125,000
Legal fees related to human resources issues are not covered under the City's retainer with the City Attorney. All legal fees related to human resources issues are paid from this account.			
101-0400-054-010. CONSULTING	30,000	0	50,000
This request is office, records management, and other possible consulting needs which may come up for the Administration department.			
101-0400-054-011. DIVERSITY \ EQUITY \ INCLUSION	75,000	50,000	75,000
Consulting fee's related to the City's commitment to further community awareness regarding diversity, equity, and inclusion.			
101-0400-054-016. CALPERS ADMIN FEE	11,000	11,000	12,000
The City pays PERS an administrative fee based on the total of health premiums for all active employees and retirees. The percentage changes on a yearly basis, but has ranged from as little as 0.20% to as high as 0.45% in the last few years.			
101-0400-054-019. PUSD EXPENSE	115,000	115,000	120,000
The City reimburses the Piedmont Unified School District for expenses incurred through approved inter-district transfers for children of city employees.			
101-0400-054-022. RECORDS STORAGE	6,000	6,000	10,000
Due to the lack of storage space at City Hall, Piedmont contracts for off-site records storage. In 2022-23, it is anticipated that additional records now stored at City Hall will be sent off-site, which will increase costs.			
101-0400-054-028. RECRUITMENT SERVICE	0	50,000	0
101-0400-054-030. DATA PROCESSING:CITY TAXES	6,000	6,000	6,000
This category funds the preparation of tax data for City taxes such as the Municipal Services Special Tax, the Municipal Sewer Tax, the Water Users Tax, and the Paramedic Tax for inclusion on the property tax bills of each parcel in Piedmont.			
101-0400-056-001. CIVIL SERVICE	80,000	130,000	120,000
Recruitment, testing, training, medical evaluation of new employees. In addition, the cost of disciplinary actions are handled through this account.			
101-0400-056-003. ELECTION EXPENSE	60,000	40,000	60,000
Election related expenses are paid from this account. The allocation requested for FY 2022-23 is in the event that the City Council chooses to call an Special Municipal Election in March, 2024. The proposed amount is based upon the Registrar of Voters estimated per voter cost for a countywide consolidated election.			
101-0400-056-006. MISCELLANEOUS EXPENSES	20,000	25,000	25,000
Unusual and unexpected expenses not covered in any department budget, such as honorary plaques, newspaper subscriptions, employee recognition, city pins, nameplates, etc. are paid from this account.			

BUDGET NARRATIVES	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request																																																
101-0400-056-008. BANK CHARGES	15,000	5,000	5,000																																																
Wells Fargo bank fees are lower in FY 22-23 and 23-24 due to higher interest rates. The City receives fee credits based on the amount of cash we have on deposit.																																																			
101-0400-056-011. DISABILITY ACCESS & EDUCATIO	200	200	200																																																
101-0400-060-001. HARDWARE	20,000	20,000	20,000																																																
The Administration budget includes two separate types of Information Technology related expenses: costs for departmental and citywide software and maintenance as well as costs for the network. The City's shared infrastructure includes e-mail, internet, GIS, records management and data storage.																																																			
101-0400-060-002. SOFTWARE	270,000	200,000	270,000																																																
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101-0400-060-003. LABOR	377,000	350,000	377,000																																																
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101-0400-060-004. IT STRATEGIC PLAN OPERATION	145,000	100,000	100,000																																																
Each of the items in the IT Strategic Plan Operations sub-account is tied back to a specific initiative in the strategic plan. Each of the allocations included in the budget for these items are estimates and will be finalized when the project comes to fruition. Capital expenses related to the IT Strategic Plan are included in the Equipment Replacement budget.																																																			

END OF ADMINISTRATION BUDGET

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DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
COMMUNICATIONS					
SALARIES					
REGULAR SALARIES	101-0401-010-001	118,450	100	255,816	216%
PART TIME SALARIES	101-0401-010-002	59,780	76,152	77,438	130%
OVERTIME	101-0401-010-003	5,150	-	5,000	97%
VACATION/COMP.-PAYOUT	101-0401-010-050	2,060	-	2,000	97%
OBJECT TOTAL	101-0401-010	185,440	76,252	340,254	183%
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0401-011-001	26,845	-	38,430	143%
DENTAL INSURANCE	101-0401-011-002	2,192	-	2,891	132%
VISION PLAN	101-0401-011-003	224	-	452	202%
OBJECT TOTAL	101-0401-011	29,261	-	41,773	143%
RETIREMENT					
PERS: NORMAL COST	101-0401-012-001	10,222	-	22,521	220%
PERS: UAL PAYMENT	101-0401-012-003	1,000	1,000	-	0%
OBJECT TOTAL	101-0401-012	11,222	1,000	22,521	201%
OTHER BENEFITS					
FICA	101-0401-013-009	11,498	4,727	21,095	183%
LIFE INSURANCE	101-0401-013-001	497	-	1,129	227%
DISABILITY INSURANCE	101-0401-013-002	272	-	609	224%
MEDICARE INSURANCE	101-0401-013-005	2,690	1,105	4,934	183%
CONCERN EAP PROGRAM	101-0401-013-006	280	-	200	71%
OBJECT TOTAL	101-0401-013	15,237	5,832	27,967	184%
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	101-0401-031-001	2,000	2,000	8,000	400%
TRAINING	101-0401-031-002	2,500	1,000	2,500	100%
OBJECT TOTAL	101-0401-031	4,500	3,000	10,500	233%
OFFICE SUPPLIES	101-0401-051-001	3,500	500	3,500	100%
EQUIPMENT MAINTENANCE	101-0401-053-001	5,000	5,000	5,000	100%
CONTRACT SERVICES	101-0401-054-001	5,000	5,000	32,000	640%
INFORMATION SERVICES					
SOFTWARE	101-0401-060-002	35,000	35,000	38,000	109%
OBJECT TOTAL	101-0401-060	35,000	35,000	38,000	109%
TOTAL COMMUNICATIONS		294,160	131,584	521,515	177%

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BUDGET NARRATIVES	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request												
101-0401-031-001. MEMBERSHIP AND MEETINGS	2,000	2,000	8,000												
This account contains communications expenses for memberships and meetings for the communications staff.															
101-0401-031-002. TRAINING	2,500	1,000	2,500												
The proposed allocation will allow communications staff to keep up to date with current training and trends. Industry expert instruction is provided for video, digital media, editing, photography, creative development, business, Apple equipment and Adobe software.															
101-0401-051-001. OFFICE SUPPLIES	3,500	500	3,500												
For 2022-23, there is no increased budget proposed. All office and video supplies are funded from this account. We make a master DVD copy of every meeting and upon request DVD's are loaned out to residents for two weeks.															
101-0401-053-001. EQUIPMENT MAINTENANCE	5,000	5,000	5,000												
For 2022-23, there is no increased budget proposed. This covers periodic maintenance and repair for COMMUNICATIONS' digital equipment, computers and specialized video equipment needs.															
101-0401-054-001. CONTRACT SERVICES	5,000	5,000	32,000												
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Web Site Consulting \$	20,000														
Digital Advertising	3,000														
Printed Outreach Material	5,000														
On Call Staffing	4,000														
Grand Total	\$ 32,000														
The allocation in this account is used to pay for the occasional use of additional staff for filming events and meetings as well as communications consulting and digital advertising.															
101-0401-060-002. SOFTWARE	35,000	35,000	38,000												
For 2022-23, \$29,200 is the estimated one-year maintenance and service fee for Granicus (HD streaming video equipment). \$4,000 is the presumed one-year maintenance fee for our broadcast servers and playback systems. \$600 is the estimated annual plan for the Adobe Creative Cloud which is a set of applications and services from Adobe Systems that gives access to a collection of software used for social media, graphic design, video editing, photography and audio services. A modest amount is included for additional software needs as they may arise during the year.															

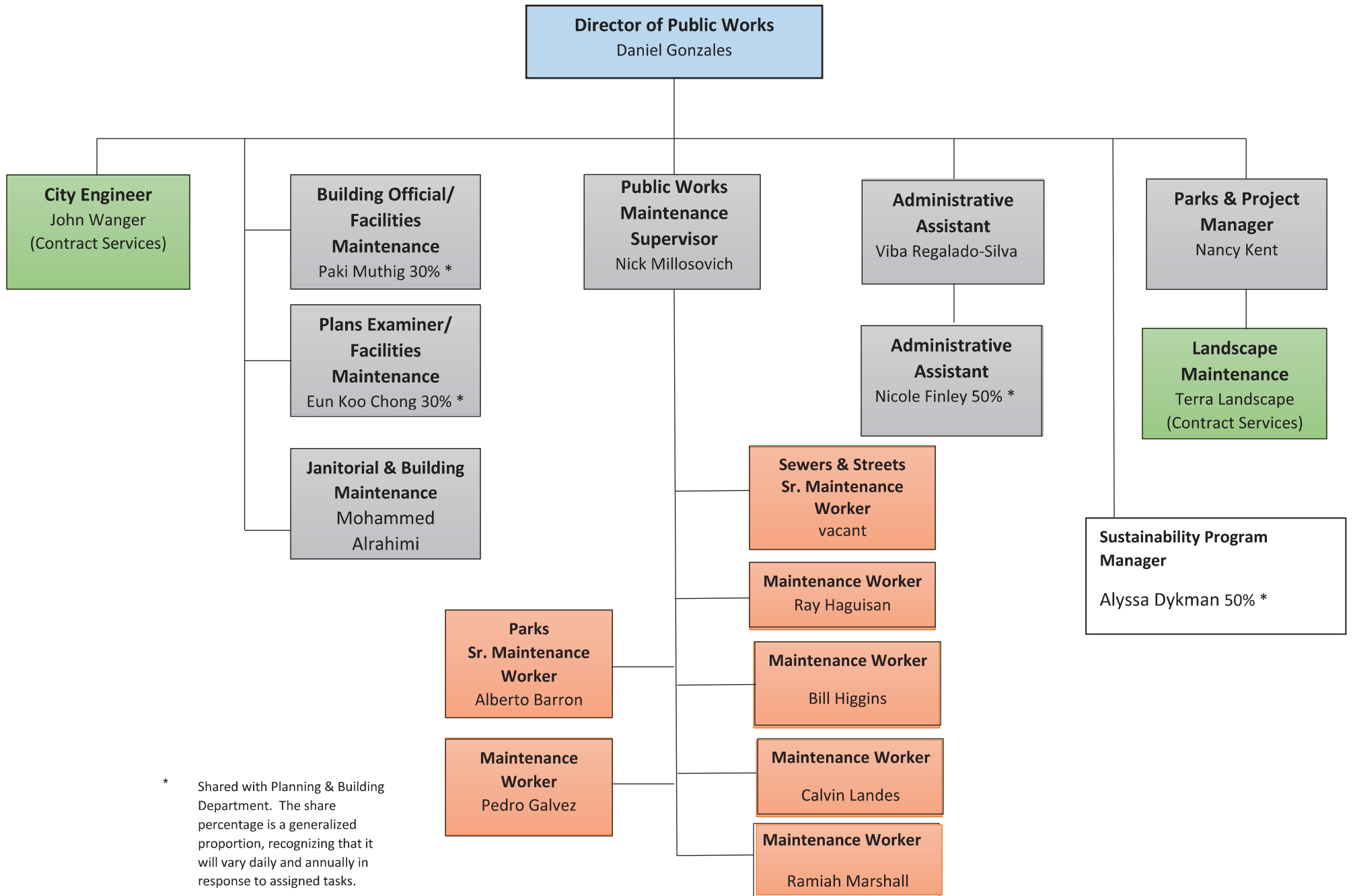
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Public Works



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Department of Public Works



* Shared with Planning & Building Department. The share percentage is a generalized proportion, recognizing that it will vary daily and annually in response to assigned tasks.

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<h2 style="margin: 0;">PUBLIC WORKS</h2> <h3 style="margin: 0;">2023-24</h3>
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	Approved Budget 22/23	Estimated Expenditures 22/23	Proposed Budget 23/24	Budget % Change
SALARIES	\$ 1,505,180	\$ 1,464,665	\$ 1,623,372	7.9%
FRINGE BENEFITS	709,723	686,780	727,568	2.5%
PERSONNEL EXPENSES	19,000	19,000	20,500	7.9%
SUPPLIES & SERVICES	2,300,700	2,290,700	2,319,300	0.8%
TOTAL	\$ 4,534,603	\$ 4,461,145	\$ 4,690,740	3.4%

STAFF			
	<u>Employees</u>	<u>First Step</u>	<u>Last Step</u>
MANAGEMENT			
Public Works Director	1	-	16,813
MID-MANAGEMENT			
Building Official	0.1	-	12,109
Parks & Projects Manager	1	11,207	13,615
	<u>1.1</u>		
PROFESSIONAL/TECHNICAL/ SUP.			
Public Works Maint. Supervisor	1	8,780	10,674
Sustainability Program Manager	0.5	8,358	10,160
	<u>1.5</u>		
PUBLIC WORKS - LOCAL 1021			
Senior Maintenance Worker	2	6,107	7,424
Maintenance Worker I	2	5,184	6,302
Maintenance Worker II	3	-	6,617
	<u>7</u>		
CONFIDENTIAL			
Administrative Assistant	1.5	6,064	7,374
	<u>1.5</u>		
Total	<u><u>12.1</u></u>		

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DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
PUBLIC WORKS					
SALARIES					
REGULAR SALARIES	101-0402-010-001	1,438,230	1,387,000	1,443,372	100%
OVERTIME SALARIES	101-0402-010-003	61,800	60,000	70,000	113%
PART-TIME SALARIES	101-0402-010-002	-	1,000	100,000	NA
SALARIES - WORKERS COMP	101-0402-010-030	-	665	-	NA
VACATION/COMP.-PAYOUT	101-0402-010-050	5,150	16,000	10,000	194%
OBJECT TOTAL	101-0402-010	1,505,180	1,464,665	1,623,372	108%
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0402-011-001	256,886	250,000	259,189	101%
DENTAL INSURANCE	101-0402-011-002	20,982	19,500	20,040	96%
VISION PLAN	101-0402-011-003	2,822	2,800	2,848	101%
OBJECT TOTAL	101-0402-011	280,690	272,300	282,077	100%
RETIREMENT					
PERS: NORMAL COST	101-0402-012-001	136,884	125,000	145,500	106%
PERS: UAL PAYMENT	101-0402-012-003	183,000	183,000	176,000	96%
PERS: COST SHARE	101-0402-012-004	(29,150)	(24,000)	(24,682)	85%
OBJECT TOTAL	101-0402-012	290,734	284,000	296,818	102%
OTHER BENEFITS					
FICA	101-0402-013-009	93,320	86,000	100,648	108%
LIFE INSURANCE	101-0402-013-001	4,895	5,200	6,092	124%
DISABILITY INSURANCE	101-0402-013-002	2,680	2,700	3,313	124%
MEDICARE INSURANCE	101-0402-013-005	21,824	21,000	23,540	108%
CONCERN EAP PROGRAM	101-0402-013-006	3,200	3,200	2,700	84%
AUTO ALLOWANCE	101-0402-013-007	12,380	12,380	12,380	100%
OBJECT TOTAL	101-0402-013	138,299	130,480	148,673	108%
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	101-0402-031-001	15,000	15,000	16,000	107%
UNDERGROUND SERVICE ALERT	101-0402-031-003	4,000	4,000	4,500	113%
OBJECT TOTAL	101-0402-031	19,000	19,000	20,500	108%
DEPARTMENT SUPPLIES					
OFFICE SUPPLIES	101-0402-051-001	9,000	4,000	9,000	100%
STREET PAINT / SIGNS	101-0402-051-002	40,000	50,000	50,000	125%
MISCELLANEOUS PW SUPPLIES	101-0402-051-003	35,000	60,000	50,000	143%
OBJECT TOTAL	101-0402-051	84,000	114,000	109,000	130%
UTILITIES					
UTILITIES - PG&E	101-0402-052-001	25,000	25,000	25,000	100%
STREET LIGHTING - (PG&E)	101-0402-052-002	120,000	120,000	120,000	100%
TRAFFIC LIGHTS	101-0402-052-003	6,500	15,000	10,000	154%
RADIO/CELL PHONE EXPENSE	101-0402-052-004	1,000	-	1,000	100%
EBMUD - IRRIGATION	101-0402-052-005	100,000	90,000	95,000	95%
EBMUD - FACILITIES	101-0402-052-006	35,000	35,000	35,000	100%
EBMUD - HYDRANTS	101-0402-052-007	7,500	7,000	7,500	100%
OBJECT TOTAL	101-0402-052	295,000	292,000	293,500	99%

DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
PUBLIC WORKS					
EQUIPMENT MAIN./GAS/OIL					
EQUIPMENT RENTAL	101-0402-053-001	4,700	4,700	4,800	102%
EQUIPMENT MAINTENANCE	101-0402-053-002	60,000	60,000	62,000	103%
OBJECT TOTAL	101-0402-053	64,700	64,700	66,800	103%
CONTRACT SERVICE	101-0402-054-001	110,000	80,000	-	0%
BUILDINGS/GROUND MAINT.					
YARD MAINTENANCE	101-0402-055-001	25,000	22,000	26,000	104%
JANITORIAL SUPPLIES	101-0402-055-002	40,000	42,000	45,000	113%
JANITORIAL SERVICE	101-0402-055-005	70,000	70,000	73,000	104%
JANITORIAL SERVICE-PARKS	101-0402-055-006	235,000	220,000	235,000	100%
OTHER MAINTENANCE	101-0402-055-007	50,000	40,000	50,000	100%
OBJECT TOTAL	101-0402-055	420,000	394,000	429,000	102%
OTHER EXPENSES					
STREET PATCHING	101-0402-056-002	15,000	12,000	15,000	100%
MISCELLANEOUS REPAIRS	101-0402-056-004	15,000	15,000	15,000	100%
PLANNING&PARK COMM., CIP COMMITTEE	101-0402-056-008	1,000	1,000	1,000	100%
OBJECT TOTAL	101-0402-056	31,000	28,000	31,000	100%
CONTRACT SERVICES (LAND)					
PUBLIC LAND BRUSH/FIRE CLEARANCE	101-0402-057-001	50,000	25,000	80,000	160%
SUPPLEMENTAL PARK MAINT.	101-0402-057-002	90,000	105,000	105,000	117%
CONTRACT LANDSCAPE MAINT.	101-0402-057-004	325,000	325,000	335,000	103%
PARK STABILIZATION & STORM RELATED DAMAGE	101-0402-057-005	175,000	300,000	200,000	114%
WEED & PEST ABATEMENT	101-0402-057-006	10,000	-	10,000	100%
OBJECT TOTAL	101-0402-057	650,000	755,000	730,000	112%
CONTRACT SERVICES (TREE SERVICE)					
STREET TREE PRUNING	101-0402-058-001	275,000	225,000	285,000	104%
STREET TREE PLANTING	101-0402-058-003	35,000	20,000	35,000	100%
OBJECT TOTAL	101-0402-058	310,000	245,000	320,000	103%
CONTRACT SERVICES (ADMINISTRATION)					
CITY ENGINEER SERVICE	101-0402-059-002	250,000	230,000	250,000	100%
SOLID WASTE CONSULTANT SVCS	101-0402-059-004	70,000	70,000	70,000	100%
FUEL TANK MAINTENANCE	101-0402-059-005	8,000	10,000	10,000	125%
CAL/OSHA COMPLIANCE	101-0402-059-010	8,000	8,000	10,000	125%
OBJECT TOTAL	101-0402-059	336,000	318,000	340,000	101%
TOTAL PUBLIC WORKS		4,534,603	4,461,145	4,690,740	103%

BUDGET NARRATIVES	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request
101-0402-031-001. MEMBERSHIP/CONF/TRAINING	15,000	15,000	16,000
This accounts for the cost of certifications, licenses, training, memberships, conferences and meetings attended by the Director of Public Works, Parks & Project Manager, Supervisor of Public Works, Public Works Assistant, Administrative Assistants and Maintenance Staff.			
101-0402-031-003. UNDERGROUND SERV ALERT	4,000	4,000	4,500
Underground Service Alert Company notifies the City whenever a contractor proposes to excavate underground utilities. In addition, this company is called upon to locate underground utilities when City staff is performing major excavation projects.			
101-0402-051-001. OFFICE SUPPLIES	9,000	4,000	9,000
Office supplies cover the cost of forms, maps, applications, permits, agreements, licenses, Park Commission materials, film, plans, office supplies, office equipment maintenance and repairs, code books, computer software and associated materials.			
101-0402-051-002. STREET PAINT / SIGNS	40,000	50,000	50,000
This provides for the cost of materials, and special equipment related to minor paving projects, pavement and curb painting, and street signs and poles. The City continues to have a comprehensive program of replacing street signs, restriping and repainting curbs and streets. Additionally, new street signage and pavement markings to increase safety are included in this category.			
101-0402-051-003. MISCELLANEOUS P/W SUPPLIES	35,000	60,000	50,000
Cost of new and replacement miscellaneous small tools, supplies, and parts that are typically needed for the maintenance department operations and activities.			
101-0402-052-001. UTILITIES - PGE	25,000	25,000	25,000
Cost of electricity to operate the City's irrigation system for parks and medians			
101-0402-052-002. STREET LIGHTING (PG&E + ALACO)	120,000	120,000	120,000
This provides for costs associated with City street lights, including on-going maintenance of existing street lights, as well as installation costs associated with new street light requests. The utility costs related to the automatic license plate readers are included in this category.			
101-0402-052-003. TRAFFIC LIGHTS	6,500	15,000	10,000
The City contracts with Alameda County for routine maintenance and emergency repair of traffic lights. This sub-object also includes the associated electricity costs from PG&E for traffic lights.			
101-0402-052-004. RADIO/CELL PHONE EXPENSE	1,000	0	1,000
101-0402-052-005. EBMUD - IRRIGATION	100,000	90,000	95,000
Cost of water service for the City's irrigation system for parks and medians			
101-0402-052-006. EBMUD - FACILITIES	35,000	35,000	35,000
Cost of water for the City's buildings.			
101-0402-052-007. EBMUD - HYDRANTS	7,500	7,000	7,500
Cost of water service for the City's fire hydrants			

BUDGET NARRATIVES	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request
101-0402-053-001. EQUIPMENT RENTAL	4,700	4,700	4,800
This covers the cost of special rental equipment. Occasionally, the need arises to rent specialized equipment to accomplish specific tasks. This is more cost-effective than purchasing equipment required infrequently. As an example, the lighting of Community Hall Christmas tree requires the rental of a man-lift a minimum of twice per season.			
101-0402-053-002. EQUIPMENT MAINTENANCE	60,000	60,000	62,000
Covers cost of fuel, lubricants, tires and the maintenance and repair of Public Works vehicles and equipment.			
101-0402-054-001. CONTRACT SERVICE	110,000	80,000	0
101-0402-055-001. YARD MAINTENANCE	25,000	22,000	26,000
This covers cost of uniforms, yard maintenance and supplies, and miscellaneous repairs and maintenance at the Corporation Yard.			
101-0402-055-002. JANITORIAL SUPPLIES	40,000	42,000	45,000
This covers the janitorial supplies and equipment required for city facilities.			
101-0402-055-005. JANITORIAL SERVICE	70,000	70,000	73,000
This account provides for costs related to the recurring janitorial services provided by outside contractors for City Hall, Fire Department, Police Department, and the Recreation Center. Expenses related to specific extra work for special events and vacation coverage of Staff is also included in this category.			
101-0402-055-006. JANITORIAL SERVICE-PARKS	235,000	220,000	235,000
This account provides for costs related to the recurring janitorial services provided by outside contractors for facilities within the City's parks, as well as specific extra work related to special event needs and vacation coverage of Staff.			
101-0402-055-007. OTHER MAINTENANCE	50,000	40,000	50,000
This account provides for costs related to the miscellaneous, recurring expenses for the day-to-day operations of City facilities, This includes services in all City facilities for items such as inspection/maintenance of heating systems, alarm systems, fire extinguishers, pest control devices, window washing, carpet cleaning, and locksmith services, etc.			
101-0402-056-002. STREET PATCHING	15,000	12,000	15,000
This covers the cost of materials for on-going pothole patching and repairing of City streets which are not a part of the major street repair projects.			
101-0402-056-004. MISCELLANEOUS REPAIRS	15,000	15,000	15,000
Funds in this account are utilized for vehicular damage and vandalism to public property including traffic medians, destruction of park benches, concrete trash containers, and removal of graffiti.			

BUDGET NARRATIVES	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request
101-0402-056-008. PLANNING&PARK COMM., CIP CMT	1,000	1,000	1,000
This covers the cost of general expenses related to the CIP Committee, and the Park Commission. Specifically, it pays for meals, materials, books and registration fees for seminars and expenses related to special events.			
101-0402-057-001. PUBLIC LAND BRUSH/FIRE CLEAR	50,000	25,000	80,000
This account provides for brush clearance in Moraga Canyon including areas adjacent to the Corporation Yard, Maxwellton Road, Blair Park, and Mountain View Cemetery. Given the fire danger, the Fire Department has recommended expanding fire break areas. This account also provides for brush clearance in all City parks and selected easement areas.			
101-0402-057-002. SUPPLEMENTAL PARK MAINT.	90,000	105,000	105,000
101-0402-057-004. CONTRACT LANDSCAPE MAINT.	325,000	325,000	335,000
101-0402-057-005. PARK STABILIZATION&/STORM	175,000	300,000	200,000
This is for the removal of hazardous trees, including creeks downed during storm events, creek debris cleaning, brush removal, pruning branches encroaching on right-of-ways, and provisions for erosion control by planting and removal of trees, shrubs and groundcover.			
101-0402-057-006. WEED & PEST ABATEMENT	10,000	0	10,000
This is for the eradication of weeds and pests in the City's landscape areas. The City adopted an Integrated Pest Management policy in 2011 and it states that the City will explore, whenever feasible, non-pesticide remedies, such as physical controls (hand weeding, traps and barriers). Staff has implemented other biological controls, such as the release of beneficial insects (green lacewings, praying mantis) that are natural enemies to some pests.			
101-0402-058-001. STREET TREE PRUNING	275,000	225,000	285,000
This is to fund the annual Street Tree Pruning Project contract. It is imperative that we maintain our street trees on a three to five year pruning cycle to maintain the health, beauty, and safety of our urban forest.			
101-0402-058-003. STREET TREE PLANTING	35,000	20,000	35,000
This account ensures the continued health and vigor of the City's mature urban forest. These funds support the ongoing Public Works schedule of replanting trees and makes it possible to respond to citizen requests for additional street trees. Due to the mature nature of the City's urban forest, money is needed to assist in the in-fill replacement of selected dying trees located throughout the City such that the aesthetic impact of this process is gradual.			

BUDGET NARRATIVES	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request
101-0402-059-002. CITY ENGINEER SERVICE	250,000	230,000	250,000
Coastland Engineering provides a variety of general professional engineering and inspection services for the Department of Public Works. These include investigation of proposed civic improvements to the parks and public spaces, traffic management and pedestrian safety, compliance to the Americans with Disabilities Act (ADA), general infrastructure issues related to underground and above ground utilities, issues related to wireless facilities installations, right-of way, and general construction management. Other city departments also rely on City Engineer for various degrees of consultation depending on their project needs.			
101-0402-059-004. SOLD WASTE CONSULTANT SVCS	70,000	70,000	70,000
This account includes funds that will be paid for/reimbursed by the City's franchised solid waste service provider, Republic Services.			
101-0402-059-005. FUEL TANK MAINTENANCE	8,000	10,000	10,000
This category is for cleaning and maintaining City fuel tanks and nozzles used by Police, Fire, Public Works and Recreation. Routine maintenance cleaning of these tanks is necessary to insure that the City's fuel is not contaminated with water, dirt or other contaminants. Additionally, Alameda County Environmental Health Services and CAL-EPA requires additional modifications to the City's fuel pumps to meet new standards.			
101-0402-059-010. CAL/OSHA COMPLIANCE	8,000	8,000	10,000
This represents the cost of specialized consultants to assist the Department with compliance to CAL/OSHA safety requirements. It includes review and revision of Standard Operating Procedures, training, and annual reviews and up-dates as required.			

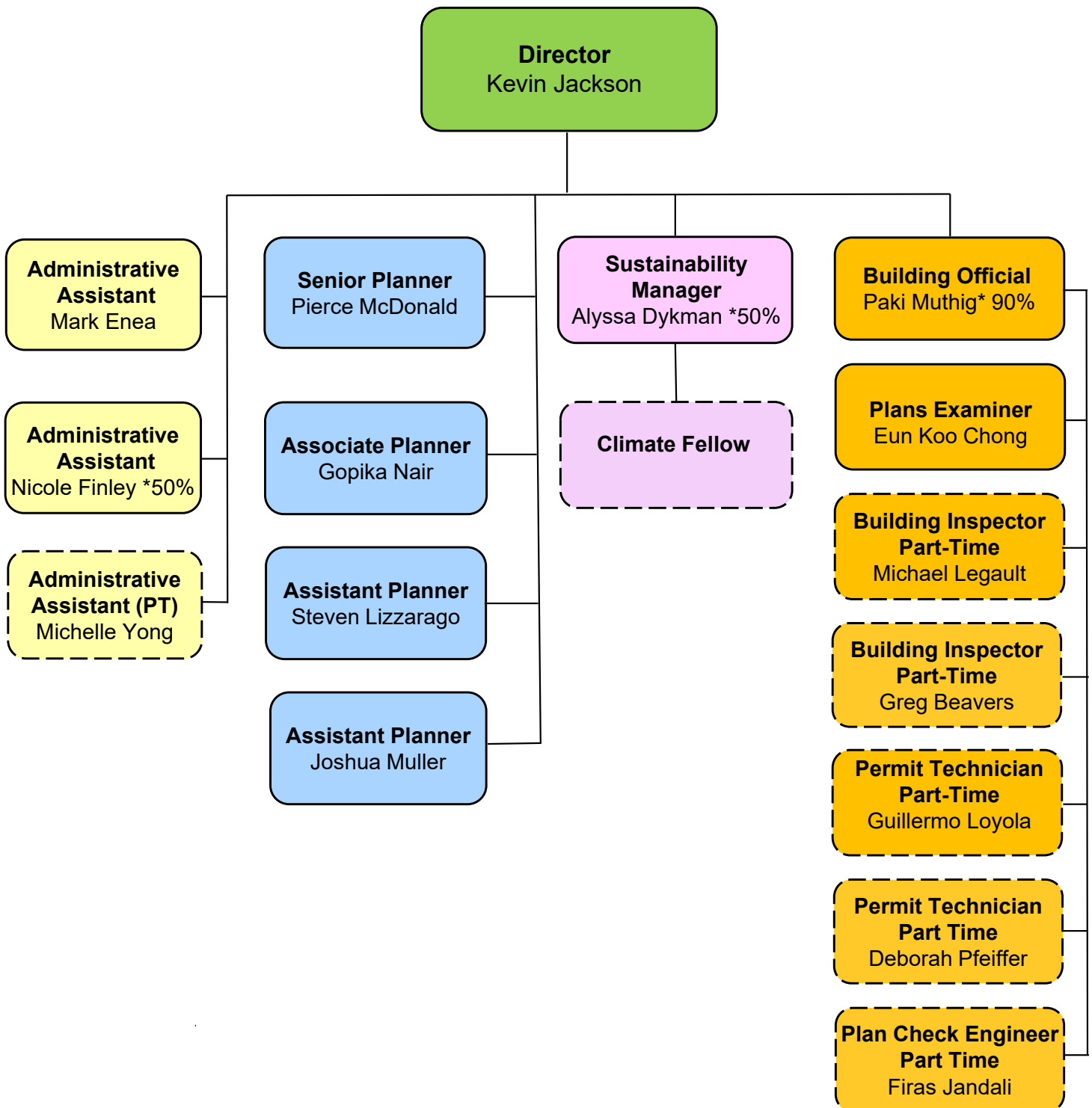
END OF PUBLIC WORKS BUDGET

Planning & Building



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Department of Planning and Building



* Shared with Public Works Department. The share percentage is a generalized proportion, recognizing that it will vary daily and annually in response to assigned tasks.

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PLANNING AND BUILDING
2023-24

	Approved Budget 22/23	Estimated Expenditures 22/23	Proposed Budget 23/24	Budget % Change
SALARIES	\$ 1,218,086	\$ 1,200,000	\$ 1,453,142	19.3%
FRINGE BENEFITS	390,877	374,699	406,995	4.1%
PERSONNEL EXPENSES	16,100	16,000	12,207	-24.2%
SUPPLIES & SERVICES	1,302,200	599,515	1,691,900	29.9%
TOTAL	\$ 2,927,263	\$ 2,190,214	\$ 3,564,244	21.8%

STAFF			
	<u>Employees</u>	<u>First Step</u>	<u>Last Step</u>
MANAGEMENT			
Planning & Building Director	1	-	16,427
MID-MANAGEMENT			
Building Official	0.9	-	12109
	0.9		
PROFESSIONAL/TECHNICAL/ SUP.			
Plans Examiner	1	-	10,091
Associate Planner	1	7,531	9,153
Assistant Planner	2	6982	8,485
Senior Planner	1	8358	10,160
Sustainability Program Manager	0.5	8358	10,160
	5.5		
CONFIDENTIAL			
Administrative Assistant	1.5	6,064	7,374
	1.5		
Total	8.9		

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DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
PLANNING & BUILDING					
SALARIES					
REGULAR SALARIES	101-0403-010-001	952,246	950,000	1,005,291	106%
PART TIME SALARIES	101-0403-010-002	257,600	240,000	437,851	170%
OVERTIME SALARIES	101-0403-010-003	5,150	7,000	5,000	97%
VACATION/COMP.-PAYOUT	101-0403-010-050	3,090	3,000	5,000	162%
OBJECT TOTAL	101-0403-010	1,218,086	1,200,000	1,453,142	119%
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0403-011-001	116,879	102,000	99,491	85%
DENTAL INSURANCE	101-0403-011-002	9,656	9,300	9,611	100%
VISION PLAN	101-0403-011-003	1,882	1,850	1,898	101%
OBJECT TOTAL	101-0403-011	128,417	113,150	111,000	86%
RETIREMENT					
PERS: NORMAL COST	101-0403-012-001	85,987	85,000	96,092	112%
PERS: UAL PAYMENT	101-0403-012-003	73,000	73,000	70,000	96%
PERS: COST SHARE	101-0403-012-004	(11,456)	(11,400)	(11,828)	103%
OBJECT TOTAL	101-0403-012	147,531	146,600	154,264	105%
OTHER BENEFITS					
FICA	101-0403-013-009	69,633	69,250	90,095	129%
LIFE INSURANCE	101-0403-013-001	4,000	3,800	4,434	111%
DISABILITY INSURANCE	101-0403-013-002	2,191	2,000	2,412	110%
MEDICARE INSURANCE	101-0403-013-005	16,285	17,079	21,070	129%
CONCERN EAP PROGRAM	101-0403-013-006	2,000	2,000	1,700	85%
AUTO ALLOWANCE	101-0403-013-007	20,820	20,820	22,020	106%
OBJECT TOTAL	101-0403-013	114,929	114,949	141,731	123%
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	101-0403-031-001	16,100	16,000	12,207	76%
OBJECT TOTAL	101-0403-031	16,100	16,000	12,207	76%
DEPARTMENT SUPPLIES					
OFFICE SUPPLIES	101-0403-051-001	8,000	6,500	9,000	113%
OBJECT TOTAL	101-0403-051	8,000	6,500	9,000	113%
OTHER EXPENSES					
PLANNING COMMISSION	101-0403-056-001	6,000	4,000	8,800	147%
RECORDS MANAGEMENT	101-0403-056-002	92,000	600	130,000	141%
ELECTRIFICATION REBATE PROGRAM	101-0403-056-003	50,000	8,600	50,000	100%
OBJECT TOTAL	101-0403-056	148,000	13,200	188,800	128%

DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
PLANNING & BUILDING					
CONTRACT SERVICES					
CLIMATE ACTION & SUSTAINABILITY SVC.	101-0403-059-001	38,200	33,815	38,700	101%
CITY ENGINEER SERVICE	101-0403-059-002	150,000	50,000	50,000	33%
SUPPLEMENTAL PLANNING SERVICES	101-0403-059-003	320,000	15,000	550,000	172%
HAZARD MITIGATION PLAN	101-0403-059-005	-	-	500	NA
SUPPLEMENTAL BUILDING SERVICES	101-0403-059-006	8,000	15,000	8,000	100%
SPECIFIC \ LAND USE PLANS	101-0403-059-007	-	-	400,000	NA
HOUSING ELEMENT	101-0403-059-008	380,000	313,000	200,000	53%
ENVIRONMENTAL CONSULTING	101-0403-059-009	250,000	153,000	176,900	71%
CONSULTING - MISC	101-0403-059-010	-	-	70,000	NA
OBJECT TOTAL	101-0403-059	1,146,200	579,815	1,494,100	130%
TOTAL PLANNING & BUILDING		2,927,263	2,190,214	3,564,244	122%

BUDGET NARRATIVES	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request
101-0403-031-001. MEMBERSHIP/CONF/TRAINING	16,100	16,000	12,207
This accounts for the cost of certifications, licenses, training, memberships, conferences and meetings attended by the Director of Planning & Building, Senior Planner, Associate Planner, Assistant Planner, Planning Technician, Building Official, Plans Examiner, Sustainability Manager and Administrative Assistants.			
101-0403-051-001. OFFICE SUPPLIES	8,000	6,500	9,000
Office supplies cover the cost of forms, maps, applications, permits, agreements, licenses, Planning Commission materials, film, plans, work-related apparel, office supplies, office equipment maintenance and repairs, code books, computer software and associated materials.			
101-0403-056-001. PLANNING COMMISSION	6,000	4,000	8,800
This covers the cost of general expenses related to the Planning Commission. Expenses include the cost of meals, materials, books and registration fees for seminars and conferences for the commission, as well as expenses associated with Planning Commission Design Awards.			
101-0403-056-002. RECORDS MANAGEMENT	92,000	600	130,000
Records management includes the handling and maintenance of planning and building application materials, and other land use and property-based documents. This includes documents in both paper and electronic forms, and the conversion from print to digital.			
101-0403-056-003. ELECTRIFICATION REBATE PROGRAM	50,000	8,600	50,000
This is an electrification rebate program launched in early 2023 that incentivizes the replacement of appliances fueled with natural gas with electric appliances. This is a Climate Action goal to reduce emissions from Piedmont's buildings.			
101-0403-059-001. CLIMATE ACT & SUSTAINABILITY	38,200	33,815	38,700
This expense account supports the implementation of the 2018 Climate Action Plan 2.0. This includes the services of a climate action fellow (\$29,000 in 22/23). \$9,200 of expected expenses will cover the costs of public engagement campaigns and organization memberships. \$50,000 is dedicated to a new electrification rebate program that incentivizes the replacement of appliances fueled with natural gas with electric appliances. Funds generated by the General Plan Maintenance fee are intended to support the development and implementation of advance planning policies like the CAP.			
101-0403-059-002. CITY ENGINEER SERVICE	150,000	50,000	50,000
Coastland Engineering provides on-call professional engineering and inspection services, which may vary from year to year based on the number and type of projects. The planning and building department requires on-going engineering services and analysis for issues relating to subdivisions, easements, plan review and geotechnical report peer review. Other city departments also rely on City Engineer for various degrees of consultation depending on their project needs.			

BUDGET NARRATIVES

2023 **2023** **2024**
Annual **Annual** **Budget**
Budget **Estimated** **Request**

101-0403-059-003. SUPPLEMENTAL PLANNING SVC	320,000	15,000	550,000
Item Description	Unit Price	Quantity	Total
Objective Design Standards	75,000.00	1.00	\$ 75,000
Code Revisions	275,000.00	1.00	275,000
Design Guidelines Revisions	30,000.00	1.00	30,000
Housing Programs	50,000.00	1.00	50,000
General Plan Amendments	100,000.00	1.00	100,000
Other Planning Services	20,000.00	1.00	20,000

Grand Total **\$ 550,000**

Each year, the Planning Department needs public engagement materials and consulting services for expertise and assistance with ongoing and special projects. Ongoing services include short-term rental monitoring; technical advice and survey services; regional matters such as the annual housing allocation requirements of the Association of Bay Area Governments; and implementation of the Pedestrian and Bicycle Master Plan. In addition, these on-going projects and expenses, advance planning projects planned for FY 2023/2024 and approximate expenses include, but are not limited to:

- Objective design standards for ADUs, multi-family development, mixed-use development, SB-9 development, and single-family dwellings.
- Zoning and other City Code revisions, including those related to the implementation of the 6th Cycle Housing Element, SB-9, and wireless communication facilities.
- Design Guideline revisions, including the development of new guidelines for wireless communication facilities.
- Housing programs necessary to implement the 6th Cycle Housing Element.
- General Plan amendments, as needed, and in conjunction with the adoption of an updated Local Hazard Mitigation Plan.
- Various other planning services.

Staff manages these ongoing and special projects, performing tasks for which the department has the time and expertise. However, professional services are needed to supplement expertise and capacity. The providers of consulting services are secured through the City's procurement regulations. Providers of on-going services include but would not be limited to Rincon Consultants (General Plan), Plan to Place (public engagement) Moran Engineering (land surveying), Eisen-Letunic (transportation), Barry Miller FAICP (General Plan, Housing, Design Guidelines, other planning needs), FM3 Research (survey development and implementation), and Environmental Science Associates (historic preservation review).

FUNDING

Funds generated by the General Plan Maintenance fee (approximately \$500,000 annually) are intended to support the development and implementation of advance planning policies. In addition, staff pursues grant opportunities. An agreement with the State has been executed for the City's receipt of up to \$160,000 of SB2 grant funds for the purpose of preparing, adopting, and implementing plans and process improvements that streamline housing approvals and accelerate housing production. Projects and expenses began in 2020 and must be completed by December 31, 2023. In 2020, staff also gained approval of a Local Early Action Planning (LEAP) grant for up to \$65,000 to be used for the preparation and adoption of planning documents, and process improvements that accelerate housing production or facilitate compliance to implement the 6th cycle Regional Housing Needs Assessment. LEAP grant expenditures must occur by December 31, 2023. The grants described above provide funds on a reimbursement basis.

BUDGET NARRATIVES	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request
101-0403-059-005. HAZARD MITIGATION PLAN	0	0	500
<p>The Federal Emergency Management Agency (FEMA) requires local governments to develop and adopt local hazard mitigation plans (LHMP) as a condition for receiving certain types of non-emergency disaster assistance, including funding for mitigation projects. The City Adopted a LHMP in August 2019. Jurisdictions must update their hazard mitigation plans and re-submit them for FEMA approval every five years to maintain eligibility. The allocation to this account will vary in 5-year cycles with funds for outreach efforts in years 1-4 plus funding in year 5 (i.e., FY 2023/2024) for a LHMP update. Public engagement is an ongoing project. Funds generated by the General Plan Maintenance fee are intended to support the development and implementation of advance planning policies like the LHMP.</p>			
101-0403-059-006. SUPPLEMENTAL BUILDING SERVICES	8,000	15,000	8,000
<p>Depending on the scope of the project, specialized professional services are occasionally necessary for the review of building permit applications (e.g., geotechnical engineering, fire suppression systems, acoustical engineering). The Building Division employs the services as needed and the cost of these services is generally borne by the project applicant.</p>			
101-0403-059-007. SPECIFIC \ LAND USE PLANS	0	0	700,000
<p>Funds in this expense account are intended to cover the cost for professional services to prepare a Moraga Canyon Specific Plan (MCSP), which is Program 1.L of the 6th Cycle Housing Element. The goals of the MCSP include the development of housing and the maintenance and improvement of City facilities in the study area. The project to develop the MCSP is expected to take 16 to 24 months with an overall budget of approximately \$800,000.</p>			
101-0403-059-008. HOUSING ELEMENT	380,000	313,000	200,000
<p>As required by State law, the General Plan Housing Element is required to be updated in order to allow for the housing units identified in the Regional Housing Needs Allocation. The funds in this budget account will cover the cost of consulting services for the development, adoption and certification of the Housing Element and associated General Plan amendments.</p>			

BUDGET NARRATIVES	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request
101-0403-059-009. ENVIRONMENTAL CONSULTING	250,000	153,000	176,900
<p>Funds in this budget account are used to cover the costs of environmental review required by the California Environmental Quality Act (CEQA). Normally, these expenses are limited to the filing fees for Notices of Exemption and the occasional Negative Declaration related to development applications. Much of these development-related costs are reimbursed through fees or deposits submitted by the applicant. This fiscal year request includes the expected cost for the environmental review by an environmental consulting firm for the Housing Element update, related amendments to other General Plan elements and the zoning ordinance, and updates to the Environmental Hazards and Transportation Elements in coordination with an update to the Local Hazards Mitigation Plan.</p>			
101-0403-059-010. CONSULTING - MISC	0	0	70,000
<p>This expense account covers the cost of professional services for a staffing study and a fee study.</p>			

END OF PLANNING AND BUILDING BUDGET

Recreation



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RECREATION DEPARTMENT

RECREATION DIRECTOR
CHELLE PUTZER

RECREATION SUPERVISOR
EVA PHALEN
CLASSES/CAMPS, SPECIAL EVENTS, ADULT/SENIOR
PROGRAMS, INCLUSIVE PROGRAMS

RECREATION SUPERVISOR
KATRINA MORRIS
PRESCHOOL, SCHOOLMATES, CAMP EVERYTHING

RECREATION SUPERVISOR
LIAM KELLY
YOUTH/ADULT SPORTS, PMS ATHLETICS, FACILITIES,
PRD CAMPS, SPECIAL EVENTS, SCHOOLMATES

AQUATICS SUPERVISOR
(VACANT)

ADMINISTRATIVE ASSISTANT
CORA WOOD
RECREATION ADMIN &
PRESCHOOL SUPPORT (10%)

ADMINISTRATIVE ASSISTANT
JESSICA POMEY
RECREATION ADMIN &
SCHOOLMATES SUPPORT (25%)

CONTRACT CLASSES/CAMPS COORDINATOR
CARRIE VILLA

CHILDCARE COORDINATOR
TBD

SPORTS COORDINATOR
AKIL DANJUMA

FACILITIES COORDINATOR
IVY SANDOVAL

AQUATICS COORDINATOR
(VACANT)

PT PRD CLASS INSTRUCTORS (5-8)

PT SITE COORDINATOR (3)

PT SKATE PARK MONITORS (5-8)

PT FACILITY RENTAL ASST (1)

PT POOL MAINTENANCE TECH

PT ADAPTIVE PROGRAMS STAFF (3)

PT SITE LEADS (4)

PT PRESCHOOL DIRECTORS (4)

PT YOUTH SPORTS COACHES/STAFF (10-15)

PT LEAD FACILITY ATTENDANT (1)

PT POOL STAFF (30-50)
HEAD LIFEGUARDS, LIFEGUARDS,
INSTRUCTORS, FRONT DESK

PT RECRUITING ASST (1)

PT ASST SITE LEADS (8)

PT PRESCHOOL STAFF (15)

PT SCOREKEEPERS & GYM MONITORS (6-8)

PT FACILITY STAFF (6)

PT SUMMER CAMP STAFF (25-30)

FULL TIME STAFF

PART-TIME STAFF

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RECREATION

2023-24

	Approved Budget 22/23	Estimated Expenditures 22/23	Proposed Budget 23/24	Budget % Change
SALARIES	\$ 2,232,138	\$ 2,038,250	\$ 2,644,927	18.5%
FRINGE BENEFITS	696,365	662,281	898,738	29.1%
PERSONNEL EXPENSES	15,000	14,000	22,250	48.3%
SUPPLIES & SERVICES	1,316,250	1,508,344	1,627,800	23.7%
CAPITAL EXPENDITURES	17,750	18,865	49,500	178.9%
TOTAL	\$ 4,277,503	\$ 4,241,740	\$ 5,243,215	22.6%

STAFF			
	<u>Employees</u>	<u>First Step</u>	<u>Last Step</u>
MANAGEMENT			
Recreation Director	1	-	16,840
PROFESSIONAL/TECHNICAL/ SUP.			
Recreation Supervisor	3	6,831	8,307
	3		
CHILDCARE			
Aquatics Supervisor	1		
Aquatics Coordinator	1	4,906	6,575
Recreation Program Coordinator	4	4,859	6,506
	6		
CONFIDENTIAL			
Administrative Assistant	2	6,064	7,374
Total	12		

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DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
RECREATION					
SALARIES					
REGULAR SALARIES	101-0404-010-001	606,908	630,000	673,694	111%
PART TIME SALARIES	101-0404-010	298,000	350,500	353,328	119%
OVERTIME SALARIES	101-0404-010-003	5,150	3,000	5,162	100%
VACATION/COMP.-PAYOUT	101-0404-010-050	5,150	10,000	5,162	100%
OBJECT TOTAL	101-0404-010	915,208	993,500	1,037,346	113%
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0404-011-001	132,160	132,000	139,949	106%
DENTAL INSURANCE	101-0404-011-002	11,203	11,203	11,074	99%
VISION PLAN	101-0404-011-003	1,344	1,344	1,435	107%
OBJECT TOTAL	101-0404-011	144,707	144,547	152,458	105%
RETIREMENT					
PERS: NORMAL COST	101-0404-012-001	59,394	59,394	70,618	119%
PERS: UAL PAYMENT	101-0404-012-003	59,000	59,000	57,000	97%
PERS: COST SHARE	101-0404-012-004	(8,485)	(8,485)	(8,760)	103%
OBJECT TOTAL	101-0404-012	109,909	109,909	118,858	108%
OTHER BENEFITS					
FICA	101-0404-013-009	56,742	56,742	64,315	113%
LIFE INSURANCE	101-0404-013-001	2,549	2,549	2,971	117%
DISABILITY INSURANCE	101-0404-013-002	1,396	1,396	1,615	116%
MEDICARE INSURANCE	101-0404-013-005	13,270	13,270	15,041	113%
CONCERN EAP PROGRAM	101-0404-013-006	1,550	1,550	1,300	84%
AUTO ALLOWANCE	101-0404-013-007	5,000	5,000	5,000	100%
OBJECT TOTAL	101-0404-013	80,507	80,507	90,242	112%
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	101-0404-031-001	6,000	6,000	6,000	100%
AUTO EXPENSE	101-0404-031-003	1,000	1,000	1,500	150%
OBJECT TOTAL	101-0404-031	7,000	7,000	7,500	107%
DEPARTMENT SUPPLIES					
OFFICE SUPPLIES	101-0404-051-001	6,000	6,500	6,000	100%
COMMISSION	101-0404-051-002	1,000	1,000	1,000	100%
OBJECT TOTAL	101-0404-051	7,000	7,500	7,000	100%
UTILITIES					
UTILITIES - PGE	101-0404-052-001	19,000	13,000	13,000	68%
UTILITIES - EBMUD	101-0404-052-006	12,000	8,000	8,000	67%
OBJECT TOTAL	101-0404-052	31,000	21,000	21,000	68%
CONTRACT SERVICES					
RECREATION CONTRACT SERVICES	101-0404-054-001	30,000	30,000	30,000	100%
MERCHANT PROCESSING FEE	101-0404-054-008	55,000	70,000	70,000	127%
OBJECT TOTAL	101-0405-055	85,000	100,000	100,000	118%

DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
RECREATION					
OTHER EXPENSES					
CONTRACT PROGRAMS	101-0404-056	903,250	1,086,200	1,083,700	120%
FOURTH OF JULY	101-0404-056-003	20,000	23,000	25,000	125%
HARVEST FESTIVAL	101-0404-056-008	10,000	5,044	11,000	110%
OBJECT TOTAL	101-0404-056	933,250	1,114,244	1,119,700	120%
RECREATION					
CAPITAL OUTLAY					
TABLES AND CHAIRS	101-0404-081-008	-	-	3,000	NA
SECOND FLOOR FURNITURE	101-0404-081-009	2,000	2,000	1,000	50%
PICKLEBALL EQUIPMENT	101-0404-081-010	1,000	1,700	1,500	150%
CAPITAL OUTLAY OBJECT TOTAL	101-0404-081	3,000	3,700	5,500	183%
TOTAL RECREATION		2,316,581	2,581,907	2,659,604	115%

BUDGET NARRATIVES	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request
101-0404-031-001. MEMBERSHIP/CONF/TRAINING	6,000	6,000	6,000
This account funds professional development which includes memberships, conferences and training.			
101-0404-031-003. AUTO EXPENSE	1,000	1,000	1,500
This account funds milage reimbursement for staff who use personal vehicles for work trips			
101-0404-051-001. OFFICE SUPPLIES	6,000	6,500	6,000
Basic office supplies and materials including copier and disposable computer supplies. Office supplies include stationary, envelopes, printed forms, labels, binders, graphic/signage supplies, filing supplies and toner. Also included here are supplies for 801 Magnolia East Wing.			
101-0404-051-002. COMMISSION	1,000	1,000	1,000
Betty C. Howard Award plaques and related expense are covered by this account. Expenses related to their term (Aommission binders) are also funded by this account.			
101-0404-052-001. UTILITIES - PGE	19,000	13,000	13,000
Electric and gas expense for the Recreation building and tennis courts.			
101-0404-052-006. UTILITIES - EBMUD	12,000	8,000	8,000
Water expense for the Recreation building and tennis courts.			
101-0404-054-001. RECREATION CONTRACT SERVICES	30,000	30,000	30,000
Account covers contract services such as the copier contract, drinking water filtering service, laundry service for door mats, document shredding service			
101-0404-054-008. MERCHANT PROCESSING FEE	55,000	70,000	70,000
Credit card processing fees associated with payments for recreational programs and annual registration software fee. These fees are recouped from the customers.			
101-0404-056-001. CAMP CONTRACTOR PAY	280,000	0	400,000
This account also funds the July 4th Parade and Celebration as well as the Harvest Festival.			
101-0404-056-002. MISCELLANEOUS	15,000	15,000	17,500
101-0404-056-003. 4TH OF JULY	20,000	23,000	25,000
101-0404-056-004. PRD CLASSES (IN HOUSE)	1,500	2,000	2,000
101-0404-056-005. CLASS CONTRACTOR PAY	315,000	750,000	350,000
101-0404-056-006. PMS SPORTS	40,000	72,000	47,000
101-0404-056-007. YOUTH SPORTS	10,000	13,000	29,000
101-0404-056-008. HARVEST FESTIVAL	10,000	5,044	11,000
101-0404-056-009. TENNIS CONTRACTOR PRO	150,000	135,000	135,000
101-0404-056-010. SENIOR PROGRAMS	4,000	8,000	8,000
101-0404-056-011. SKATEBOARD PARK	250	300	400
101-0404-056-016. PRD CAMPS (IN HOUSE)	30,000	30,000	30,000
101-0404-056-018. MARKETING/PROMOTIONS	40,000	30,000	30,000
101-0404-056-019. TENNIS EXPENSES	1,000	1,400	1,200
101-0404-056-020. ADULT PROGRAMS	8,000	11,000	11,000
101-0404-056-022. SPECIAL EVENTS	8,000	18,000	22,000
This account funds Movies in the Park, Lights Up! sound and tree lights and community youth events.			

BUDGET NARRATIVES

	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request
101-0404-081-008. TABLES AND CHAIRS	0	0	3,000
Purchase folding tables and folding chairs for dining room rental/class set up			
101-0404-081-009. SECOND FLOOR FURNITURE	2,000	2,000	1,000
This will fund the purchase of Recreation Department 2nd floor lobby furniture.			
101-0404-081-010. PICKLEBALL EQUIPMENT	1,000	1,700	1,500

DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
COMMUNITY HALL					
SALARIES					
REGULAR SALARIES	101-0405-010-001	49,704	50,000	57,212	115%
PART TIME SALARIES	101-0405-010-002	84,650	75,000	92,068	109%
OVERTIME SALARIES	101-0405-010-003	-	1,000	-	NA
VACATION/COMP - PAYOUT	101-0405-010-050	5,150	-	5,162	100%
OBJECT TOTAL	101-0405-010	139,504	126,000	154,442	111%
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0405-011-001	11,113	10,000	11,755	106%
DENTAL INSURANCE	101-0405-011-002	718	750	715	100%
VISION PLAN	101-0405-011-003	179	180	181	101%
OBJECT TOTAL	101-0405-011	12,010	10,930	12,651	105%
RETIREMENT					
PERS: NORMAL COST	101-0405-012-001	5,805	6,000	7,104	122%
PERS: COST SHARE	101-0405-012-004	-	(30)	-	NA
OBJECT TOTAL	101-0405-012	5,805	5,970	7,104	122%
OTHER BENEFITS					
FICA	101-0405-013-009	8,648	8,000	9,575	111%
LIFE INSURANCE	101-0405-013-001	209	200	252	121%
DISABILITY INSURANCE	101-0405-013-002	115	110	137	119%
MEDICARE INSURANCE	101-0405-013-005	2,023	1,900	2,240	111%
CONCERN EAP PROGRAM	101-0405-013-006	190	190	200	105%
OBJECT TOTAL	101-0405-013	11,185	10,400	12,404	111%
SUPPLIES	101-0405-051-001	5,000	5,000	5,000	100%
UTILITIES	101-0405-052	12,500	10,800	11,500	92%
CONTRACT SERVICES					
RECREATION CONTRACT SERVICES	101-0405-054-001	10,000	8,000	10,000	100%
OBJECT TOTAL	101-0405-055	10,000	8,000	10,000	100%
BUILDINGS/GROUND MAINT.					
JANITORIAL SERVICE	101-0405-055-005	24,000	30,000	30,000	125%
OTHER MAINTENANCE	101-0405-055-007	6,500	4,000	5,000	77%
OBJECT TOTAL	101-0405-055	30,500	34,000	35,000	115%
CAPITAL OUTLAY					
TABLES AND CHAIRS	101-0405-081-054	4,000	4,000	5,000	125%
CAPITAL OUTLAY TOTAL	101-0405-081	4,000	4,000	5,000	125%
TOTAL COMMUNITY HALL		230,504	215,100	253,101	110%

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BUDGET NARRATIVES

2023 **2023** **2024**
Annual **Annual** **Budget**
Budget **Estimated** **Request**

101-0405-051-001. MAINTENANCE & SUPPLIES	5,000	5,000	5,000
All cleaning and maintenance supplies for Community Hall (upper level only) rental facility operation. Proper maintenance and cleanliness are essential for this beautiful facility.			
101-0405-052-001. UTILITIES-PGE	9,000	9,800	10,500
Gas and Electric expense for Community Hall.			
101-0405-052-006. UTILITIES - EBMUD	3,500	1,000	1,000
Water expense for Community Hall.			
101-0405-054-001. CONTRACT SERVICES	10,000	8,000	10,000
This funds the maintenance and cleaning of the Community Hall including deep cleaning of the kitchen, as well as floor maintenance and floor mat service.			
101-0405-055-005. JANITORIAL SERVICE	24,000	30,000	30,000
Recurring janitorial service to keep Community Hall clean provided by an outside service.			
101-0405-055-007. OTHER MAINTENANCE	6,500	4,000	5,000
Routine maintenance as needed provided by outside contractors.			
101-0405-081-054. TABLES AND CHAIRS	4,000	4,000	5,000
This will fund the purchase of new tables and new chairs and racks which need to be replaced on a regular rotational basis.			

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DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
VETERANS' HALL					
SALARIES					
REGULAR SALARIES	101-0406-010-001	8,721	9,000	10,124	116%
PART TIME SALARIES	101-0406-010-002	21,450	12,000	23,820	111%
OVERTIME SALARIES	101-0406-010-003	-	500	-	NA
VACATION/COMP - PAYOUT	101-0406-010-050	2,060	-	2,065	100%
OBJECT TOTAL	101-0406-010	32,231	21,500	36,009	112%
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0406-011-001	1,806	1,600	1,978	110%
DENTAL INSURANCE	101-0406-011-002	107	110	106	99%
VISION PLAN	101-0406-011-003	34	35	34	100%
OBJECT TOTAL	101-0406-011	1,947	1,745	2,118	109%
RETIREMENT					
PERS: NORMAL COST	101-0406-012-001	1,099	1,000	1,455	132%
OBJECT TOTAL	101-0406-012	1,099	1,000	1,455	132%
OTHER BENEFITS					
FICA	101-0406-013-009	1,999	1,400	2,233	112%
LIFE INSURANCE	101-0406-013-001	37	40	45	122%
DISABILITY INSURANCE	101-0406-013-002	20	20	24	120%
MEDICARE INSURANCE	101-0406-013-005	467	350	523	112%
CONCERN EAP PROGRAM	101-0406-013-006	-	-	50	NA
OBJECT TOTAL	101-0406-013	2,523	1,810	2,875	114%
SUPPLIES	101-0406-051-001	4,000	3,000	3,000	75%
UTILITIES	101-0406-052	6,000	5,800	6,000	100%
CONTRACT SERVICES	101-0406-054-001	4,000	2,000	2,500	63%
BUILDINGS/GROUND MAINT.					
JANITORIAL SERVICE	101-0406-055-005	10,000	13,000	13,000	130%
OTHER MAINTENANCE	101-0406-055-007	1,500	1,500	1,000	67%
OBJECT TOTAL	101-0406-055	11,500	14,500	14,000	122%
CAPITAL OUTLAY					
TABLES AND CHAIRS	101-0406-081-014	1,250	1,665	6,000	480%
CAPITAL OUTLAY TOTAL	101-0406-081	1,250	1,665	6,000	480%
TOTAL VETERANS' HALL		64,550	53,020	73,957	115%

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BUDGET NARRATIVES	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request
101-0406-051-001. MAINTENANCE & SUPPLIES	4,000	3,000	3,000
All cleaning and maintenance supplies for Veterans' Hall operation.			
101-0406-052-001. UTILITIES - PGE	4,000	4,800	5,000
Gas and Electric expense for second floor (rental facility) of Veterans' Hall.			
101-0406-052-006. UTILITIES - EBMUD	2,000	1,000	1,000
Water usage expense for second floor (rental facility) of Veterans' Hall.			
101-0406-054-001. CONTRACT SERVICES	4,000	2,000	2,500
This fund covers kitchen equipment service and floor mat service.			
101-0406-055-005. JANITORIAL SERVICE	10,000	13,000	13,000
Recurring janitorial service to keep Veterans Hall clean provided by an outside service.			
101-0406-055-007. OTHER MAINTENANCE	1,500	1,500	1,000
Routine maintenance as needed provided by outside contractors.			
101-0406-081-014. TABLES AND CHAIRS	1,250	1,665	6,000
This will fund the purchase of new tables and new chairs which need to be replaced on a regular rotational basis.			

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DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
PRE-SCHOOL DIVISION					
SALARIES					
REGULAR SALARIES	101-0407-010-001	45,346	46,000	48,722	107%
PART TIME SALARIES	101-0407-010-002	381,446	310,000	339,062	89%
PARTTIME-CUSTODIAL	101-0407-010-004	10,800	10,000	11,152	103%
VACATION/COMP - PAYOUT	101-0407-010-050	5,150	1,000	5,162	100%
OBJECT TOTAL	101-0407-010	442,742	367,000	404,098	91%
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0407-011-001	16,003	13,500	13,878	87%
DENTAL INSURANCE	101-0407-011-002	1,274	1,200	1,090	86%
VISION PLAN	101-0407-011-003	168	75	113	67%
OBJECT TOTAL	101-0407-011	17,445	14,775	15,081	86%
RETIREMENT					
PERS: NORMAL COST	101-0407-012-001	20,976	19,000	22,100	105%
PERS: UAL PAYMENT	101-0407-012-003	22,000	22,000	21,000	95%
PERS: COST SHARE	101-0407-012-004	(3,648)	(3,000)	(2,923)	80%
OBJECT TOTAL	101-0407-012	39,328	38,000	40,177	102%
OTHER BENEFITS					
FICA	101-0407-013-009	27,451	25,000	25,054	91%
LIFE INSURANCE	101-0407-013-001	255	200	215	84%
DISABILITY INSURANCE	101-0407-013-002	141	120	117	83%
MEDICARE INSURANCE	101-0407-013-005	6,420	5,500	5,861	91%
OBJECT TOTAL	101-0407-013	34,267	30,820	31,247	91%
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	101-0407-031-001	3,000	2,000	2,500	83%
OBJECT TOTAL	101-0407-031	3,000	2,000	2,500	83%
SUPPLIES	101-0407-051-001	30,000	30,000	35,000	117%
UTILITIES	101-0407-052	3,500	3,500	5,000	143%
CONTRACT SERVICES	101-0407-054-001	2,500	1,500	2,500	100%
BUILDINGS/GROUND MAINT.					
JANITORIAL SERVICE	101-0407-055-005	8,000	6,000	5,000	63%
OTHER MAINTENANCE	101-0407-055-007	1,000	1,000	1,000	100%
OBJECT TOTAL	101-0407-055	9,000	7,000	6,000	67%
CAPITAL OUTLAY					
TABLES AND CHAIRS	101-0407-081-001	2,500	2,500	2,000	80%
CAPITAL OUTLAY TOTAL	101-0407-081	2,500	2,500	2,000	80%
TOTAL PRE-SCHOOL DIVISION		584,282	497,095	543,603	93%

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BUDGET NARRATIVES	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request
101-0407-031-001. MEMBERSHIP/CONF/TRAINING	3,000	2,000	2,500
This account funds memberships and trainings for the Pre-School programs.			
101-0407-051-001. PROGRAM SUPPLIES	30,000	30,000	35,000
All supplies for the operation of the Pre-School division are funded by this account.			
101-0407-052-006. UTILITIES - EBMUD	3,500	3,500	5,000
Water usage charges.			
101-0407-054-001. CONTRACT SERVICES	2,500	1,500	2,500
This funds non-city staff programs used to supplement class activities and brochures, as well as, pre-school specific marketing brochures and posters			
101-0407-055-005. JANITORIAL SERVICE	8,000	6,000	5,000
Recurring janitorial service to keep facilities clean provided by an outside service.			
101-0407-055-007. OTHER MAINTENANCE	1,000	1,000	1,000
Routine maintenance as needed provided by outside contractors.			
101-0407-081-001. FURNITURE	2,500	2,500	2,000
This will fund the purchase of additional and replacement furniture (tables, chairs, cubby storage units) which need to be replaced on a regular rotational basis.			

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DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
801 MAGNOLIA DIVISION					
SALARIES					
REGULAR SALARIES	101-0414-010-001	8,721	9,000	10,124	116%
PART TIME SALARIES	101-0414-010-002	12,900	2,000	10,000	78%
OVER TIME SALARIES	101-0414-010-003	-	300	-	NA
OBJECT TOTAL	101-0414-010	21,621	11,300	20,124	93%
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0414-011-001	1,806	1,350	1,601	89%
DENTAL INSURANCE	101-0414-011-002	107	95	106	99%
VISION PLAN	101-0414-011-003	34	30	34	100%
OBJECT TOTAL	101-0414-011	1,947	1,475	1,741	89%
RETIREMENT					
PERS: NORMAL COST	101-0414-012-001	1,099	650	778	71%
OBJECT TOTAL	101-0414-012	1,099	650	778	71%
OTHER BENEFITS					
FICA	101-0414-013-009	1,341	580	1,248	93%
LIFE INSURANCE	101-0414-013-001	37	35	45	122%
DISABILITY INSURANCE	101-0414-013-002	20	18	24	120%
MEDICARE INSURANCE	101-0414-013-005	313	135	292	93%
CONCERN EAP PROGRAM	101-0414-013-006	-	-	50	NA
OBJECT TOTAL	101-0414-013	1,711	768	1,659	97%
SUPPLIES	101-0414-051-001	1,000	500	500	50%
UTILITIES	101-0414-052	11,500	9,500	9,500	83%
CONTRACT SERVICES	101-0414-054-001	1,500	-	1,500	100%
BUILDINGS/GROUND MAINT.					
JANITORIAL SERVICE	101-0414-055-005	7,500	15,000	15,000	200%
OTHER MAINTENANCE	101-0414-055-007	7,500	2,000	1,500	20%
OBJECT TOTAL	101-0414-055	15,000	17,000	16,500	110%
CAPITAL OUTLAY	101-0414-081-001	2,000	2,000	1,000	50%
TOTAL 801 MAGNOLIA DIVISION		57,378	43,193	53,302	93%
GRAND TOTAL: 404,405,406,407,414		3,253,295	3,390,315	3,613,567	111%

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BUDGET NARRATIVES	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request
101-0414-051-001. SUPPLIES	1,000	500	500
101-0414-052-001. UTILITIES - PGE	6,500	7,000	7,000
Electric and gas expense for 801 Magnolia			
101-0414-052-006. UTILITIES - EBMUD	5,000	2,500	2,500
Water usage expense for 801 Magnolia			
101-0414-054-001. CONTRACT SERVICES	1,500	0	1,500
This fund covers floor mat service.			
101-0414-055-005. JANITORIAL SERVICE	7,500	15,000	15,000
Recurring janitorial service to keep the building clean provided by an outside service.			
101-0414-055-007. OTHER MAINTENANCE	7,500	2,000	1,500
Routine maintenance as needed provided by outside contractors.			
101-0414-081-001. TABLES AND CHAIRS	2,000	2,000	1,000
This fund covers the purchase of tables and chairs for facility rentals and purchase of meeting table.			

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DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
SCHOOLMATES					
SALARIES					
REGULAR SALARIES	114-0415-010-001	203,356	210,000	169,357	83%
PART TIME SALARIES	114-0415-010-002	472,326	306,450	713,459	151%
OVERTIME SALARIES	114-0415-010-003	-	2,500	-	NA
VACATION/COMP - PAYOUT	114-0415-010-050	5,150	-	5,162	100%
OBJECT TOTAL	114-0415-010	680,832	518,950	887,978	130%
HEALTH INSURANCE					
MEDICAL INSURANCE	114-0415-011-001	63,534	55,000	141,421	223%
DENTAL INSURANCE	114-0415-011-002	3,947	4,000	9,176	232%
VISION PLAN	114-0415-011-003	705	700	1,141	162%
OBJECT TOTAL	114-0415-011	68,186	59,700	151,738	223%
RETIREMENT					
PERS: NORMAL COST	114-0415-012-001	51,120	47,000	79,146	155%
PERS: UAL PAYMENT	114-0415-012-003	68,000	68,000	66,000	97%
PERS: COST SHARE	114-0415-012-004	(11,913)	(11,000)	(8,779)	74%
OBJECT TOTAL	114-0415-012	107,207	104,000	136,367	127%
OTHER BENEFITS					
FICA	114-0415-013-009	42,211	35,000	55,055	130%
LIFE INSURANCE	114-0415-013-001	1,357	1,000	1,793	132%
DISABILITY INSURANCE	114-0415-013-002	743	600	972	131%
MEDICARE INSURANCE	114-0415-013-005	9,873	8,000	12,874	130%
CONCERN EAP PROGRAM	114-0415-013-006	675	675	600	89%
OBJECT TOTAL	114-0415-013	54,859	45,275	71,294	130%
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	114-0415-031-001	5,000	5,000	5,000	100%
OBJECT TOTAL	114-0415-031	5,000	5,000	5,000	100%
DEPARTMENT SUPPLIES					
SUPPLIES	114-0415-051-001	25,000	40,000	50,000	200%
NUTRITION	114-0415-051-002	25,000	6,000	-	0%
KIDS NIGHT OUT	114-0415-051-004	-	-	3,000	NA
MINI MATE SUPPLIES	114-0415-051-005	5,000	12,000	15,000	300%
OBJECT TOTAL	114-0415-051	55,000	58,000	68,000	124%
UTILITIES	114-0415-052-001	4,000	5,000	6,000	150%
CONTRACT SERVICES	114-0415-054-001	5,000	5,000	7,000	140%

DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
SCHOOLMATES					
BUILDINGS/GROUND MAINT.					
JANITORIAL SERVICE	114-0415-055-005	28,000	33,000	50,000	179%
OTHER MAINTENANCE	114-0415-055-007	5,000	5,000	5,000	100%
OBJECT TOTAL	114-0415-055	33,000	38,000	55,000	167%
INFORMATION SERVICES					
HARDWARE	114-0415-060-001	-	-	5,000	NA
SOFTWARE	114-0415-060-002	-	-	10,000	NA
OBJECT TOTAL	114-0415-060	-	-	15,000	NA
CAPITAL OUTLAY					
EQUIPMENT	114-0415-081-031	5,000	5,000	30,000	600%
CAPITAL OUTLAY TOTAL	114-0415-081	5,000	5,000	30,000	600%
TOTAL SCHOOLMATES		1,018,084	843,925	1,433,377	141%

BUDGET NARRATIVES	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request
114-0415-031-001. MEMBERSHIP/CONF/TRAINING	5,000	5,000	5,000
This account funds memberships and trainings for Schoolmates staff.			
114-0415-051-001. SUPPLIES	25,000	40,000	50,000
This account funds supplies and materials and snacks for all 3 Schoolmates sites			
114-0415-051-002. NUTRITION	25,000	6,000	0
This funds an after school snack for participants at all three sites.			
114-0415-051-004. KIDS NIGHT OUT	0	0	3,000
114-0415-051-005. MINI MATE SUPPLIES	5,000	12,000	15,000
This is for Havens and Beach Minimates			
114-0415-052-001. UTILITIES	4,000	5,000	6,000
114-0415-054-001. CONTRACT SERVICES	5,000	5,000	7,000
114-0415-055-005. JANITORIAL SERVICE	28,000	33,000	50,000
Recurring janitorial service to keep facilities clean provided by an outside service. This beginning this fiscal year additional janitorial service will be added to the Havens site.			
114-0415-055-007. OTHER MAINTENANCE	5,000	5,000	5,000
Routine maintenance as needed provided by outside contractors.			
114-0415-060-001. HARDWARE	0	0	5,000
Technology upgrades at Schoolmates sites			
114-0415-060-002. SOFTWARE	0	0	10,000
This will cover the monthly fee for a new attendance and communication app for all enrolled participants			
114-0415-081-031. EQUIPMENT	5,000	5,000	30,000
This account will fund a complete refresh of Schoolmates furniture at all three sites.			

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DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
AQUATICS					
SALARIES					
REGULAR SALARIES	117-0417-010-001	-	-	83,038	NA
PART TIME SALARIES	117-0417-010-002	-	-	21,892	NA
OBJECT TOTAL	117-0417-010	-	-	104,930	NA
HEALTH INSURANCE					
MEDICAL INSURANCE	117-0417-011-001	-	-	28,056	AN
DENTAL INSURANCE	117-0417-011-002	-	-	2,181	NA
VISION PLAN	117-0417-011-003	-	-	226	NA
OBJECT TOTAL	117-0417-011	-	-	30,463	NA
RETIREMENT					
PERS: NORMAL COST	117-0417-012-001	-	-	9,386	NA
OBJECT TOTAL	117-0417-012	-	-	9,386	NA
OTHER BENEFITS					
FICA	117-0417-013-009	506	-	6,506	1286%
LIFE INSURANCE	117-0417-013-001	-	-	366	NA
DISABILITY INSURANCE	117-0417-013-002	-	-	199	NA
MEDICARE INSURANCE	117-0417-013-005	118	-	1,521	1289%
CONCERN EAP PROGRAM	117-0417-013-006	-	-	50	NA
OBJECT TOTAL	117-0417-013	624	-	8,642	1385%
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	117-0417-031-001	-	-	7,250	NA
OBJECT TOTAL	117-0417-031	-	-	7,250	NA
DEPARTMENT SUPPLIES					
OFFICE SUPPLIES AND MATERIALS	117-0417-051-004	-	-	2,000	NA
PRINTING/GRAPHICS	117-0417-051-005	-	-	2,500	NA
JANITORIAL	117-0417-051-009	-	-	1,500	NA
HEALTH AND SAFETY CLASSES	117-0417-051-010	-	-	500	NA
SWIM LESSONS	117-0417-051-011	-	-	3,600	NA
ADULT/MASTERS PROGRAM	117-0417-051-013	-	-	2,500	NA
SITE FURNISHINGS	117-0417-051-016	-	-	40,000	NA
OBJECT TOTAL	117-0417-051	-	-	52,600	NA
UTILITIES	117-0417-052-001	4,500	4,500	6,000	133%
CONTRACT SERVICES	117-0417-054-011	-	-	6,000	NA
BUILDING & GROUND MAINTENANCE	117-0417-055-003	1,000	3,000	-	0%
TOTAL AQUATICS		6,124	7,500	225,271	3678%

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BUDGET NARRATIVES	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request
117-0417-031-001. MEMBERSHIP/CONF/TRAINING	0	0	7,250
117-0417-051-004. OFFICE SUPPLIES & METATERIALS	0	0	2,000
117-0417-051-005. PRINTING/GRAPHICS	0	0	2,500
117-0417-051-009. JANITORIAL	0	0	1,500
117-0417-051-010. HEALTH/SAFETY CLASSES	0	0	500
117-0417-051-011. SWIM LESSONS	0	0	3,600
117-0417-051-013. ADULT PROGRAMS	0	0	2,500
117-0417-051-016. SITE FURNISHINGS	0	0	40,000
117-0417-052-001. PG&E: GAS&ELECTRIC	3,000	3,000	4,000
117-0417-052-002. EBMUD	1,500	1,500	2,000
117-0417-054-003. POOL MAINTENANCE	0	0	0
117-0417-054-011. MARKETING/PROMOTIONS	0	0	6,000
117-0417-055-003. BUILDING MAINTENANCE	1,000	3,000	0

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DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
AQUATICS PROJECT FUND					
SALARIES					
PART TIME SALARIES	116-0417-010-002	50,000	1,104	-	0%
OBJECT TOTAL	116-0417-010	50,000	1,104	-	0%
OTHER BENEFITS					
FICA	116-0417-013-009	3,100	68	-	0%
MEDICARE INSURANCE	116-0417-013-005	725	16	-	0%
OBJECT TOTAL	116-0417-011	3,825	84	-	0%
CONTRACT SERVICES	116-0433-117				
PROJECT MANAGEMENT: DESIGN	116-0433-117-000	1,800,000	560,000	-	0%
PROJECT MANAGEMENT:ARCHITECTURE	116-0433-117-001	400,000	400,000	-	0%
CONSTRUCTION COSTS	116-0433-117-002	1,200,000	3,000,000	17,000,000	1417%
CONSTRUCTION MANAGEMENT	116-0433-117-003	200,000	-	73,000	37%
ENVIRONMENTAL	116-0433-117-004	100,000	-	100,000	100%
CONSULTING-OTHER	116-0433-117-005	-	22,990	-	NA
CONSTRUCTION - PERMIT\INSPECT	116-0433-117-008	-	90,000	260,000	NA
		3,700,000	4,072,990	17,433,000	471%
TOTAL AQUATICS PROJECT FUND		3,753,825	4,074,178	17,433,000	464%

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BUDGET NARRATIVES	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request
116-0433-117-000. PROJECT MANAGEMENT: DESIGN	1,800,000	560,000	0
116-0433-117-001. PROJECT MANAGEMENT:ARCHITECTUR	400,000	400,000	0
116-0433-117-002. CONSTRUCTION COSTS	1,200,000	3,000,000	17,000,000
116-0433-117-003. CONSTRUCTION MANAGEMENT	200,000	0	73,000
116-0433-117-004. ENVIRONMENTAL	100,000	0	100,000
116-0433-117-005. CONSULTING-OTHER	0	22,990	0
116-0433-117-008. CONSTRUCTION - PERMIT\INSPECT	0	90,000	260,000

END OF RECREATION BUDGET

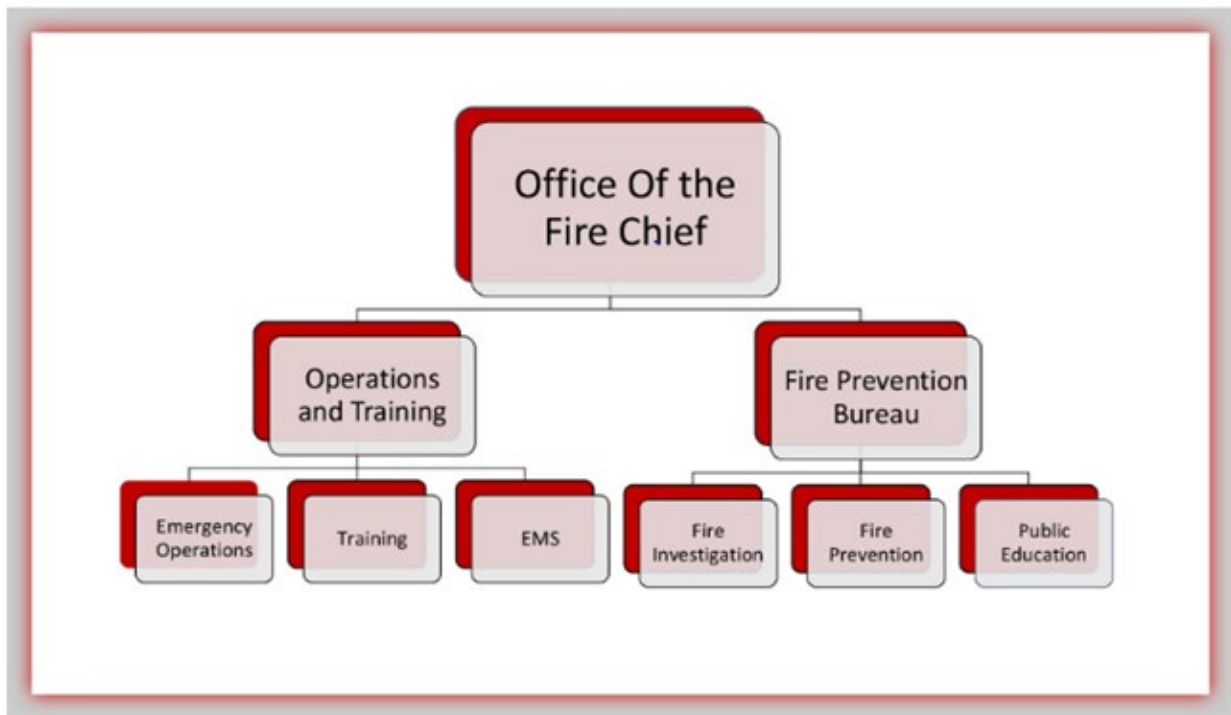
Fire



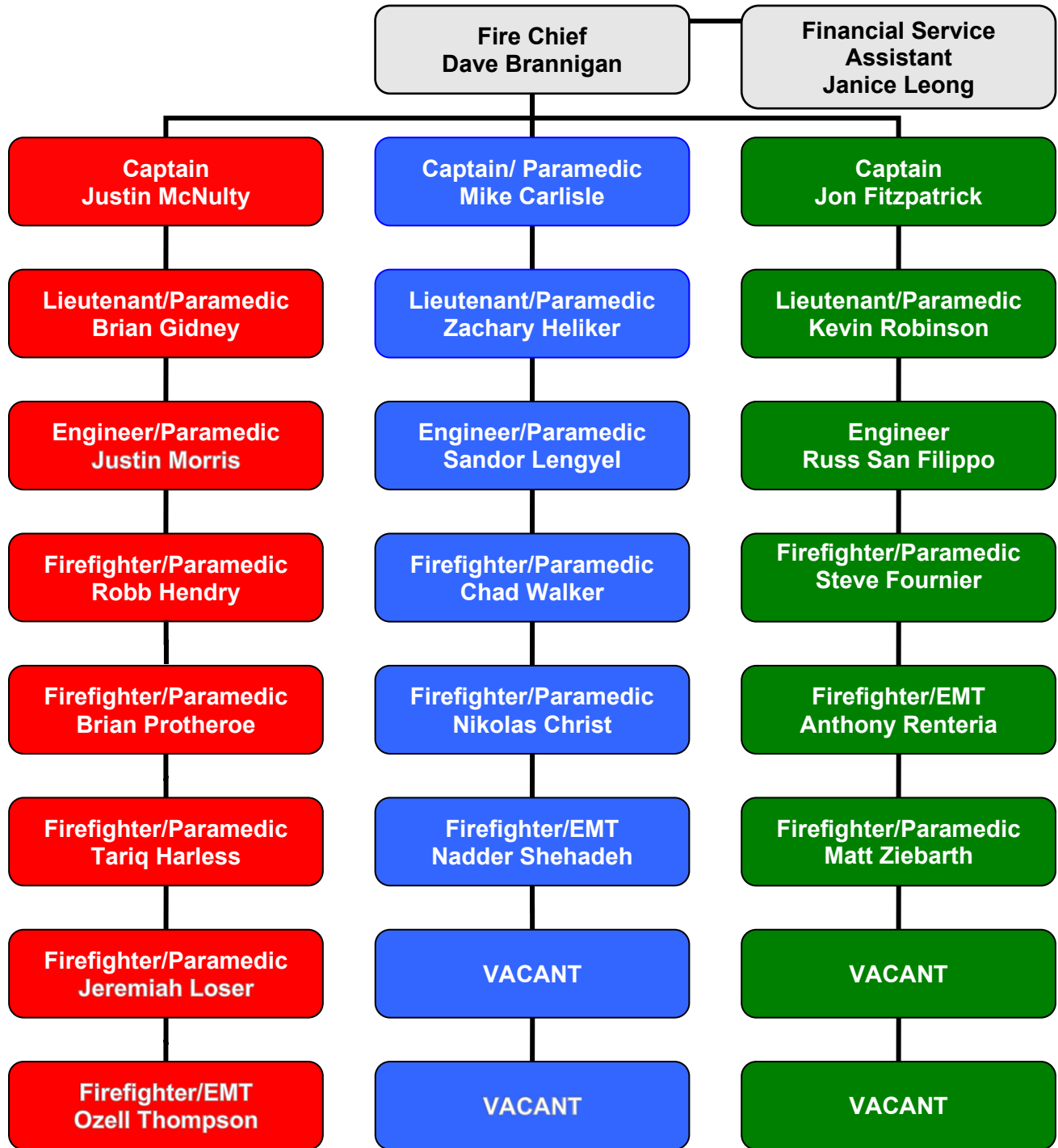


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Fire Department Organizational Structure



Fire Department Roster



MISSION

The Piedmont Fire Department provides our community with comprehensive and superior emergency services to protect life, property and the environment.

VISION

Piedmont Fire Department is dedicated to serving the people of our community and we work to continually exceed expectations. We will provide leadership locally, regionally, and nationally. We will establish and strengthen partnerships and cooperate with allied agencies to enhance our service. We will provide the best service possible within the fiscal opportunities available. We will exercise foresight in planning, preparing, and auditing for the safety and well-being of the community. We will promote confidence, trust, and self-reliance through personal and professional growth. We will support our workforce to maintain a healthy lifestyle and perform duties in a safe and responsible manner. We will continually assess our performance benchmarks and refine our standards to maximize operational efficiencies.

VALUES

Traditions Remembering the past and cherishing our vocational culture

Teamwork Empowerment of our personnel to provide quality customer service

Innovation Always seeking to acquire knowledge and skills while embracing a culture of continuous improvement

Integrity Adherence to moral and ethical principles

Honor Embrace variation in beliefs, perspectives and actions

Respect Deference to the rights or opinions of others

Trust Transparency with our practices and initiatives

Responsibilities of the Fire Department

Fire Suppression: The fire department provides rapid response to extinguish fires and rescue victims, while complying with regulations for crew accountability and safety. In addition to fire suppression, the department is equipped to handle a variety of emergencies such as: wildfires, vehicle collisions, hazardous conditions, flooding, etc. Our emergency fleet and staff are capable of various missions with a broad inventory of equipment.

Emergency Medical Services: The Piedmont Fire Department provides advanced life support emergency medical services on an ambulance as well as fire suppression apparatus. Firefighter Paramedics on multiple units provide a cost effective staffing model that delivers the highest level of emergency care for all hazards to which the department responds.

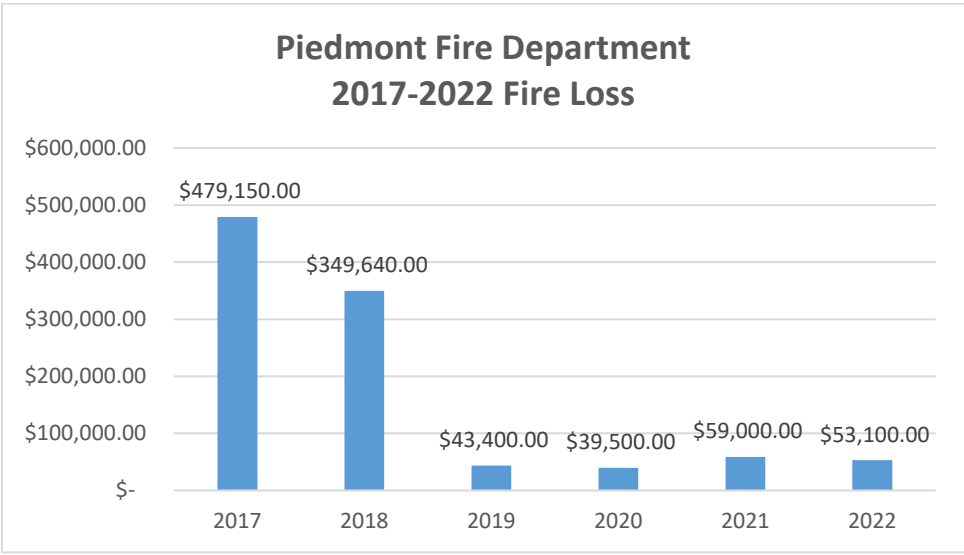
Fire Prevention: The Piedmont Fire Department has the responsibility to reduce the likelihood of loss of life, property, and the environment through proactive fire prevention measures, fire code enforcement, plan checks and public education. In the unfortunate event of a fire, the department also leads the investigation for the cause and origin.

Training: Fire Department personnel conduct training in accordance with local, county, state and federal standards. Personnel learn through didactic, hands on, and online training. Continuing education for professional licenses, as well as updates on best practices and mandated trainings happen annually. Without a formal training ground, firefighters can be seen throughout the city honing their skills in real-world environments.

Emergency/Disaster Preparedness: The Fire Department provides CPR/AED and First Aid courses for the community as well as Piedmont Unified School District employees. In partnership with the Public Safety Committee, neighborhoods are being mapped to improve disaster readiness at the neighborhood level and teach neighbors to rely on each other during the hours or days before fire, medical, police or utility responders arrive. The Fire Department is charged with stewardship of the City Emergency Operations Plan (EOP) and Emergency Operation Center (EOC). This includes, supplies, equipment, and training.

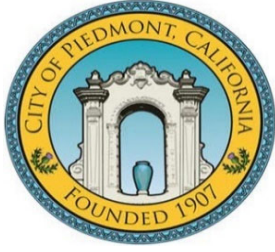
2022 Response Data	
36	Fire Related Incidents
422	Emergency Medical
160	Hazardous Conditions (HazMat, Spill, Investigation, etc.)
147	False Alarms & False Calls
146	Good Intent/Public Service/Miscellaneous
86	<u>Mutual Aid Given</u>
997	Total Calls for Service

2022 Mutual Aid Provided by Piedmont Fire Department	
Alameda (City)	3
Albany	17
Berkeley	57
Falck	9





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<h2 style="margin: 0;">FIRE & PARAMEDIC</h2> <h3 style="margin: 0;">2023-24</h3>
--

	Approved Budget 22/23	Estimated Expenditures 22/23	Proposed Budget 23/24	Budget % Change
SALARIES	\$ 4,751,799	\$ 4,886,000	\$ 4,850,864	2.1%
FRINGE BENEFITS	\$ 2,663,934	\$ 2,528,218	\$ 2,714,515	1.9%
PERSONNEL EXPENSES	\$ 51,500	\$ 39,500	\$ 85,088	65.2%
SUPPLIES & SERVICES	\$ 584,400	\$ 552,700	\$ 622,500	6.5%
TOTAL	\$ 8,051,633	\$ 8,006,418	\$ 8,272,967	2.7%

STAFF			
	<u>Employees</u>	<u>First Step</u>	<u>Last Step</u>
MANAGEMENT			
Fire Chief	1	-	20,081
MID-MANAGEMENT			
Fire Captain w/10% Fire Officer & Paramedic	1	13,029	15,831
Fire Captain w/5% Fire Officer	1	12,000	14,581
Fire Captain w/ 10% Chief Officer	1	12,572	15,276
	3		
FIRE FIGHTERS			
Lieutenant with FOC & Paramedic	3	-	11,843
Firefighter	2	9,018	10,357
Firefighter with 5% FOC	1	9,469	10,875
Firefighter with 12% Paramedic	10	10,100	11,600
Firefighter with FOC & Paramedic	2	10,551	12,118
Engineer with 5% FOC	2	9,941	11,419
Engineer with 5% FOC & Paramedic	1	11,078	12,724
	21		
Total	25		

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DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
FIRE					
SALARIES					
REGULAR SALARIES	101-0411-010-001	3,615,362	3,070,000	3,722,870	103%
PART TIME SALARIES	101-0411-010-002	20,600	8,000	20,650	100%
OVERTIME SALARIES: GENERAL	101-0411-010-003	704,000	1,405,000	696,020	99%
VACATION/COMP.-PAYOUT	101-0411-010-050	18,128	40,000	18,172	100%
OBJECT TOTAL	101-0411-010	4,358,090	4,523,000	4,457,712	102%
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0411-011-001	563,254	451,000	540,065	96%
DENTAL INSURANCE	101-0411-011-002	45,668	36,000	41,836	92%
VISION PLAN	101-0411-011-003	5,186	4,400	5,236	101%
OBJECT TOTAL	101-0411-011	614,108	491,400	587,137	96%
RETIREMENT					
PERS: NORMAL COST	101-0411-012-001	716,627	695,000	816,193	114%
PERS: UAL PAYMENT	101-0411-012-003	1,256,563	1,256,563	1,211,147	96%
PERS: COST SHARE	101-0411-012-004	(225,134)	(212,000)	(209,187)	93%
OBJECT TOTAL	101-0411-012	1,748,056	1,739,563	1,818,153	104%
OTHER BENEFITS					
FICA	101-0411-013-009	1,277	500	1,280	100%
LIFE INSURANCE	101-0411-013-001	14,132	11,000	15,300	108%
DISABILITY INSURANCE	101-0411-013-002	537	1,000	578	108%
UNIFORM ALLOWANCE	101-0411-013-003	30,293	26,000	30,293	100%
MEDICARE INSURANCE	101-0411-013-005	61,915	69,000	63,765	103%
CONCERN EAP PROGRAM	101-0411-013-006	5,900	5,900	4,850	82%
OBJECT TOTAL	101-0411-013	114,054	113,400	116,066	102%
PERSONNEL EXPENSES					
MEMBERSHIP/CONF/TRAINING	101-0411-031-001	30,000	30,000	62,088	207%
TUITION REIMBURSEMENT	101-0411-031-002	1,500	1,500	3,000	200%
OBJECT TOTAL	101-0411-031	31,500	31,500	65,088	207%
DEPARTMENT SUPPLIES					
OFFICE SUPPLIES	101-0411-051-001	4,000	4,000	4,000	100%
FIRE EQUIPMENT AND SUPPLIES	101-0411-051-002	47,000	47,000	47,000	100%
CLOTHING/BOOTS	101-0411-051-003	35,000	60,000	78,000	223%
OBJECT TOTAL	101-0411-051	86,000	111,000	129,000	150%
RADIO & TELEPHONE	101-0411-052-003	5,000	1,000	5,000	100%

DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
FIRE					
EQUIPMENT MAIN/GAS/OIL					
VEHICLE MAINTENANCE	101-0411-053-001	50,000	50,000	50,000	100%
OIL & GASOLINE	101-0411-053-002	27,000	27,000	30,000	111%
OBJECT TOTAL	101-0411-053	77,000	77,000	80,000	104%
CONTRACT SERVICES					
CONTRACT SERVICES	101-0411-054-001	95,000	65,000	65,000	68%
REQUIRED MAINTENANCE	101-0411-054-002	-	800	-	NA
OBJECT TOTAL	101-0411-054	95,000	65,800	65,000	68%
BUILDING MAINTENANCE	101-0411-055-001	15,000	5,000	15,000	100%
OTHER EXPENSE					
EMERGENCY PREPAREDNESS	101-0411-056-003	94,900	94,900	100,000	105%
FIRE PREVENTION	101-0411-056-004	10,000	10,000	10,000	100%
PUBLIC SAFETY COMMITTEE	101-0411-056-005	1,500	-	1,500	100%
OBJECT TOTAL	101-0411-056	106,400	104,900	111,500	105%
INFORMATION SERVICES					
SOFTWARE	101-0411-060-002	39,000	39,000	48,000	123%
OBJECT TOTAL	101-0411-060	39,000	39,000	48,000	123%
TOTAL: FIRE		7,289,208	7,302,563	7,497,656	103%

BUDGET NARRATIVES	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request
101-0411-031-001. MEMBERSHIP/CONF/TRAINING	30,000	30,000	62,088
Professional meetings, association memberships, training conferences, periodical subscriptions, training certification fees along with federal, state and local mandated training are funded through this account. Examples are: California State Fire Marshal, Occupational Safety and Health Administration, Environmental Protection Agency, Federal Department of Transportation, California Department of Motor Vehicles, and the Insurance Services Office. Also, health and wellness training plus specific topics provided by outside contractors.			
101-0411-031-002. TUITION REIMBURSEMENT	1,500	1,500	1,500
101-0411-051-001. OFFICE SUPPLIES	4,000	4,000	4,000
This account funds all office supplies, including consumable computer related items.			
101-0411-051-002. FIRE EQUIPMENT AND SUPPLIES	47,000	47,000	47,000
Firefighting equipment and supplies such as: hand tools, power tools, fire hose, fittings and nozzles, batteries as well as other emergency response equipment are purchased and maintained through this non-capital account.			
101-0411-051-003. CLOTHING/BOOTS	35,000	60,000	78,000
Personal Protective Equipment (turnouts, wildland coats & pants and safety boots) is scheduled for replacement based on a ten year life expectancy. This standard has been set by the Occupational Safety and Health Administration, the National Fire Protection Association, and the personal protective equipment manufactures. The goal is also to provide two sets of PPE (primary and back up, essentially five years apart so as not be purchasing too many sets in any one year). The Department does not yet comply with goal but this year's budget request the Dept should meet this goal.			
101-0411-052-003. RADIO	5,000	1,000	5,000
This account funds maintenance, repairs, annual re-programming, and access fees for department owned radio equipment.			
101-0411-053-001. VEHICLE MAINTENANCE	50,000	50,000	50,000
Annual maintenance and semi-annual services are performed on the Department's two fire engines, ladder truck, brush patrol, utility vehicle, fire chief's vehicle, and reserve staff vehicle.			
101-0411-053-002. OIL/GASOLINE	27,000	27,000	30,000
Diesel, DEF, gasoline and lubrication products for the Department's vehicles (ambulances not included) and the City Hall generator. Increase due to anticipated increase in fuel costs.			
101-0411-054-001. CONTRACT SERVICES	95,000	65,000	65,000
This account funds our laundry services, overhead door maintenance, injury/illness prevention, servicing exercise equipment, servicing and certifying fire extinguishers, fire hose testing, maintaining the fire station fire protection system, and the annual ladder testing & certification.			
101-0411-054-002. REQUIRED MAINTENANCE	0	800	0

BUDGET NARRATIVES	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request								
101-0411-055-001. BUILDING MAINTENANCE	15,000	5,000	15,000								
The Fire Department oversees a major portion of this facility's ongoing and required maintenance. This account funds the maintenance and repair of the Department's living quarters, business offices, apparatus floor, gym, and storage areas.											
101-0411-056-003. EMERGENCY PREPAREDNESS	94,900	94,900	100,000								
This account funds emergency preparedness supplies, equipment, repairs and maintenance of the City's disaster containers, and the Emergency Operations Center. In addition this fund supports the Emergency Operations Plan and the Hazard Mitigation Plan.											
101-0411-056-004. FIRE PREVENTION	10,000	10,000	10,000								
This account funds fire prevention publications, annual fire inspection forms and supplies, annual subscriptions to the California Fire Code, National Fire Protection Association and the Uniform Building Code. Other expenditures include equipment for community risk reduction related programs such as helmets, protective equipment and youth safety training.											
101-0411-056-005. PUBLIC SAFETY COMMITTEE	1,500	0	1,500								
This account funds the Piedmont's Public Safety Committee cost related to public safety announcements, brochures, and mailings in support of the Committee's charge.											
101-0411-060-002. SOFTWARE	39,000	39,000	48,000								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;">Item Description</th> <th style="width: 20%;">Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">Tyler Tech</td> <td style="text-align: right;">\$ 45,000</td> </tr> <tr> <td style="text-align: right;">Misc Small software services</td> <td style="text-align: right;">3,000</td> </tr> <tr> <td style="text-align: right;">Grand Total</td> <td style="text-align: right;">\$ 48,000</td> </tr> </tbody> </table>				Item Description	Total	Tyler Tech	\$ 45,000	Misc Small software services	3,000	Grand Total	\$ 48,000
Item Description	Total										
Tyler Tech	\$ 45,000										
Misc Small software services	3,000										
Grand Total	\$ 48,000										
This account funds and maintains software used to file reports, track staffing and payroll, maintain the medical records data base, and New World maintenance and updates.											

DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
FIRE: PARAMEDICS					
SALARIES					
REGULAR SALARIES	101-0412-010-001	295,237	245,000	303,944	103%
OVERTIME SALARIES: GENERAL	101-0412-010-003	96,000	115,000	86,730	90%
VACATION/COMP.-PAYOUT	101-0412-010-050	2,472	3,000	2,478	100%
OBJECT TOTAL	101-0412-010	393,709	363,000	393,152	100%
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0412-011-001	45,921	41,000	44,925	98%
DENTAL INSURANCE	101-0412-011-002	3,654	3,300	3,461	95%
VISION PLAN	101-0412-011-003	414	400	414	100%
OBJECT TOTAL	101-0412-011	49,989	44,700	48,800	98%
RETIREMENT					
PERS: NORMAL COST	101-0412-012-001	54,540	56,000	64,864	119%
PERS: UAL PAYMENT	101-0412-012-003	90,000	90,000	87,000	97%
PERS: COST SHARE	101-0412-012-004	(16,320)	(16,000)	(17,188)	105%
OBJECT TOTAL	101-0412-012	128,220	130,000	134,676	105%
OTHER BENEFITS					
LIFE INSURANCE	101-0412-013-001	1,084	1,000	1,178	109%
DISABILITY INSURANCE	101-0412-013-002	-	15	-	NA
UNIFORM ALLOWANCE	101-0412-013-003	2,407	2,010	2,407	100%
MEDICARE INSURANCE	101-0412-013-005	5,536	5,650	5,698	103%
CONCERN EAP PROGRAM	101-0412-013-006	480	480	400	83%
OBJECT TOTAL	101-0412-013	9,507	9,155	9,683	102%
PERSONNEL EXPENSES	101-0412-031-002	20,000	8,000	20,000	100%
DEPARTMENT SUPPLIES					
MEDICAL SUPPLIES	101-0412-051-001	60,000	60,000	65,000	108%
OBJECT TOTAL	101-0412-051	60,000	60,000	65,000	108%
EQUIPMENT MAIN/GAS/OIL					
AMBULANCE MAINTENANCE	101-0412-053-001	10,000	10,000	10,000	100%
OIL & GASOLINE	101-0412-053-002	19,000	19,000	22,000	116%
OBJECT TOTAL	101-0412-0453	29,000	29,000	32,000	110%
CONTRACT SERVICES	101-0412-054-001	60,000	48,000	60,000	100%
OTHER EXPENSE					
SPECIAL EQUIPMENT	101-0412-056-001	12,000	12,000	12,000	100%
OBJECT TOTAL	101-0412-056	12,000	12,000	12,000	100%
TOTAL: PARAMEDICS		762,425	703,855	775,311	102%
TOTAL: FIRE/PARAMEDICS		8,051,633	8,006,418	8,272,967	103%

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BUDGET NARRATIVES	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request
101-0412-013-006. CONCERN EAP PROGRAM	480	480	400
101-0412-031-002. MEDICAL TRAINING	20,000	8,000	20,000
This account funds continuing education and re-certification for the Department's Emergency Medical Technicians and Paramedics. This account also funds State and County EMS mandated, specialized training in the following areas: cardiac emergencies, trauma, communicable diseases, plus pediatric and geriatric medical emergencies.			
101-0412-051-001. MEDICAL SUPPLIES	60,000	60,000	65,000
This account funds disposable items used in patient treatment. Items funded include: bandages, pharmaceuticals, oxygen administration supplies, medical related personal protective equipment, and cardiac monitor parts and supplies.			
101-0412-053-001. AMBULANCE MAINTENANCE	10,000	10,000	10,000
Annual maintenance and periodic repairs for the Department's two ambulances .			
101-0412-053-002. OIL/GASOLINE	19,000	19,000	22,000
The Department's two ambulances are funded through this account. Increase for next year is based on probability of increased city-wide fuel usage and fuel costs.			
101-0412-054-001. MEDICAL CONTRACT SERVICES	60,000	48,000	60,000
This account funds services provided by outside contractors serving the Emergency Medical Services Division of Piedmont Fire Department. Among these are the Quality Assurance Nurse, medical waste removal service, oxygen supply, LUCAS Device service, cardiac monitor calibration and service and power-lift gurney service. Also included is the annual contribution of approximately \$8000 to the California Department of Health Care Services to participate in the Inter-Governmental Ground Emergency Medical Transport reimbursement program. Participation should yield state reimbursement to offset the costs.			
101-0412-056-001. SPECIAL EQUIPMENT	12,000	12,000	12,000
This account funds specialized medical equipment. The Department's equipment is evaluated regularly to determine if replacement is required.			

END OF FIRE BUDGET

Police



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Piedmont Police Department



CHIEF OF POLICE

Jeremy Bowers

Administrative Assistant

April Fitzgerald

OPERATIONS

Captain

Chris Monahan

SUPPORT SERVICES

Commander

Lisa Douglas

INVESTIGATIONS

John Lagios
David Cutler

PATROL

Sergeant

Robert Jaime
Willie Wright
Nicole Casalnuovo
George Tucker
Traffic Officer
Tyler Petit
Juvenile Officer
Hugo Diaz
Officer
Jeff Spranza
Brian Castillo
Iakopo Seumalo
Jason Germano
Jasdeep Singh
Jorge Faucher
Thomas Krolczyk
Jehan Liles

Recruit Officer

Ashley Gallion
Jessica Morey

Community Service Officers

Haley Shedd
Nancy Flores

RESERVE OFFICERS

Justin Morgan
Michael Munoz
George Phifer

Animal Control

Monica Holland
1 Vacancy

DISPATCH

Sabrina Bell
Ricco Nicholas
Mercedes Bolds
Rachel Perez
Jailenne Gonzalez
NEW HIRE
Per Diem
Mark Chase

RECORDS

Tonia Struble

PROPERTY & EVIDENCE

Richard Ma
Stanley Silverman

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STATISTICS

Part 1 Uniform Crime Report offenses, issued citations and arrests

	2019	2020	2021	2022
Total calls for service	14,312	9,844	10,636	11075
Investigations generated	855	964	1000	1104

UCR Part 1 Incidents

Homicide	0	0	0	0
Rape	3	1	0	5
Robbery	5	6	7	2
Assault	7	6	9	7
Burglary	47	61	25	16
Theft	162	236	280	134
Auto Theft	19	60	61	24
Arson	1	0	0	0
Total	244	370	382	188

Auto Collisions

Fatal	0	0	0	0
Injury	4	8	11	9
Non-Injury	34	21	32	30
Hit & Run	32	20	36	35
Total	70	49	79	74

Arrests & Citations Issued

Arrests	149	99	153	162
Criminal/ Vehicle	796	366	177	164
Vehicle Warnings	440	167	107	73
Parking Citations	1149	489	611	506

Serious Offenses – The Piedmont Police Department is transitioning from Summary Uniform Crime Reporting to the National Incident-Based Reporting System (NIBRS). This transition is required of all California law enforcement agencies. The 2022 UCR Part 1 Incidents above reflect six months' worth of data (January 2022 through May 2022). NIBRS statistics are not available during the transition. The Piedmont Police Department is working to complete the transition to NIBRS in 2023.

Traffic – The total number of collision reports decreased from 79 reports in 2021 to 74 in 2022. Injury collisions decreased from 11 the previous year to 9 in 2022 and hit and runs decreased from 36 in 2021 to 35 in 2022. There were no fatalities in 2022.

2022 New Employees

(Full-time employee)

None

(Part-time employee)

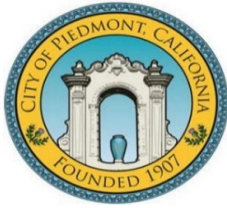
None

2022 Promotions

None

2022 Retirements

Sergeant George Phifer



POLICE
2023-24

	Approved Budget 22/23	Estimated Expenditures 22/23	Proposed Budget 23/24	Budget % Change
SALARIES	4,608,430	4,685,000	4,942,135	7.2%
FRINGE BENEFITS	1,972,524	1,922,600	2,198,722	11.5%
PERSONNEL EXPENSES	65,500	65,500	80,500	22.9%
SUPPLIES & SERVICES	961,189	884,189	967,276	0.6%
TOTAL	\$ 7,607,643	\$ 7,557,289	\$ 8,188,633	7.6%

STAFF			
	<u>Employees</u>	<u>First Step</u>	<u>Last Step</u>
MANAGEMENT			
Police Chief	1	-	21,081
MID-MANAGEMENT			
Police Captain with 6% POST	1	14,606	17,748
Support Services Commander	1	12,305	14,958
	<u>2</u>		
POLICE			
Sergeant with POST Advanced	1	-	14,245
Sergeant with POST Advanced + SD	1	-	14,815
Sergeant with POST Advanced + Supv Cert	1	-	14,511
Sergeant with POST Adv, Supv Cert + SD	1	-	15,091
Police Officer	3	9,031	10,899
Police Officer + Shift Differential	1	9,392	11,335
Police Officer with POST Intermediate	1	9,483	11,444
Police Officer with POST Int + SD	1	9,862	11,902
Police Officer with POST Advanced	2	9,663	11,662
Police Officer with POST Advanced + SD	2	10,050	12,128
Detective with POST Advanced	2	10,115	12,207
Juvenile Officer with POST Advanced	1	10,115	12,207
Traffic Officer with POST Advanced	1	10,115	12,207
	<u>18</u>		
GENERAL - LOCAL 790			
Animal Control Officer	1	5,169	6,279
Animal Control Officer w/ 2% EDU	1	5,272	6,405
Dispatcher	2	6,583	8,000
Dispatcher with 3% POST Certificate	1	7,051	8,570
Dispatcher with 4% POST Certificate	2	6,846	8,320
Dispatcher with 4% POST + SD	1	7,120	8,653
Police Records Specialist	1	5,985	7,271
	<u>9</u>		
CONFIDENTIAL			
Administrative Assistant	1	6,064	7,374
Total	<u><u>31</u></u>		

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DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
POLICE					
SALARIES					
REGULAR SALARIES	101-0408-010-001	4,000,730	3,950,000	4,284,984	107%
PART TIME SALARIES	101-0408-010-002	206,000	135,000	227,151	110%
OVERTIME SALARIES	101-0408-010-003	391,400	575,000	410,000	105%
VACATION/COMP.-PAYOUT	101-0408-010-050	10,300	25,000	20,000	194%
OBJECT TOTAL	101-0408-010	4,608,430	4,685,000	4,942,135	107%
HEALTH INSURANCE					
MEDICAL INSURANCE	101-0408-011-001	522,445	500,000	618,794	118%
DENTAL INSURANCE	101-0408-011-002	49,855	47,000	56,422	113%
VISION PLAN	101-0408-011-003	6,496	6,100	7,194	111%
OBJECT TOTAL	101-0408-011	578,796	553,100	682,410	118%
RETIREMENT					
PERS: NORMAL COST	101-0408-012-001	639,729	620,000	741,139	116%
PERS: UAL PAYMENT	101-0408-012-003	670,000	670,000	646,000	96%
PERS: COST SHARE	101-0408-012-004	(134,841)	(125,000)	(119,612)	89%
OBJECT TOTAL	101-0408-012	1,174,888	1,165,000	1,267,527	108%
OTHER BENEFITS					
FICA	101-0408-013-009	79,415	70,000	100,561	127%
LIFE INSURANCE	101-0408-013-001	16,369	12,000	18,621	114%
DISABILITY INSURANCE	101-0408-013-002	3,335	2,600	3,794	114%
UNIFORM ALLOWANCE	101-0408-013-003	42,000	41,000	44,750	107%
MEDICARE INSURANCE	101-0408-013-005	66,821	68,000	71,659	107%
CONCERN EAP PROGRAM	101-0408-013-006	7,900	7,900	6,400	81%
AUTO ALLOWANCE	101-0408-013-007	3,000	3,000	3,000	100%
OBJECT TOTAL	101-0408-013	218,840	204,500	248,785	114%
PERSONNEL EXPENSES					
MEMBERSHIPS/CONF/TRAINING	101-0408-031-001	20,500	20,500	20,500	100%
P.O.S.T.	101-0408-031-004	45,000	45,000	45,000	100%
OFFICER WELLNESS (STATE GRANT)	101-0408-031-006	-	-	15,000	NA
OBJECT TOTAL	101-0408-031	65,500	65,500	80,500	123%
DEPARTMENT SUPPLIES					
OFFICE SUPPLIES	101-0408-051-001	16,500	16,500	16,500	100%
OBJECT TOTAL	101-0408-051	16,500	16,500	16,500	100%
TELEPHONE/INTERNET	101-0408-052-001	240,000	195,000	240,000	100%
EQUIPMENT/MAIN/GAS/OIL					
AUTO EXPENSE	101-0408-053-001	35,000	35,000	35,000	100%
OIL & GASOLINE	101-0408-053-002	45,000	45,000	45,000	100%
OBJECT TOTAL	101-0408-053	80,000	80,000	80,000	100%

DESCRIPTION	Account #	Approved 22/23	Estimated 22/23	Proposed 23/24	Budget % Change
POLICE					
CONTRACT SERVICES					
JAIL SERVICES/CRIME LAB	101-0408-054-001	20,000	23,000	20,000	100%
ANIMAL SHELTER	101-0408-054-002	88,014	88,014	101,155	115%
CAL-ID PROGRAM	101-0408-054-003	2,000	1,500	2,000	100%
OTHER CONTRACT SERVICES	101-0408-054-005	220,375	220,375	236,105	107%
CROSSING GUARDS	101-0408-054-006	154,500	125,000	131,916	85%
OBJECT TOTAL	101-0408-054	484,889	457,889	491,176	101%
OTHER EXPENSES					
POLICE RESERVES	101-0408-056-002	3,000	3,000	3,000	100%
CRIME PREVENTION	101-0408-056-003	3,500	3,500	3,500	100%
OPERATING EQUIPMENT	101-0408-056-008	43,500	43,500	43,500	100%
TUITION REIMBURSEMENT	101-0408-056-009	7,800	7,800	12,600	162%
OBJECT TOTAL	101-0408-056	57,800	57,800	62,600	108%
INFORMATION SERVICES					
HARDWARE	101-0408-060-001	10,000	5,000	5,000	50%
SOFTWARE	101-0408-060-002	72,000	72,000	72,000	100%
OBJECT TOTAL	101-0408-060	82,000	77,000	77,000	94%
TOTAL POLICE		7,607,643	7,557,289	8,188,633	108%

BUDGET NARRATIVES

	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request
101-0408-031-001. MEMBERSHIP/CONF/TRAINING	20,500	20,500	20,500
<p>Conferences provide the opportunity to attend a variety of workshops on current police practices, new legislation and programs. The police chief attends the California Police Chief and International Association of Chiefs of Police conferences each year. The command officers also attend conferences during each fiscal year to enhance their knowledge and skill-sets. In addition, the Department sends the Property Room Clerk and the Support Services Commander to the annual CAPE (California Association of Property and Evidence) Conference. Attendance at this conference is necessary for maintaining best practices in property and evidence collection and storage and the mitigation of errors that could result in liability to the Department and City.</p> <p>Additionally, Department members maintain memberships in a variety of police and law enforcement associations in the state and Bay Area. The associations frequently meet on a monthly basis to exchange ideas.</p>			
101-0408-031-004. P.O.S.T.	45,000	45,000	45,000
<p>Peace Officer Standards and Training (P.O.S.T.) representatives annually inspect our training and recruitment records to ensure the police department is in compliance with P.O.S.T. regulations and legislative mandates. P.O.S.T reimburses the City for a limited number training courses and associated costs.</p>			
101-0408-031-006. OFFICER WELLNESS (STATE GRANT)	0	0	15,000
<p>Officer Wellness Grant , State of California</p>			
101-0408-051-001. OFFICE SUPPLIES	16,500	16,500	16,500
<p>These funds cover the purchase of all office and departmental supplies. The Department routinely utilizes volume retail outlets when purchasing office supplies to minimize expenditures.</p>			
101-0408-052-001. RADIO & TELEPHONE	240,000	195,000	240,000
101-0408-053-001. AUTO EXPENSE	35,000	35,000	35,000
<p>This category includes replacement and repair of tires, brakes, lights, body damage and routine preventive servicing of police vehicles.</p>			
101-0408-053-002. OIL & GASOLINE	45,000	45,000	45,000
<p>The Department calculated the 2019-20 costs by using the average annual usage (10,700 gallons) and estimated cost of \$3.50 per gallon (down from \$4.50 per gallon in 2015-16). The estimated per gallon cost includes product cost, taxes and delivery fees, all of which may vary due to market volatility.</p>			
101-0408-054-001. JAIL SERVICES/CRIME LAB	20,000	23,000	20,000
<p>Jail contracts with the City of Berkley and the Alameda County Sheriff's Office includes booking fees and the housing of prisoners. This category is also used for the maintenance of the Department's booking area and related booking materials. Crime and DNA laboratory services are also included in this account.</p>			

BUDGET NARRATIVES

2023 2023 2024
Annual Annual Budget
Budget Estimated Request

101-0408-054-002. ANIMAL REGULATION	88,014	88,014	101,155
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This account includes contract services to the City of Berkeley for animal shelter facilities. The City of Emeryville contracts with the City of Piedmont for their animal services and shares the costs.

101-0408-054-003. CAL-ID PROGRAM	2,000	1,500	2,000
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CAL-ID is a statewide effort to increase the identification of criminal suspects through the comparison of latent fingerprints found at crime scenes with those on file with the State of California. The City of Piedmont and other Alameda County law enforcement agencies jointly fund this program. The City’s fee assessment is based on the population, however, Live Scan services are also reflected in the budgeted amount.

101-0408-054-005. OTHER CONTRACT SERVICES	220,375	220,375	236,105
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	Unit Price	Quantity	Total
Identity Automation	1,700.00	1.00	\$ 1,700
Aladtec	3,600.00	1.00	3,600
Flock	97,500.00	1.00	97,500
Capture	2,300.00	1.00	2,300
Calico	2,200.00	1.00	2,200
Critical Reach	300.00	1.00	300
CopWare	775.00	1.00	775
EBRCSA	27,500.00	1.00	27,500
Evidence.com	22,000.00	1.00	22,000
Forensic Logic	2,430.00	1.00	2,430
First Two	3,900.00	1.00	3,900
Leads Online	2,000.00	1.00	2,000
Lexipol	8,700.00	1.00	8,700
Net Motion	2,600.00	1.00	2,600
Motorola	1,300.00	1.00	1,300
TMS	900.00	1.00	900
VM Ware	2,000.00	1.00	2,000
Alameda County Radio Repair	2,500.00	1.00	2,500
Brazzos	2,500.00	1.00	2,500
Axon (for Tasers)	11,000.00	1.00	11,000
LEFTA	5,000.00	1.00	5,000
AVI/SPL	2,400.00	1.00	2,400
Redhat Linux	3,000.00	1.00	3,000
Cole Pro Media	28,000.00	1.00	28,000
Grand Total			\$ 236,105

BUDGET NARRATIVES

	2023 Annual Budget	2023 Annual Estimated	2024 Budget Request
101-0408-054-006. CROSSING GUARDS	154,500	125,000	131,916
For crossing guard services which are provided at PUSD schools throughout the City.			
101-0408-056-002. POLICE RESERVES	3,000	3,000	3,000
Uniforms and safety equipment for the reserve police officers, police chaplain, citizen volunteers, part-time community service officers and volunteer Explorer Scouts are purchased from this account.			
101-0408-056-003. CRIME PREVENTION	3,500	3,500	3,500
Crime prevention pamphlets, community outreach materials, and other public information brochures are paid from this account.			
101-0408-056-008. OPERATING EQUIPMENT	43,500	43,500	43,500
Department equipment, safety equipment for police officers, animal control officers and parking enforcement officers, range equipment and ammunition, citations, officer furniture, recruitment supplies and equipment are included in this account.			
101-0408-056-009. TUITION REIMBURSEMENT	7,800	7,800	12,600
Tuition reimbursement is provided as a benefit in the Memorandum of Understanding between the City of Piedmont and employee groups.			
101-0408-060-001. HARDWARE	10,000	5,000	5,000
Department computers and other electronic hardware procurements			
101-0408-060-002. SOFTWARE	72,000	72,000	72,000
New World Systems provides the servicing and maintenance of the computer software in the Department. The service covers both the Standard and 24/7 Emergency Software Maintenance contracts for the police computer aided dispatch (CAD) system and records management system (RMS). It also pays for various investigative and analytical subscription services. Costs in this budget category are based on contractual agreement.			

END OF POLICE BUDGET

Other Funds



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OTHER FUND TYPES

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

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

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

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

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ABANDONED VEHICLE FUND

<u>2023-24 Proposed Budget</u>	<u>2023-24 Proposed</u>
Estimated Fund Balance, July 1, 2023	\$ 45,324
Proposed Revenue 2023-24 Vehicle Registration Fee	3,500
Proposed Expenditures 2023-24 (a)	0
Proposed Transfers 2023-24 Transfer-Out	<u>0</u>
Estimated Fund Balance, June 30, 2024	<u><u>\$ 48,824</u></u>
 <u>(a) Proposed Expenditures 2023-24 Detail</u>	
Contract Services	\$ -

In 1990, the state enacted legislation allowing creation of county-based vehicle service authorities.

In 1993, the Alameda County Abandoned Vehicle Abatement Authority was formed and imposed a \$1 annual registration fee on vehicles registered to owners with addresses in the County. The fees are collected by the DMV and distributed to the Authority. Fees are then allocated to participating agencies based on a percentage of vehicles abated, population, and land area of each agency. The program must be renewed every 10 years and is set to expire May 31, 2023.

ATHLETIC FACILITY PRESERVATION FUND

<u>2023-24 Proposed Budget</u>	<u>2023-24 Proposed</u>
Estimated Fund Balance, July 1, 2023	\$ 397,994
Proposed Revenue 2023-24	
Participant Fees	72,000
Proposed Expenditures 2023-24 (a)	<u>(40,000)</u>
Estimated Fund Balance, June 30, 2024	<u>\$ 429,994</u>
<u>(a) Proposed Expenditures 2023-24 Detail</u>	
PUSD PAYMENT	\$ 40,000

In July 2012, the City Council approved Resolution 77-12 that established an Athletic Facilities Preservation fee of \$25 per participant in City Recreation Department athletic programs. Proceeds from the surcharge generated by programs taking place at PUSD facilities are paid to the District. Proceeds from programs taking place at City facilities will be retained in the City’s Athletic Facilities Preservation Fund.

The fees are to be used for significant repair, restoration, and refurbishment of athletic facilities. Facility improvements include but are not limited to replacement of artificial turf, new track surfaces, and resurfacing tennis courts. City expenditures from the Athletic Facilities Preservation Fund require City Council approval.

COPS FUND

<u>2023-24 Proposed Budget</u>	<u>2023-24 Proposed</u>
Estimated Fund Balance, July 1, 2023	\$ 249,998
Proposed Revenue 2023-24	137,000
Proposed Expenditures 2023-24 (a)	(180,000)
Proposed Transfers 2023-24 Transfer-Out	<u>(126,274)</u>
Estimated Fund Balance, June 30, 2024	<u><u>\$ 80,724</u></u>
<u>(a) Proposed Expenditures 2023-24 Detail</u>	
Facility Updates	<u>180,000</u>
Total Proposed Expenditures	<u><u>\$ 180,000</u></u>

The Citizens Option for Public Safety (COPS) program is a supplemental funding source for local governments. Funds are allocated annually by the State Controller to local governments for front line law enforcement services. COPS funds are allocated among cities and counties and special districts that provide law enforcement services based on population. Each agency is to be allocated a minimum of \$100,000.

The City has used COPS funds for overtime and equipment needed by the Police Department.

GAS TAX FUND

<u>2023-24 Proposed Budget</u>	<u>2023-24 Proposed</u>
Estimated Fund Balance, July 1, 2023	\$ 242,203
Proposed Revenue 2023-24	324,579
Proposed Expenditures 2023-24 (a)	<u>(550,000)</u>
Proposed Transfers 2023-24	
Transfer-In: General Fund	<u>0</u>
Estimated Fund Balance, June 30, 2024	<u><u>\$ 16,782</u></u>
<u>(a) Proposed Expenditures 2023-24 Detail</u>	
Street Resurfacing	\$ 550,000
Total Proposed Expenditures	<u><u>\$ 550,000</u></u>

California's excise taxes on gasoline come to 50.5 cents per gallon. That includes 12.7 cents per gallon from Senate Bill 1 that became law to improve infrastructure and develop transportation programs across the state.

MEASURE BB FUND

<u>2023-24 Proposed Budget</u>	<u>2023-24 Proposed</u>
Estimated Fund Balance, July 1, 2023	\$ 646,736
Proposed Revenue 2023-24	1,164,000
Proposed Expenditures 2023-24 (a)	<u>(1,800,000)</u>
Estimated Fund Balance, June 30, 2024	<u>\$ 10,736</u>

(a) Proposed Expenditures 2023-24 Detail

Street Resurfacing/BIKE/PEDESTRIAN PROJECTS	\$ 1,800,000
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Measure BB is a tax that was approved by the voters of Alameda County 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 April 1, 2022 to April 1, 2045 and increased the tax by 0.5 percent. This result in a 1 percent total sales tax in the County dedicated to transportation expenses. The City receives a portion of the proceeds to be used for transportation-related expenditures. 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.

MEASURE D FUND

<u>2023-24 Proposed Budget</u>	<u>2023-24 Proposed</u>
Estimated Fund Balance, July 1, 2023	\$ 47,703
Proposed Revenue 2023-24	36,000
Proposed Transfers 2023-24	
Transfer-Out: General Fund	(20,000)
Proposed Expenditures 2023-24 (a)	<u>(35,000)</u>
Estimated Fund Balance, June 30, 2024	<u><u>\$ 28,703</u></u>
 <u>(a) Proposed Expenditures 2023-24 Detail</u>	
Measure D Program	\$ 15,000
Import Mitigation Programs	\$ 5,000
Beverage Container Recycling	15,000
Total Proposed Expenditures	<u><u>\$ 35,000</u></u>

The Alameda County Waste Reduction and Recycling Initiative (Measure D) levies a surcharge on solid waste landfilled in 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 waste reduction programs.

The City's Measure D funds include funding from the State Beverage Container Recycling payment program encouraging further recycling of bottles and cans.

MEASURE F FUND

<u>2023-24 Proposed Budget</u>	<u>2023-24 Proposed</u>
Estimated Fund Balance, July 1, 2023	\$ 51,123
Proposed Revenue 2023-24	41,000
Proposed Expenditures 2023-24 (a)	<u>(90,000)</u>
Estimated Fund Balance, June 30, 2024	<u>\$ 2,123</u>
<u>(a) Proposed Expenditures 2023-24 Detail</u>	
Street Resurfacing	<u>\$ 90,000</u>
Total Proposed Expenditures	<u>90,000</u>

The Measure F Alameda County Vehicle Registration Fee (Measure F Program) was approved by the voters in November 2010. The collection of the \$10 per year vehicle registration fee started in 2011. The goal of the VRF program is to sustain the transportation network and reduce traffic congestion and vehicle related pollution.

The Measure F Fund accounts for this funding for local street maintenance projects. The City's use of Measure F funds relates to street resurfacing projects, roadway safety improvements, and curb, gutter, cuts and sidewalk replacement.

SIDEWALK REPAIR FUND

<u>2023-24 Proposed Budget</u>	<u>2023-24 Proposed</u>
Estimated Fund Balance, July 1, 2023	26,355
Proposed Revenue 2023-24 Sidewalk Reimbursement Program	0
Proposed Expenditures 2023-24 (a)	0
Proposed Transfers 2023-24	<u>0</u>
Estimated Fund Balance, June 30, 2024	<u><u>26,355</u></u>

Under 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 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:

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.
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.

The Sidewalk Repair Fund was established to record and account for homeowner payments to the City for the required repairs.

URBAN COUNTY CDBG FUND

<u>2023-24 Proposed Budget</u>	<u>2023-24 Proposed</u>
Estimated Fund Balance, July 1, 2023	\$ 17,715
Proposed Revenue 2023-24	0
Proposed Expenditures 2023-24 (a)	<u>0</u>
Estimated Fund Balance, June 30, 2024	<u><u>\$ 17,715</u></u>

The U.S. Department of Housing and Urban Development (HUD) awards Community Development Block Grant (CDBG) funds annually to cities and counties. Funds may be used for projects including housing rehabilitation, new construction and housing utilization, economic development, handicap-accessible, public improvements, and fair housing. 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.

TRAFFIC SAFETY FUND

<u>2023-24 Proposed Budget</u>	<u>2023-24 Proposed</u>
Estimated Fund Balance, July 1, 2023	\$ 34,832
Proposed Revenue 2023-24	
Fees & Fines	28,000
Proposed Expenditures 2023-24 (a)	9,000
Proposed Transfers 2023-24	
Transfer-Out: General Fund	<u>(20,000)</u>
Estimated Fund Balance, June 30, 2024	<u><u>\$ 33,832</u></u>
<u>(a) Proposed Expenditures 2023-24 Detail</u>	
Parking Citatin Codes/Fees	\$ 9,000

The Traffic Safety Fund was established to record City revenue from Vehicle Code fines and fees, and parking ticket citation fees. The revenue comes to the City from Alameda County and the Superior Court of California as a result of Vehicle Code violations and parking enforcement efforts by the Police Department. At the end of each fiscal year, revenue in the Fund is transferred to the General Fund.

PRIVATE CONTRIBUTION FUND

<u>2023-24 Proposed Budget</u>	<u>2023-24 Proposed</u>
Estimated Fund Balance, July 1, 2023	\$ 1,229,213
Proposed Revenue 2023-24	2,150,000
Proposed Transfers 2023-24 Transfer-Out	<u>(2,950,000)</u>
Estimated Fund Balance, June 30, 2024	<u>\$ 429,213</u>

Over its history, the City has undertaken equipment acquisitions and capital projects due in large part to the generous contributions by individuals, families, and organizations in the Piedmont community. The Piedmont spirit includes residents and the community making private contributions toward public projects. The Private Contributions Fund was established to record and account for private donations to the City. The Fund allows for acknowledging and adhering to any restricted use provisions related to each donation.

Road Maintenance and Rehabilitation - SB 1

<u>2023-24 Proposed Budget</u>	<u>2023-24 Proposed</u>
Estimated Fund Balance, July 1, 2023	\$ 2,821
Proposed Revenue 2023-24	281,325
Proposed Expenditures 2023-24 (a)	<u>(280,000)</u>
Estimated Fund Balance, June 30, 2024	<u>\$ 4,146</u>
<u>(a) Proposed Expenditures 2023-24 Detail</u>	
Street Resurfacing	\$ 280,000

Senate Bill 1 establishes the Road Maintenance and Rehabilitation Program to address deferred maintenance on state highway and local street and road systems. The RMRP will receive revenue from a new 12-cent/gallon gasoline excise tax and vehicle registration surcharges. This new "Gas Tax" can be used for construction, maintenance and operation of public streets and highways.

CAPITAL IMPROVEMENTS PROJECTS

<u>2023-24 Proposed Budget</u>	<u>2023-24 Proposed</u>
Estimated Fund Balance, July 1, 2023	\$ 47,809
Proposed Revenue 2023-24	50,000
Proposed Expenditures 2023-24 (a)	<u>(50,000)</u>
Estimated Fund Balance, June 30, 2024	<u>\$ 47,809</u>
<u>(a) Proposed Expenditures 2023-24 Detail</u>	
Oakland Ave Bulb-outs	\$ 50,000

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EQUIPMENT REPLACEMENT FUND

<u>2023-24 Proposed Budget</u>	<u>2023-24 Proposed</u>
Estimated Fund Balance, July 1, 2023	\$ 2,600,857
Proposed Revenue 2023-24	
Interest	50,000
Proposed Revenue 2023-24	690,000
Proposed Expenditures 2023-24 (a)	<u>(2,039,000)</u>
Estimated Fund Balance, June 30, 2024	<u>\$ 1,301,857</u>
<u>Fund Balance Detail</u>	
Estimated Fund Balance, June 30, 2024	\$ 1,301,857
Restricted for Loan to Sewer Fund *	<u>(600,000)</u>
Non Restricted Estimated Fund Balance	<u>\$ 701,857</u>

*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.

Description	\$ Amount
<u>Administration (KCOM):</u>	
Broadcast & Streaming Equip.	\$ 400,000
Video Equipment	70,000
<u>Public Works:</u>	
Radio's (EBRCSA)	25,000
Copy Machine	15,000
<u>Recreation</u>	
Utility Electric Cart	18,000
<u>Planning & Building</u>	
Electric Bicycles (2)	5,000
<u>Police:</u>	
Vehicle - Patrol (2)	187,000
Vehicle - Detective's	65,000
<u>Fire:</u>	
Ambulance	400,000
City Pool Vehicle	110,000
Radio's (Mobile)	10,000
Hazmat 5 Gas Detectors (3)	15,000
Thermal Imaging Cameras (2)	20,000
<u>IT:</u>	
Applications & Systems	350,000
Infrastructure & Security	297,000
Hardware	52,000
 Total Proposed Expenditures	 <u><u>\$ 2,039,000</u></u>

EQUIPMENT REPLACEMENT FUND ACTIVITY					
Fiscal	Begin	Planned			End
Year	Balance	Funding	Interest	Expenditures	Balance
17/18	\$ 3,937,414	\$ 517,193		\$ (651,165)	\$ 3,803,442
18/19	3,803,442	433,000	81,148	(1,216,799)	3,100,791
19/20	3,100,791	400,000	76,067	(513,171)	3,063,687
20/21	3,063,687	610,500	13,195	(590,280)	3,097,101
21/22	3,097,101	1,361,391	(28,188)	(338,713)	4,091,591
22/23	4,091,591	0	23,049	(1,513,783)	2,600,857
23/24	2,600,857	690,000	50,000	(2,039,000)	1,301,857
24/25	1,301,857	561,408	29,943	(1,110,584)	782,623
25/26	782,623	912,225	19,566	(463,858)	1,250,555
26/27	1,250,555	838,150	31,264	(523,112)	1,596,858
27/28	1,596,858	966,371	39,921	(818,292)	1,784,858
28/29	1,784,858	755,833	44,621	(752,788)	1,832,525
29/30	1,832,525	698,657	45,813	(2,127,803)	449,191
30/31	449,191	497,276	11,230	(206,840)	750,858
31/32	750,858	448,125	18,771	(378,896)	838,858
32/33	838,858	480,669	20,971	(345,974)	994,525
Total	\$ 3,937,414	\$ 10,170,798	\$ 477,371	\$ (13,591,058)	\$ 994,525

	VIN #	Fixed Assets	Acquired	Life	Replace	23/24	24/25	25/26	26/27	27/28
Administration										
Tag #										
1			2015	10	2025		15,000			
2			2013	10	2023					
			Vary							
Total Administration						0	15,000	0	0	0
COMMUNICATIONS										
1			2006	11	2017	50,000				
2			2018	6	2024	20,000				
3			2009	10	2019	400,000				
Total COMMUNICATIONS						470,000	0	0	0	0
Public Works										
x	Pickup Truck - Dodge 1500 (#20)	1TGTC29R6	1035	2017	10	2027				75,000
x	Pickup Truck - RAM 2500 (#21)	1GDHC34JX	1034	2019	10	2029				
x	Pickup Truck - GMC Sierra w/lift gate (#22)	1GDHC34K3	1030	2003	15	n/a				
x	Pickup Truck - RAM 2500 (#23)	1GHDC34K9	1026	2018	12	2030				
x	Flatbed Pickup - GMC Sierra 3500 (#24)	1GDHC34K9	1027	2003	15	2018				
x	Pickup Truck - FORD F-350 (#25)			2015	12	2027			75,000	
x	Pickup Truck - FORD F-450 (#26)	1GDKC34J8	1039	2013	10	2023	100,000			
x	2010 CCTV Van (#28)	1FU6HFAAZ	1041	2010	15	-		250,000		
x	Freightliner M2706 Dump Truck (#29)	1GDM7H1J4	1031	2015	20	2035				
x	Flusher Truck - V350\850 (#30)	1GDP7H1J1	1033	2017	15	2032				
x	Street Sweeper - 600 BAH (Replaced #31)	1FDXR72C3	1032	2022	11	2033				
x	Street Sweeper - Schwarze A9000 (#32)	1FDWT74P2	1025	2005	15	2020				
x	Street Sweeper - Freightliner Tymo (#33)			1999	20	-				
x	Backhoe 580K Case (#35)	17419858		1999	20	2019				
x	Sewer Flusher - International 4400 (#40)			2006	N/A	-				
	CASE 1840 SKID Steer (#41)			1999	20		150,000			
x	Radios - (EBRCSA - Mobile)			2023	6	2029	25,000			
x	Copy Machine (Public Works)			2013	10	2023	15,000			
	CCTV OZIII Camera & Assembly (Sewer Fund)			2022	10	2032				
Total Public Works						40,000	250,000	250,000	75,000	0

	VIN #	Fixed Assets	Acquired	Life	Replace	28/29	29/30	30/31	31/32	32/33	Total
Administration											
Tag #											
1	Copy Machine (Finance)		2015	10	2025						15,000
2	Copy Machine (Administration)		2013	10	2023					20,000	35,000
	Misc.		Vary								0
Total Administration						0	0	0	0	20,000	50,000
COMMUNICATIONS											
1	Video Equipment Upgrade		2006	11	2017			50,000			139,987
2	Video Server		2018	6	2024						20,000
3	Broadcast & Streaming Equip. Update		2009	10	2019		300,000				703,610
Total COMMUNICATIONS						0	300,000	50,000	0	0	863,597
Public Works											
x	Pickup Truck - Dodge 1500 (#20)	1TGTC29R6	1035	2017	10	2027					75,000
x	Pickup Truck - RAM 2500 (#21)	1GDHC34JX	1034	2019	10	2029	75,000				132,661
x	Pickup Truck - GMC Sierra w/lift gate (#22)	1GDHC34K3	1030	2003	15	n/a					0
x	Pickup Truck - RAM 2500 (#23)	1GHDC34K9	1026	2018	12	2030		75,000			211,114
x	Flatbed Pickup - GMC Sierra 3500 (#24)	1GDHC34K9	1027	2003	15	2018			60,000		60,000
x	Pickup Truck - FORD F-350 (#25)			2015	12	2027					75,000
x	Pickup Truck - FORD F-450 (#26)	1GDKC34J8	1039	2013	10	2023				50,000	150,000
x	2010 CCTV Van (#28)	1FU6HFAAZ	1041	2010	15	-					250,000
x	Freightliner M2706 Dump Truck (#29)	1GDM7H1J4	1031	2015	20	2035					0
x	Flusher Truck - V350\850 (#30)	1GDP7H1J1	1033	2017	15	2032					0
x	Street Sweeper - 600 BAH (Replaced #31)	1FDXR72C3	1032	2022	11	2033					0
x	Street Sweeper - Schwarze A9000 (#32)	1FDWT74P2	1025	2005	15	2020					0
x	Street Sweeper - Freightliner Tymco (#33)			1999	20	-					224,192
x	Backhoe 580K Case (#35)	17419858		1999	20	2019					180,000
x	Sewer Flusher - International 4400 (#40)			2006	N/A	-					0
	CASE 1840 SKID Steer (#41)			1999	20						150,000
x	Radios - (EBRCSA - Mobile)			2023	6	2029		30,000			55,000
x	Copy Machine (Public Works)			2013	10	2023				20,000	35,000
	CCTV OZIII Camera & Assembly (Sewer Fund)			2022	10	2032					0
Total Public Works						75,000	105,000	0	60,000	70,000	1,522,967

	VIN #	Fixed Assets	Acquired	Life	Replace	23/24	24/25	25/26	26/27	27/28	
Planning and Building											
1	Electric Bicycle - 1	1FBJS31L2H	1020	2023	7	2030	2,500				
2	Electric Bicycle - 2			2023	7	2030	2,500				
Total Planning and Building							5,000	0	0	0	0
Recreation											
1	FORD E Transit Cargo Van - Electric	1FBJS31L2H	1020	2004	15	2019		65,000			
	Electric Golf Cart			2024	10	2034	18,000				
2	Copy Machine			2013	6	2019		15,000			
Total Recreation							18,000	80,000	0	0	0
Police											
	Automobile - Patrol Unit (Ford)	1FAFP52U4\	1037	2019	5	2024		96,000			
	Automobile - Patrol Unit (Ford)	1FAFP52U4\	1037	2019	5	2024		96,000			
	Automobile - Patrol Unit (Ford Explorer)	1FAFP52U4\	1037	2015	5	2020			97,500		
	Automobile - Patrol Unit (Ford)	1FAFP52U4\	1037	2018	5	2023	93,500			98,000	
	Automobile - Patrol Unit (Ford)	1FAFP52U4\	1037	2018	5	2023	93,500			98,000	
	Automobile - Detective's Unit (Ford)	1FAFP52U4\	1037	2015	7	2022	65,000				
	Automobile - Captain's Unit (Ford)	2FAFP71W53X120602		2013	8	2021					
	Automobile - Chief's Unit (Ford)	P71W8VX12	1013	2021	7	2028					
	Vehicle - Motorcycle			2019	8	2027				40,000	
	Vehicle - Animal Control Truck			2013	8	2021					
	Vehicle - Parking Enforcement Unit	D52M3VY13	1011	2013	7	2020					
	Police Bicycles			2025	10	2035		6,000			
	Mobile Radar Units (5 in-Car)			2022	10	2032					
	Mobile Computers (Included in Vehicle Cost)			2018	6	2024					
	Radio Equipment (PORTABLE)			2016	7	2023					
	Safety Gear			2016	10	2026			-	15,000	
	Hand Guns			2009	10	2019					
	Taser Guns (DELETE - transition to contract)			2017	5	2022					
	Speed Signs			2016	N/A			50,000			
	ALPR: 39 cameras / 15 intersections (DELETE)			2014	N/A						
	ALPR Mobile			2017	6	2023					
	Electronic Traffic Citation Devices (5)			2020	5	2025		17,500			
	Parking/Admin Electronic Ticket Devices (4)			2021	5	2026			18,500		
	Licences for CAD/CRM			2023	?					100,000	
	Audio Logger			2022	5	2027			30,000		
	Copy Machine - PD			2013	6	2019		12,000			
	Copy Machine - Dispatch			2013	6	2019				7,500	
	Communication Equipment (COPS)			2016	6	2022					
Total Police							252,000	221,500	56,000	161,000	343,500

	VIN #	Fixed Assets	Acquired	Life	Replace	28/29	29/30	30/31	31/32	32/33	Total
Planning and Building											
1	Electric Bicycle - 1	1FBJS31L2H	1020	2023	7	2030					2,500
2	Electric Bicycle - 2			2023	7	2030					2,500
Total Planning and Building						0	0	0	0	0	5,000
Recreation											
1	FORD E Transit Cargo Van - Electric	1FBJS31L2H	1020	2004	15	2019					65,000
	Electric Golf Cart			2024	10	2034					18,000
2	Copy Machine			2013	6	2019		18,000			42,822
Total Recreation						0	0	18,000	0	0	125,822
Police											
	Automobile - Patrol Unit (Ford)	1FAFP52U4\	1037	2019	5	2024		99,000			246,634
	Automobile - Patrol Unit (Ford)	1FAFP52U4\	1037	2019	5	2024		99,000			250,774
	Automobile - Patrol Unit (Ford Explorer)	1FAFP52U4\	1037	2015	5	2020			100,000		292,500
	Automobile - Patrol Unit (Ford)	1FAFP52U4\	1037	2018	5	2023				99,500	291,000
	Automobile - Patrol Unit (Ford)	1FAFP52U4\	1037	2018	5	2023				99,500	291,000
	Automobile - Detective's Unit (Ford)	1FAFP52U4\	1037	2015	7	2022		70,000			135,000
	Automobile - Captain's Unit (Ford)	2FAFP71W53X120602		2013	8	2021		57,000			112,000
	Automobile - Chief's Unit (Ford)	P71W8VX12	1013	2021	7	2028	45,000				82,175
	Vehicle - Motorcycle			2019	8	2027					77,225
	Vehicle - Animal Control Truck			2013	8	2021		115,000			225,000
	Vehicle - Parking Enforcement Unit	ID52M3VY13	1011	2013	7	2020		57,000			130,057
	Police Bicycles			2025	10	2035					6,000
	Mobile Radar Units (5 in-Car)			2022	10	2032			10,000		19,000
	Mobile Computers (Included in Vehicle Cost)			2018	6	2024					0
	Radio Equipment (PORTABLE)			2016	7	2023		205,000			390,717
	Safety Gear			2016	10	2026					15,000
	Hand Guns			2009	10	2019	30,000				30,000
	Taser Guns (DELETE - transition to contract)			2017	5	2022					0
	Speed Signs			2016	N/A						50,000
	ALPR: 39 cameras / 15 intersections (DELETE)			2014	N/A						62,071
	ALPR Mobile			2017	6	2023					8,500
	Electronic Traffic Citation Devices (5)			2020	5	2025		19,000			36,500
	Parking/Admin Electronic Ticket Devices (4)			2021	5	2026			20,000		38,500
	Licences for CAD/CRM			2023	?						175,000
	Audio Logger			2022	5	2027					
	Copy Machine - PD			2013	6	2019		14,000			35,528
	Copy Machine - Dispatch			2013	6	2019					13,336
	Communication Equipment (COPS)			2016	6	2022					0
Total Police						75,000	651,000	84,000	130,000	199,000	3,013,518

	VIN #	Fixed Assets	Acquired	Life	Replace	23/24	24/25	25/26	26/27	27/28
Fire										
Fire Engine - Pumper (#2841 RESERVE)	4PICT0257X	1001	1999	20	2019					
Fire Engine - Pumper (#2843)	1S9AT6B05J	1003	2012	20	2032					
Fire Truck - Aerial Ladder (#2872)			2015	20	2035					
Ford Truck/Mobile Pumping Unit - F550	1GBGC34R8	1006	2015	20	2035					
Utility Pick-Up (2896)			2005	15	2021					
Ambulance (#2891)	1FDKE30F2	1004	2018	10	2028					
Ambulance (#2890 RESERVE)	1FDXE40F9	1005	2013	10	2023	400,000				
Chief's Vehicle	1GNEC13T8	1007	2017	10	2027				101,296	
City Pool Vehicle (Tahoe)			2012	11	2023	110,000				
Automated External Defibrillators			Various	10	Various					
Cardiac EKG Monitors			2018	10	2028				135,000	90,000
LUCAS Device (CPR Machine)			Various	10	Various	-		75,000		
Emergency Generator			2008	20	2028					100,000
SCBA (Self contained Breathing App) (19)			2014	10	2024		305,164			
Radios/Batt/Chargers - EBRCSA - Portable)			2016	6	2022					
Radios - (EBRCSA - Mobile)			2016	6	2022	10,000				
Radios (Wildland - Mobile)			2016	6	2022					100,000
Radios/Batt/Chargers (Wildland - Portable)			2016	6	2022					
Hazmat 5 Gas Detectors (3)			Various	10	2023	15,000				
Thermal Imaging Cameras (2 of 3)			Various	10	2023	20,000				
Total Fire						555,000	305,164	75,000	236,296	290,000

	VIN #	Fixed Assets	Acquired	Life	Replace	28/29	29/30	30/31	31/32	32/33	Total
Fire											
Fire Engine - Pumper (#2841 RESERVE)	4PICT0257X	1001	1999	20	2019						734,986
Fire Engine - Pumper (#2843)	1S9AT6B05J	1003	2012	20	2032		900,000				900,000
Fire Truck - Aerial Ladder (#2872)			2015	20	2035						0
Ford Truck/Mobile Pumping Unit - F550	1GBGC34R8	1006	2015	20	2035						0
Utility Pick-Up (2896)			2005	15	2021						67,670
Ambulance (#2891)	1FDKE30F2V	1004	2018	10	2028	500,000					500,000
Ambulance (#2890 RESERVE)	1FDXE40F9J	1005	2013	10	2023						400,000
Chief's Vehicle	1GNEC13T8	1007	2017	10	2027						101,296
City Pool Vehicle (Tahoe)			2012	11	2023				130,000		240,000
Automated External Defibrillators			Various	10	Various	10,000	10,000				20,000
Cardiac EKG Monitors			2018	10	2028						295,351
LUCAS Device (CPR Machine)			Various	10	Various		45,000				158,531
Emergency Generator			2008	20	2028						100,000
SCBA (Self contained Breathing App) (19)			2014	10	2024						305,164
Radios/Batt/Chargers - EBRCSA - Portable)			2016	6	2022						250,000
Radios - (EBRCSA - Mobile)			2016	6	2022						80,000
Radios (Wildland - Mobile)			2016	6	2022						100,000
Radios/Batt/Chargers (Wildland - Portable)			2016	6	2022						45,000
Hazmat 5 Gas Detectors (3)			Various	10	2023						15,000
Thermal Imaging Cameras (2 of 3)			Various	10	2023						20,000
											0
											0
Total Fire						510,000	955,000	0	130,000	0	4,332,997

	VIN #	Fixed Assets	Acquired	Life	Replace	23/24	24/25	25/26	26/27	27/28
IT Related										
Desktop Computer Replacement			2014	5	Vary	40,000	40,800	41,616	42,448	43,297
Printer Replacement				5	Vary	6,000	6,120	6,242	6,367	6,495
iPads				3	Vary	3,000	2,000	2,000	2,000	2,000
Network Equipment				2	Vary	3,000		3,000		3,000
Server 1 - Shared Application Server			2019	10	2029					
Server 2 - Shared Application Server			2019	10	2029					
Server 3 - Shared Application Server			2019	10	2029					
Computer System/Software (Rec)			1999	N/A	-					
Computer Dispatch/Records(Police)			2002	N/A						
Computer System Update (Police)			2015	10	2025		180,000			
Dispatch Center Printer (Police)			2018	7	2025		10,000			
New World Upgrade (Fire)			2016	10	2026			30,000		
Records Mgmt Software Upgrade			2019	10	2029					
Applications & Departmental Systems				N/A	Vary	350,000				
Gov 2.0				N/A	Vary					
IT Infrastructure				N/A	Vary	285,000				
IT Operations				N/A	Vary					
IT Security				N/A	Vary	12,000				
Telecommunications			2017	10	2027					130,000
Total IT						699,000	238,920	82,858	50,816	184,792
Unallocated										
Total - All Departments						2,039,000	1,110,584	463,858	523,112	818,292

	VIN #	Fixed Assets	Acquired	Life	Replace	28/29	29/30	30/31	31/32	32/33	Total
IT Related											
Desktop Computer Replacement			2014	5	Vary	44,163	45,046	45,947	46,866	47,804	658,550
Printer Replacement				5	Vary	6,624	6,757	6,892	7,030	7,171	71,541
iPads				3	Vary	2,000	2,000	2,000	2,000	2,000	29,695
Network Equipment				2	Vary		3,000		3,000		15,000
Server 1 - Shared Application Server			2019	10	2029		20,000				26,757
Server 2 - Shared Application Server			2019	10	2029		20,000				21,577
Server 3 - Shared Application Server			2019	10	2029		20,000				35,171
Computer System/Software (Rec)			1999	N/A	-	30,000					30,000
Computer Dispatch/Records(Police)			2002	N/A							0
Computer System Update (Police)			2015	10	2025						180,000
Dispatch Center Printer (Police)			2018	7	2025						10,000
New World Upgrade (Fire)			2016	10	2026						30,000
Records Mgmt Software Upgrade			2019	10	2029	10,000					10,000
Applications & Departmental Systems				N/A	Vary						1,257,114
Gov 2.0				N/A	Vary						15,000
IT Infrastructure				N/A	Vary						592,583
IT Operations				N/A	Vary						3,468
IT Security				N/A	Vary						29,655
Telecommunications			2017	10	2027						130,000
Total IT						92,788	116,803	54,840	58,896	56,974	3,146,111
Unallocated											
Total - All Departments						752,788	2,127,803	206,840	378,896	345,974	13,060,013

FACILITY CAPITAL PROJECT FUND

<u>2023-24 Proposed Budget</u>	<u>2023-24 Proposed</u>
Estimated Fund Balance, July 1, 2023	\$ 9,145,286
Proposed Revenue 2023-24	92,000
Proposed Transfers 2023-24	1,844,264
Proposed Expenditures 2023-24 (a)	<u>(6,186,000)</u>
Estimated Fund Balance, June 30, 2024	<u>\$ 4,895,550</u>

<u>(a) Proposed Expenditures 2023-24 Detail</u>	
CITY HALL-CAPITAL PROJECTS	\$ 200,000
POLICE-DISPATCH CTR RELOCATION	3,581,000
REC BUILDING-CAPITAL PROJECTS	400,000
CORP YARD-CAPITAL PROJECTS	100,000
SM - BEACH-CAPITAL PROJECTS	20,000
SM - HAVENS-CAPITAL PROJECTS	20,000
SM - WILDWOOD-CAPITAL PROJECTS	20,000
HAMPTON PS-CAPITAL PROJECTS	20,000
PMONT PARK-CAPITAL PROJECTS	350,000
PMONT PARK- PED BRIDGE	150,000
COACHES FIELD-CAPITAL PROJECTS	50,000
CROCKER PARK-CAPITAL PROJECTS	150,000
DRACENA PARK-ADA IMPROVEMENTS	200,000
LINDA-B-CAPITAL PROJECTS	300,000
GREEN INFRASTRUCTURE-CAP PROJ	400,000
STORM DRAIN - CAP PROJECTS	100,000
SUSTAINABILITY-CAP PROJECTS	125,000
<u>TOTAL PROPOSED EXPENDITURES</u>	<u>\$ 6,186,000</u>

City of Piedmont
Five Year Capital Improvement Program

	<i>FISCAL YEAR</i>				<i>FY 2026 & Beyond</i>
	<i>2022-23</i>	<i>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	
FACILITIES CAPITAL FUND					
Beginning Balance	\$ 9,975,000	\$ 9,145,286	\$ 4,895,550	\$ 2,518,050	\$ 1,361,050
General Fund Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -
Schoolmates Subsidy	-	60,000	-	-	-
ARPA Funding	300,000	2,079,332	-	-	-
Contributions \ Other Funding	171,536	104,932	-	-	-
Interest	99,750	92,000	49,000	25,000	-
Total Revenue	\$ 571,286	\$ 2,336,264	\$ 49,000	\$ 25,000	\$ -
Expenditures:					
Facilities	\$ (613,000)	\$ (4,361,000)	\$ (855,000)	\$ (420,000)	\$ (52,585,425)
Parks	(458,000)	(900,000)	(395,000)	(109,000)	(16,450,000)
Park Pathways	(100,000)	(100,000)	(100,000)	(100,000)	-
Tennis Courts	(80,000)	(200,000)	(270,000)	-	(540,000)
Sustainability	(50,000)	(125,000)	(476,500)	(28,000)	(130,000)
Storm Drains	(40,000)	(100,000)	(330,000)	(525,000)	(850,000)
Green Infrastructure	-	(400,000)	-	-	(900,000)
Community Pool	(60,000)	(400,000)	-	-	-
Total Expenditures	\$ (1,401,000)	\$ (6,586,000)	\$ (2,426,500)	\$ (1,182,000)	\$ (71,455,425)
Ending Balance	\$ 9,145,286	\$ 4,895,550	\$ 2,518,050	\$ 1,361,050	\$ (70,094,375)

**City of Piedmont
Five Year Capital Improvement Program**

Project Number	Project Name	COST BY FISCAL YEAR				
		2022-23	2023-24	2024-25	2025-26	FY 2026 & Beyond
Aquatic Center						
AQ001	Aquatic Center Project	\$ 60,000	\$ 400,000	\$ -	\$ -	\$ -
Total Aquatic Center		\$ 60,000	\$ 400,000	\$ -	\$ -	\$ -
Facilities						
FAC001	Community Hall	\$ -	\$ -	\$ -	\$ 320,000	\$ 600,000
FAC002	Recreation Building	\$ 225,000	\$ 400,000	\$ 550,000	\$ -	\$ 5,735,425
FAC003	City Hall/Fire Station	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ 21,000,000
FAC004	Police/Veterans Hall	\$ 388,000	\$ 3,581,000	\$ -	\$ -	\$ 25,200,000
FAC005	Corp Yard Evaluation	\$ -	\$ 100,000	\$ 30,000	\$ -	\$ -
FAC006	801 Magnolia Evaluation	\$ -	\$ -	\$ -	\$ 100,000	\$ 50,000
FAC008	Schoolmates Evaluation (Beach, Wildwood, Havens)	\$ -	\$ 60,000	\$ -	\$ -	\$ -
FAC009	Hampton Preschool Evaluation	\$ -	\$ 20,000	\$ 75,000	\$ -	\$ -
Total Facilities		\$ 613,000	\$ 4,361,000	\$ 855,000	\$ 420,000	\$ 52,585,425
Green Infrastructure						
GI001	Fairway/Grand	\$ -	\$ 200,000	\$ -	\$ -	\$ -
GI002	Lower Grand/Grand	\$ -	\$ -	\$ -	\$ -	\$ 200,000
GI003	Highland Ave	\$ -	\$ -	\$ -	\$ -	\$ 575,000
GI004	Nova/Magnolia	\$ -	\$ 200,000	\$ -	\$ -	\$ -
GI005	Permeable Paving in Parking Areas	\$ -	\$ -	\$ -	\$ -	\$ 125,000
Total Green Infrastructure		\$ -	\$ 400,000	\$ -	\$ -	\$ 900,000
Park Pathway Inventory						
PP001	Park Pathway Inventory	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Total Park Pathway Inventory		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Parks						
PK001	Park Irrigation	\$ -	\$ 250,000	\$ 100,000	\$ -	\$ -
PK003	Park Planting Upgrades	\$ -	\$ -	\$ 25,000	\$ -	\$ -
PK004	Hampton Park	\$ -	\$ -	\$ 100,000	\$ -	\$ -
PK005	Crocker Park	\$ 20,000	\$ 150,000	\$ -	\$ -	\$ -
PK006	Piedmont Park Improvements	\$ 388,000	\$ 150,000	\$ 145,000	\$ -	\$ -
PK007	Dracena Park Improvements	\$ 50,000	\$ 200,000	\$ -	\$ 109,000	\$ -
PK008	Linda Beach Park Improvements	\$ -	\$ -	\$ -	\$ -	\$ 11,500,000
PK009	Linda park and Linda Dog Run Improvements	\$ -	\$ 100,000	\$ -	\$ -	\$ 750,000
PK011	Coaches Field Improvements	\$ -	\$ 50,000	\$ -	\$ -	\$ 4,200,000
CP001	Columns and Pillars	\$ -	\$ -	\$ 25,000	\$ -	\$ -
Total Parks		\$ 458,000	\$ 900,000	\$ 395,000	\$ 109,000	\$ 16,450,000
Storm Drain						
SD001	Miscellaneous Storm Drain Systems	\$ 40,000	\$ 100,000	\$ -	\$ -	\$ -
SD002	Sharon Ave Drainage Improvements	\$ -	\$ -	\$ 330,000	\$ -	\$ -
SD003	Pacific Ave Drainage Improvements	\$ -	\$ -	\$ -	\$ -	\$ 850,000
SD004	Ramona Drainage Improvements	\$ -	\$ -	\$ -	\$ 525,000	\$ -
Total Storm Drain		\$ 40,000	\$ 100,000	\$ 330,000	\$ 525,000	\$ 850,000
Sustainability						
SUS003	Install EV Charging Infrastructure	\$ -	\$ 100,000	\$ 350,000	\$ -	\$ -
SUS004	EV Charging Infrastructure	\$ -	\$ -	\$ 100,000	\$ -	\$ -
SUS011	Trash Can Replacement	\$ 50,000	\$ 25,000	\$ 26,500	\$ 28,000	\$ 30,000
Total Sustainability		\$ 50,000	\$ 125,000	\$ 476,500	\$ 28,000	\$ 130,000
Tennis Courts						
TC001	Guilford Ave. Tennis Courts	\$ -	\$ -	\$ 270,000	\$ -	\$ -
TC002	Recreation Center Tennis Courts (CRTC)	\$ 70,000	\$ -	\$ -	\$ -	\$ 270,000
TC003	Linda Beach Park Tennis Courts	\$ 10,000	\$ 200,000	\$ -	\$ -	\$ -
Total Tennis Courts		\$ 80,000	\$ 200,000	\$ 270,000	\$ -	\$ 540,000
GRAND TOTAL		\$ 1,401,000	\$ 6,586,000	\$ 2,426,500	\$ 1,182,000	\$ 71,455,425

FACILITY MAINTENANCE FUND

<u>2023-24 Proposed Budget</u>	<u>2023-24 Proposed</u>
Estimated Fund Balance, July 1, 2023	\$ 407,809
Interest	19,000
Proposed Revenue 2023-24	1,610,000
Proposed Expenditures 2023-24 (a)	<u>(1,772,500)</u>
Estimated Fund Balance, June 30, 2024	<u>\$ 264,309</u>
 <u>Fund Balance Detail</u>	
Estimated Fund Balance, June 30, 2024	\$ 264,309
Restricted for Loan to Sewer Fund *	<u>(200,000)</u>
Non Restricted Estimated Fund Balance	<u>\$ 64,309</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.

FACILITIES MAINTENANCE FUND (111)
SUMMARY FUND FLOW BY FACILITY BY TYPE

	PROJECTED										
	ACTUAL	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
BEGINNING BALANCE	\$ 9,339,708	\$ 10,322,583	\$ 407,809	\$ 264,309	\$ 192,909	\$ 261,064	\$ 272,606	\$ 153,648	\$ 167,793	\$ 127,123	\$ 167,707
REVENUE											
General Fund	2,600,000	1,300,000	1,500,000	1,600,000	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Schoolmates	8,108	66,000	110,000	110,650	34,333	14,906	55,502	26,122	42,767	17,438	56,635
Contributions	232,744	(9,975,000)									
Interest	(108,711)	16,226	19,000	19,000	17,000	13,000	13,000	12,000	12,000	11,000	12,000
TOTAL REVENUE	2,732,141	(8,592,774)	1,629,000	1,729,650	1,551,333	1,027,906	1,068,502	1,038,122	1,054,767	1,028,438	1,068,635
EXPENDITURES											
City Hall	161,544	55,000	85,000	261,000	97,050	22,932	98,849	24,803	28,295	26,827	27,900
Fire Station	12,972	6,000	155,000	75,750	16,538	29,199	30,887	18,602	19,347	20,120	80,925
Police Department	17,074	25,000	38,000	75,750	16,538	17,199	17,887	43,602	19,347	20,120	20,925
Veterans Hall	4,993	5,000	65,000	125,250	25,513	25,733	5,962	6,201	21,449	6,707	6,975
Recreation Building	37,109	20,000	115,000	40,750	51,538	42,199	22,887	26,102	29,347	55,120	20,925
Community Hall \ Tea House	185,116	25,000	71,000	51,550	167,128	20,113	23,117	43,642	49,187	39,755	24,345
801 Magnolia	27,219	45,000	63,000	10,900	61,820	29,173	49,540	39,921	20,318	10,731	16,160
Hampton Play School	17,814	4,000	27,500	55,250	50,513	25,733	5,962	26,201	6,449	6,707	6,975
SchoolMates	8,108	66,000	110,000	110,650	34,333	14,906	55,502	26,122	42,767	17,438	56,635
Tennis Courts	127,671	10,000	14,000	14,700	15,435	16,052	16,694	17,362	18,057	18,779	19,530
Parks	191,503	278,000	265,000	236,700	207,085	211,848	317,242	206,772	284,443	197,261	271,731
Walkways & Stairs	-	1,000	2,000	2,100	2,205	2,293	2,385	2,480	2,580	2,683	2,790
Corporation Yard	7,728	55,000	43,000	20,750	16,538	37,199	17,887	18,602	29,347	40,120	20,925
Public Restrooms	653	1,000	2,000	2,100	2,205	2,293	2,385	2,480	2,580	2,683	2,790
Miscellaneous	8,597	1,000	2,000	2,100	2,205	2,293	2,385	2,480	2,580	2,683	2,790
Medians & Triangles	3,797	25,000	15,000	15,750	16,538	17,199	17,887	18,602	19,347	20,120	20,925
Sidewalk Repair	937,368	700,000	700,000	700,000	700,000	500,000	500,000	500,000	500,000	500,000	500,000
TOTAL EXPENDITURES	1,749,266	1,322,000	1,772,500	1,801,050	1,483,178	1,016,365	1,187,459	1,023,978	1,095,437	987,854	1,103,248
ENDING BALANCE	\$ 10,322,583	\$ 407,809	\$ 264,309	\$ 192,909	\$ 261,064	\$ 272,606	\$ 153,648	\$ 167,793	\$ 127,123	\$ 167,707	\$ 133,094

SEWER FUND

<u>2023-24 Proposed Budget</u>	<u>Budget 2023-24 Proposed</u>
Estimated Fund Balance, July 1, 2023	\$ 3,038,169
Proposed Revenue 2023-24	
Sewer Service Fees	3,062,000
Interest	<u>10,100</u>
Proposed Revenue 2023-24	
General Fund	(890,000)
Proposed Expenditures 2023-24 (a)	<u>(2,724,999)</u>
Estimated Fund Balance, June 30, 2024	<u><u>\$ 2,495,270</u></u>
<u>(a) Expenditure Detail</u>	
General Sewer Maintenance & Operating Expense	\$ 150,000
Sewer Equipment Maintenance	30,000
County of Alameda Clean Water Program	125,000
Professional Services	300,000
Sewer Replacement	500,000
Sewer Phase VI	500,000
Major Equipment Purchase	455,000
Sewer Debt Service	664,999
Total Estimated Expenditures	<u><u>\$ 2,724,999</u></u>

	ACTUAL			PROJECTED							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Fund Balance	\$2,914,103	\$3,044,134	\$3,231,632	\$3,205,897	\$3,038,169	\$2,495,271	\$1,861,243	\$4,776,922	\$4,717,865	\$4,070,237	\$2,772,345
Revenues											
Investment Earnings	88,211	13,769	(44,816)	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721
General Fund Transfer											
Sewer Service Charge	2,681,917	2,748,552	2,801,437	2,942,000	3,062,000	3,153,860	3,248,476	3,345,930	3,446,308	3,549,697	3,656,188
Total Current Revenues	2,770,128	2,762,321	2,756,621	2,952,000	3,072,100	3,164,061	3,258,779	3,356,336	3,456,818	3,560,312	3,666,909
Loan Proceeds											
Phase VI loan proceeds (TBD)						2,483,379	2,483,379				
Phase VII loan proceeds (TBD)										969,963	2,909,888
Total Loan Proceeds	0	0	0	0	0	2,483,379	2,483,379	0	0	969,963	2,909,888
Total Revenue	2,770,128	2,762,321	2,756,621	2,952,000	3,072,100	5,647,440	5,742,158	3,356,336	3,456,818	4,530,275	6,576,797
Expenditures											
Operating Costs											
General Fund	800,481	809,688	844,834	875,000	890,000	917,000	945,000	973,000	1,002,000	1,032,000	1,063,000
General Sewer Projects	370,798	499,074	80,168	150,000	150,000	157,500	165,375	173,644	182,326	191,442	201,014
Sewer Equipment Parts & Maint.	134,424	41,057	42,621	30,000	30,000	31,500	33,075	34,729	36,465	38,288	40,203
County Clean Water Program	54,695	45,630	57,890	120,000	125,000	131,250	137,813	144,703	151,938	159,535	167,512
Professional Services	385,039	193,652	220,668	300,000	300,000	315,000	330,750	347,288	364,652	382,884	402,029
Total Operating Costs	1,745,437	1,589,101	1,246,181	1,475,000	1,495,000	1,552,250	1,612,013	1,673,363	1,737,381	1,804,150	1,873,758
Capital Costs											
Major Equipment Purchases			666,346	35,388	455,000						
General Sewer Replacement	85,320	179,902	62,132	400,000	500,000	525,000	551,250	578,813	607,753	638,141	670,048
Major Sewer Replacement:											
Phase VI Sewer Rehabilitation	0	0	3,278	400,000	500,000	3,681,000					
Phase VII Sewer Rehabilitation								500,000	1,000,000	2,379,850	
Total Capital Costs	85,320	179,902	731,756	835,388	1,455,000	4,206,000	551,250	1,078,813	1,607,753	3,017,991	670,048
Debt Service											
Phase I Loan	144,342	144,342	144,342	144,342							
Phase II Loan	141,780	141,780	141,780	141,780	141,780						
Phase III Loan	161,513	161,513	161,513	161,513	161,513	161,513					
Phase IV Loan (Paid off FY2031-32)	106,328	106,328	106,328	106,328	106,328	106,328	106,328	106,328	106,328	106,328	106,328
Phase V Loan (c)	247,377	247,377	247,377	247,377	247,377	247,377	247,377	247,377	247,377	247,377	247,377
Phase VI Loan (c)							301,512	301,512	301,512	301,512	301,512
Phase VII Loan (c)										246,713	246,713
Loan Interest Accrued (b)	8,000	4,480	3,080	8,000	8,000	8,000	8,000	8,000	104,095	104,095	104,095
Total Debt Service	809,340	805,820	804,420	809,340	664,998	523,218	663,217	663,217	759,312	1,006,025	1,006,025
Total Expenditure	2,640,097	2,574,823	2,782,357	3,119,728	3,614,998	6,281,468	2,826,480	3,415,393	4,104,446	5,828,166	3,549,831
Excess of Revenues over Expenditures	130,031	187,498	(25,736)	(167,728)	(542,898)	(634,028)	2,915,679	(59,057)	(647,628)	(1,297,892)	3,026,966
Ending Fund Balance	\$3,044,134	\$3,231,632	\$3,205,897	\$3,038,169	\$2,495,271	\$1,861,243	\$4,776,922	\$4,717,865	\$4,070,237	\$2,772,345	\$5,799,311

LIABILITY INSURANCE

<u>2023-24 Proposed Budget</u>	<u>2023-24 Proposed</u>
Estimated Fund Balance, July 1, 2023	\$ 261,917
Proposed Contributions 2023-24 From General Fund	1,502,000
Proposed Expenditures 2023-24 Premium and Liability	<u>(1,502,000)</u>
Estimated Fund Balance, June 30, 2024	<u>\$ 261,917</u>

The City's General Liability Insurance is through Bay Cities Joint Powers Insurance Authority (BCJPIA) which covers claims, including excess liability, in the amount of up to \$29 million. The City has a deductible or uninsured liability of up to \$25,000 per claim.

WORKERS' COMPENSATION

<u>2023-24 Proposed Budget</u>	<u>2023-24 Proposed</u>
Estimated Fund Balance, July 1, 2023	\$ 748,668
Proposed Contributions 2023-24 From General Fund	950,000
Proposed Expenditures 2023-24 Workers' Comp. Insurance Premium, Admin. Fee/Injury/Salary	<u>(950,000)</u>
Estimated Fund Balance, June 30, 2024	<u>\$ 748,668</u>

Fee Schedule



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SCHEDULE OF FEES AND CHARGES		
I. ADMINISTRATION		
DESCRIPTION	FEE	COMMENTS
Home Occupation Permit Application Fee	\$100	
Street Use Permit Application Fee	\$50	
State Disability Access Fee	\$4	Added to Business Licenses pursuant to GC4467
Bank Non-Sufficient Funds Fee	\$35	
Bank Stop Payment Fee	\$31	

SCHEDULE OF FEES AND CHARGES		
II. PUBLIC WORKS		
DESCRIPTION	FEE	COMMENTS
Banner Hanging Fee	\$105	Piedmont Groups
Banner Hanging Fee	\$300	Outside Piedmont Groups
Encroachment Permits (Work in Right-of-Way)	\$489	Depending on project site and scope, and deposit might be required
Encroachment Permits with Engineering Review	\$734	
Revocable Encroachment Permit (for semi-permanent improvements in the Right-of-Way or within easements)	\$1,037	
Sidewalk Inspection	\$157	
Sewer	\$310	
Solid Waste Self Haul Permit	\$226	
Exemption from Curbside Placement of Solid Waste Carts	No Fee	Requires annual renewal

III. PLANNING AND BUILDING		
Building Division Fees		
DESCRIPTION	FEE	COMMENTS
Building Permit & Inspection Fees		
Job Value of work being done:		Fee based on value of work
\$1 to \$500	Base Fee of \$74	
\$501 to \$2,000	Base Fee of \$80 + (\$4.24 for every \$100)	
\$2,001 to \$25,000	Base Fee of \$144 + (\$20.57 for every \$1,000)	
\$25,001 to \$50,000	Base Fee of \$646 + (\$14.74 for every \$1,000)	
\$50,001 to \$100,000	Base Fee of \$1,035 + (\$10.16 for every \$1,000)	
\$100,001 to \$500,000	Base Fee of \$1,578 + (\$8.17 for every \$1,000)	
\$500,001 to \$1,000,000	Base Fee of \$4,748 + (\$6.91 for every \$1,000)	
Over \$1,000,000	Base Fee of \$8,737 + (\$4.41 for every \$1,000)	
Plan Check Fee		
Job Value of work being done:		Fee based on value of work
\$1 to \$500	Base Fee of \$24	
\$501 to \$2,000	Base Fee of \$29 + (\$3.09 for every \$100)	
\$2,001 to \$25,000	Base Fee of \$69 + (\$13.31 for every \$1,000)	
\$25,001 to \$50,000	Base Fee of \$394 + (\$9.99 for every \$1,000)	
\$50,001 to \$100,000	Base Fee of \$651 + (\$6.63 for every \$1,000)	
\$100,001 to \$500,000	Base Fee of \$1,000 + (\$5.32 for every \$1,000)	
\$500,001 to \$1,000,000	Base Fee of \$3,068 + (\$4.46 for every \$1,000)	
Over \$1,000,000	Base Fee of \$5,656 + (\$2.97 for every \$1,000)	
Permit Renewal		
Length of Permit Expiration:		
less than 180 days	No Fee	
181 to 365 days	50% of Original Permit & Inspection Fee	
more than 365 days	100% of Original Permit & Inspection Fee	
General Plan Maintenance Fee	Job value x \$0.015	Fee based on value of work. Solar PV projects exempt.
Records Management Fee	5% of Permit & Inspection Fee of Permit Renewal Fee	5% Sewer and Solar PV projects exempt

Strong Motion Instrumentation & Seismic Hazard Mapping Program (SMIP)		
Determined by State		
Job Value of work being done:		Fee based on value of work
\$1 to \$3,850	Base Fee of \$0.50	
Over \$3,850	Base Fee of \$0.50 + ([Job Value - \$3,850] / \$1*\$0.0001)	

Calif SB 1473 Fee (Determined by State Effective 1/1/2009)		
DESCRIPTION	FEE	COMMENTS
Job Value of work being done:		Fee based on value of work
\$1 to \$25,000	Base Fee of \$1.00	
\$25,001 to \$50,000	Base Fee of \$2.00	
\$50,001 to \$75,000	Base Fee of \$3.00	
\$75,001 to \$100,000	Base Fee of \$4.00	
Over \$100,000	Base Fee of \$4.00 + ([Job Value - \$100,001] / \$25,000*\$1.00)	
Other Fees & Permits		
Change in Approved Building Permit (CAP)	\$88 ¹	
Solar Energy Related Permits	\$386 ¹	
Change of Address Fee	\$107 ¹	
Drop Box	\$70 ¹	
Garage Sale Permit	\$34	
Hourly Rates:		
Building Official	\$89 hr.	
Planning & Building Director	\$136 hr.	
Plans Examiner	\$89 hr.	
Housing Records Search	\$98 ¹	
New Sewer Connection	\$1,397 ¹	
Penalty Fee - Starting Construction without Permit	50%	Permit/Inspection Fee + 50%
Planning Commission Mailing List	No Fee	
Residential Rental Safety Inspection	\$238	
Title 24 Plan Check		
Prescriptive Compliance	\$98 ¹	
No increase in conditioned floor area	\$164 ¹	
Addition area only	\$199 ¹	
Addition plus existing area combined	\$266 ¹	
New home or structure	\$301 ¹	
¹ Includes \$28 Records Management Fee		

Planning Division Fees		
Design Review Permit – Expedited Review	FEE	COMMENTS
General Applications	\$244 ⁴	
Windows & Doors	\$280 ⁴	
Changes to Previously Approved Permits	\$383 ⁴	
Design Review Permit - Director Review	FEE	COMMENTS
Construction <\$6,764	\$502 ³	
Construction \$6,765 - \$60,888	\$748 ³	
Construction \$60,889 - \$115,008	\$914 ³	
Construction \$115,009 - \$169,122	\$1,349 ³	
Sequential DRP-DRs referred to PC	\$149 Surcharge	
Design Review Permit - Planning Commission Review	FEE	COMMENTS
Construction \$169,123 - \$236,779	\$1,799 ³	
Construction \$236,780 or more	\$2,137 ³	
New House	\$5,251 ³	
Variance	FEE	COMMENTS
One Variance with Design Review	\$1,048	
One Variance without Design Review	\$1,416 ³	
Each Additional Variance	\$514	
Conditional Use Permit	FEE	COMMENTS
Conditional Use Permit	\$2,650 ³	
Conditional Use Permit (Minor Modification)	\$862 ³	
Other Review	FEE	COMMENTS
Additional Bedroom Permit	\$273 ⁴	
Administrative Extension	\$400 ⁴	
Appeal	\$834 ⁴	
Accessory Dwelling Unit Permit (with or without Exception)	\$989 ⁴	
Modification to Approved ADU Permit	\$383 ⁴	
Fence, Retaining Wall or Site Feature Design Review Permit	\$643 ⁴	
SB 9 Housing Development	\$2,126 ⁴	
Sign Design Review Permit	\$1,068 ⁴	
Short-Term Rental Permit	\$389 ⁴	
AB 939 Information Report	\$149 ⁴	
Zoning Amendment	\$3,132 ³	

Subdivision/Map Act	FEE	COMMENTS
Parcel Merger deposit/cost to process	\$1,820 ³	Deposit for cost to process ¹
Lot Line Adjustment	\$2,164 ³	Deposit for cost to process ¹
Parcel Map	\$4,411 ³	Deposit for cost to process ¹
Tentative Map	\$7,854 ³	Deposit for cost to process ¹
SB 9 Urban Lot Split	\$2,105 ⁴	
California Environmental Quality Act (CEQA)	FEE	COMMENTS
Initial Study/Negative Declaration	\$52,500 ³	Deposit for cost to process ¹
Environmental Impact Report (EIR)	\$105,000 ³	Deposit for cost to process ¹
CA Dept. of Fish & Wildlife Fee	Fee per CA DFW ² + \$492 City processing fee ³	
Filming Permit	FEE	COMMENTS
Still Photography	\$1,733 ⁴	
Commercial Video	\$2,110 ⁴	
Motion Picture Video	\$2,624 ⁴	
Wireless Communication Facility (WCF) Permit	FEE	COMMENTS
WCF Permit for small cell facilities located in the City right-of-way	\$4,372 per site ³	
Eligible Facility Request Permit	\$2,623 ³	
WCF Permit for all facilities other than small cell in City right-of-way	\$12,064 ³	Deposit for cost to process ¹
WCF Independent Technical Review for all facilities other than small cell in City right-of-way	\$12,064 ³	Deposit for cost to process ¹
Other Fees	FEE	COMMENTS
Reasonable Accommodation	No Fee	Fee(s) required for other related permit(s)
Zoning Compliance Letter	\$92	
Development Agreement	\$6,556 ³ + 30% Admin. Fee	Deposit for cost to process ¹ + admin. fee
Applications and Reviews not listed above	\$3,569 ³	Deposit for cost to process ¹
¹ An initial deposit is required at application submittal. If the deposit declines to less than \$1,000, an additional deposit is required. Applicant may apply for return of unused funds at completion of project.		
² DFW is the California Department of Fish and Wildlife, which requires a separate, additional fee.		
³ Includes \$56 Records Management Fee		
⁴ Includes \$28 Records Management Fee		

IV. RECREATION			
DESCRIPTION	Current Fee	Proposed FY 2023-24	Last Adjustment
Tennis Fees			
Adult Tennis Decal	\$50.00	\$50.00	6/3/2019
Youth Tennis Decal	\$28.00	\$28.00	6/3/2019
Weekday Tennis Court	\$6.25/hr	\$6.25/hr	7/1/2018
Weekend Tennis Court	\$8.25/hr	\$8.25/hr	7/1/2018
Weekend Tennis Court - Youth	\$6.00/hr	\$6.00/hr	7/1/2017
Weekday Tennis Court - Youth	\$0.00/hr	\$0.00/hr	7/1/1994
Community Non-Profit	\$7.00/hr	\$7.00/hr	N/A
Annual Tennis Team Fee	\$195.00	\$195.00	6/3/2019
City Recreation Facilities - Fields and Picnic Area			
Piedmont Resident	\$180.00	\$180.00	7/1/2018
Piedmont Non-Profit	\$150.00	\$150.00	7/1/2018
Piedmont Resident - Business Use	\$350.00	\$350.00	7/1/2018
Community Hall			
Weekday (Monday-Thursday and Friday before 3:00 pm) 2 hour minimum; No Weddings			
Base Rental Rate	\$220.00/hr	\$220.00/hr	7/1/2022
Resident Discount Rate	\$170.00/hr	\$170.00/hr	7/1/2022
Non-Profit Rate	\$105.00/hr	\$105.00/hr	7/1/2022
Friday Evening and Sunday - (8 hours)			
Base Rental Rate	\$4,725.00	\$4,725.00	7/1/2022
Additional time	\$220.00/hr	\$220.00/hr	7/1/2022
Resident Discount Rate	\$3,045.00	\$3,045.00	7/1/2022
Additional time	\$170.00/hr	\$170.00/hr	7/1/2022
Additional time requested within 7 days of rental	\$265.00/hr	\$265.00/hr	7/1/2022
Saturday - (8 hours)			
Base Rental Rate	\$5,250.00	\$5,250.00	7/1/2022
Additional time	\$265.00/hr	\$265.00/hr	7/1/2022
Resident Discount Rate	\$3,412.00	\$3,412.00	7/1/2022
Additional time	\$215.00/hr	\$215.00/hr	7/1/2022
Additional time requested within 7 days of rental	\$315.00/hr	\$315.00/hr	7/1/2022
Deposit	\$1,000.00	\$1,000.00	7/1/2016
Tea House			
In conjunction with Community Hall rental	\$475.00	\$475.00	7/1/2022
3 hour base rate	\$675.00	\$675.00	7/1/2022
Amphitheater			
With Hall Rental			
Base Rate	\$375.00	\$375.00	7/1/2022
Resident Discount Rate	\$300.00	\$300.00	7/1/2022
Without Hall Rental (Monday-Thursday only)			
Base Rate	\$475.00	\$475.00	7/1/2022
Resident Discount Rate	\$400.00	\$400.00	7/1/2022

IV. RECREATION			
DESCRIPTION	Current Fee	Proposed FY 2023-24	Last Adjustment
Excedra Plaza (4 hours and up to 200 chairs)			
With Hall Rental (Community or Veterans)			
Base Rate	\$525.00	\$525.00	7/1/2022
Resident Discount Rate	\$450.00	\$450.00	7/1/2022
Without Hall Rental			
Base Rate	\$625.00	\$625.00	7/1/2022
Resident Discount Rate	\$450.00	\$450.00	7/1/2022
Piedmont Veterans' Memorial Building			
Weekday (Monday-Thursday and Friday before 3:00 pm) 2 hour minimum			
Base Rental Rate	\$185.00/hr	\$185.00/hr	7/1/2022
Resident Discount Rate	\$135.00/hr	\$135.00/hr	7/1/2022
Non-Profit Rate	\$95.00/hr	\$95.00/hr	7/1/2022
Friday 3:00 pm-Sunday (8 hours)			
Base Rental Rate	\$2,625.00	\$2,625.00	7/1/2022
Additional time	\$210.00/hr	\$210.00/hr	7/1/2022
Resident Discount Rate	\$1,705.00	\$1,705.00	7/1/2022
Additional time	\$160.00/hr	\$160.00/hr	7/1/2022
Additional time requested within 7 days of rental	\$265.00/hr	\$265.00/hr	7/1/2022
Deposit	\$750.00	\$750.00	7/1/2016
801 Magnolia Main Hall			
Piedmont Community Based Organization	\$30.00/hr	\$30.00/hr	7/1/2022
Community Based Organization	\$50.00/hr	\$50.00/hr	7/1/2022
Private Rental Resident	\$80.00/hr	\$80.00/hr	7/1/2022
Private Rental Non-Resident	\$125.00/hr	\$125.00/hr	7/1/2022
Deposit	\$500.00	\$500.00	7/1/2022
Schoolmates Programs			
Schoolmates Programs	\$11.20/hr	\$11.20/hr	7/1/2022
Minimates Programs	\$11.20/hr	\$11.20/hr	7/1/2022
Kinder Konnex Programs	\$11.20/hr	\$11.20/hr	7/1/2022
SM Konnex (Flexible Hourly Option)		\$13.40/hr	7/1/2023
Pre-School Programs			
First Step*	\$17.75/hr	\$18.25/hr	7/1/2022
Tiddlywinks* (Catapillars & Butterflies)	\$17.75/hr	\$18.25/hr	7/1/2022
Hillside Playschool*	\$17.75/hr	\$18.25/hr	7/1/2022
Pre-K *	\$17.75/hr	\$18.25/hr	7/1/2022
Skipping Stones*	\$17.75/hr	\$18.25/hr	7/1/2022
* Non Residents are charged an additional \$30/month			

V. POLICE			
DESCRIPTION	Current Fee	Proposed 2023/24	Comments
Animal Control Services			
Animal Releases	\$46	\$46	
Dog License Fees			
Spayed/Neutered:			
1 year	\$17	\$17	
2 year	\$28	\$28	
3 year	\$38	\$38	
Senior (55 years or older)/Disabled	\$5	\$5	
Non-spayed/Non-neutered:			
1 year	\$33	\$33	
2 year	\$55	\$55	
3 year	\$77	\$77	
Senior (55 years or older)/Disabled	\$10	\$10	
Lost Dog License Replacement	\$10	\$10	
Lost Dog License Replacement (55 years or older)/Disabled	\$3	\$3	
<i>Late Fees as stated in section 4.26 of Piedmont City Ordinance</i>			
Off Leash Area License Fees			
Spayed/Neutered:			
1 year	\$18	\$18	
2 year	\$28	\$28	
3 year	\$38	\$38	
Non-spayed/Non-neutered:			
1 year	\$43	\$43	
2 year	\$65	\$65	
3 year	\$87	\$87	
Lost License Replacement	\$10	\$10	
Out of Jurisdiction – Off Leash Area:			
Annually Non-spayed	\$70	\$70	
Annually Spayed	\$38	\$38	
Off Leash Fines			
Violation of off Leash Provisions Resolution 67-8	1ST P/A \$100	2ND P/A \$100	2ND P/A \$100
Civil Court Subpoenas			
Police Employees	\$275	\$275	Deposit and actual cost after appearance

V. POLICE			
DESCRIPTION	Current Fee	Proposed 2023/24	Comments
False Alarm Responses			
1-3 in any 12-month period	\$0	\$0	
4 in any 12-month period	\$55	\$50	
5 in any 12-month period	\$155	\$150	
6 in any 12-month period	\$310	\$300	
7 or more in any 12-month period (\$100 increase for each subsequent false alarm)			
LiveScan Fingerprinting			
Resident	\$31	\$31	
Non-Resident	\$56	\$56	
Additional Non-Piedmont PD Fee:			
Department of Justice	\$33	\$33	
Federal Bureau of Investigation	\$20	\$20	
Firearms	\$29	\$29	
Child Abuse	\$15	\$15	
Non-listed Agency fees upon request			
Police Clearances			
Alien/U.S. Immigration	\$26	\$26	
Naturalization Service	\$26	\$26	
U.S. Citizenship/Travel Abroad	\$26	\$26	
Alcoholic Beverage Control	\$26	\$26	
Police Reports			
Traffic Accident Reports	.10 /page	.10/page	
Public Records	.10/page	.10/page	
Police Photographs			
Photographs	\$5.00 each	\$5.00 each	
Digital Images	\$5.00 each	\$5.00 each	
Video/Audio Duplication	Actual cost	\$15	
Safekeeping			
Weapons	\$50	\$50	
(Family Codes 6218 & 6304 and Penal Code 12021.3)			
Vehicle Release			
Vehicle	\$110	\$110	

V. POLICE			
DESCRIPTION	Current Fee	Proposed 2023/24	Comments
Repossession Release			
Vehicle	\$15	\$15	
(Government Code 41612)			
Solicitors/Sidewalk Vendor Permit (requires City Business License)	\$56	\$56	(Direct cost for LiveScan)
Party Responses			
Multiple Responses	Hourly Rate - \$1,000 limit	Hourly Rate - \$1,000 limit	
Driving Under the Influence Emergency Response Cost Recovery			
Per Accident caused by DUI	Officer(s) Rate + Expenses -	Officer(s) Rate + Expenses -	
Charged to arrestee	\$12,000 limit	\$12,000 limit	
Adminstrative Citation			
Piedmont City Ordinance	\$100	\$100	

Administration Citation Bail				
Municipal Code	Violation Description	Amount	Active Date	Notice
3.4.1	Running at Large Prohibited in Parks	\$100	01/01/2012	+6 days
3.4.4 (a)	Off Leash Area Hours	\$100	01/01/2012	+6 days
3.4.4 (b)	No Smoking in Off Leash Areas	\$100	01/01/2012	+6 days
3.4.4 (c)	Vaccine, Off Leash Permit, License Req'd	\$100	01/01/2012	+6 days
3.4.4 (d)	< 4 Months/Females in Heat Prohibited	\$100	01/01/2012	+6 days
3.4.4 (e)	Owner Carry Leash/Voice Control	\$100	01/01/2012	+6 days
3.4.4 (f)	Max 3 Dogs/Dogs in Sight	\$100	01/01/2012	+6 days
3.4.4 (g)	Aggressive/Unruly/Rough Play Prohibited	\$100	01/01/2012	+6 days
3.4.4 (h)	Dangerous/Vicious Dogs Prohibited	\$100	01/01/2012	+6 days
3.4.4 (j)	Dog Defecation Must be Removed	\$100	01/01/2012	+6 days
3.4.4 (k)	Commerical Uses Prohibited	\$100	01/01/2012	+6 days
3.4.5	Off Leash Permit Required	\$100	01/01/2012	+6 days
4.10	Removal of Registration Tags Prohibited	\$100	01/01/2012	+6 days
4.12	Counterfeit Tags Prohibited	\$100	01/01/2012	+6 days
4.13	Running At Large Prohibited	\$100	01/01/2012	+6 days
4.16	Duty to Report Bite	\$100	01/01/2012	+6 days
4.17	Interference with Police K9 Prohibited	\$100	01/01/2012	+6 days
4.2	Dog License Required	\$100	01/01/2012	+6 days
4.34 (a)	Removal of Dog Defecation Required	\$100	01/01/2012	+6 days
4.34 (b)	Dog Defecation Container Required	\$100	01/01/2012	+6 days
4.9	Inspection of Tag Required	\$100	01/01/2012	+6 days

Parking Bail				
Municipal Code	Violation Description	Amount	Active Date	Notice
11.38	OBEDIENCE TO SIGNS OR CURB MARKINGS	\$61	01/20/2023	+7 days
11.47A	DIVIDING ISLAND PARKING PROHIBITED	\$61	01/20/2023	+7 days
11.47B	W/I 15' OF INTERSECTION PARKG PROHIB.	\$61	01/20/2023	+7 days
11.47D	PUBLIC STEPS/WALKS INDICATED BY SIGN	\$71	01/20/2023	+7 days
11.47E	RED ZONE OR POSTED NO PARKING	\$71	01/20/2023	+7 days
11.48	OUT OF MARKED PARKING SPACE	\$61	01/20/2023	+7 days
11.5	ONE WAY STREET FACING WRONG WAY	\$61	01/20/2023	+7 days
11.51	FUNERAL SERVICE PARKG > 3 MIN	\$61	01/20/2023	+7 days
11.52	72 HOUR CONTINUOUS PARKING	\$76	01/20/2023	+7 days
11.53	STREET CLEAN/REPAIR POSTED NO PARK	\$61	01/20/2023	+7 days
11.55	CURBING OR BLOCKING WHEEL REQUIRED	\$61	01/20/2023	+7 days
11.56	PARALLEL PARKG REQ. W SOME EXCEPTION	\$61	01/20/2023	+7 days
11.57	ANGLE PARKG REQ. IF MARKED BY LINES	\$61	01/20/2023	+7 days
11.58	10 MIN MAX PARKG 6PM-6AM WITH 2 OCC	\$61	01/20/2023	+7 days
11.59	TEMPORARY NO PARKING SIGNS VIOLATED	\$71	01/20/2023	+7 days
11.6	REPAIRING/GREASING VEHICLE IN STREET	\$61	01/20/2023	+7 days
11.61	PRIVATE PROPERTY PRK W/O PERMISSION	\$128	01/20/2023	+7 days
11.62	OVERTIME PARKING	\$71	01/20/2023	+7 days
11.64	GREEN ZONE	\$71	01/20/2023	+7 days
11.65	YELLOW ZONE PEOPLE 3 MIN MAT. 20 MIN	\$71	01/20/2023	+7 days
11.66	WHITE ZONE PARKG EXCESS - 3 MIN/SIGN	\$71	01/20/2023	+7 days
11.67	SPECIAL PASSENGER ZONE POSTED TEMP	\$71	01/20/2023	+7 days
11.68	LOADING ZONE POSTED/MARKED ON CURB	\$71	01/20/2023	+7 days
11.75.1	REMOVAL OF KEY FROM UNATTENDED VEH	\$61	01/20/2023	+7 days
11.82	PARKING DISTRICT VIOLATION	\$61	01/20/2023	+7 days
11.84	CIVIC CENTER DRIVEWAY BLOCKED	\$128	01/20/2023	+7 days
21.5	OVER 80" WIDE BETWEEN 10PM-6AM	\$61	01/20/2023	+7 days
21.7	COMM VEHICLE RES DISTR OVER 5 HRS	\$61	01/20/2023	+7 days
21113(A)	SCHOOL GROUNDS PROHIBITED PARKING	\$61	01/20/2023	+7 days
22500(A)	INTERSECTION PARKING PROHIBITED	\$61	01/20/2023	+7 days
22500(B)	CROSSWALK PARKING PROHIBITED	\$61	01/20/2023	+7 days
22500(C)	SAFETY ZONE PARKING PROHIBITED	\$61	01/20/2023	+7 days
22500(D)	FIRE DEPT DRVWAY PARKING PROH 15 FT	\$61	01/20/2023	+7 days
22500(E)	DRIVEWAY PARKING IN FRONT OF PROH	\$61	01/20/2023	+7 days
22500(F)	SIDEWALK PARKING OVER OR ON	\$61	01/20/2023	+7 days
22500(G)	OBSTRUCT TRAFFIC PARKING BY CONSTR	\$61	01/20/2023	+7 days
22500(H)	DOUBLE PARKING PROHIBITED	\$61	01/20/2023	+7 days
22500(I)	BUS ZONE RED CURB/SIGN FOR TRANSIT	\$306	01/20/2023	+7 days
22500(J)	TUBE/TUNNEL PARKING PROH WITHIN	\$61	01/20/2023	+7 days
22500(K)	BRIDGE PARKING ON PROHIBITED	\$61	01/20/2023	+7 days
22500(L)	DISABLED RAMP/CURB CUT PARKG PROH	\$306	01/20/2023	+7 days
22502A	18 " FROM CURB/FACING WRONG WAY	\$61	01/20/2023	+7 days
22507.8A	DISABLED PARKING ONLY	\$306	01/20/2023	+7 days
22507.8B	DISABLED STALL BLOCKED	\$306	01/20/2023	+7 days
22507.8C1	DISABLED BOUNDARY LINE	\$306	01/20/2023	+7 days

Municipal Code	Violation Description	Amount	Active Date	Notice
22507.8C2	DISABLED CROSSHATCHED LINES	\$306	01/20/2023	+7 days
22511.56(B)	DISABLED PLACARD OR PLATE MISUSED	\$306	01/20/2023	+7 days
22514	FIRE HYDRANT UNOCCUPIED W/I 15 FEET	\$61	01/20/2023	+7 days
22515	UNATTENDED VEH RUNNING/NO BRAKE SET	\$61	01/20/2023	+7 days
22516	LOCKED VEH OCCUPANT CANNOT ESCAPE	\$61	01/20/2023	+7 days
22522	ACCESS RAMP PARKING PROH W/IN 3 FT	\$306	01/20/2023	+7 days
5200	PLATE MISSING	\$50	01/20/2023	+7 days
5201	OBSCURING READABILITY OF LICENSE PLATE	\$50	01/20/2023	+7 days
5204	TABS NOT CURRENT/ATTACHED TO PLATE	\$50	01/20/2023	+7 days

VI. FIRE			
DESCRIPTION	Current Fee	Proposed 2023/2024	Comments
Ambulance Fees			
Base Rate	\$2,828.01	\$3,331.40	Fees effective as of
Mileage	\$63.81	\$75.17	07/01/2022, set by Alameda County Board of Supervisors
Oxygen	\$211.27	\$248.88	
Treatment/Non-Transport	\$567.17	\$668.13	
END OF FEE SCHEDULE			

10 Year Projections



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**City of Piedmont
10 Year Projection
Revenue Assumptions**

Historical Growth Rate Averages						
	30 Year	25 Year	20 Year	15 Year	10 Year	5 Year
Property Taxes	5.3%	6.1%	5.2%	4.7%	5.8%	5.3%
Real Property Transfer Tax	9.5%	7.4%	7.4%	7.6%	10.6%	14.5%
Parcel Tax	-4.0%	-4.5%	-7.7%	-10.0%	4.7%	7.2%
Other Taxes and Franchises	3.1%	3.5%	2.7%	1.8%	1.6%	2.0%
License and Permits & Fines Forfeitures	6.2%	5.1%	4.9%	4.5%	7.6%	6.7%
Revenue from Use of Money or Property	6.9%	6.9%	7.7%	5.2%	13.6%	15.5%
Revenue from Other Agencies	6.1%	6.0%	5.0%	5.6%	8.5%	10.0%
Charges for Current Services	7.5%	7.8%	7.4%	6.1%	6.3%	8.3%
Other Revenue	17.0%	18.6%	16.0%	36.3%	70.2%	5.4%
Total General Fund Revenues	5.3%	5.5%	4.9%	4.6%	5.7%	6.1%

	Actual				PROJECTED GROWTH RATES									
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
Property Taxes	5.3%	5.1%	4.4%	5.1%	6.1%	5.2%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%
Real Property Transfer Tax	-0.7%	-5.7%	74.5%	-4.9%	-20.6%	-28.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parcel Tax	2.9%	4.1%	2.5%	0.6%	4.0%	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Other Taxes and Franchises	2.9%	1.9%	5.4%	2.1%	4.9%	3.9%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
License and Permits & Fines Forfeitures	-13.0%	7.1%	29.5%	7.9%	-5.6%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Revenue from Use of Money or Property	15.6%	-48.8%	-52.1%	142.9%	32.3%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Revenue from Other Agencies	-1.7%	-8.6%	33.1%	7.3%	-11.4%	97.3%	-52.1%	-0.7%	2.6%	4.3%	4.3%	4.3%	4.3%	4.4%
Charges for Current Services	-8.3%	-32.5%	35.7%	40.3%	4.1%	4.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Other Revenue	13.6%	5.7%	-60.1%	10.1%	77.3%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Total General Fund Revenues	1.9%	-3.2%	16.3%	6.9%	0.3%	6.4%	-3.5%	3.5%	3.7%	3.8%	3.8%	3.8%	3.9%	3.9%

	Actual				PROJECTED - \$									
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
Property Taxes	\$ 14,079	\$ 14,790	\$ 15,442	\$ 16,224	\$ 17,211	\$ 18,110	\$ 18,997	\$ 19,928	\$ 20,904	\$ 21,928	\$ 23,002	\$ 24,129	\$ 25,311	\$ 26,551
Real Property Transfer Tax	3,820	3,603	6,287	5,981	4,750	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400
Parcel Tax	2,262	2,353	2,411	2,425	2,522	2,622	2,701	2,782	2,865	2,951	3,040	3,131	3,225	3,322
Other Taxes and Franchises	2,481	2,527	2,664	2,721	2,853	2,963	3,046	3,131	3,218	3,309	3,402	3,498	3,598	3,700
License and Permits & Fines Forfeitures	512	548	710	766	723	759	782	805	829	854	880	906	933	961
Revenue from Use of Money or Property	853	437	209	508	672	868	729	751	774	797	821	846	871	897
Revenue from Other Agencies	2,002	1,830	2,436	2,615	2,317	4,573	2,191	2,176	2,232	2,327	2,427	2,531	2,641	2,756
Charges for Current Services	3,252	2,194	2,977	4,178	4,350	4,545	4,681	4,822	4,966	5,115	5,269	5,427	5,589	5,757
Other Revenue	303	321	128	141	250	88	89	90	91	92	93	94	95	96
Total General Fund Revenues	\$ 29,564	\$ 28,604	\$ 33,266	\$ 35,559	\$ 35,648	\$ 37,928	\$ 36,615	\$ 37,884	\$ 39,279	\$ 40,773	\$ 42,333	\$ 43,962	\$ 45,663	\$ 47,440

**City of Piedmont
10 Year Projection
Expense Assumptions**

Growth Rates										
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
Salaries										
Misc	7.6%	6.4%	-0.4%	4.0%	3.4%	3.9%	4.2%	4.0%	2.9%	2.6%
Safety	1.0%	7.6%	1.4%	4.0%	3.0%	2.5%	2.0%	2.5%	3.3%	3.6%
Other	4.0%	-2.2%	-12.0%	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Benefits										
Medical	5.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Dental	5.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Vision	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Life Insurance	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Disability	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
FICA	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Medicare	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Auto & Uniform	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
PERS - % of Payroll										
Misc - Tier 1	49.9%	53.3%	79.8%	82.6%	86.3%	103.4%	127.0%	170.3%	208.00%	212.63%
Misc - Tier 2	9.2%	10.1%	10.9%	10.9%	11.1%	11.2%	11.1%	11.3%	11.49%	11.82%
Misc - Tier 3	7.7%	7.7%	8.0%	8.1%	8.3%	8.4%	8.6%	8.7%	8.83%	9.00%
Safety - Tier 1	88.7%	91.0%	113.6%	116.6%	121.1%	123.7%	125.3%	129.4%	143.10%	155.64%
Safety - Tier 2	19.7%	20.4%	21.3%	21.3%	21.6%	21.7%	22.1%	22.9%	23.59%	24.43%
Safety - Tier 3	13.9%	14.6%	14.9%	14.9%	15.2%	15.4%	15.7%	16.1%	16.35%	16.45%
Other expenses rate increase										
All Departments	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

City of Piedmont
10 Year Projection
Expense Detail
(In Thousands)

	ACTUAL			PROJECTED EXPENSES									
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
Salaries													
Misc	\$ 4,415	\$ 4,875	\$ 5,078	\$ 5,466	\$ 5,816	\$ 5,792	\$ 6,024	\$ 6,226	\$ 6,468	\$ 6,740	\$ 7,010	\$ 7,214	\$ 7,404
Safety	6,353	6,382	6,304	6,365	6,847	6,940	7,218	7,434	7,624	7,779	7,970	8,230	8,522
Other	2,281	2,067	3,207	3,335	3,263	2,872	2,987	3,077	3,169	3,264	3,362	3,463	3,567
Total Salaries	13,049	13,324	14,588	15,166	15,925	15,605	16,229	16,737	17,261	17,782	18,342	18,907	19,493
Benefits													
Medical	1,374	1,355	1,597	1,604	1,918	1,975	2,035	2,096	2,158	2,223	2,290	2,359	2,429
Dental	154	147	145	152	158	163	168	173	178	184	189	195	201
Vision	20	19	20	21	21	21	22	22	22	22	23	23	23
Life Insurance	36	43	30	49	55	55	56	57	57	58	58	59	59
Disability	11	16	20	14	15	15	15	16	16	16	16	16	16
FICA	327	321	366	383	486	390	406	418	432	445	459	473	487
Medicare	187	193	212	214	231	226	245	252	260	268	276	284	292
EAP			24	24	20	20	21	22	22	23	24	24	25
Auto & Uniform	121	130	121	128	131	135	139	143	148	152	157	161	166
Total Benefits & Taxes	2,229	2,226	2,535	2,588	3,035	3,003	3,106	3,198	3,293	3,390	3,490	3,593	3,700
Retiree Medical	614	654	750	900	1,025	1,052	1,125	1,169	1,199	1,256	1,293	1,350	1,387
PERS Employer Contribution													
Misc - Tier 1	542	664	864	911	972	1,175	1,265	1,361	1,409	1,439	1,514	1,608	1,693
Misc - Tier 2	71	78	101	69	89	97	101	102	106	109	111	116	116
Misc - Tier 3	107	128	150	222	239	275	290	311	351	397	448	480	506
Total Misc	720	869	1,115	1,201	1,300	1,547	1,656	1,774	1,865	1,945	2,073	2,203	2,316
Safety - Tier 1	1,248	1,808	1,970	2,081	2,197	2,651	2,831	3,027	3,185	3,323	3,535	3,739	3,866
Safety - Tier 2	262	231	252	261	358	233	242	252	254	268	286	303	316
Safety - Tier 3	182	236	232	376	390	525	545	574	598	616	641	708	781
Total Safety	1,692	2,275	2,454	2,718	2,945	3,408	3,618	3,853	4,037	4,207	4,462	4,750	4,962
Total PERS	2,412	3,144	3,569	3,919	4,245	4,955	5,274	5,627	5,902	6,152	6,534	6,953	7,278
GRAND TOTAL PERSONNEL	\$ 17,690	\$ 18,694	\$ 20,692	\$ 21,672	\$ 23,205	\$ 23,562	\$ 24,609	\$ 25,562	\$ 26,456	\$ 27,324	\$ 28,367	\$ 29,454	\$ 30,471
YOY \$ Change	\$ 453	\$ 1,004	\$ 1,998	\$ 980	\$ 1,532	\$ 358	\$ 1,046	\$ 954	\$ 894	\$ 868	\$ 1,043	\$ 1,087	\$ 1,017
% Change	2.6%	5.7%	10.7%	4.7%	7.1%	1.5%	4.4%	3.9%	3.5%	3.3%	3.8%	3.8%	3.5%