

City of Piedmont
COUNCIL AGENDA REPORT

DATE: June 16, 2025

TO: Mayor and Council

FROM: Rosanna Bayon Moore, City Administrator

SUBJECT: Public Hearing on Proposed Budget for 2025-26, Proposed Levy of the Municipal Services Special Tax, and Proposed Levy of the Special Municipal Sewer Tax and Consideration of the Proposed Operating and Other Funds Budgets, Schedule of Fees and Charges, and Appropriations (Gann) Limit

RECOMMENDATION

Take the following actions with regard to the proposed Fiscal Year 2025-26 budget with a separate motion for each of the items:

- a. Adopt the following resolution which approves the 2025-26 Operating Budget and sets total appropriations at \$41,533,357 (Table 1).**

Resolved, that the City Council adopts the Proposed 2025-26 Operating Budget in the amount of \$41,533,357.

- b. Adopt the following resolution which approves the 2025-26 Other Funds Budget and sets total appropriations at \$30,330,087 (Table 1, bottom).**

Resolved, that the City Council adopts the Proposed 2025-26 Other Funds Budget in the amount of \$30,330,087.

- c. Adopt the following resolution which approves updates to the City's adopted Schedule of Fees and Charges as reflected in Attachment A.**

Resolved, that the City Council approves the updated fees and charges as set forth in the Schedule of Fees and Charges in Attachment A .

- d. Approve the following resolutions necessary to establish the annual appropriations limit for 2025-26 as presented in Attachment B.**

Resolved, that the population percentage increase for the County of Alameda be used for computing the 2025-26 appropriation limit for the City of Piedmont.

Be It Further Resolved, that the use of growth in the California Per Capita Personal Income be used for computing the appropriation limit for the City of Piedmont for 2025-26.

Be It Further Resolved, that following public notice of the availability of the documentation used in the determination of the appropriation limit pursuant to Section 7910 of the Government Code and Article X111(B) of the California Constitution, as amended by Proposition 111 and SB 88, the City Council does hereby establish the appropriation limit for 2025-26 of \$34,809,985.

e. Adopt the following resolution necessary to levy the Fiscal Year 2025-26 Municipal Services Special Tax.

WHEREAS, the City Council, in accordance with the provisions of Chapter 20B of the City Code, has held a public hearing relating to the need to assess the Municipal Services Special Tax for the 2025-26 tax year commencing July 1, 2025; and

WHEREAS, the City Council, after fully considering all of the information and materials before it, determines in accordance with Section 20B.2 of the City Code that the cost of providing the general municipal services for the 2025-26 tax year exceeds the amount of funds generated through other revenue and income for such services; and

WHEREAS, the City Council further determines that a general Municipal Services Special Tax must be levied for the 2025-26 tax year in order to provide the municipal services required by the residents of the City; and

WHEREAS, after reviewing the financial and tax data available, the City Council determines that the amount to be raised by the Municipal Services Special Tax is estimated at \$3,228,000 and that the tax should be set at the rates set forth hereafter.

NOW, THEREFORE, BE IT RESOLVED, that based upon the foregoing findings and determinations the City Council does hereby levy a general Municipal Services Special Tax in the estimated amount of \$3,228,000 for the 2025-26 tax year pursuant to Chapter 20B of the City Code at the rates set forth hereafter:

Single Family Residence	
0 to 4,999 sq. ft.	\$ 732
5,000 to 9,999 sq. ft.	\$ 823
10,000 to 14,999 sq. ft.	\$ 950
15,000 to 20,000 sq. ft.	\$ 1,084
Over 20,000 sq. ft.	\$ 1,237
Commercial Properties	
0 to 10,000 sq. ft.	\$ 1,237
Over 10,000 sq. ft.	\$ 1,856
Multi-Family Residence per unit	\$ 507
Parcels Divided by Tax Code Area Line	\$ 750

f. Adopt the following resolution necessary to levy the Fiscal Year 2025-26 Special Municipal Sewer Tax.

WHEREAS, the City Council, in accordance with the provisions of Chapter 20E.4 of the Piedmont Municipal Code, has held a public hearing relating to the need to assess the Special Municipal Sewer Tax for the 2025-26 tax year commencing July 1, 2025; and

WHEREAS, the City Council, after fully considering all of the information and materials before it, determines in accordance with Section 20E.2 of the City Code that the maximum amount to be raised by the Special Municipal Sewer Tax is \$3,215,000; and

WHEREAS, under the provisions of Section 20E.3, the tax for the fiscal year beginning July 1, 2025 shall be set forth hereafter; and

WHEREAS, that based upon the foregoing findings and determinations, the City Council does hereby levy a Special Municipal Sewer Tax with an estimated revenue of \$3,215,000 for the 2025-26 tax year pursuant to Chapter 20E of the Piedmont Municipal Code at the rates set forth hereafter.

NOW, THEREFORE, BE IT RESOLVED, that based upon the foregoing findings and determinations the City Council does hereby levy a Special Municipal Sewer Tax with an estimated revenue of \$3,215,000 for the 2025-26 tax year pursuant to Chapter 20E of the City Code at the rates set forth hereafter:

Single Family Residence	
0 to 4,999 sq. ft.	\$ 715
5,000 to 9,999 sq. ft.	\$ 816
10,000 to 14,999 sq. ft.	\$ 941
15,000 to 20,000 sq. ft.	\$ 1,097
Over 20,000 sq. ft.	\$ 1,293

Commercial Properties	
0 to 10,000 sq. ft.	\$ 1,293
Over 10,000 sq. ft.	\$ 1,783

Multi-Family Residence per unit	\$ 595
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Parcels Divided by Tax Code Area Line	\$ 715
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BACKGROUND

The City Charter requires that a public hearing be held prior to adoption of the budget, the levy of the Municipal Services Special Tax, and the proposed levy for the Special Municipal Sewer Tax. This is the second of two scheduled public hearings. The first public hearing was held on June 2, 2025 and was preceded by two City Council Study Sessions devoted to establishing City goals and priority projects, as well as examining revenue projections and noteworthy budget variables, which took place in April of this year.

Next year, the City anticipates public dialogue and future consideration of the merits of adopting a two year budget. This budget cycle, the City again prepared a forecast of a second year of revenues and expenditures to familiarize the concept to staff.

The following items have been incorporated into the Proposed Budget subsequent to the June 2, 2025 City Council Meeting:

Department	Account		Original	Updated	Delta	Reason
	Name	Number				
Administration	Buisness Lic. Svc	101-0400-054-012	\$ -	\$ 25,000	\$ 25,000	Not included in original budget
Administration	Recruiting	101-0400-054-028	\$ 54,000	\$ 60,000	\$ 6,000	Additional Retirement
Administration	Software	101-0400-060-002	\$ 461,636	\$ 452,336	\$ (9,300)	Update expected costs
	SUB-TOTAL				\$ 21,700	
Communications	Contract Services	101-0401-054-001	\$ 58,000	\$ 39,000	\$ (19,000)	Lower website consulting expense
Communications	Software	101-0401-060-002	\$ 88,300	\$ 95,900	\$ 7,600	Add Archive Social software
	SUB-TOTAL				\$ (11,400)	
	Total Increase in Expenditures				\$ 10,300	

Following closure of this second public hearing, the City Council may direct additional adjustments to the draft documents that will be reflected in the final adopted budget.

DISCUSSION

The Proposed 2025-26 Budget projects an Operating Net Income of \$1.2 million in the General Fund. After Capital Transfers of \$1.6 million to the Facilities Maintenance and Capital Improvements Fund, and \$0.85 million to the Equipment Replacement Fund, and \$0.5 million (ARPA funds) to the Facilities Capital Fund, the General Fund will experience a Net Loss estimated at \$1.8 million, which results in a projected ending General Fund Balance of \$8.0 million, or 20% of operating expenditures.

A number of key factors provide important context for the next fiscal year and the foreseeable future:

In April of 2025, the City Council convened two interactive Budget Study Sessions. At the first session on April 7, 2025, the City Council revisited and re-committed to five overarching goals established in 2024:

1. **Financial Stability** – Prioritize financial health and stability with efficient staffing, responsible budgeting, and long-range forecasting.
2. **Community Wellness & Inclusion** – Focus on public safety, civic engagement, and program offerings as pathways to community vitality.
3. **City Infrastructure** – Maintain and improve reliable municipal infrastructure and facilities for public use and enjoyment.

4. **Effective Government** – Support policies and structures that provide for the delivery of high-quality city services.
5. **Environmental Stewardship** – Encourage the reduction of the community’s carbon footprint and ways to positively influence consumer choice.

The City Council also reviewed top priorities in the last budget cycle when it comes to committing organizational capacity. The Community Pool, the Dispatch Center Relocation project, the Dearing Memorial project and a future Public Safety Building in the civic center area were discussed at length. It was noted that the scale, complexity and duration of the first two projects have delayed progress with the others. However, the consensus of the City Council is that these topics are no less important today than they were when first established as priorities, and they are in alignment with the five overarching goals developed in 2024.

City accomplishments were discussed, including but not limited to:

- **Improved access to City services:** Building on the successful launch of online planning and building permit applications in FY 2023-24, the City continues expanding digital services. New tools introduced this year allow residents to request public records, apply for and renew business licenses, and receive instant approval for rooftop solar permits – all from the convenience of home.
- **Investments in public spaces:** The City continues to deliver projects that enhance the beauty and character of Piedmont’s parks and public facilities. In FY2024-25, completed improvements include the replacement of an aging pedestrian bridge over Bushy Dell Creek, restoration of the Exedra and City Hall fountains, and the full resurfacing of Linda Beach Courts.
- **Expanded recreational programming:** Responding to needs identified by a Recreation Commission subcommittee, the City introduced new programs to meet growing interest in adult-focused recreational offerings. The popular *80Ince/month* event series has quickly become a community favorite, creating space for connection and fun. The inaugural Adult Recreation Expo brought together a wide array of program opportunities from local organizations, highlighting the many ways adults can stay active, engaged, and connected in Piedmont.
- **Planning for new housing and a resilient future:** The City reached a major milestone in the Moraga Canyon Specific Plan process in April 2025 with the release of the Public Review Draft Specific Plan. This document reflects nearly two years of public engagement and technical analysis to define a community vision for a new neighborhood featuring housing for all income levels, enhanced recreation facilities, multimodal transportation safety improvements, and best practices in wildfire-resilient design. Community review will continue through the summer, with public hearings planned for Fall 2025.

Other topics covered at the first study session included transparency improvement projects, space needs for community programming, disaster planning and ways to improve the City’s risk profile, the ADA transition Plan, future infrastructure funding strategies, PD’s leadership transition and recruitment challenges in law enforcement. Council consensus was expressed in a number of areas that have shaped preparation of the budget document.

At the second budget study session on April 21, 2025, the City Council devoted their attention to several topics: library services, the transfer tax, capital projects and the Piedmont Recreation Department's (PRD's) cost recovery model. It was recognized that in addition to the \$34.9 million Pool project and the \$3.1 million Dispatch Center project, an ambitious capital projects program was approved in July of 2024 with nearly 20 of the roughly 25 projects in progress and expected to continue into the new fiscal year.

The PRD's need for space was a central theme of discussion to deliver programs, maintain service levels and achieve overall cost recovery. Securing space is essential as the observation of the 2005 Agreement for Use of Facilities with Piedmont Unified School District declines. The City must look to rent alternative spaces which means the increase in program costs will be passed on to participants. At the close of the study session, the City Council provided direction in a number of areas, including several property related topics.

A CLEAR PATH FORWARD

FY 2025-26 spans a period when numerous transitions, projects and activities are or will soon be in full swing. In the upcoming fiscal year, the City will appoint a new Finance Director and Police Chief, two essential roles in the organization. Piedmont will also witness the completion of a critical public safety hub - the relocation of the Dispatch Center and the City's largest ever capital project – an all-electric Community Pool.

In November 2020, voters approved Measure UU allowing the sale of up to \$19.5 million in bonds to be used for 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 favorable interest rates. Bond proceeds and interest from Measure UU have provided \$25.2 million for the project. At the time, the original all in total estimated budget was \$28.9 million and included community donations from Piedmont Recreational Facilities Organization's (PRFO's) fundraising campaign, the Piedmont Beautification Foundation (PBF), a long-term no-interest loan from AVA Community Energy, and State grant funds that support clean energy projects.

Since construction began in 2023, a number of unforeseen challenges were encountered that have required address. These have included utility delays, buried fuel tanks and remediation, ground water intrusion, an entire site with soil that requires disposal as opposed to allowable reuse, and design challenges, including but not limited to an all-electric pool with emerging technology in a municipal setting. The project budget was augmented in December 2023, July 2024 and December 2024 in the amount of \$5 million, \$2.8 million of which was from the City's Facilities Capital Fund, for a total project cost of \$34.9 million.

The City continues to pursue funding sources that will assist with offsetting costs incurred, including Inflation Reduction Act credits currently estimated at \$180,000 and a \$300,000 reimbursement for removal of the buried fuel tanks and remediation of contaminated soils through the State of California's Removing or Upgrading Underground Storage Tanks (RUST) Program.

The Community Pool project is currently 92% complete and in the early phases of the commissioning process. A healthy start to operation of the Piedmont Community Pool is essential as the project approaches its next phase. The City continues to learn from the City of Mountain View's all-electric facility and actively seek ways to best prepare for the start up of a complex,

automated building management system. While Mountain View held water in their pools for 12 months before opening to the public, the City recognizes that important ground can be gained from the commissioning experience of another agency with the same design team.

The City is excited to open the Community Pool's doors and deliver a year round facility with two FTEs, and an estimated 80-90 part time staff and contract instructors that will be on boarded within the next 12 months. Next fiscal year, a General Fund subsidy of \$400,000 is scheduled, with \$200,000 in years to follow. The financial model looks to achieve subsidy independence and 100% cost recovery by FY 2028-29. Reaching that endpoint will require discipline and focus.

Capital Improvement Projects

Major projects in the FY 2025-26 Budget include, but are not limited to:

- Dispatch Center Relocation
- Piedmont Community Pool
- Public Safety Building - Civic Center Master Plan
- Dearing Family Memorial
- Linda Beach Park Playground Improvements
- Piedmont Park Playground Improvements
- Sharon Avenue Storm Drain Improvements
- EV Charging Stations
- 801 Magnolia East Wing
- Park Pathway Repairs
- Park Sustainability Study
- Fairway/Grand Green Infrastructure
- Street Resurfacing Project
- Phase VI Sewer Project

Systems Related Costs

The following project costs are included in the proposed FY 2025-26 Budget:

In addition to routine hardware replacements (desktop computers, printers etc.) that have reached their useful life, and recurring costs for software maintenance, the budget includes funds for the following one-time costs:

- Door Access Control System for Recreation \$150,000
- Server Replacements \$80,000

One Time & Cyclical Expenses

All employee agreements expire on June 30, 2025. A compensation study was completed, and negotiations with all bargaining units began in February. No agreements have been reached at this time; however, the Proposed Budget includes a placeholder increase for personnel that will need to be revised pending the outcome of final agreements reached with bargaining groups.

Annual City Vacancies, Recruitment, and Retention Efforts Pursuant to AB 2561

On September 22, 2024, Governor Newsom signed Assembly Bill 2561 (AB 2561) into law, requiring public agencies to present information on vacancy status, as well as recruitment and retention efforts, during a public hearing before their governing board at least once per fiscal year.

The Legislature finds and declares as follows:

- (a) Job vacancies in local government are a widespread and significant problem for the public sector affecting occupations across wage levels and educational requirements.
- (b) High job vacancies impact public service delivery and the workers who are forced to handle heavier workloads, with understaffing leading to burnout and increased turnover that further exacerbate staffing challenges.
- (c) There is a statewide interest in ensuring that public agency operations are appropriately staffed and that high vacancy rates do not undermine public employee labor relations.

The City has 99 full-time positions budgeted in Fiscal Year 2024-25. The 99 full-time positions are represented by four bargaining groups: Piedmont Firefighters, Local 2683, IAFF (PFA), Piedmont Firefighters, Local 2683, IAFF, Fire Captain Bargaining Unit, Piedmont Police Officers Association (PPOA) Service Employees International Union (SEIU) Local 1021, as well as unrepresented employees including Department Heads.

Piedmont Firefighters Vacancy Rates and Recruitment Efforts

Piedmont Firefighters has 21 budgeted positions, with 20 filled, and one vacant Firefighter/Paramedic position, for a vacancy rate of 4.76%. The recruitment for the open position is expected to begin in Fall 2025.

Piedmont Fire Captains Vacancy Rates and Recruitment Efforts

Piedmont Fire Captains has three budgeted positions, with all three positions filled.

Piedmont Police Officers Vacancy Rates and Recruitment Efforts

Piedmont Police Department has 18 budgeted sworn positions, consisting of 14 Police Officers and four Police Sergeants. Of the 18 positions, three are currently vacant, resulting in a vacancy rate of 16.67%. The City conducts recruitments for entry-level, academy graduate, and laterals on an ongoing basis. At present, three candidates are in the background investigation process.

Recruiting Police Officers continues to be a challenge for agencies in the region, and the City of Piedmont is no exception. The Police Department has established a dedicated recruitment team that visits academies and sets up booths at college career days and sporting events. Captain Monahan personally follows up on each incoming employment application with a phone call or email and is actively seeking qualified candidates to join the department. In addition, the City is currently in negotiations with public safety unions, with recruitment and retention identified as top priorities.

Service Employees International Union (SEIU) Local 1021 Vacancy Rates
& Recruitment Efforts

SEIU has 16 budgeted positions—seven in the Public Works Unit and nine in the General Unit. Currently, there is one vacancy in each unit, resulting in a total vacancy rate of 12.50%.

For the Public Works opening, the City began recruitment for a Maintenance Worker position in April 2025 and received 30 applications. These have been reviewed, and the most qualified candidates will be invited to interview in mid-June. The City anticipates filling the position in early July.

In the General Unit, a lateral Dispatcher candidate is nearing the end of the background process. The City expects them to begin employment by the end of June.

Unrepresented Vacancy Rates and Recruitment Efforts

Unrepresented employees include Department Heads, mid-management staff, and employees in the Confidential Unit, Childcare Group, and Professional-Technical-Supervisory Group—a total of 41 positions. There is currently one vacancy, resulting in a vacancy rate of 2.44%. The vacant position is the Finance Director role, for which an offer has been accepted by a qualified candidate who will begin employment in early July.

Budgeted Filled and Vacant Position Report Summary

Bargaining Unit	FTE	Vacancies	Vacancy Rate
Fire Captains	3	0	0.00%
Firefighters	21	1	4.76%
Police Officers	18	3	16.67%
SEIU	16	2	12.50%
Unrepresented	41	1	2.44%
	99	7	7.07%

Currently, the City has not identified any necessary changes to policies, procedures, and recruitment activities that are leading to obstacles in the recruitment process. However, the City remains committed to considering any needed changes.

GENERAL FUND REVENUES

The City is projecting General Fund revenues, not including grant pass-throughs, in FY 2025-26 of \$39,600,734 compared to the current FY 2024-25 projection of \$38,748,187. Revenue by category is as follows:

Category	2025-26		2024-25		\$ Change	
	Proposed Budget	% of Budget	Projected	% of Total		
Property Related Taxes	\$ 25,731,100	63%	\$ 25,068,000	62%	\$ 663,100	3%
Recreation Related	4,106,000	10%	4,041,432	10%	64,568	2%
City Service Taxes	3,342,500	8%	2,804,300	7%	538,200	19%
Building Permits & Planning Fees	2,130,800	5%	2,088,000	5%	42,800	2%
UUT & Franchise Fees	2,094,200	5%	2,033,255	5%	60,945	3%
Other Agencies	1,247,634	3%	1,841,500	5%	(593,866)	-32%
Business and Sales Taxes	991,800	2%	962,500	2%	29,300	3%
Other	978,700	2%	1,331,200	3%	(352,500)	-26%
Total	\$ 40,622,734	100%	\$ 40,170,187	100%	\$ 452,547	1%
Pass Thru (ARPA,etc)	(1,022,000)		(1,422,000)		400,000	
Adjusted Total	\$ 39,600,734		\$ 38,748,187		\$ 852,547	2%

The major sources of revenue in each category are:

Property Related Taxes

Category	2025-26		2024-25		\$ Change	
	Proposed Budget	% of Budget	Projected	% of Total		
Property Tax	\$ 19,641,800	76%	\$ 19,023,460	76%	\$ 618,340	3%
MVLF / Homeowners Relief	1,889,300	7%	1,844,540	7%	44,760	2%
Sub-Total	21,531,100	84%	20,868,000	83%	663,100	3%
Transfer Tax	4,200,000	16%	4,200,000	17%	-	0%
Total	\$ 25,731,100	100%	\$ 25,068,000	100%	\$ 663,100	3%

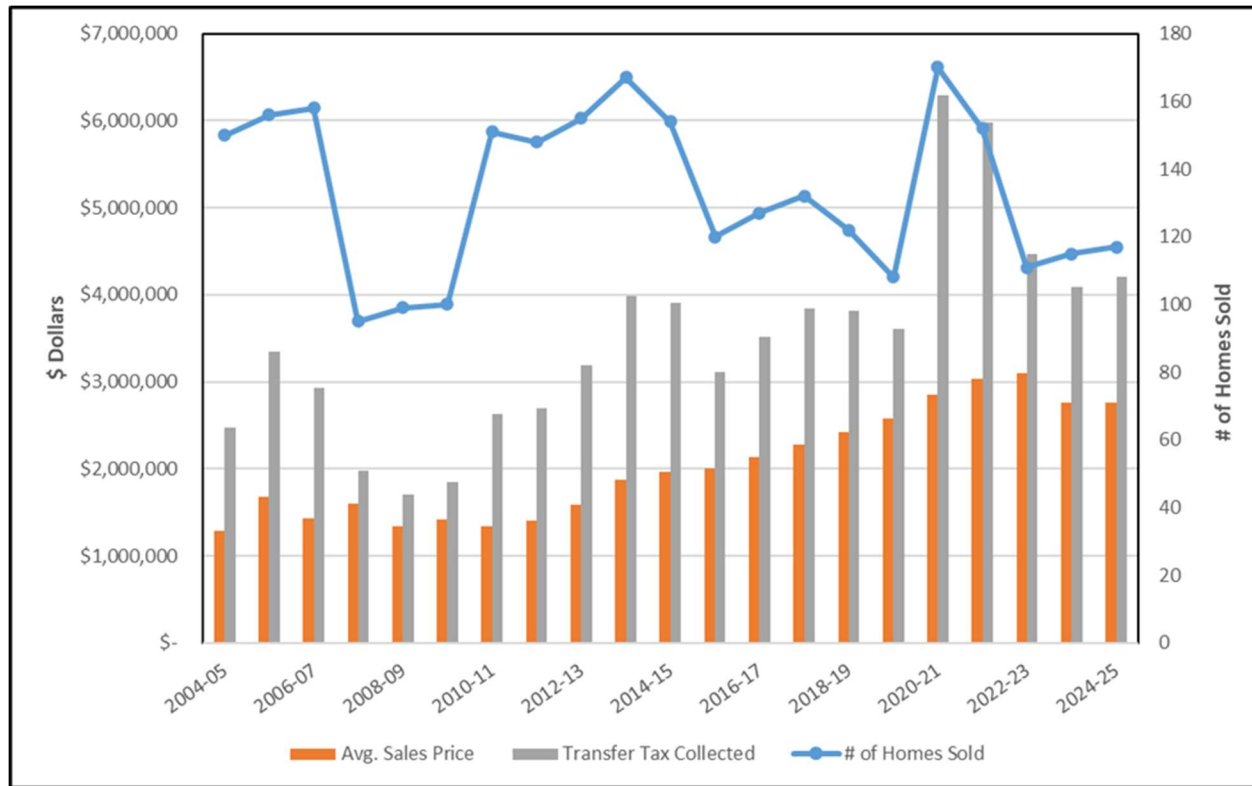
Property-related taxes are the City's primary revenue source and account for \$25,731,100 or 63% of General Fund revenues. This amount is an increase of \$663,100 over the 2024-25 projected actual revenues received.

The FY 2025-26 Proposed Budget consists of:

- Property Tax revenues, comprised of taxes on secured and unsecured property, is budgeted at \$19,641,800, an increase of \$618,340 or 3% as compared to the FY 2024-25 projection.
 - The 3% increase is based on estimates received from Alameda County.
- Property Tax In-Lieu Motor Vehicle License Fee (MVLF) / Homeowners Tax Relief is budgeted at \$1,889,300, which represents a modest 2% increase over the prior year.
- Real Property Transfer Tax revenue is budgeted at \$4,200,000, flat to last year. Staff continues to estimate cautiously in this area.

Below is a table which summarizes the volatility of the housing market over the last several years (FY 2024-25 is estimated):

Annual Statistics Related to Real Property Transfer Tax Revenue



City Service Taxes

Category	2025-26		2024-25		\$ Change	
	Proposed Budget	% of Budget	Projected	% of Total		
Parcel Tax	\$ 3,228,000	97%	\$ 2,690,000	96%	\$ 538,000	20%
Paramedic Tax	69,500	2%	69,300	2%	200	0%
Water Users Tax	45,000	1%	45,000	2%	0	0%
Total	\$ 3,342,500	100%	\$ 2,804,300	100%	\$ 538,200	19%

- Parcel Tax revenue is estimated at \$3,228,000, an increase of \$538,000 or 20% over the FY 2024-25 projection.

- In March 2024, 76% of Piedmont voters approved a 20% increase to the tax and extended the term for 12 years, effective July 1, 2025.
- Future annual tax increase is limited to the lower of CPI or 4%
- The Paramedic and Water Users Taxes remain unchanged. They are levied at \$18.46 and \$12.00 per parcel, respectively.

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 2025-26 is \$2,130,800 compared to a projection of \$2,088,000 for the current fiscal year, an increase of 2% primarily due to an anticipated modest increase in volume.

Utility User Taxes & Franchise Fees

Utility User Taxes are taxes collected from residents for the use of electricity, gas, 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 \$1,532,500, which is 3% higher than the current year's projection. The increase is due to expected rate hikes by PG&E.
- Franchise Fees are budgeted at \$606,700, a 3% increase over the current year projection of \$590,000.

Revenues from Other Agencies

Revenues from Other Agencies are budgeted at \$1,247,634, a decrease of \$593,866 from the FY 2024-25 projection. The decrease is primarily due to the bulk of ARPA funds being expended in FY 2024-25.

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 \$978,700 for FY 2025-26 compared to a projection of \$1,331,200 in the current fiscal year, a decrease of \$352,500. The primary reason for the variance is the collection of \$300,000 in mutual aid for wildfire assistance in FY 2024-25. This item is historically budgeted at \$-0- due to its unpredictability.

GENERAL FUND EXPENDITURES

The City is budgeting \$40,466,312 in General Fund expenditures, an increase of 7% from last year's 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:

Category	2025-26		2024-25			
	Proposed Budget	% of Budget	Projected	% of Total		
Personnel Costs	\$ 25,682,391	63%	\$ 23,907,414	63%	\$ 1,774,977	7%
Maintenance & Operations	9,807,586	24%	9,165,142	24%	642,444	7%
Non-Departmental	4,576,335	11%	4,478,073	12%	98,262	2%
Aquatics Subsidy	400,000	1%	200,000	1%	200,000	100%
Total	<u>\$ 40,466,312</u>	<u>100%</u>	<u>\$ 37,750,629</u>	<u>100%</u>	<u>\$ 2,715,683</u>	<u>7%</u>

General Fund Budget by Expenditure Category

Personnel Costs

Personnel related costs, which include salaries & wages, benefits, and retirement costs, are the largest overall expenditure in the General Fund at \$25,682,391, which is \$1,774,977 (7%) higher than the prior year projection. Such costs make up 63% of the total FY 2025-26 General Fund budget.

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

Personnel Budget by Department

Category	2025-26		2024-25		\$ Change %	
	Proposed Budget	% of Budget	Projected	% of Total		
Administration	\$ 2,002,116	8%	\$ 1,937,880	8%	\$ 64,236	3%
Communications	389,704	2%	274,510	1%	115,194	42%
Public Works	2,604,891	10%	2,391,640	10%	213,251	9%
Planning & Building	1,903,432	7%	1,868,090	8%	35,342	2%
Recreation	2,313,528	9%	2,078,631	9%	234,897	11%
Police	8,010,258	31%	7,318,120	31%	692,138	9%
Fire	8,458,462	33%	8,038,543	34%	419,919	5%
Total	\$ 25,682,391	100%	\$ 23,907,414	100%	\$ 1,774,977	7%

Personnel Budget by Type

Category	2025-26		2024-25		\$ Change %	
	Proposed Budget	% of Budget	Projected	% of Total		
Salaries	\$ 17,043,452	66%	\$ 16,390,178	69%	\$ 653,274	4%
Health Insurance	2,305,017	9%	2,004,923	8%	300,094	15%
Retirement	5,335,291	21%	4,646,223	19%	689,068	15%
Other Benefits	998,631	4%	866,090	4%	132,541	15%
Total	\$ 25,682,391	100%	\$ 23,907,414	100%	\$ 1,774,977	7%

FY 2024-25 is the final year of the four-year agreements entered into with all bargaining units.

Salaries expense for FY 2025-26 is budgeted at \$17,043,452. The increase reflects:

- Planning and Building - Two new full time positions replacing part time staff.
- Assumption of full staffing.

These increases are partially offset by:

- Lower overtime costs as the Fire Departments is at full staff.
- Decline in part-time costs in the Planning and Building Department.

In addition, as compared to the prior year projection, the most significant changes in personnel costs are as follows:

- Health Insurance – The proposed budget reflects an increase of \$300,094 over last year. The increase is primarily due to an assumed 5.0% increase in premium rates and the assumption of full staffing.
- Retirement - Employee retirement costs are projected to increase \$689,068 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 was 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 resulted in a lower Unfunded Accrued Liability (UAL) payment ONLY in FY 2023-24, but Normal Cost increasing dramatically in FY 2023-24 and then stabilizing going forward.
 - For FY 2025-26, staff is projecting that the Normal Cost, net of employee cost share, will increase by 10%, from \$1,598,400 in FY 2024-25 to \$1,797,411 in FY 2025-26. The \$ increase is primarily due to two new full time positions in Planning and Building and the assumption of full staffing.
 - The Unfunded Liability Payment will jump 16% to \$3,537,880, an increase of \$490,057.
- Normal Cost is projected to increase slightly below the same rate as payroll expense going forward. As Tier 1 employees retire, the overall rate being paid declines.
- 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 7 years, then begin to flatten out.

Category	2025-26		2024-25		\$ Change	
	Proposed Budget	% of Budget	Projected	% of Total		
Normal Cost	\$ 2,195,028	41%	\$ 1,987,600	43%	\$ 207,428	10%
Cost Share	(397,617)	-7%	(389,200)	-8%	(8,417)	2%
Net Normal Cost	1,797,411	34%	1,598,400	34%	199,011	12%
Unfunded Accrued Liability (UAL)	3,537,880	66%	3,047,823	66%	490,057	16%
Total	\$ 5,335,291	100%	\$ 4,646,223	100%	\$ 689,068	15%

Maintenance and Operations

Maintenance and Operations costs are budgeted at \$9,797,286, amounting to 24% of the FY 2025-26 General Fund budget and an increase of \$632,144 compared to the FY 2024-25 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	2025-26		2024-25		\$ Change	
	Proposed Budget	% of Budget	Projected	% of Total		
Administration	\$ 2,954,811	30%	\$ 2,541,775	28%	\$ 413,036	16%
Communications	156,900	2%	150,000	2%	6,900	5%
Public Works	2,348,500	24%	2,169,500	24%	179,000	8%
Planning & Building	617,984	6%	645,650	7%	(27,666)	-4%
Recreation	1,964,500	20%	1,878,655	20%	85,845	5%
Police	1,206,815	12%	1,091,762	12%	115,053	11%
Fire	558,076	6%	687,800	8%	(129,724)	-19%
Total	\$ 9,807,586	100%	\$ 9,165,142	100%	\$ 642,444	7%

The most significant increases in Maintenance and Operations costs in the FY 2025-26 Proposed Budget as compared to the FY 2024-25 projection are as follows:

- Administration – Expenses are projected to be \$413,036 (16%) higher year over year. The increase is primarily due to:
 - Records Management Project - \$128,000.
 - IT-related expenses – Reflects consolidation of Client First consulting and software expenses across departments - \$108,000.
 - Legal Expense - \$60,000.
 - Election expenses - \$63,000.
- Public Works – Staff is budgeting an increase of \$179,000. This increase consists of the following:
 - Increased utility costs - \$45,000
 - Maintenance and operating expenses increase due to inflationary pressures - \$134,000
- Police – Staff is projecting an increase of \$115,053 over last year primarily due to increased training, crossing guard, and vehicle costs.
- Fire – A decrease of \$129,724 is budgeted as lower Emergency Preparedness costs are planned.

Non-Departmental

Non-Departmental costs are budgeted at \$4,576,335, comprising 11% of the FY 2025-26 General Fund budget. The following costs are included:

Category	2025-26		2024-25		\$ Change %	
	Proposed Budget	% of Budget	Projected	% of Total		
Insurance	\$ 3,115,000	68%	\$ 3,152,272	70%	\$ (37,272)	-1%
Retiree Medical Premiums	1,100,000	24%	975,000	22%	125,000	13%
Library	360,985	8%	350,471	8%	10,514	3%
Miscellaneous	350	0%	330	0%	20	NA
Total	<u>\$ 4,576,335</u>	<u>100%</u>	<u>\$ 4,478,073</u>	<u>100%</u>	<u>\$ 98,262</u>	<u>2%</u>

- Insurance costs, which include General Liability and Workers Compensation, comprise \$3,115,000 and present a \$37,272 decrease from the estimated FY 2024-25 expense. The decrease is primarily due to:
 - Flat Workers Compensation premiums and the assumption of lower claims. A large amount of claims in the past 18 months have been trending favorably in recent months. Budget is based on the average of the past five years experience.
- Retiree Medical Premiums - Premiums are budgeted at \$1,100,000 compared to \$975,000 last year. The increase is due to three retirements in FY 2024-25, a 5% budgeted increase in premium costs, and an estimated four retirements in FY 2025-26.
- Library Services – \$360,985 is budgeted as a contribution to the City of Oakland, a three percent increase from the prior year.

GENERAL FUND BALANCE

The FY 2025-26 Proposed Budget projects Operating Net Income of approximately \$1.2 million. Proposed Capital transfers for essential capital needs are:

- \$ 1,100,000 - Facilities Maintenance, including sidewalk replacement\repair
- \$ 850,000 – Equipment Replacement Fund
- \$ 522,000 - Capital Improvements (ARPA & Prop 68 Funds)
- \$ 500,000 – 2025 Street Paving Project (Alameda CTC Funds)

After these transfers, the General Fund ending balance will be approximately \$8.1 million, or 20% 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.

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 2025-26 budget and actual results from the prior five years:

	FISCAL YEAR ENDED					Proposed	Projected	
	June-20	June-21	June-22	June-23	June-24	BUD 2026	FY 24-25	
<u>RECREATION (GF)</u>								
Revenue	\$ 1,261,674	\$ 1,761,020	\$ 3,149,170	\$ 3,666,420	\$ 3,954,182	\$ 4,085,800	\$ 4,023,832	\$ 61,968
Salaries	1,315,680	1,182,494	1,460,424	1,500,586	1,560,119	1,754,629	1,584,878	169,751
Benefits & Taxes	321,674	309,749	415,922	444,553	477,661	558,899	493,753	65,146
Operating Exp	1,028,856	912,727	1,419,944	1,781,636	1,864,415	1,964,500	1,878,655	85,845
Total Expenses	2,666,210	2,404,969	3,296,290	3,726,775	3,902,196	4,278,028	3,957,286	320,742
% of Revenue	211%	137%	105%	102%	99%	105%	98%	518%
Net Income/(Loss)	\$ (1,404,536)	\$ (643,950)	\$ (147,120)	\$ (60,356)	\$ 51,987	\$ (192,228)	\$ 66,546	\$ (258,774)
Cost Recovery %	47%	73%	96%	98%	101%	96%	102%	
<u>SCHOOLMATES</u>								
Revenue	\$ 632,868	\$ 586,126	\$ 1,101,085	\$ 1,558,831	\$ 1,546,448	\$ 1,560,000	\$ 1,497,000	\$ 63,000
Salaries	459,301	495,839	468,108	554,394	718,181	996,556	778,756	217,800
Benefits & Taxes	139,243	123,680	147,117	202,017	219,968	301,489	242,800	58,689
Operating Exp	111,409	86,836	91,808	180,634	119,055	264,600	154,500	110,100
Total Expenses	709,953	706,355	707,033	937,044	1,057,204	1,562,645	1,176,056	386,589
% of Revenue	112%	121%	64%	60%	68%			
Net Income/(Loss)	\$ (77,085)	\$ (120,229)	\$ 394,052	\$ 621,786	\$ 489,244	\$ (2,645)	\$ 320,944	\$ (323,589)
Cost Recovery %	89%	83%	156%	166%	146%	100%	127%	
<u>AQUATICS</u>								
Revenue	\$ 338,829	\$ (1,034)	\$ -	\$ -	\$ -	\$ 1,613,657	\$ -	\$ 1,613,657
Salaries	375,765	74,792	5,205	1,989	-	1,217,426	66,700	1,150,726
Benefits & Taxes	52,802	16,174	(2,618)	161	-	176,897	30,400	146,497
Operating Exp	190,320	45,293	14,330	19,476	(6,777)	525,625	-	525,625
Total Expenses	618,888	136,258	16,918	21,627	(6,777)	1,919,948	97,100	1,822,848
% of Revenue	NA	NA	NA	NA	NA			
Net Income/(Loss)	\$ (280,059)	\$ (137,292)	\$ (16,918)	\$ (21,627)	\$ 6,777	\$ (306,291)	\$ (97,100)	\$ (209,191)
Cost Recovery %	55%	-1%	0%	0%	0%	84%	0%	

Staff has historically targeted the Recreation Department to be cost neutral.

Aquatics Fund –The Proposed Budget assumes twelve months of operation. The budget is consistent with the operational analysis prepared by the Isaac Sports Group. 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

The residual balance in the Aquatics Fund plus a General Fund subsidy of \$400,000 is proposed to cover the anticipated loss in the first year of operation.

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

Funding sources for street infrastructure maintenance and replacement, including sidewalk repair, are the Gas Tax, SB1, Measure BB, and Measure F. In addition, the City competes for and obtains funding through the Alameda County Transportation Commission for \$500,000. 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 61. This is down from the 63 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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2019</u>
	OVERALL	61%	63%	65%	67%
>70	Very Good	47%	50%	58%	49%
50-69	Good	22%	23%	17%	28%
24-49	Poor	22%	20%	20%	20%
0-24	Very Poor	9%	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 2022-23									
Total Revenues	1,334,264	291,104	265,516	44,940	3,238	-	1,939,062		
Streets - Spent YTD	(1,017,988)	-	(670,941)	(104,963)	(215,788)	-	(2,009,680)		(2,009,680)
Streets - To be Spent							-		-
Sidewalks							-	(601,662)	(601,662)
Total Expenditures	(1,017,988)	-	(670,941)	(104,963)	(215,788)	-	(2,009,680)	(601,662)	(2,611,342)
Ending Balance	\$ 739,182	\$ 292,217	\$ 57,919	\$ 56,064	\$ (0)	\$ 0	\$ 1,145,381		
ACTUAL 2023-24									
Total Revenues	1,111,598	316,185	296,837	47,793	-	-	1,772,413		
Streets - Available	(141,423)	(572,281)	(144,190)	-	-	-	(857,893)		(857,893)
Sidewalks							-	(753,080)	(753,080)
Total Expenditures	(141,423)	(572,281)	(144,190)	-	-	-	(857,893)	(753,080)	(1,610,974)
Ending Balance	\$ 1,709,357	\$ 36,121	\$ 210,566	\$ 103,857	\$ (0)	\$ 0	\$ 2,059,901		
PROJECTED 2024-25									
Total Revenues	1,185,000	300,900	294,000	43,000	-	-	1,822,900		
Streets - Available	(340,000)	(15,000)	(200,000)	-			(555,000)	(500,000)	(1,055,000)
Sidewalks							-	(700,000)	(700,000)
Total Expenditures	(340,000)	(15,000)	(200,000)	-	-	-	(555,000)	(1,200,000)	(1,755,000)
Ending Balance	\$ 2,554,357	\$ 322,021	\$ 304,566	\$ 146,857	\$ (0)	\$ 0	\$ 3,327,801		
PROPOSED 2025-26									
Total Revenues	1,195,000	330,000	300,000	44,500	-	-	1,869,500		
Streets - Available	(2,482,000)	(544,000)	(593,000)	(100,000)			(3,719,000)		(3,719,000)
Sidewalks							-	(650,000)	(650,000)
Total Expenditures	(2,482,000)	(544,000)	(593,000)	(100,000)	-	-	(3,719,000)	(650,000)	(4,369,000)
Ending Balance	\$ 1,267,357	\$ 108,021	\$ 11,566	\$ 91,357	\$ (0)	\$ 0	\$ 1,478,301		

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 \$650,00 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 have included in the Proposed Budget the implementation of an Enterprise Asset Management system 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.

	FISCAL YEAR				
	2023-24	2024-25	2025-26	2026-27	FY 2027
	Actual	Forecast	Budget	Forecast	& Beyond
FACILITIES MAINTENANCE					
Beginning Balance	\$ 571,407	\$ 377,729	\$ 421,229	\$ 23,329	\$ 44,090
General Fund Subsidy	\$ 850,000	\$ 850,000	\$ 1,100,000	\$ 1,550,000	\$ 1,250,000
Schoolmates Subsidy	29,910	32,000	95,600	64,104	81,628
Contributions \ Other Funding	8,900	-	-	-	-
Interest	16,071	15,000	23,000	24,000	19,000
Total Revenue	\$ 904,881	\$ 897,000	\$ 1,218,600	\$ 1,638,104	\$ 1,350,628
Expenditures:					
Sidewalks	\$ (753,080)	\$ (300,000)	\$ (650,000)	\$ (650,000)	\$ (600,000)
Annual Maintenance	(232,657)	(315,000)	(225,750)	(234,780)	(244,171)
Scheduled Maintenance	(112,823)	(238,500)	(740,750)	(732,563)	(512,941)
Total Expenditures	\$ (1,098,559)	\$ (853,500)	\$ (1,616,500)	\$ (1,617,343)	\$ (1,357,112)
Ending Balance	\$ 377,729	\$ 421,229	\$ 23,329	\$ 44,090	\$ 37,607

The 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 detail each project are included in the Facilities Program documents.

	FISCAL YEAR				
	2023-24	2024-25	2025-26	2026-27	FY 2027
	Actual	Forecast	Budget	Forecast	& Beyond
FACILITIES CAPITAL FUND					
Beginning Balance	\$ 10,797,969	\$ 10,457,363	\$ 7,858,013	\$ 346,902	\$ (833,098)
General Fund Subsidy	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
Schoolmates Subsidy	-	-	-	-	-
ARPA Funding	322,066	1,303,000	522,000	-	-
Contributions \ Other Funding	-	129,000	150,000	150,000	-
Interest	572,179	450,000	140,000	10,000	-
Total Revenue	\$ 894,245	\$ 1,882,000	\$ 812,000	\$ 560,000	\$ 400,000
Expenditures:					
Facilities	\$ (322,066)	\$ (1,743,388)	\$ (2,720,735)	\$ (995,000)	\$ (54,760,000)
Parks	(421,667)	(594,069)	(1,414,000)	(465,000)	(27,030,000)
Tennis Courts	(27,741)	(200,000)	-	-	(810,000)
Sustainability	(43,184)	(26,500)	(163,000)	(130,000)	(632,000)
Storm Drains	(8,224)	(150,000)	(400,000)	(100,000)	(2,050,000)
Green Infrastructure	(200,000)	(250,000)	-	(50,000)	(900,000)
Community Pool	(207,204)	(1,487,393)	(3,625,376)	-	-
Miscellaneous	(4,765)	(30,000)	-	-	-
Total Expenditures	\$ (1,234,850)	\$ (4,481,350)	\$ (8,323,111)	\$ (1,740,000)	\$ (86,182,000)
Ending Balance	\$ 10,457,363	\$ 7,858,013	\$ 346,902	\$ (833,098)	\$ (86,615,098)

The Facilities Capital Fund is estimated to have a Fund balance of approximately \$7.9 million as of June 30, 2025. Funding will be primarily from the General and Schoolmates Funds, when available. American Rescue Plan Act (ARPA) funds are being allocated for use on the Police Dispatch Center project in accordance with City Council direction. Construction began in FY 2023-24.

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%.

The Facilities Capital Fund includes major capital improvements currently being evaluated by the City in the column "FY 2027 & 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 are reflected in the column "FY 2027 & 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 2025-26 of \$1,692,697:

Description	\$ Amount
<u>Communications</u>	
Broadcast Ctrl. and Council Chambers A/V	635,000
Video Server	20,000
<u>Public Works:</u>	
CCTV Van	350,000
<u>Recreation</u>	
Copy Machine	15,000
<u>Police:</u>	
Licences for CAD\CRM	75,000
<u>Fire:</u>	
LUCAS Device (CPR Machine)	50,000
<u>IT:</u>	
Applications & Systems	305,000
IT Infrastructure	197,000
Desktops\Laptops\etc.	45,697
Total Proposed Expenditures	\$ 1,692,697

The Equipment Replacement Fund is estimated to have a Fund Balance of approximately \$2.8 million as of June 30, 2025; an unrestricted fund balance of \$2.2 million and a restricted balance of \$600,000. The restriction is the City Council approved system rehabilitation loan to the Sewer Fund.

Funding of \$850,000 is needed for FY 2025-2026. Staff recommends transferring these funds in FY 2024-25 if the projected surplus for such year is realized.

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 Order (CDO) 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 CDO finalized, and all of 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 FY 2017-18 and was completed in the first quarter of FY 2018-19. Thereafter, Phase VI design work began in FY 2022-23 with construction anticipated to begin in FY 2024-25. All phases of rehabilitation are projected to be completed over the next decade, ahead of the schedule established under the CDO.

Sewer Fund Recap

SEWER FUND	Projected	Proposed Budget	Projected		
	2024-25	2025-26	2026-27	2027-28	2028-29
Beginning Balance	\$ 4,134,659	\$ 5,130,441	\$ 776,312	\$ 619,835	\$ 328,898
Sewer Service Charges \ Interest	3,292,000	3,367,000	3,439,260	3,454,934	3,550,843
Loan Proceeds	0	445,227	4,885,000	1,770,000	6,195,000
Total Revenue	3,292,000	3,812,227	8,324,260	5,224,934	9,745,843
Operating Costs	1,343,000	1,742,150	1,443,408	1,472,828	1,527,469
<u>Capital Costs:</u>					
General Sewer Replacement	250,000	262,500	275,625	289,406	303,877
Capital Equipment	80,000	0	0	0	0
Phase VI	100,000	4,000,000	2,400,000	0	0
Phase VII	0	850,000	4,000,000	3,000,000	1,000,000
Other	0	950,000	0	0	0
Debt Service	523,218	361,705	361,705	753,637	1,342,620
Total Expenditures	2,296,218	8,166,355	8,480,738	5,515,871	4,173,966
Ending Balance	\$ 5,130,441	\$ 776,312	\$ 619,835	\$ 328,898	\$ 5,900,775

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 2025-26 is projected at \$927,000, an increase of \$27,000 over the 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 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 2026-27 to pay annual pension payments and maintain a reasonable General Fund reserve.

Table 1 – City of Piedmont Budget Summary

CITY OF PIEDMONT				
<u>FY 2025-26 BUDGET SUMMARY</u>				
OPERATING BUDGET				
	CURRENT	ESTIMATED	PROPOSED	BUDGET
	BUDGET	EXPENDITURES	BUDGET	%
<u>EXPENDITURES:</u>	<u>2024-25</u>	<u>2024-25</u>	<u>2025-26</u>	<u>CHANGE</u>
ADMIN. & COMMUNICATIONS	\$ 5,337,853	\$ 4,904,165	\$ 5,503,531	3.1%
PUBLIC WORKS	4,963,947	4,561,140	4,953,391	-0.2%
PLANNING & BUILDING	2,933,105	2,513,740	2,521,416	-14.0%
RECREATION	4,131,680	3,957,486	4,278,028	3.5%
POLICE	8,821,707	8,409,882	9,217,073	4.5%
FIRE	8,726,955	8,726,343	9,016,538	3.3%
NON-DEPARTMENTAL	4,450,471	4,478,073	4,576,335	2.8%
TOTAL GENERAL FUND	39,365,718	37,550,829	40,066,312	1.8%
OTHER OPERATING FUNDS				
SCHOOLMATES FUND	1,466,698	1,144,056	1,467,045	0.0%
TOTAL OPR. EXPENDITURES	<u>\$40,832,416</u>	<u>\$ 38,694,885</u>	<u>\$41,533,357</u>	<u>1.7%</u>
OTHER FUNDS BUDGET				
<u>EXPENDITURES:</u>				
ATHLETIC FACILITY PRESERVATION	\$ 42,000	\$ 43,000	\$ 42,000	\$ -
COPS	175,000	120,535	319,000	82.3%
GAS TAX	300,000	15,000	544,000	81.3%
MEASURE BB	1,825,000	340,000	2,482,000	36.0%
MEASURE D	36,500	27,000	21,500	-41.1%
MEASURE F - VRF	40,000	-	100,000	150.0%
SB1 ROAD MAINTENANCE	290,000	200,000	593,000	104.5%
TRAFFIC SAFETY	11,000	11,200	11,200	1.8%
TOTAL SPECIAL REVENUE FUNDS	2,719,500	756,735	4,112,700	51.2%
CAPITAL IMPROVEMENT	500,000	-	500,000	0.0%
AQUATICS PROJECT	7,621,474	10,870,029	3,999,376	-47.5%
EQUIPMENT REPLACEMENT	823,175	1,033,060	1,692,697	105.6%
FACILITY CAPITAL PROJECT	8,181,500	4,481,350	8,323,111	1.7%
FACILITY MAINTENANCE	1,203,500	853,500	1,616,500	34.3%
TOTAL CAPITAL PROJECT FUNDS	18,329,649	17,237,939	16,131,684	-12.0%
AQUATICS BOND	1,272,900	1,272,900	1,276,400	0.3%
TOTAL DEBT SERVICE FUNDS	1,272,900	1,272,900	1,276,400	0.3%
AQUATICS	757,229	97,100	1,919,948	153.5%
SEWER	3,546,219	1,396,219	6,889,355	94.3%
TOTAL ENTERPRISE FUNDS	4,303,448	1,493,319	8,809,303	104.7%
TOTAL OTHER FUNDS	<u>\$26,625,497</u>	<u>\$ 20,760,893</u>	<u>\$30,330,087</u>	<u>13.9%</u>
GRAND TOTAL	\$67,457,913	\$ 59,455,778	\$71,863,444	6.5%

APPROPRIATIONS (GANN) LIMIT

State law approved by the voters and known as the Gann Initiative places limits on the amount of tax-generated revenue (Proceeds of Taxes) that cities can receive and appropriate each year. The limit is based on actual appropriations during 1978-79 and is adjusted annually by cost-of-living and population growth factors. Only specific revenues are classified as Proceeds of Taxes.

The passage of Proposition 4 in November 1979 established the annual appropriation limit requirement beginning in 1980-81 (using 1978-79 as the base) for state and local entities. If an entity received excess funds (over the limit) in any one year, it could only use the funds in the subsequent year if below the Appropriations Limit that year.

Senate Bill 1359 provided for implementing Proposition 4. The State Department of Finance is required each year to notify local governments of the changes in the cost of living or change in California Per Capita Income, whichever is lower, along with the population change from the prior calendar year. Using this data, the City Council would then adopt a resolution stating the amount of the appropriation limit for the new fiscal year.

Proposition 111 and SB 88 modified Proposition 4 to allow the annual adjustment factors to be altered beginning with the 1990-91 calculation. Rather than using the lesser of California Per Capita Income or U.S. CPI to measure inflation each year, the city may choose to use the growth in the California Per Capita Income or the growth in the non-residential assessed valuation due to new construction within the city. Also, rather than using only the population growth of the city, each city may choose to use the population growth within its county.

The Calculation of Appropriation Subject to Limit for 2025-26 is attached. This computation includes the calculations necessary to determine the City's appropriation limitation for 2025-26. The carry forward 2024-25 Appropriation Limit, adjusted by the Cost of Living factor of 1.0644% and the population factor of .9978% (from the Department of Finance) establishes the 2025-26 Appropriation Limit at \$34,809,985. The City's appropriations subject to limit totals \$33,319,800, which is \$1,490,185 below the calculated limit.

FEES & CHARGES

The City annually reviews its fee schedule and adopts updates to certain specific fees and charges where determined necessary. It is generally City policy to establish fees and charges for City services which fully reimburse the City for the associated costs of providing services, and thus planning permit fees, building fees, and other fees for services are adjusted on a regular basis. Staff review existing fees and charges annually in conjunction with the review of the City's budget to insure that they are adequate and to relate them to their associated program cost.

By: Michael Szczech, Finance Director

Attachment A - Schedule of Fees and Charges

Attachment B - Calculation of Appropriation Subject to Limit (Schedules 1 – 3)

Attachment C - Department of Finance Price & Population Information

Fee Schedule



**City of Piedmont
2025-26 Proposed Budget**

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
Sign Hanging Fee	\$174	
Encroachment Permits (Work in Right-of-Way)	\$584	Depending on project site and scope, and deposit might be required
Encroachment Permits with Engineering Review	\$944	
Revocable Encroachment Permit (for semi-permanent improvements in the Right-of-Way or within easements)	\$961	
Sidewalk Inspection	\$274	
Sewer	\$281	
Solid Waste Self Haul Permit	281	
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 \$76	
\$501 to \$2,000	Base Fee of \$82 + (\$4.35 for every \$100)	
\$2,001 to \$25,000	Base Fee of \$148 + (\$21.11 for every \$1,000)	
\$25,001 to \$50,000	Base Fee of \$663 + (\$15.12 for every \$1,000)	
\$50,001 to \$100,000	Base Fee of \$1,062 + (\$10.42 for every \$1,000)	
\$100,001 to \$500,000	Base Fee of \$1,619 + (\$8.38 for every \$1,000)	
\$500,001 to \$1,000,000	Base Fee of \$4,872 + (\$7.09 for every \$1,000)	
Over \$1,000,000	Base Fee of \$8,964 + (\$4.53 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 \$25	
\$501 to \$2,000	Base Fee of \$30 + (\$3.17 for every \$100)	
\$2,001 to \$25,000	Base Fee of \$71 + (\$13.66 for every \$1,000)	
\$25,001 to \$50,000	Base Fee of \$404 + (\$10.25 for every \$1,000)	
\$50,001 to \$100,000	Base Fee of \$668 + (\$6.80 for every \$1,000)	
\$100,001 to \$500,000	Base Fee of \$1,026 + (\$5.46 for every \$1,000)	
\$500,001 to \$1,000,000	Base Fee of \$3,148 + (\$4.58 for every \$1,000)	
Over \$1,000,000	Base Fee of \$5,803 + (\$3.05 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 \$0.02	Fee based on value of work. Solar PV projects exempt.

Building Division Fees		
Records Management Fee	5% of Permit & Inspection Fee of Permit Renewal Fee	5% Sewer and Solar PV projects exempt
DESCRIPTION	FEE	COMMENTS
Strong Motion Instrumentation & Seismic Hazard Mapping Program (SMIP)		
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)		
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)	\$90¹	
Solar Energy Related Permits	\$396¹	
Change of Address Fee	\$110¹	
Drop Box	\$72¹	
Garage Sale Permit	\$35	
Hourly Rates:		
Building Official	\$113 hr.	
Planning & Building Director	\$170 hr.	
Plans Examiner	\$99 hr.	
Senior Planner	\$96 hr.	
Associate Planner	\$81 hr.	
Housing Records Search	\$101¹	
Permit to Legalize Unpermitted ADU or JADU	\$1,081¹	
New Sewer Connection	\$1,433¹	
Penalty Fee - Starting Construction without Permit	50%	Permit/Inspection Fee Cost + 50% of Cost
Planning Commission Mailing List	No Fee	
Residential Rental Safety Inspection	\$244	

Building Division Fees		
Title 24 Plan Check		
Prescriptive Compliance	\$101 ¹	
No increase in conditioned floor area	\$168 ¹	
Addition area only	\$204 ¹	
Addition plus existing area combined	\$273 ¹	
New home or structure	\$309 ¹	
¹ Includes \$29 Records Management Fee		
Design Review Permit – Expedited Review	FEE	COMMENTS
General Applications	\$250 ⁴	
Windows & Doors	\$287 ⁴	
Changes to Previously Approved Permits	\$393 ⁴	
Design Review Permit - Director Review	FEE	COMMENTS
Construction <\$7,400	\$515 ³	
Construction \$7,401 - \$66,611	\$768 ³	
Construction \$66,612 - \$125,819	\$938 ³	
Construction \$125,820 - \$185,020	\$1,384 ³	
Sequential DRP-DRs referred to PC	\$153 Surcharge	
Design Review Permit - Planning Commission Review	FEE	COMMENTS
Construction \$185,021 - \$259,036	\$1,846 ³	
Construction \$259,037 or more	\$2,193 ³	
New House	\$5,388 ³	
Variance	FEE	COMMENTS
One Variance with Design Review	\$1,075	
One Variance without Design Review	\$1,453 ³	
Each Additional Variance	\$527	
Conditional Use Permit	FEE	COMMENTS
Conditional Use Permit	\$2,719 ³	
Conditional Use Permit (Minor Modification)	\$884 ³	

Building Division Fees		
Other Review	FEE	COMMENTS
Additional Bedroom Permit	\$280 ⁴	
Administrative Extension	\$410 ⁴	
Appeal	\$856 ⁴	
Accessory Dwelling Unit Permit (with or without Exception)	\$1,015 ⁴	
Modification to Approved ADU Permit	\$393 ⁴	
Fence, Retaining Wall or Site Feature Design Review Permit	\$660 ⁴	
SB 9 Housing Development	\$2,181 ⁴	
Modification to Approved SB 9 Permit	\$393 ⁴	
Sign Design Review Permit	\$1,096 ⁴	
Other Review	FEE	COMMENTS
AB 1332 Preapproved ADU Request	\$1,015 ³	
Jurisdictional Determination	\$2,000 ³	
Short-Term Rental Permit	\$399 ⁴	
AB 939 Information Report	\$153 ⁴	
Zoning Amendment	\$3,213 ³	
Subdivision/Map Act	FEE	COMMENTS
Parcel Merger deposit/cost to process	\$1,867 ³	Deposit for cost to process ¹
Lot Line Adjustment	\$2,220 ³	Deposit for cost to process ¹
Parcel Map	\$4,526 ³	Deposit for cost to process ¹
Tentative Map	\$8,058 ³	Deposit for cost to process ¹
SB 684 Subdivision	\$20,000 ³	Deposit for cost to process ¹
SB 9 Urban Lot Split	\$2,220 ³	
SB 1123 / SB 684	\$20,000 ³	Deposit for cost to process ¹
California Environmental Quality Act (CEQA)	FEE	COMMENTS
Initial Study/Negative Declaration	\$53,865 ³	Deposit for cost to process ¹
Environmental Impact Report (EIR)	\$107,730 ³	Deposit for cost to process ¹
CA Dept. of Fish & Wildlife Fee	Fee per CA DFW ² + \$505 City processing fee ³	
Filming Permit	FEE	COMMENTS
Still Photography	\$1,778 ⁴	
Commercial Video	\$2,165 ⁴	
Motion Picture Video	\$2,692 ⁴	

Building Division Fees		
Wireless Communication Facility (WCF) Permit	FEE	COMMENTS
WCF Permit for small cell facilities located in the City right-of-way	\$4,486 per site ³	
WCF Permit for all facilities other than small cell in City right-of-way	\$12,378 ³	Deposit for cost to process ¹
WCF Independent Technical Review for all facilities other than small cell in City right-of-way	\$12,378 ³	Deposit for cost to process ¹
WCF Permit Review by the Director	\$1,400 ³	
Batch Processing Fee	\$4,486 ³ plus \$1,000 per site	
Other Fees	FEE	COMMENTS
Reasonable Accommodation	No Fee	Fee(s) required for other related permit(s)
Zoning Compliance Letter	\$94	
Development Agreement	\$6,727 ³ + 30% Admin. Fee	Deposit for cost to process ¹ + admin. fee
Applications and Reviews not listed above	\$3,662 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 \$58 Records Management Fee		
⁴ Includes \$29 Records Management Fee. No planning fees for applications filed per Section 17.38.075, Pre-approved Plans.		

IV. RECREATION			
DESCRIPTION	Current Fee	Proposed FY 2025-26	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 Programs			
Community Use Fee	N/A	\$5.00/reg	N/A
City Recreation Facilities - Fields and Picnic Area			
Piedmont Resident (4 hrs)	\$180.00	\$180.00	7/1/2018
Piedmont Non-Profit (4 hrs)	\$150.00	\$150.00	7/1/2018
Piedmont Resident - Business Use (4 hrs)	\$350.00	\$350.00	7/1/2018
Piedmont Community Hall			
Weekday (Monday-Thursday and Friday before 3:00 pm) 2-hour minimum; No Weddings			
Base Rental Rate	\$226.00/hr	\$226.00/hr	7/1/2024
Resident Discount Rate	\$176.00/hr	\$176.00/hr	7/1/2024
Non-Profit Rate	\$111.00/hr	\$111.00/hr	7/1/2024
Friday Evenings and Sundays (8 hours)			
Base Rental Rate	\$4,867.00	\$4,867.00	7/1/2024
Additional time	\$226.00/hr	\$226.00/hr	7/1/2024
Resident Discount Rate	\$3,260.00	\$3,260.00	7/1/2024
Additional time	\$176.00/hr	\$176.00/hr	7/1/2024
Additional time requested within 7 days of rental	\$271.00/hr	\$271.00/hr	7/1/2024
Saturdays (8 hours)			
Base Rental Rate	\$5,408.00	\$5,408.00	7/1/2024
Additional time	\$271.00/hr	\$271.00/hr	7/1/2024
Resident Discount Rate	\$3,623.00	\$3,623.00	7/1/2024
Additional time	\$221.00/hr	\$221.00/hr	7/1/2024
Additional time requested within 7 days of rental	\$321.00/hr	\$321.00/hr	7/1/2024
Community Hall Rental Deposit	\$1,000.00	\$1,000.00	7/1/2016
Tea House			

IV. RECREATION			
DESCRIPTION	Current Fee	Proposed FY 2025-26	Last Adjustment
With Community Hall Rental (Friday-Sunday)	\$490.00	\$490.00	7/1/2024
Without Community Hall Rental (Monday-Thursday only) 3 hours	\$690.00	\$690.00	7/1/2024
Amphitheater			
With Community Hall Rental (Friday-Sunday)	\$387.00	\$387.00	7/1/2024
Without Community Hall Rental (Monday-Thursday) Wedding Ceremonies Only	\$490.00	\$490.00	7/1/2024
Excedra Plaza			
With Hall Rental (Community or Veterans) 4 hrs	\$525.00	\$525.00	7/1/2022
Without Hall Rental 4 hrs	\$625.00	\$625.00	7/1/2022
Mobile Bar Trailer (Trailer Rental Only)			
With Community Hall Rental (Friday-Sunday) 8 hours	\$1,200.00	\$1,000.00	7/1/2024
With Community Hall Rental (Monday-Thursday) 3-hour minimum	\$200/hr	\$150/hr	7/1/2024
Mobile Bar Deposit	\$750	\$500	7/1/2024
Piedmont Veterans Memorial Hall			
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
Non-Profit Rate (4 hours)	\$540	\$540.00	7/1/2024
Additional time	\$120.00/hr	\$120.00/hr	7/1/2024
Veterans Memorial Hall Rental 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
801 Magnolia Rental Deposit	\$500.00	\$500.00	7/1/2022

IV. RECREATION			
DESCRIPTION	Current Fee	Proposed FY 2025-26	Last Adjustment
Schoolmates Programs			
Schoolmates Programs	\$11.20/hr	\$11.20/hr	7/1/2022
Schoolmates Flexible Hourly Option	\$13.40/hr	\$13.40/hr	7/1/2022
Minimates Programs	\$11.20/hr	\$11.20/hr	7/1/2022
Preschool Programs			
Preschool Programs	\$18.75/hr	\$19.25/hr	7/1/2024
Additional Non Resident Fee	\$30.00/mo	\$40.00/hr	7/1/2022
Piedmont Community Pool Pool Pass Fees			
Annual Base Passes (12 months from date of purchase)			
Adult (19-64 yrs)	N/A	\$891	N/A
Adult Non-Resident (19-64 yrs)	N/A	\$1,247	N/A
Senior (65 yrs+)	N/A	\$668	N/A
Senior Non-Resident (65 yrs+)	N/A	\$935	N/A
Youth (14-18 yrs)	N/A	\$668	N/A
Youth Non-Resident (14-18 yrs)	N/A	\$935	N/A
Family (4 named individuals in same household; at least 1 Adult with max of 2 Adults; plus 1 unnamed Guest	N/A	\$1,337	N/A
Family Non-Resident (4 named individuals in same household; at least 1 Adult with max of 2 Adults; plus 1 unnamed Guest	N/A	\$1,872	N/A
Annual Pass Add-Ons (Add-on to Base Pass except Youth Pass)			
Adult (19-64 yrs)	N/A	\$180	N/A
Adult Non-Resident (19-64 yrs)	N/A	\$252	N/A
Senior (65 yrs+)	N/A	\$160	N/A
Senior Non-Resident (65 yrs+)	N/A	\$224	N/A
Child/Youth (0-18 yrs)	N/A	\$120	N/A
Child/Youth Non-Resident (0-18 yrs)	N/A	\$168	N/A
Guest (Unnamed)	N/A	\$240	N/A
Guest (Unnamed) Non-Resident	N/A	\$336	N/A
Seasonal Base Passes (Memorial Day to September 30)			
Adult (19-64 yrs)	N/A	\$371	N/A
Adult Non-Resident (19-64 yrs)	N/A	\$519	N/A
Senior (65 yrs+)	N/A	\$278	N/A
Senior Non-Resident (65 yrs+)	N/A	\$389	N/A

IV. RECREATION			
DESCRIPTION	Current Fee	Proposed FY 2025-26	Last Adjustment
Youth (14-18 yrs)	N/A	\$278	N/A
Youth Non-Resident (14-18 yrs)	N/A	\$389	N/A
Family (4 named individuals in same household; at least 1 Adult with max of 2 Adults; plus 1 unnamed Guest	N/A	\$557	N/A
Family Non-Resident (4 named individuals in same household; at least 1 Adult with max of 2 Adults; plus 1 unnamed Guest	N/A	\$780	N/A
Seasonal Pass Add-Ons (Add-on to Base Pass except Youth Pass)			
Adult (19-64 yrs)	N/A	\$120	N/A
Adult Non-Resident (19-64 yrs)	N/A	\$168	N/A
Senior (65 yrs+)	N/A	\$108	N/A
Senior Non-Resident (65 yrs+)	N/A	\$151	N/A
Child/Youth (0-18 yrs)	N/A	\$72	N/A
Child/Youth Non-Resident (0-18 yrs)	N/A	\$101	N/A
Guest (Unnamed)	N/A	\$132	N/A
Guest (Unnamed) Non-Resident	N/A	\$185	N/A
Drop-in Fees			
Adult (19-64 yrs)	N/A	\$18	N/A
Adult Non-Resident (19-64 yrs)	N/A	\$22	N/A
Senior (65 yrs+)	N/A	\$16	N/A
Senior Non-Resident (65 yrs+)	N/A	\$18	N/A
Child/Youth (0-18 yrs)	N/A	\$12	N/A
Child/Youth Non-Resident (0-18 yrs)	N/A	\$14	N/A
Observer	N/A	\$8	N/A
Summer Drop-in Fees (Memorial Day to September 30)			
Adult (19-64 yrs)	N/A	\$20	N/A
Adult Non-Resident (19-64 yrs)	N/A	\$24	N/A
Senior (65 yrs+)	N/A	\$18	N/A
Senior Non-Resident (65 yrs+)	N/A	\$20	N/A
Child/Youth (0-18 yrs)	N/A	\$12	N/A
Child/Youth Non-Resident (0-18 yrs)	N/A	\$15	N/A
Observer	N/A	\$8	N/A
Pavilion			
Weekday (Monday-Thursday and Friday before 3:00 pm) 2-hour minimum; No Weddings			
Base Rental Rate	N/A	\$301.00/hr	N/A
Resident Discount Rate	N/A	\$215.00/hr	N/A
Piedmont Non-Profit Rate	N/A	\$75.00/hr	N/A

IV. RECREATION			
DESCRIPTION	Current Fee	Proposed FY 2025-26	Last Adjustment
Weekend (Friday-Sunday) 4-hour min			
Base Rental Rate	N/A	\$329.00/hr	N/A
Resident Discount Rate	N/A	\$235.00/hr	N/A
Piedmont Non-Profit Rate	N/A	\$95.00/hr	N/A
Pavilion Deposit	N/A	\$750.00	N/A
Poolside Room Birthday Party Package			
Pool entries for up to 24 (Staff sets adult:child ratio for youth parties; 2-hr party + 1 hr set-up/clean-up and swimming			
Base Rental Rate	N/A	\$630.00/hr	N/A
Resident Discount Rate	N/A	\$450.00/hr	N/A
Poolside Room Rental			
Base Rental Rate	N/A	\$84.00/hr	N/A
Resident Discount Rate	N/A	\$60.00/hr	N/A
Piedmont Non-Profit Rate	N/A	\$50.00/hr	N/A
Poolside Room Deposit	N/A	\$500.00	N/A
Pool Rentals			
Groups and Teams; Not for lap swim; Does not include pool entry			
Main Pool Cost Per Lane	N/A	\$35.00/hr	N/A
Main Pool Resident Discount Rate	N/A	\$25.00/hr	N/A
Activity Pool Cost Per lane	N/A	\$35.00/hr	N/A
Activity Pool Resident Discount Rate	N/A	\$25.00/hr	N/A
Piedmont Youth Team Multi Lane Rental Discount (Majority are Piedmont residents)	N/A	20%	N/A
Additional Lifeguard or Event Staff Rate	N/A	\$25.00/hr	N/A

V. POLICE			
DESCRIPTION	Current Fee	Proposed 2025/26	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	1ST P/A	2ND P/A	2ND P/A
Violation of off Leash Provisions Resolution 67-8	\$100	\$100	\$100
Civil Court Subpoenas			
Police Employees	\$275	\$275	Deposit and actual cost after appearance

V. POLICE			
DESCRIPTION	Current Fee	Proposed 2025/26	Comments
False Alarm Responses			
1-3 in any 12-month period	\$0	\$0	
4 in any 12-month period	\$50	\$50	
5 in any 12-month period	\$150	\$150	
6 in any 12-month period	\$300	\$300	
7 or more in any 12-month period (\$100 increase for each subsequent false alarm)			
LiveScan Fingerprinting			We are not providing fingerprinting to the public. Please delete the LiveScan Fingerprinting area.
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	\$30	\$30	No increase has been made for several years. Increase calculated at .5 hourly rate.
Naturalization Service	\$30	\$30	No increase has been made for several years. Increase calculated at .5 hourly rate.
U.S. Citizenship/Travel Abroad	\$30	\$30	No increase has been made for several years. Increase calculated at .5 hourly rate.
Alcoholic Beverage Control	\$30	\$30	No increase has been made for several years. Increase calculated at .5 hourly rate.

V. POLICE			
DESCRIPTION	Current Fee	Proposed 2025/26	Comments
Police Reports			
Traffic Accident Reports	.10 /page	\$10	Increase due to fee survey by staff. Fees ranged from \$16 - \$5
Public Records	.10/page	.10/page	
Subpoena Duces Tecum		\$15	Legislatively Set
Police Photographs			
Photographs	\$5.00 each	\$5.00 each	
Digital Images	\$5.00 each	\$5.00 each	
Video/Audio Duplication	\$15	\$15	
Safekeeping			
Weapons	\$50	\$65	Increase due to fee survey. Avg in the region is \$65
(Family Codes 6218, 6304 & 6389 and Penal Code 12021.3)			

V. POLICE			
DESCRIPTION	Current Fee	Proposed 2025/26	Comments
Vehicle Release			
Vehicle	\$125	\$150	Increase due to fee survey by staff. Vehicle release fees range from \$125 - \$250
Concealed Weapon Permit			
Standard/2Yr		\$400	New Fees based on DOJ costs and staff time for backgrounds
Judicial/3Yr		\$422	New Fees based on DOJ costs and staff time for backgrounds
Non-Retiree Reserve/4Yr		\$446	New Fees based on DOJ costs and staff time for backgrounds
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	
Administrative Citation			
Piedmont City Ordinance	\$100	\$100	

V. POLICE				
PARKING PENALTY SCHEDULE				
Section	Description	1st P/A	1st P/A	2nd P/A
11.38	Obedience to Signs	\$61	\$61	\$76
11.47a	Within divisional island unless marked	\$61	\$61	\$76
11.47b	Within 15' of property line of another street	\$61	\$61	\$76
11.47d	Public steps, public walks when indicated by signs/red paint	\$71	\$71	\$86
11.47e	As indicated by sign or red curb	\$71	\$71	\$86
11.48	Parking within allotted space	\$61	\$61	\$76
11.5	Park wrong way on one-way street	\$61	\$61	\$76
11.51	Parked inside limit markers for funeral service	\$61	\$61	\$76
11.52	Park for consecutive	\$76	\$76	\$92
11.53	Parked on street to be	\$61	\$61	\$76
11.55	Parked on grades exceeding 3%	\$61	\$61	\$76
11.56	Parallel parking	\$61	\$61	\$76
11.57	Angle parking	\$61	\$61	\$76
11.58	Parking for more than 10 minutes 6:00 p.m. to 5:00 a.m.	\$61	\$61	\$76
11.59	Temporary, emergency "No Parking" signs	\$71	\$71	\$86
11.6	Repairing, greasing vehicle in street	\$61	\$61	\$76
11.61	Parking on private property	\$128	\$128	\$148
11.62	Parking more than legal time	\$71	\$71	\$86
11.64	Green curb marking	\$71	\$71	\$86
11.65	Yellow curb marking	\$71	\$71	\$86
11.66	White curb marking	\$71	\$71	\$86
	Special passenger loading Zone	\$71	\$71	\$86
11.68	Loading zone generally	\$71	\$71	\$86
11.75.1	Removal of key from unattended vehicle	\$61	\$61	\$76
11.82	Parking District Violation	\$61	\$61	\$76
21.5	Vehicles over 80" wide between 10:00 p.m. and 6:00 a.m.	\$61	\$61	\$76
21.7	Parked commercial vehicle in residential	\$61	\$61	\$76
11.84	Blocking Driveway in Civic Center Area	\$128	\$128	\$148

V. POLICE				
California Vehicle Code				
Section	Description	1st P/A	1st P/A	2nd P/A
21113(a)	Parking on School Grounds	\$61	\$61	\$76
22500 (A-H,J,K)	Illegal Parking	\$61	\$61	\$76
22500 (I)	Bus Zone	\$306	\$306	\$335
22500 (L)	Disabled Ramps	\$306	\$306	\$335
22502	Improper Curb Parking	\$61	\$61	\$76
22507.8 (A-C)	Disabled Zone	\$306	\$306	\$335
	Second offense of 22507.8	\$556	\$556	\$582
	Third offense of 22507.8	\$791	\$791	\$816
22511.56 (b)	Misuse of Disabled Permit	\$306	\$306	\$335
22514	Blocking Fire Hydrant	\$61	\$61	\$76
22515	Unattended Vehicles	\$61	\$61	\$76
22516	Locked Vehicle	\$61	\$61	\$76
22522	Access Ramps	\$306	\$306	\$335
Fine and Penalty Assessment following issuance of written notice to pay fine.				
Fine and Second Penalty Assessment 30 days after notice and forward to Department of Motor Vehicles for collection on registration payment.				

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)	Commercial 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 2025/2026	Comments
Ambulance Fees			
Base Rate	\$3,664.87	\$4,529.89	Fees effective as of 07/01/2025, set by Alameda County Board of Supervisors
Mileage	\$82.69	\$102.21	
Oxygen	\$273.79	\$338.42	
Treatment/Non-Transport	\$735.01	\$908.49	

END OF FEE SCHEDULE

SCHEDULE 1

CITY OF PIEDMONT
Calculation of Appropriation Subject to Limit
Proposed Budget
Fiscal Year Ended June 30, 2026

2025-26 Appropriation Limit**34,809,985**

schedule 2

Total Appropriation 2025-26

Operation

ADMINISTRATION & COMMUNICATIONS	5,503,531	
PUBLIC WORKS	4,953,391	
PLANNING & BUILDING	2,521,416	
RECREATION	4,278,028	
POLICE	9,217,073	
FIRE	9,016,538	
NON-DEPARTMENTAL	<u>6,043,380</u>	41,533,357

Other & Capital Projects

Athletic Facility Preservation	42,000		
COPS & Juvenile Officer Grant Func	319,000		
Community Development Projects	11,200		
Equipment Replacement	1,692,697		
CIP and Facility Maintenance Fund	10,439,611		
Gas Tax	544,000		
Measure D	21,500		
Sewer Projects	6,889,355		
Aquatics Project and Bond	7,195,724		
Streets Projects	<u>3,175,000</u>	<u>30,330,087</u>	71,863,444

Less:

Non-Proceeds of Taxes	18,308,281		
Appropriated Reserves	<u>20,235,363</u>		<u>38,543,644</u>

2025-26 Appropriations Subject to Limit**33,319,800**

schedule 3

2025-26 Amount below Appropriation Ceiling**1,490,185**

SCHEDULE 2

CITY OF PIEDMONT
Computation of Appropriation Limitation
Cumulative Growth Rate For 2025-26
Information Provided by State Department of Finance

2025-26

Per Capita - State	$\frac{6.44+100}{100}$	=	1.0644			
Population - County	$\frac{-0.22 + 100}{100}$	=	0.9978			
Calculation of factor for 2025-26	1.06440	x	0.9978	1.0621		
2024-25 Appropriation Limit						
2024-25 Limit	32,425,416		\$	29,735,416		
Muni Tax Voter Approved				<u>2,690,000</u>		
				32,425,416		
2025-26 Appropriation Limit						
2025-26 Limit	29,735,416	x	1.0621	=	\$	31,581,985
Muni Tax Voter Proposed						3,228,000
Total 2024-25 Appropriation Limit						34,809,985

SCHEDULE 3

CITY OF PIEDMONT
Summary of Estimated Revenue by Category
Appropriation Limitation
Fiscal Year Ended June 30, 2026

	Proceeds From Taxes	Non-Proceeds From Taxes Users Fee	Federal & State	Other
TAXES				
Property Taxes	19,641,800			
Sales & Use Taxes	208,800			
Franchises:				
Pacific Gas & Electric		145,000		
Waste Management		310,500		
Cable TV		151,200		
Property Transfer Tax	4,200,000			
Muni Tax	3,228,000			
Ad Valorem Tax for Pool	1,313,000			
Business License & Rental Tax	783,000			
Utility Users Tax:				
Gas & Electric	1,339,000			
Telephone	148,500			
Water	45,000			
Sub-Total	30,907,100	606,700	0	0
LICENSES & PERMITS				
Dog License		20,700		
Building and Other Permits		850,800		
Sub-Total	0	871,500	0	0
FINES & FORFEITURES				
Vehicle Code Fines				35,400
Sub-Total	0	0	0	35,400
REVENUE FROM USE OF MONEY OR PROPERTY				
General Fund				
Interest Earnings	311,900			
Community Hall Rental		460,000		
Veterans Hall Rental		64,100		
Other Rentals		131,500		
Equipment Replacement -Int. Earnings		90,000		
Gas Tax & SB1 RMRP Fund		10,000		
Facilities Maintenance Fund		163,000		
Aquatics Project Fund		374,000		
Schoolmates-Interest Earnings		60,000		
Sewer Fund - Interest Earnings		125,000		
Sub-Total	311,900	1,477,600		

SCHEDULE 3 (Continued)				
	Proceeds From Taxes	Users Fee	Non-Proceeds From Taxes Federal & State	Other
REVENUE FROM OTHER AGENCIES				
State of California				
Motor Vehicle License Fee	1,814,000			
1/2 Cent Sales Tax (Public Safety)	137,000			
Gasoline Taxes and SB1 RMRP			620,000	
Homeowners Property Tax Relief	75,300			
P.O.S.T.			24,500	
State Grants: COPS			142,000	
Miscellaneous Federal, State and County Grants			1,086,134	
Alameda County				
County Paramedic Tax	69,500			
Abandoned Vehicle Abatement	5,000			
ACTC Sales Tax (Measure BB)				1,195,000
Measure D		36,500		
Measure F				44,500
Sub-Total	2,100,800	36,500	1,872,634	1,239,500
CHARGES FOR CURRENT SERVICES				
Variance/Design Review		191,000		
Plan Check Fees		377,000		
General Plan Maintenance Fee		680,000		
Record Management Fee		32,000		
Sewer Service Charges		3,242,000		
Ambulance Service Charges		338,000		
Recreation (Incl. Athlethi, Schoolmate, Aquatics)		6,995,447		
Other: Police Service, Variance Appeal		63,000		
Sub-Total	0	11,918,447	0	0
OTHER REVENUE				
Sale of Property				0
Other Revenue				100,000
Other - Private Donations				150,000
General Liability & Workers Comp. Contribution				0
Sub-Total				250,000
Proceeds From Taxes	33,319,800	14,910,747	1,872,634	1,524,900
Non-Proceeds From Taxes	18,308,281			
TOTAL REVENUE	51,628,081			

Gavin Newsom ■ Governor

1021 O Street, Suite 3110 ■ Sacramento CA 95814 ■ www.dof.ca.gov

May 2025

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code Section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2025, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2025-26. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2025-26 appropriations limit. Attachment B provides the city and unincorporated county population percentage change along with the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code Section 2228 provides additional information regarding the appropriations limit. Article XIII B, Section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code Section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2025.**

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

JOE STEPHENSHAW
Director
By:

ERIKA LI
Chief Deputy Director

Attachment

May 2025

Attachment A

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2025-26 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2025-26	6.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2025-26 appropriation limit.

2025-26:

Per Capita Cost of Living Change = 6.44 percent
Population Change = 0.28 percent

Per Capita Cost of Living converted to a ratio: $\frac{6.44 + 100}{100} = 1.0644$

Population converted to a ratio: $\frac{0.28 + 100}{100} = 1.0028$

Calculation of factor for FY 2025-26: $1.0644 \times 1.0028 = 1.0674$